

As Introduced

**131st General Assembly
Regular Session
2015-2016**

H. B. No. 628

Representative Brenner

A BILL

To amend sections 109.57, 109.572, 125.04, 131.45, 1
319.301, 319.36, 319.40, 319.45, 319.50, 321.31, 2
321.34, 321.341, 323.08, 323.156, 323.31, 3
718.09, 718.10, 725.02, 1728.06, 1728.10, 4
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3313.29, 3313.55, 3313.64, 3313.6411, 3313.65, 8
3313.83, 3313.982, 3314.03, 3314.07, 3314.08, 9
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3318.011, 3318.71, 3319.17, 3319.57, 3323.01, 18
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5709.91, 5709.92, 5715.17, 5715.19, 5715.22,	36
5715.27, 5717.02, 5747.021, 5748.02, 5748.021,	37
5748.08, 5748.081, 5748.09, and 5751.02 and to	38
enact new section 3317.06 and sections 3311.39,	39
3317.011, 3318.91, 3318.92, 3367.01, 3367.02,	40
3367.03, 3367.04, 3367.05, 5705.17, 5709.94, and	41
5748.10, and to repeal sections 725.021,	42
3310.01, 3310.02, 3310.03, 3310.031, 3310.032,	43
3310.035, 3310.04, 3310.05, 3310.06, 3310.07,	44
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3313.979, 3313.98, 3313.981, 3313.983, 3317.017,	52
3317.028, 3317.0217, 3317.0218, 3317.06,	53
3317.064, 3317.08, 3317.082, 3327.04, 3327.05,	54
3327.11, 5705.314, and 5709.83 of the Revised	55
Code, all subject to the approval of the	56

electors of this state, to replace locally 57
levied school district property taxes with a 58
statewide property tax and require recipients of 59
certain tax exemptions to reimburse the state 60
for such levy revenue lost due to those 61
exemptions; to repeal school district income 62
taxes; to require the Treasurer of State to 63
issue general obligation bonds to refund certain 64
school district debt obligations; to create a 65
new system of funding schools where the state 66
pays a specified amount per student that each 67
student may use to attend the public or 68
chartered nonpublic school of the student's 69
choice, without the requirement of a local 70
contribution; to eliminate the School Facilities 71
Commission; to eliminate the Educational Choice 72
Scholarship Pilot Program, Pilot Project 73
Scholarship Program, Autism Scholarship Program, 74
and Jon Peterson Special Needs Scholarship 75
Program; to eliminate interdistrict open 76
enrollment; to require educational service 77
centers to transport students on a countywide 78
basis; and to permit school districts to enter 79
into a memoranda of understanding for one 80
district to manage another. 81

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

Section 1. That sections 109.57, 109.572, 125.04, 131.45, 82
319.301, 319.36, 319.40, 319.45, 319.50, 321.31, 321.34, 83

321.341, 323.08, 323.156, 323.31, 718.09, 718.10, 725.02, 84
1728.06, 1728.10, 1728.11, 1728.111, 2151.362, 3301.079, 85
3301.0711, 3301.0714, 3301.16, 3301.162, 3301.163, 3302.10, 86
3302.12, 3311.20, 3311.21, 3313.29, 3313.55, 3313.64, 3313.6411, 87
3313.65, 3313.83, 3313.982, 3314.03, 3314.07, 3314.08, 3314.084, 88
3314.085, 3314.087, 3314.09, 3314.091, 3315.01, 3315.18, 89
3316.20, 3317.01, 3317.015, 3317.018, 3317.019, 3317.02, 90
3317.021, 3317.022, 3317.023, 3317.024, 3317.025, 3317.026, 91
3317.027, 3317.028, 3317.0210, 3317.0211, 3317.0212, 3317.0213, 92
3317.0214, 3317.0215, 3317.0216, 3317.03, 3317.034, 3317.051, 93
3317.081, 3317.16, 3317.161, 3317.20, 3317.25, 3318.011, 94
3318.71, 3319.17, 3319.57, 3323.01, 3323.052, 3323.091, 3323.13, 95
3323.14, 3323.141, 3323.142, 3323.143, 3326.11, 3326.33, 96
3326.39, 3326.40, 3326.41, 3326.51, 3327.01, 3327.011, 3327.012, 97
3327.013, 3327.02, 3327.03, 3327.06, 3327.07, 3327.09, 3327.10, 98
3327.12, 3327.13, 3327.14, 3327.15, 3327.16, 3327.17, 3333.81, 99
3365.07, 3735.67, 3735.671, 4503.06, 5139.07, 5705.01, 5705.03, 100
5705.10, 5705.191, 5705.192, 5705.194, 5705.199, 5705.21, 101
5705.211, 5705.212, 5705.213, 5705.215, 5705.217, 5705.218, 102
5705.219, 5705.2111, 5705.2112, 5705.2113, 5705.28, 5705.31, 103
5705.311, 5705.315, 5705.32, 5705.412, 5709.081, 5709.40, 104
5709.41, 5709.42, 5709.43, 5709.45, 5709.46, 5709.47, 5709.62, 105
5709.63, 5709.631, 5709.632, 5709.73, 5709.74, 5709.75, 5709.78, 106
5709.79, 5709.80, 5709.82, 5709.84, 5709.85, 5709.88, 5709.882, 107
5709.883, 5709.91, 5709.92, 5715.17, 5715.19, 5715.22, 5715.27, 108
5717.02, 5747.021, 5748.02, 5748.021, 5748.08, 5748.081, 109
5748.09, and 5751.02 be amended and new section 3317.06 and 110
sections 3311.39, 3317.011, 3318.91, 3318.92, 3367.01, 3367.02, 111
3367.03, 3367.04, 3367.05, 5705.17, 5709.94, and 5748.10 of the 112
Revised Code be enacted to read as follows: 113

Sec. 109.57. (A) (1) The superintendent of the bureau of 114

criminal identification and investigation shall procure from 115
wherever procurable and file for record photographs, pictures, 116
descriptions, fingerprints, measurements, and other information 117
that may be pertinent of all persons who have been convicted of 118
committing within this state a felony, any crime constituting a 119
misdemeanor on the first offense and a felony on subsequent 120
offenses, or any misdemeanor described in division (A) (1) (a), 121
(A) (5) (a), or (A) (7) (a) of section 109.572 of the Revised Code, 122
of all children under eighteen years of age who have been 123
adjudicated delinquent children for committing within this state 124
an act that would be a felony or an offense of violence if 125
committed by an adult or who have been convicted of or pleaded 126
guilty to committing within this state a felony or an offense of 127
violence, and of all well-known and habitual criminals. The 128
person in charge of any county, multicounty, municipal, 129
municipal-county, or multicounty-municipal jail or workhouse, 130
community-based correctional facility, halfway house, 131
alternative residential facility, or state correctional 132
institution and the person in charge of any state institution 133
having custody of a person suspected of having committed a 134
felony, any crime constituting a misdemeanor on the first 135
offense and a felony on subsequent offenses, or any misdemeanor 136
described in division (A) (1) (a), (A) (5) (a), or (A) (7) (a) of 137
section 109.572 of the Revised Code or having custody of a child 138
under eighteen years of age with respect to whom there is 139
probable cause to believe that the child may have committed an 140
act that would be a felony or an offense of violence if 141
committed by an adult shall furnish such material to the 142
superintendent of the bureau. Fingerprints, photographs, or 143
other descriptive information of a child who is under eighteen 144
years of age, has not been arrested or otherwise taken into 145
custody for committing an act that would be a felony or an 146

offense of violence who is not in any other category of child 147
specified in this division, if committed by an adult, has not 148
been adjudicated a delinquent child for committing an act that 149
would be a felony or an offense of violence if committed by an 150
adult, has not been convicted of or pleaded guilty to committing 151
a felony or an offense of violence, and is not a child with 152
respect to whom there is probable cause to believe that the 153
child may have committed an act that would be a felony or an 154
offense of violence if committed by an adult shall not be 155
procured by the superintendent or furnished by any person in 156
charge of any county, multicounty, municipal, municipal-county, 157
or multicounty-municipal jail or workhouse, community-based 158
correctional facility, halfway house, alternative residential 159
facility, or state correctional institution, except as 160
authorized in section 2151.313 of the Revised Code. 161

(2) Every clerk of a court of record in this state, other 162
than the supreme court or a court of appeals, shall send to the 163
superintendent of the bureau a weekly report containing a 164
summary of each case involving a felony, involving any crime 165
constituting a misdemeanor on the first offense and a felony on 166
subsequent offenses, involving a misdemeanor described in 167
division (A) (1) (a), (A) (5) (a), or (A) (7) (a) of section 109.572 168
of the Revised Code, or involving an adjudication in a case in 169
which a child under eighteen years of age was alleged to be a 170
delinquent child for committing an act that would be a felony or 171
an offense of violence if committed by an adult. The clerk of 172
the court of common pleas shall include in the report and 173
summary the clerk sends under this division all information 174
described in divisions (A) (2) (a) to (f) of this section 175
regarding a case before the court of appeals that is served by 176
that clerk. The summary shall be written on the standard forms 177

furnished by the superintendent pursuant to division (B) of this section and shall include the following information:

(a) The incident tracking number contained on the standard forms furnished by the superintendent pursuant to division (B) of this section;

(b) The style and number of the case;

(c) The date of arrest, offense, summons, or arraignment;

(d) The date that the person was convicted of or pleaded guilty to the offense, adjudicated a delinquent child for committing the act that would be a felony or an offense of violence if committed by an adult, found not guilty of the offense, or found not to be a delinquent child for committing an act that would be a felony or an offense of violence if committed by an adult, the date of an entry dismissing the charge, an entry declaring a mistrial of the offense in which the person is discharged, an entry finding that the person or child is not competent to stand trial, or an entry of a nolle prosequi, or the date of any other determination that constitutes final resolution of the case;

(e) A statement of the original charge with the section of the Revised Code that was alleged to be violated;

(f) If the person or child was convicted, pleaded guilty, or was adjudicated a delinquent child, the sentence or terms of probation imposed or any other disposition of the offender or the delinquent child.

If the offense involved the disarming of a law enforcement officer or an attempt to disarm a law enforcement officer, the clerk shall clearly state that fact in the summary, and the superintendent shall ensure that a clear statement of that fact

is placed in the bureau's records. 207

(3) The superintendent shall cooperate with and assist 208
sheriffs, chiefs of police, and other law enforcement officers 209
in the establishment of a complete system of criminal 210
identification and in obtaining fingerprints and other means of 211
identification of all persons arrested on a charge of a felony, 212
any crime constituting a misdemeanor on the first offense and a 213
felony on subsequent offenses, or a misdemeanor described in 214
division (A) (1) (a), (A) (5) (a), or (A) (7) (a) of section 109.572 215
of the Revised Code and of all children under eighteen years of 216
age arrested or otherwise taken into custody for committing an 217
act that would be a felony or an offense of violence if 218
committed by an adult. The superintendent also shall file for 219
record the fingerprint impressions of all persons confined in a 220
county, multicounty, municipal, municipal-county, or 221
multicounty-municipal jail or workhouse, community-based 222
correctional facility, halfway house, alternative residential 223
facility, or state correctional institution for the violation of 224
state laws and of all children under eighteen years of age who 225
are confined in a county, multicounty, municipal, municipal- 226
county, or multicounty-municipal jail or workhouse, community- 227
based correctional facility, halfway house, alternative 228
residential facility, or state correctional institution or in 229
any facility for delinquent children for committing an act that 230
would be a felony or an offense of violence if committed by an 231
adult, and any other information that the superintendent may 232
receive from law enforcement officials of the state and its 233
political subdivisions. 234

(4) The superintendent shall carry out Chapter 2950. of 235
the Revised Code with respect to the registration of persons who 236
are convicted of or plead guilty to a sexually oriented offense 237

or a child-victim oriented offense and with respect to all other 238
duties imposed on the bureau under that chapter. 239

(5) The bureau shall perform centralized recordkeeping 240
functions for criminal history records and services in this 241
state for purposes of the national crime prevention and privacy 242
compact set forth in section 109.571 of the Revised Code and is 243
the criminal history record repository as defined in that 244
section for purposes of that compact. The superintendent or the 245
superintendent's designee is the compact officer for purposes of 246
that compact and shall carry out the responsibilities of the 247
compact officer specified in that compact. 248

(B) The superintendent shall prepare and furnish to every 249
county, multicounty, municipal, municipal-county, or 250
multicounty-municipal jail or workhouse, community-based 251
correctional facility, halfway house, alternative residential 252
facility, or state correctional institution and to every clerk 253
of a court in this state specified in division (A)(2) of this 254
section standard forms for reporting the information required 255
under division (A) of this section. The standard forms that the 256
superintendent prepares pursuant to this division may be in a 257
tangible format, in an electronic format, or in both tangible 258
formats and electronic formats. 259

(C)(1) The superintendent may operate a center for 260
electronic, automated, or other data processing for the storage 261
and retrieval of information, data, and statistics pertaining to 262
criminals and to children under eighteen years of age who are 263
adjudicated delinquent children for committing an act that would 264
be a felony or an offense of violence if committed by an adult, 265
criminal activity, crime prevention, law enforcement, and 266
criminal justice, and may establish and operate a statewide 267

communications network to be known as the Ohio law enforcement 268
gateway to gather and disseminate information, data, and 269
statistics for the use of law enforcement agencies and for other 270
uses specified in this division. The superintendent may gather, 271
store, retrieve, and disseminate information, data, and 272
statistics that pertain to children who are under eighteen years 273
of age and that are gathered pursuant to sections 109.57 to 274
109.61 of the Revised Code together with information, data, and 275
statistics that pertain to adults and that are gathered pursuant 276
to those sections. 277

(2) The superintendent or the superintendent's designee 278
shall gather information of the nature described in division (C) 279
(1) of this section that pertains to the offense and delinquency 280
history of a person who has been convicted of, pleaded guilty 281
to, or been adjudicated a delinquent child for committing a 282
sexually oriented offense or a child-victim oriented offense for 283
inclusion in the state registry of sex offenders and child- 284
victim offenders maintained pursuant to division (A) (1) of 285
section 2950.13 of the Revised Code and in the internet database 286
operated pursuant to division (A) (13) of that section and for 287
possible inclusion in the internet database operated pursuant to 288
division (A) (11) of that section. 289

(3) In addition to any other authorized use of 290
information, data, and statistics of the nature described in 291
division (C) (1) of this section, the superintendent or the 292
superintendent's designee may provide and exchange the 293
information, data, and statistics pursuant to the national crime 294
prevention and privacy compact as described in division (A) (5) 295
of this section. 296

(4) The Ohio law enforcement gateway shall contain the 297

name, confidential address, and telephone number of program 298
participants in the address confidentiality program established 299
under sections 111.41 to 111.47 of the Revised Code. 300

(5) The attorney general may adopt rules under Chapter 301
119. of the Revised Code establishing guidelines for the 302
operation of and participation in the Ohio law enforcement 303
gateway. The rules may include criteria for granting and 304
restricting access to information gathered and disseminated 305
through the Ohio law enforcement gateway. The attorney general 306
shall adopt rules under Chapter 119. of the Revised Code that 307
grant access to information in the gateway regarding an address 308
confidentiality program participant under sections 111.41 to 309
111.47 of the Revised Code to only chiefs of police, village 310
marshals, county sheriffs, county prosecuting attorneys, and a 311
designee of each of these individuals. The attorney general 312
shall permit the state medical board and board of nursing to 313
access and view, but not alter, information gathered and 314
disseminated through the Ohio law enforcement gateway. 315

The attorney general may appoint a steering committee to 316
advise the attorney general in the operation of the Ohio law 317
enforcement gateway that is comprised of persons who are 318
representatives of the criminal justice agencies in this state 319
that use the Ohio law enforcement gateway and is chaired by the 320
superintendent or the superintendent's designee. 321

(D) (1) The following are not public records under section 322
149.43 of the Revised Code: 323

(a) Information and materials furnished to the 324
superintendent pursuant to division (A) of this section; 325

(b) Information, data, and statistics gathered or 326

disseminated through the Ohio law enforcement gateway pursuant 327
to division (C) (1) of this section; 328

(c) Information and materials furnished to any board or 329
person under division (F) or (G) of this section. 330

(2) The superintendent or the superintendent's designee 331
shall gather and retain information so furnished under division 332
(A) of this section that pertains to the offense and delinquency 333
history of a person who has been convicted of, pleaded guilty 334
to, or been adjudicated a delinquent child for committing a 335
sexually oriented offense or a child-victim oriented offense for 336
the purposes described in division (C) (2) of this section. 337

(E) (1) The attorney general shall adopt rules, in 338
accordance with Chapter 119. of the Revised Code and subject to 339
division (E) (2) of this section, setting forth the procedure by 340
which a person may receive or release information gathered by 341
the superintendent pursuant to division (A) of this section. A 342
reasonable fee may be charged for this service. If a temporary 343
employment service submits a request for a determination of 344
whether a person the service plans to refer to an employment 345
position has been convicted of or pleaded guilty to an offense 346
listed or described in division (A) (1), (2), or (3) of section 347
109.572 of the Revised Code, the request shall be treated as a 348
single request and only one fee shall be charged. 349

(2) Except as otherwise provided in this division or 350
division (E) (3) or (4) of this section, a rule adopted under 351
division (E) (1) of this section may provide only for the release 352
of information gathered pursuant to division (A) of this section 353
that relates to the conviction of a person, or a person's plea 354
of guilty to, a criminal offense or to the arrest of a person as 355
provided in division (E) (3) of this section. The superintendent 356

shall not release, and the attorney general shall not adopt any 357
rule under division (E) (1) of this section that permits the 358
release of, any information gathered pursuant to division (A) of 359
this section that relates to an adjudication of a child as a 360
delinquent child, or that relates to a criminal conviction of a 361
person under eighteen years of age if the person's case was 362
transferred back to a juvenile court under division (B) (2) or 363
(3) of section 2152.121 of the Revised Code and the juvenile 364
court imposed a disposition or serious youthful offender 365
disposition upon the person under either division, unless either 366
of the following applies with respect to the adjudication or 367
conviction: 368

(a) The adjudication or conviction was for a violation of 369
section 2903.01 or 2903.02 of the Revised Code. 370

(b) The adjudication or conviction was for a sexually 371
oriented offense, the juvenile court was required to classify 372
the child a juvenile offender registrant for that offense under 373
section 2152.82, 2152.83, or 2152.86 of the Revised Code, that 374
classification has not been removed, and the records of the 375
adjudication or conviction have not been sealed or expunged 376
pursuant to sections 2151.355 to 2151.358 or sealed pursuant to 377
section 2952.32 of the Revised Code. 378

(3) A rule adopted under division (E) (1) of this section 379
may provide for the release of information gathered pursuant to 380
division (A) of this section that relates to the arrest of a 381
person who is eighteen years of age or older when the person has 382
not been convicted as a result of that arrest if any of the 383
following applies: 384

(a) The arrest was made outside of this state. 385

(b) A criminal action resulting from the arrest is 386
pending, and the superintendent confirms that the criminal 387
action has not been resolved at the time the criminal records 388
check is performed. 389

(c) The bureau cannot reasonably determine whether a 390
criminal action resulting from the arrest is pending, and not 391
more than one year has elapsed since the date of the arrest. 392

(4) A rule adopted under division (E) (1) of this section 393
may provide for the release of information gathered pursuant to 394
division (A) of this section that relates to an adjudication of 395
a child as a delinquent child if not more than five years have 396
elapsed since the date of the adjudication, the adjudication was 397
for an act that would have been a felony if committed by an 398
adult, the records of the adjudication have not been sealed or 399
expunged pursuant to sections 2151.355 to 2151.358 of the 400
Revised Code, and the request for information is made under 401
division (F) of this section or under section 109.572 of the 402
Revised Code. In the case of an adjudication for a violation of 403
the terms of community control or supervised release, the five- 404
year period shall be calculated from the date of the 405
adjudication to which the community control or supervised 406
release pertains. 407

(F) (1) As used in division (F) (2) of this section, "head 408
start agency" means an entity in this state that has been 409
approved to be an agency for purposes of subchapter II of the 410
"Community Economic Development Act," 95 Stat. 489 (1981), 42 411
U.S.C.A. 9831, as amended. 412

(2) (a) In addition to or in conjunction with any request 413
that is required to be made under section 109.572, 2151.86, 414
3301.32, 3301.541, ~~division (C) of section 3310.58, or section~~ 415

3319.39, 3319.391, 3327.10, 3701.881, 5104.013, 5123.081, or 416
5153.111 of the Revised Code or that is made under section 417
3314.41, 3319.392, 3326.25, or 3328.20 of the Revised Code, the 418
board of education of any school district; the director of 419
developmental disabilities; any county board of developmental 420
disabilities; any provider or subcontractor as defined in 421
section 5123.081 of the Revised Code; the chief administrator of 422
any chartered nonpublic school; ~~the chief administrator of a~~ 423
~~registered private provider that is not also a chartered~~ 424
~~nonpublic school;~~ the chief administrator of any home health 425
agency; the chief administrator of or person operating any child 426
day-care center, type A family day-care home, or type B family 427
day-care home licensed under Chapter 5104. of the Revised Code; 428
the chief administrator of any head start agency; the executive 429
director of a public children services agency; a private company 430
described in section 3314.41, 3319.392, 3326.25, or 3328.20 of 431
the Revised Code; or an employer described in division (J) (2) of 432
section 3327.10 of the Revised Code may request that the 433
superintendent of the bureau investigate and determine, with 434
respect to any individual who has applied for employment in any 435
position after October 2, 1989, or any individual wishing to 436
apply for employment with a board of education may request, with 437
regard to the individual, whether the bureau has any information 438
gathered under division (A) of this section that pertains to 439
that individual. On receipt of the request, subject to division 440
(E) (2) of this section, the superintendent shall determine 441
whether that information exists and, upon request of the person, 442
board, or entity requesting information, also shall request from 443
the federal bureau of investigation any criminal records it has 444
pertaining to that individual. The superintendent or the 445
superintendent's designee also may request criminal history 446
records from other states or the federal government pursuant to 447

the national crime prevention and privacy compact set forth in 448
section 109.571 of the Revised Code. Within thirty days of the 449
date that the superintendent receives a request, subject to 450
division (E) (2) of this section, the superintendent shall send 451
to the board, entity, or person a report of any information that 452
the superintendent determines exists, including information 453
contained in records that have been sealed under section 2953.32 454
of the Revised Code, and, within thirty days of its receipt, 455
subject to division (E) (2) of this section, shall send the 456
board, entity, or person a report of any information received 457
from the federal bureau of investigation, other than information 458
the dissemination of which is prohibited by federal law. 459

(b) When a board of education ~~or a registered private~~ 460
~~provider~~ is required to receive information under this section 461
as a prerequisite to employment of an individual pursuant to 462
~~division (C) of section 3310.58 or section 3319.39~~ of the 463
Revised Code, it may accept a certified copy of records that 464
were issued by the bureau of criminal identification and 465
investigation and that are presented by an individual applying 466
for employment with the district in lieu of requesting that 467
information itself. In such a case, the board shall accept the 468
certified copy issued by the bureau in order to make a photocopy 469
of it for that individual's employment application documents and 470
shall return the certified copy to the individual. In a case of 471
that nature, a district ~~or provider~~ only shall accept a 472
certified copy of records of that nature within one year after 473
the date of their issuance by the bureau. 474

(c) Notwithstanding division (F) (2) (a) of this section, in 475
the case of a request under section 3319.39, 3319.391, or 476
3327.10 of the Revised Code only for criminal records maintained 477
by the federal bureau of investigation, the superintendent shall 478

not determine whether any information gathered under division 479
(A) of this section exists on the person for whom the request is 480
made. 481

(3) The state board of education may request, with respect 482
to any individual who has applied for employment after October 483
2, 1989, in any position with the state board or the department 484
of education, any information that a school district board of 485
education is authorized to request under division (F) (2) of this 486
section, and the superintendent of the bureau shall proceed as 487
if the request has been received from a school district board of 488
education under division (F) (2) of this section. 489

(4) When the superintendent of the bureau receives a 490
request for information under section 3319.291 of the Revised 491
Code, the superintendent shall proceed as if the request has 492
been received from a school district board of education and 493
shall comply with divisions (F) (2) (a) and (c) of this section. 494

(5) When a recipient of a classroom reading improvement 495
grant paid under section 3301.86 of the Revised Code requests, 496
with respect to any individual who applies to participate in 497
providing any program or service funded in whole or in part by 498
the grant, the information that a school district board of 499
education is authorized to request under division (F) (2) (a) of 500
this section, the superintendent of the bureau shall proceed as 501
if the request has been received from a school district board of 502
education under division (F) (2) (a) of this section. 503

(G) In addition to or in conjunction with any request that 504
is required to be made under section 3701.881, 3712.09, or 505
3721.121 of the Revised Code with respect to an individual who 506
has applied for employment in a position that involves providing 507
direct care to an older adult or adult resident, the chief 508

administrator of a home health agency, hospice care program, 509
home licensed under Chapter 3721. of the Revised Code, or adult 510
day-care program operated pursuant to rules adopted under 511
section 3721.04 of the Revised Code may request that the 512
superintendent of the bureau investigate and determine, with 513
respect to any individual who has applied after January 27, 514
1997, for employment in a position that does not involve 515
providing direct care to an older adult or adult resident, 516
whether the bureau has any information gathered under division 517
(A) of this section that pertains to that individual. 518

In addition to or in conjunction with any request that is 519
required to be made under section 173.27 of the Revised Code 520
with respect to an individual who has applied for employment in 521
a position that involves providing ombudsman services to 522
residents of long-term care facilities or recipients of 523
community-based long-term care services, the state long-term 524
care ombudsman, the director of aging, a regional long-term care 525
ombudsman program, or the designee of the ombudsman, director, 526
or program may request that the superintendent investigate and 527
determine, with respect to any individual who has applied for 528
employment in a position that does not involve providing such 529
ombudsman services, whether the bureau has any information 530
gathered under division (A) of this section that pertains to 531
that applicant. 532

In addition to or in conjunction with any request that is 533
required to be made under section 173.38 of the Revised Code 534
with respect to an individual who has applied for employment in 535
a direct-care position, the chief administrator of a provider, 536
as defined in section 173.39 of the Revised Code, may request 537
that the superintendent investigate and determine, with respect 538
to any individual who has applied for employment in a position 539

that is not a direct-care position, whether the bureau has any 540
information gathered under division (A) of this section that 541
pertains to that applicant. 542

In addition to or in conjunction with any request that is 543
required to be made under section 3712.09 of the Revised Code 544
with respect to an individual who has applied for employment in 545
a position that involves providing direct care to a pediatric 546
respite care patient, the chief administrator of a pediatric 547
respite care program may request that the superintendent of the 548
bureau investigate and determine, with respect to any individual 549
who has applied for employment in a position that does not 550
involve providing direct care to a pediatric respite care 551
patient, whether the bureau has any information gathered under 552
division (A) of this section that pertains to that individual. 553

On receipt of a request under this division, the 554
superintendent shall determine whether that information exists 555
and, on request of the individual requesting information, shall 556
also request from the federal bureau of investigation any 557
criminal records it has pertaining to the applicant. The 558
superintendent or the superintendent's designee also may request 559
criminal history records from other states or the federal 560
government pursuant to the national crime prevention and privacy 561
compact set forth in section 109.571 of the Revised Code. Within 562
thirty days of the date a request is received, subject to 563
division (E) (2) of this section, the superintendent shall send 564
to the requester a report of any information determined to 565
exist, including information contained in records that have been 566
sealed under section 2953.32 of the Revised Code, and, within 567
thirty days of its receipt, shall send the requester a report of 568
any information received from the federal bureau of 569
investigation, other than information the dissemination of which 570

is prohibited by federal law. 571

(H) Information obtained by a government entity or person 572
under this section is confidential and shall not be released or 573
disseminated. 574

(I) The superintendent may charge a reasonable fee for 575
providing information or criminal records under division (F) (2) 576
or (G) of this section. 577

(J) As used in this section: 578

(1) "Pediatric respite care program" and "pediatric care 579
patient" have the same meanings as in section 3712.01 of the 580
Revised Code. 581

(2) "Sexually oriented offense" and "child-victim oriented 582
offense" have the same meanings as in section 2950.01 of the 583
Revised Code. 584

~~(3) "Registered private provider" means a nonpublic school- 585
or entity registered with the superintendent of public- 586
instruction under section 3310.41 of the Revised Code to- 587
participate in the autism scholarship program or section 3310.58- 588
of the Revised Code to participate in the Jon Peterson special- 589
needs scholarship program.- 590~~

Sec. 109.572. (A) (1) Upon receipt of a request pursuant to 591
section 121.08, 3301.32, 3301.541, or 3319.39 of the Revised 592
Code, a completed form prescribed pursuant to division (C) (1) of 593
this section, and a set of fingerprint impressions obtained in 594
the manner described in division (C) (2) of this section, the 595
superintendent of the bureau of criminal identification and 596
investigation shall conduct a criminal records check in the 597
manner described in division (B) of this section to determine 598
whether any information exists that indicates that the person 599

who is the subject of the request previously has been convicted 600
of or pleaded guilty to any of the following: 601

(a) A violation of section 2903.01, 2903.02, 2903.03, 602
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 603
2905.01, 2905.02, 2905.05, 2907.02, 2907.03, 2907.04, 2907.05, 604
2907.06, 2907.07, 2907.08, 2907.09, 2907.21, 2907.22, 2907.23, 605
2907.25, 2907.31, 2907.32, 2907.321, 2907.322, 2907.323, 606
2911.01, 2911.02, 2911.11, 2911.12, 2919.12, 2919.22, 2919.24, 607
2919.25, 2923.12, 2923.13, 2923.161, 2925.02, 2925.03, 2925.04, 608
2925.05, 2925.06, or 3716.11 of the Revised Code, felonious 609
sexual penetration in violation of former section 2907.12 of the 610
Revised Code, a violation of section 2905.04 of the Revised Code 611
as it existed prior to July 1, 1996, a violation of section 612
2919.23 of the Revised Code that would have been a violation of 613
section 2905.04 of the Revised Code as it existed prior to July 614
1, 1996, had the violation been committed prior to that date, or 615
a violation of section 2925.11 of the Revised Code that is not a 616
minor drug possession offense; 617

(b) A violation of an existing or former law of this 618
state, any other state, or the United States that is 619
substantially equivalent to any of the offenses listed in 620
division (A) (1) (a) of this section; 621

(c) If the request is made pursuant to section 3319.39 of 622
the Revised Code for an applicant who is a teacher, any offense 623
specified in section 3319.31 of the Revised Code. 624

(2) On receipt of a request pursuant to section 3712.09 or 625
3721.121 of the Revised Code, a completed form prescribed 626
pursuant to division (C) (1) of this section, and a set of 627
fingerprint impressions obtained in the manner described in 628
division (C) (2) of this section, the superintendent of the 629

bureau of criminal identification and investigation shall 630
conduct a criminal records check with respect to any person who 631
has applied for employment in a position for which a criminal 632
records check is required by those sections. The superintendent 633
shall conduct the criminal records check in the manner described 634
in division (B) of this section to determine whether any 635
information exists that indicates that the person who is the 636
subject of the request previously has been convicted of or 637
pleaded guilty to any of the following: 638

(a) A violation of section 2903.01, 2903.02, 2903.03, 639
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 640
2905.01, 2905.02, 2905.11, 2905.12, 2907.02, 2907.03, 2907.05, 641
2907.06, 2907.07, 2907.08, 2907.09, 2907.12, 2907.25, 2907.31, 642
2907.32, 2907.321, 2907.322, 2907.323, 2911.01, 2911.02, 643
2911.11, 2911.12, 2911.13, 2913.02, 2913.03, 2913.04, 2913.11, 644
2913.21, 2913.31, 2913.40, 2913.43, 2913.47, 2913.51, 2919.25, 645
2921.36, 2923.12, 2923.13, 2923.161, 2925.02, 2925.03, 2925.11, 646
2925.13, 2925.22, 2925.23, or 3716.11 of the Revised Code; 647

(b) An existing or former law of this state, any other 648
state, or the United States that is substantially equivalent to 649
any of the offenses listed in division (A)(2)(a) of this 650
section. 651

(3) On receipt of a request pursuant to section 173.27, 652
173.38, 173.381, 3701.881, 5164.34, 5164.341, 5164.342, 653
5123.081, or 5123.169 of the Revised Code, a completed form 654
prescribed pursuant to division (C)(1) of this section, and a 655
set of fingerprint impressions obtained in the manner described 656
in division (C)(2) of this section, the superintendent of the 657
bureau of criminal identification and investigation shall 658
conduct a criminal records check of the person for whom the 659

request is made. The superintendent shall conduct the criminal 660
records check in the manner described in division (B) of this 661
section to determine whether any information exists that 662
indicates that the person who is the subject of the request 663
previously has been convicted of, has pleaded guilty to, or 664
(except in the case of a request pursuant to section 5164.34, 665
5164.341, or 5164.342 of the Revised Code) has been found 666
eligible for intervention in lieu of conviction for any of the 667
following, regardless of the date of the conviction, the date of 668
entry of the guilty plea, or (except in the case of a request 669
pursuant to section 5164.34, 5164.341, or 5164.342 of the 670
Revised Code) the date the person was found eligible for 671
intervention in lieu of conviction: 672

(a) A violation of section 959.13, 959.131, 2903.01, 673
2903.02, 2903.03, 2903.04, 2903.041, 2903.11, 2903.12, 2903.13, 674
2903.15, 2903.16, 2903.21, 2903.211, 2903.22, 2903.34, 2903.341, 675
2905.01, 2905.02, 2905.05, 2905.11, 2905.12, 2905.32, 2905.33, 676
2907.02, 2907.03, 2907.04, 2907.05, 2907.06, 2907.07, 2907.08, 677
2907.09, 2907.21, 2907.22, 2907.23, 2907.24, 2907.25, 2907.31, 678
2907.32, 2907.321, 2907.322, 2907.323, 2907.33, 2909.02, 679
2909.03, 2909.04, 2909.22, 2909.23, 2909.24, 2911.01, 2911.02, 680
2911.11, 2911.12, 2911.13, 2913.02, 2913.03, 2913.04, 2913.05, 681
2913.11, 2913.21, 2913.31, 2913.32, 2913.40, 2913.41, 2913.42, 682
2913.43, 2913.44, 2913.441, 2913.45, 2913.46, 2913.47, 2913.48, 683
2913.49, 2913.51, 2917.01, 2917.02, 2917.03, 2917.31, 2919.12, 684
2919.121, 2919.123, 2919.22, 2919.23, 2919.24, 2919.25, 2921.03, 685
2921.11, 2921.12, 2921.13, 2921.21, 2921.24, 2921.32, 2921.321, 686
2921.34, 2921.35, 2921.36, 2921.51, 2923.12, 2923.122, 2923.123, 687
2923.13, 2923.161, 2923.162, 2923.21, 2923.32, 2923.42, 2925.02, 688
2925.03, 2925.04, 2925.041, 2925.05, 2925.06, 2925.09, 2925.11, 689
2925.13, 2925.14, 2925.141, 2925.22, 2925.23, 2925.24, 2925.36, 690

2925.55, 2925.56, 2927.12, or 3716.11 of the Revised Code; 691

(b) Felonious sexual penetration in violation of former 692
section 2907.12 of the Revised Code; 693

(c) A violation of section 2905.04 of the Revised Code as 694
it existed prior to July 1, 1996; 695

(d) A violation of section 2923.01, 2923.02, or 2923.03 of 696
the Revised Code when the underlying offense that is the object 697
of the conspiracy, attempt, or complicity is one of the offenses 698
listed in divisions (A) (3) (a) to (c) of this section; 699

(e) A violation of an existing or former municipal 700
ordinance or law of this state, any other state, or the United 701
States that is substantially equivalent to any of the offenses 702
listed in divisions (A) (3) (a) to (d) of this section. 703

(4) On receipt of a request pursuant to section 2151.86 of 704
the Revised Code, a completed form prescribed pursuant to 705
division (C) (1) of this section, and a set of fingerprint 706
impressions obtained in the manner described in division (C) (2) 707
of this section, the superintendent of the bureau of criminal 708
identification and investigation shall conduct a criminal 709
records check in the manner described in division (B) of this 710
section to determine whether any information exists that 711
indicates that the person who is the subject of the request 712
previously has been convicted of or pleaded guilty to any of the 713
following: 714

(a) A violation of section 959.13, 2903.01, 2903.02, 715
2903.03, 2903.04, 2903.11, 2903.12, 2903.13, 2903.15, 2903.16, 716
2903.21, 2903.211, 2903.22, 2903.34, 2905.01, 2905.02, 2905.05, 717
2907.02, 2907.03, 2907.04, 2907.05, 2907.06, 2907.07, 2907.08, 718
2907.09, 2907.21, 2907.22, 2907.23, 2907.25, 2907.31, 2907.32, 719

2907.321, 2907.322, 2907.323, 2909.02, 2909.03, 2909.22, 720
2909.23, 2909.24, 2911.01, 2911.02, 2911.11, 2911.12, 2913.49, 721
2917.01, 2917.02, 2919.12, 2919.22, 2919.24, 2919.25, 2923.12, 722
2923.13, 2923.161, 2925.02, 2925.03, 2925.04, 2925.05, 2925.06, 723
2927.12, or 3716.11 of the Revised Code, a violation of section 724
2905.04 of the Revised Code as it existed prior to July 1, 1996, 725
a violation of section 2919.23 of the Revised Code that would 726
have been a violation of section 2905.04 of the Revised Code as 727
it existed prior to July 1, 1996, had the violation been 728
committed prior to that date, a violation of section 2925.11 of 729
the Revised Code that is not a minor drug possession offense, 730
two or more OVI or OVUAC violations committed within the three 731
years immediately preceding the submission of the application or 732
petition that is the basis of the request, or felonious sexual 733
penetration in violation of former section 2907.12 of the 734
Revised Code; 735

(b) A violation of an existing or former law of this 736
state, any other state, or the United States that is 737
substantially equivalent to any of the offenses listed in 738
division (A) (4) (a) of this section. 739

(5) Upon receipt of a request pursuant to section 5104.013 740
of the Revised Code, a completed form prescribed pursuant to 741
division (C) (1) of this section, and a set of fingerprint 742
impressions obtained in the manner described in division (C) (2) 743
of this section, the superintendent of the bureau of criminal 744
identification and investigation shall conduct a criminal 745
records check in the manner described in division (B) of this 746
section to determine whether any information exists that 747
indicates that the person who is the subject of the request has 748
been convicted of or pleaded guilty to any of the following: 749

(a) A violation of section 2151.421, 2903.01, 2903.02, 750
2903.03, 2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 751
2903.22, 2903.34, 2905.01, 2905.02, 2905.05, 2905.11, 2905.32, 752
2907.02, 2907.03, 2907.04, 2907.05, 2907.06, 2907.07, 2907.08, 753
2907.09, 2907.19, 2907.21, 2907.22, 2907.23, 2907.24, 2907.25, 754
2907.31, 2907.32, 2907.321, 2907.322, 2907.323, 2909.02, 755
2909.03, 2909.04, 2909.05, 2911.01, 2911.02, 2911.11, 2911.12, 756
2913.02, 2913.03, 2913.04, 2913.041, 2913.05, 2913.06, 2913.11, 757
2913.21, 2913.31, 2913.32, 2913.33, 2913.34, 2913.40, 2913.41, 758
2913.42, 2913.43, 2913.44, 2913.441, 2913.45, 2913.46, 2913.47, 759
2913.48, 2913.49, 2917.01, 2917.02, 2917.03, 2917.31, 2919.12, 760
2919.22, 2919.224, 2919.225, 2919.24, 2919.25, 2921.03, 2921.11, 761
2921.13, 2921.14, 2921.34, 2921.35, 2923.01, 2923.12, 2923.13, 762
2923.161, 2925.02, 2925.03, 2925.04, 2925.05, 2925.06, or 763
3716.11 of the Revised Code, felonious sexual penetration in 764
violation of former section 2907.12 of the Revised Code, a 765
violation of section 2905.04 of the Revised Code as it existed 766
prior to July 1, 1996, a violation of section 2919.23 of the 767
Revised Code that would have been a violation of section 2905.04 768
of the Revised Code as it existed prior to July 1, 1996, had the 769
violation been committed prior to that date, a violation of 770
section 2925.11 of the Revised Code that is not a minor drug 771
possession offense, a violation of section 2923.02 or 2923.03 of 772
the Revised Code that relates to a crime specified in this 773
division, or a second violation of section 4511.19 of the 774
Revised Code within five years of the date of application for 775
licensure or certification. 776

(b) A violation of an existing or former law of this 777
state, any other state, or the United States that is 778
substantially equivalent to any of the offenses or violations 779
described in division (A) (5) (a) of this section. 780

(6) Upon receipt of a request pursuant to section 5153.111 781
of the Revised Code, a completed form prescribed pursuant to 782
division (C)(1) of this section, and a set of fingerprint 783
impressions obtained in the manner described in division (C)(2) 784
of this section, the superintendent of the bureau of criminal 785
identification and investigation shall conduct a criminal 786
records check in the manner described in division (B) of this 787
section to determine whether any information exists that 788
indicates that the person who is the subject of the request 789
previously has been convicted of or pleaded guilty to any of the 790
following: 791

(a) A violation of section 2903.01, 2903.02, 2903.03, 792
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 793
2905.01, 2905.02, 2905.05, 2907.02, 2907.03, 2907.04, 2907.05, 794
2907.06, 2907.07, 2907.08, 2907.09, 2907.21, 2907.22, 2907.23, 795
2907.25, 2907.31, 2907.32, 2907.321, 2907.322, 2907.323, 796
2909.02, 2909.03, 2911.01, 2911.02, 2911.11, 2911.12, 2919.12, 797
2919.22, 2919.24, 2919.25, 2923.12, 2923.13, 2923.161, 2925.02, 798
2925.03, 2925.04, 2925.05, 2925.06, or 3716.11 of the Revised 799
Code, felonious sexual penetration in violation of former 800
section 2907.12 of the Revised Code, a violation of section 801
2905.04 of the Revised Code as it existed prior to July 1, 1996, 802
a violation of section 2919.23 of the Revised Code that would 803
have been a violation of section 2905.04 of the Revised Code as 804
it existed prior to July 1, 1996, had the violation been 805
committed prior to that date, or a violation of section 2925.11 806
of the Revised Code that is not a minor drug possession offense; 807

(b) A violation of an existing or former law of this 808
state, any other state, or the United States that is 809
substantially equivalent to any of the offenses listed in 810
division (A)(6)(a) of this section. 811

(7) On receipt of a request for a criminal records check 812
from an individual pursuant to section 4749.03 or 4749.06 of the 813
Revised Code, accompanied by a completed copy of the form 814
prescribed in division (C)(1) of this section and a set of 815
fingerprint impressions obtained in a manner described in 816
division (C)(2) of this section, the superintendent of the 817
bureau of criminal identification and investigation shall 818
conduct a criminal records check in the manner described in 819
division (B) of this section to determine whether any 820
information exists indicating that the person who is the subject 821
of the request has been convicted of or pleaded guilty to a 822
felony in this state or in any other state. If the individual 823
indicates that a firearm will be carried in the course of 824
business, the superintendent shall require information from the 825
federal bureau of investigation as described in division (B)(2) 826
of this section. Subject to division (F) of this section, the 827
superintendent shall report the findings of the criminal records 828
check and any information the federal bureau of investigation 829
provides to the director of public safety. 830

(8) On receipt of a request pursuant to section 1321.37, 831
1321.53, 1321.531, 1322.03, 1322.031, or 4763.05 of the Revised 832
Code, a completed form prescribed pursuant to division (C)(1) of 833
this section, and a set of fingerprint impressions obtained in 834
the manner described in division (C)(2) of this section, the 835
superintendent of the bureau of criminal identification and 836
investigation shall conduct a criminal records check with 837
respect to any person who has applied for a license, permit, or 838
certification from the department of commerce or a division in 839
the department. The superintendent shall conduct the criminal 840
records check in the manner described in division (B) of this 841
section to determine whether any information exists that 842

indicates that the person who is the subject of the request 843
previously has been convicted of or pleaded guilty to any of the 844
following: a violation of section 2913.02, 2913.11, 2913.31, 845
2913.51, or 2925.03 of the Revised Code; any other criminal 846
offense involving theft, receiving stolen property, 847
embezzlement, forgery, fraud, passing bad checks, money 848
laundering, or drug trafficking, or any criminal offense 849
involving money or securities, as set forth in Chapters 2909., 850
2911., 2913., 2915., 2921., 2923., and 2925. of the Revised 851
Code; or any existing or former law of this state, any other 852
state, or the United States that is substantially equivalent to 853
those offenses. 854

(9) On receipt of a request for a criminal records check 855
from the treasurer of state under section 113.041 of the Revised 856
Code or from an individual under section 4701.08, 4715.101, 857
4717.061, 4725.121, 4725.501, 4729.071, 4730.101, 4730.14, 858
4730.28, 4731.081, 4731.15, 4731.171, 4731.222, 4731.281, 859
4731.296, 4731.531, 4732.091, 4734.202, 4740.061, 4741.10, 860
4755.70, 4757.101, 4759.061, 4760.032, 4760.06, 4761.051, 861
4762.031, 4762.06, 4776.021, 4779.091, or 4783.04 of the Revised 862
Code, accompanied by a completed form prescribed under division 863
(C) (1) of this section and a set of fingerprint impressions 864
obtained in the manner described in division (C) (2) of this 865
section, the superintendent of the bureau of criminal 866
identification and investigation shall conduct a criminal 867
records check in the manner described in division (B) of this 868
section to determine whether any information exists that 869
indicates that the person who is the subject of the request has 870
been convicted of or pleaded guilty to any criminal offense in 871
this state or any other state. Subject to division (F) of this 872
section, the superintendent shall send the results of a check 873

requested under section 113.041 of the Revised Code to the 874
treasurer of state and shall send the results of a check 875
requested under any of the other listed sections to the 876
licensing board specified by the individual in the request. 877

(10) On receipt of a request pursuant to section 1121.23, 878
1155.03, 1163.05, 1315.141, 1733.47, or 1761.26 of the Revised 879
Code, a completed form prescribed pursuant to division (C)(1) of 880
this section, and a set of fingerprint impressions obtained in 881
the manner described in division (C)(2) of this section, the 882
superintendent of the bureau of criminal identification and 883
investigation shall conduct a criminal records check in the 884
manner described in division (B) of this section to determine 885
whether any information exists that indicates that the person 886
who is the subject of the request previously has been convicted 887
of or pleaded guilty to any criminal offense under any existing 888
or former law of this state, any other state, or the United 889
States. 890

(11) On receipt of a request for a criminal records check 891
from an appointing or licensing authority under section 3772.07 892
of the Revised Code, a completed form prescribed under division 893
(C)(1) of this section, and a set of fingerprint impressions 894
obtained in the manner prescribed in division (C)(2) of this 895
section, the superintendent of the bureau of criminal 896
identification and investigation shall conduct a criminal 897
records check in the manner described in division (B) of this 898
section to determine whether any information exists that 899
indicates that the person who is the subject of the request 900
previously has been convicted of or pleaded guilty or no contest 901
to any offense under any existing or former law of this state, 902
any other state, or the United States that is a disqualifying 903
offense as defined in section 3772.07 of the Revised Code or 904

substantially equivalent to such an offense. 905

(12) On receipt of a request pursuant to section 2151.33 906
or 2151.412 of the Revised Code, a completed form prescribed 907
pursuant to division (C)(1) of this section, and a set of 908
fingerprint impressions obtained in the manner described in 909
division (C)(2) of this section, the superintendent of the 910
bureau of criminal identification and investigation shall 911
conduct a criminal records check with respect to any person for 912
whom a criminal records check is required under that section. 913
The superintendent shall conduct the criminal records check in 914
the manner described in division (B) of this section to 915
determine whether any information exists that indicates that the 916
person who is the subject of the request previously has been 917
convicted of or pleaded guilty to any of the following: 918

(a) A violation of section 2903.01, 2903.02, 2903.03, 919
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 920
2905.01, 2905.02, 2905.11, 2905.12, 2907.02, 2907.03, 2907.05, 921
2907.06, 2907.07, 2907.08, 2907.09, 2907.12, 2907.25, 2907.31, 922
2907.32, 2907.321, 2907.322, 2907.323, 2911.01, 2911.02, 923
2911.11, 2911.12, 2911.13, 2913.02, 2913.03, 2913.04, 2913.11, 924
2913.21, 2913.31, 2913.40, 2913.43, 2913.47, 2913.51, 2919.25, 925
2921.36, 2923.12, 2923.13, 2923.161, 2925.02, 2925.03, 2925.11, 926
2925.13, 2925.22, 2925.23, or 3716.11 of the Revised Code; 927

(b) An existing or former law of this state, any other 928
state, or the United States that is substantially equivalent to 929
any of the offenses listed in division (A)(12)(a) of this 930
section. 931

(13) On receipt of a request pursuant to section 3796.12 932
of the Revised Code, a completed form prescribed pursuant to 933
division (C)(1) of this section, and a set of fingerprint 934

impressions obtained in a manner described in division (C) (2) of 935
this section, the superintendent of the bureau of criminal 936
identification and investigation shall conduct a criminal 937
records check in the manner described in division (B) of this 938
section to determine whether any information exists that 939
indicates that the person who is the subject of the request 940
previously has been convicted of or pleaded guilty to the 941
following: 942

(a) A disqualifying offense as specified in rules adopted 943
under division (B) (2) (b) of section 3796.03 of the Revised Code 944
if the person who is the subject of the request is an 945
administrator or other person responsible for the daily 946
operation of, or an owner or prospective owner, officer or 947
prospective officer, or board member or prospective board member 948
of, an entity seeking a license from the department of commerce 949
under Chapter 3796. of the Revised Code; 950

(b) A disqualifying offense as specified in rules adopted 951
under division (B) (2) (b) of section 3796.04 of the Revised Code 952
if the person who is the subject of the request is an 953
administrator or other person responsible for the daily 954
operation of, or an owner or prospective owner, officer or 955
prospective officer, or board member or prospective board member 956
of, an entity seeking a license from the state board of pharmacy 957
under Chapter 3796. of the Revised Code. 958

(14) On receipt of a request required by section 3796.13 959
of the Revised Code, a completed form prescribed pursuant to 960
division (C) (1) of this section, and a set of fingerprint 961
impressions obtained in a manner described in division (C) (2) of 962
this section, the superintendent of the bureau of criminal 963
identification and investigation shall conduct a criminal 964

records check in the manner described in division (B) of this 965
section to determine whether any information exists that 966
indicates that the person who is the subject of the request 967
previously has been convicted of or pleaded guilty to the 968
following: 969

(a) A disqualifying offense as specified in rules adopted 970
under division (B) (8) (a) of section 3796.03 of the Revised Code 971
if the person who is the subject of the request is seeking 972
employment with an entity licensed by the department of commerce 973
under Chapter 3796. of the Revised Code; 974

(b) A disqualifying offense as specified in rules adopted 975
under division (B) (14) (a) of section 3796.04 of the Revised Code 976
if the person who is the subject of the request is seeking 977
employment with an entity licensed by the state board of 978
pharmacy under Chapter 3796. of the Revised Code. 979

(B) Subject to division (F) of this section, the 980
superintendent shall conduct any criminal records check to be 981
conducted under this section as follows: 982

(1) The superintendent shall review or cause to be 983
reviewed any relevant information gathered and compiled by the 984
bureau under division (A) of section 109.57 of the Revised Code 985
that relates to the person who is the subject of the criminal 986
records check, including, if the criminal records check was 987
requested under section 113.041, 121.08, 173.27, 173.38, 988
173.381, 1121.23, 1155.03, 1163.05, 1315.141, 1321.37, 1321.53, 989
1321.531, 1322.03, 1322.031, 1733.47, 1761.26, 2151.86, 3301.32, 990
3301.541, 3319.39, 3701.881, 3712.09, 3721.121, 3772.07, 991
3796.12, 4749.03, 4749.06, 4763.05, 5104.013, 5164.34, 5164.341, 992
5164.342, 5123.081, 5123.169, or 5153.111 of the Revised Code, 993
any relevant information contained in records that have been 994

sealed under section 2953.32 of the Revised Code; 995

(2) If the request received by the superintendent asks for 996
information from the federal bureau of investigation, the 997
superintendent shall request from the federal bureau of 998
investigation any information it has with respect to the person 999
who is the subject of the criminal records check, including 1000
fingerprint-based checks of national crime information databases 1001
as described in 42 U.S.C. 671 if the request is made pursuant to 1002
section 2151.86 or 5104.013 of the Revised Code or if any other 1003
Revised Code section requires fingerprint-based checks of that 1004
nature, and shall review or cause to be reviewed any information 1005
the superintendent receives from that bureau. If a request under 1006
section 3319.39 of the Revised Code asks only for information 1007
from the federal bureau of investigation, the superintendent 1008
shall not conduct the review prescribed by division (B) (1) of 1009
this section. 1010

(3) The superintendent or the superintendent's designee 1011
may request criminal history records from other states or the 1012
federal government pursuant to the national crime prevention and 1013
privacy compact set forth in section 109.571 of the Revised 1014
Code. 1015

(4) The superintendent shall include in the results of the 1016
criminal records check a list or description of the offenses 1017
listed or described in division (A) (1), (2), (3), (4), (5), (6), 1018
(7), (8), (9), (10), (11), (12), (13), or (14) of this section, 1019
whichever division requires the superintendent to conduct the 1020
criminal records check. The superintendent shall exclude from 1021
the results any information the dissemination of which is 1022
prohibited by federal law. 1023

(5) The superintendent shall send the results of the 1024

criminal records check to the person to whom it is to be sent 1025
not later than the following number of days after the date the 1026
superintendent receives the request for the criminal records 1027
check, the completed form prescribed under division (C) (1) of 1028
this section, and the set of fingerprint impressions obtained in 1029
the manner described in division (C) (2) of this section: 1030

(a) If the superintendent is required by division (A) of 1031
this section (other than division (A) (3) of this section) to 1032
conduct the criminal records check, thirty; 1033

(b) If the superintendent is required by division (A) (3) 1034
of this section to conduct the criminal records check, sixty. 1035

(C) (1) The superintendent shall prescribe a form to obtain 1036
the information necessary to conduct a criminal records check 1037
from any person for whom a criminal records check is to be 1038
conducted under this section. The form that the superintendent 1039
prescribes pursuant to this division may be in a tangible 1040
format, in an electronic format, or in both tangible and 1041
electronic formats. 1042

(2) The superintendent shall prescribe standard impression 1043
sheets to obtain the fingerprint impressions of any person for 1044
whom a criminal records check is to be conducted under this 1045
section. Any person for whom a records check is to be conducted 1046
under this section shall obtain the fingerprint impressions at a 1047
county sheriff's office, municipal police department, or any 1048
other entity with the ability to make fingerprint impressions on 1049
the standard impression sheets prescribed by the superintendent. 1050
The office, department, or entity may charge the person a 1051
reasonable fee for making the impressions. The standard 1052
impression sheets the superintendent prescribes pursuant to this 1053
division may be in a tangible format, in an electronic format, 1054

or in both tangible and electronic formats. 1055

(3) Subject to division (D) of this section, the 1056
superintendent shall prescribe and charge a reasonable fee for 1057
providing a criminal records check under this section. The 1058
person requesting the criminal records check shall pay the fee 1059
prescribed pursuant to this division. In the case of a request 1060
under section 1121.23, 1155.03, 1163.05, 1315.141, 1733.47, 1061
1761.26, 2151.33, 2151.412, or 5164.34 of the Revised Code, the 1062
fee shall be paid in the manner specified in that section. 1063

(4) The superintendent of the bureau of criminal 1064
identification and investigation may prescribe methods of 1065
forwarding fingerprint impressions and information necessary to 1066
conduct a criminal records check, which methods shall include, 1067
but not be limited to, an electronic method. 1068

(D) The results of a criminal records check conducted 1069
under this section, other than a criminal records check 1070
specified in division (A)(7) of this section, are valid for the 1071
person who is the subject of the criminal records check for a 1072
period of one year from the date upon which the superintendent 1073
completes the criminal records check. If during that period the 1074
superintendent receives another request for a criminal records 1075
check to be conducted under this section for that person, the 1076
superintendent shall provide the results from the previous 1077
criminal records check of the person at a lower fee than the fee 1078
prescribed for the initial criminal records check. 1079

(E) When the superintendent receives a request for 1080
information from a registered private provider, the 1081
superintendent shall proceed as if the request was received from 1082
a school district board of education under section 3319.39 of 1083
the Revised Code. The superintendent shall apply division (A)(1) 1084

(c) of this section to any such request for an applicant who is 1085
a teacher. This division does not apply after the effective date 1086
of this amendment. 1087

(F) (1) All information regarding the results of a criminal 1088
records check conducted under this section that the 1089
superintendent reports or sends under division (A) (7) or (9) of 1090
this section to the director of public safety, the treasurer of 1091
state, or the person, board, or entity that made the request for 1092
the criminal records check shall relate to the conviction of the 1093
subject person, or the subject person's plea of guilty to, a 1094
criminal offense. 1095

(2) Division (F) (1) of this section does not limit, 1096
restrict, or preclude the superintendent's release of 1097
information that relates to the arrest of a person who is 1098
eighteen years of age or older, to an adjudication of a child as 1099
a delinquent child, or to a criminal conviction of a person 1100
under eighteen years of age in circumstances in which a release 1101
of that nature is authorized under division (E) (2), (3), or (4) 1102
of section 109.57 of the Revised Code pursuant to a rule adopted 1103
under division (E) (1) of that section. 1104

(G) As used in this section: 1105

(1) "Criminal records check" means any criminal records 1106
check conducted by the superintendent of the bureau of criminal 1107
identification and investigation in accordance with division (B) 1108
of this section. 1109

(2) "Minor drug possession offense" has the same meaning 1110
as in section 2925.01 of the Revised Code. 1111

(3) "OVI or OVUAC violation" means a violation of section 1112
4511.19 of the Revised Code or a violation of an existing or 1113

former law of this state, any other state, or the United States 1114
that is substantially equivalent to section 4511.19 of the 1115
Revised Code. 1116

~~(4) "Registered private provider" means a nonpublic school- 1117
or entity registered with the superintendent of public- 1118
instruction under section 3310.41 of the Revised Code to- 1119
participate in the autism scholarship program or section 3310.58- 1120
of the Revised Code to participate in the Jon Peterson special- 1121
needs scholarship program. 1122~~

Sec. 125.04. (A) Except for the requirements of division 1123
(B) of this section, section 125.092, and division (B) of 1124
section 125.11 of the Revised Code, sections 125.04 to 125.08 1125
and 125.09 to 125.15 of the Revised Code do not apply to or 1126
affect state institutions of higher education. 1127

(B) (1) As used in this division: 1128

(a) "Chartered nonpublic school" has the same meaning as 1129
in section ~~3310.01~~3317.06 of the Revised Code. 1130

(b) "Emergency medical service organization" has the same 1131
meaning as in section 4765.01 of the Revised Code. 1132

(c) "Governmental agency" means a political subdivision or 1133
special district in this state established by or under law, or 1134
any combination of these entities; the United States or any 1135
department, division, or agency of the United States; one or 1136
more other states or groups of states; other purchasing 1137
consortia; and any agency, commission, or authority established 1138
under an interstate compact or agreement. 1139

(d) "Political subdivision" means any county, township, 1140
municipal corporation, school district, conservancy district, 1141
township park district, park district created under Chapter 1142

1545. of the Revised Code, regional transit authority, regional 1143
airport authority, regional water and sewer district, or port 1144
authority. "Political subdivision" also includes any other 1145
political subdivision described in the Revised Code that has 1146
been approved by the department to participate in the 1147
department's contracts under this division. 1148

(e) "Private fire company" has the same meaning as in 1149
section 9.60 of the Revised Code. 1150

(f) "State institution of higher education" has the 1151
meaning defined in section 3345.011 of the Revised Code. 1152

(2) Subject to division (C) of this section, the 1153
department of administrative services may permit a state 1154
institution of higher education, governmental agency, political 1155
subdivision, county board of elections, private fire company, 1156
private, nonprofit emergency medical service organization, or 1157
chartered nonpublic school to participate in contracts into 1158
which the department has entered for the purchase of supplies 1159
and services. The department may charge the entity a reasonable 1160
fee to cover the administrative costs the department incurs as a 1161
result of participation by the entity in such a purchase 1162
contract. 1163

A political subdivision desiring to participate in such 1164
purchase contracts shall file with the department a certified 1165
copy of an ordinance or resolution of the legislative authority 1166
or governing board of the political subdivision. The resolution 1167
or ordinance shall request that the political subdivision be 1168
authorized to participate in such contracts and shall agree that 1169
the political subdivision will be bound by such terms and 1170
conditions as the department prescribes and that it will 1171
directly pay the vendor under each purchase contract. A board of 1172

elections desiring to participate in such purchase contracts 1173
shall file with the purchasing authority a written request for 1174
inclusion in the program. A private fire company, private, 1175
nonprofit emergency medical service organization, or chartered 1176
nonpublic school desiring to participate in such purchase 1177
contracts shall file with the department a written request for 1178
inclusion in the program signed by the chief officer of the 1179
company, organization, or chartered nonpublic school. A 1180
governmental agency desiring to participate in such purchase 1181
contracts shall file with the department a written request for 1182
inclusion in the program. A state institution of higher 1183
education desiring to participate in such purchase contracts 1184
shall file with the department a certified copy of resolution of 1185
the board of trustees or similar authorizing body. The 1186
resolution shall request that the state institution of higher 1187
education be authorized to participate in such contracts. 1188

A request for inclusion shall include an agreement to be 1189
bound by such terms and conditions as the department prescribes 1190
and to make direct payments to the vendor under each purchase 1191
contract. 1192

The department shall include in its annual report, an 1193
estimate of the purchases made by state institutions of higher 1194
education, governmental agencies, political subdivisions, county 1195
boards of elections, private fire companies, private, nonprofit 1196
emergency medical service organizations, and chartered nonpublic 1197
schools from contracts pursuant to this division. The department 1198
may require such entities to file a report with the department, 1199
as often as it finds necessary, stating how many such contracts 1200
the entities participated in within a specified period of time, 1201
and any other information the department requires. 1202

(3) Purchases made by a political subdivision or a county board of elections under this division are exempt from any competitive selection procedures otherwise required by law. No political subdivision shall make any purchase under this division when bids have been received for such purchase by the subdivision, unless such purchase can be made upon the same terms, conditions, and specifications at a lower price under this division.

(C) A political subdivision as defined in division (B) of this section or a county board of elections may purchase supplies or services from another party, including a political subdivision, instead of through participation in contracts described in division (B) of this section if the political subdivision or county board of elections can purchase those supplies or services from the other party upon equivalent terms, conditions, and specifications but at a lower price than it can through those contracts. Purchases that a political subdivision or county board of elections makes under this division are exempt from any competitive selection procedures otherwise required by law. A political subdivision or county board of elections that makes any purchase under this division shall maintain sufficient information regarding the purchase to verify that the political subdivision or county board of elections satisfied the conditions for making a purchase under this division. Nothing in this division restricts any action taken by a county or township as authorized by division (B) (1) of section 9.48 of the Revised Code.

(D) This section does not apply to supplies or services purchased by a state agency directly as provided in section 125.05 of the Revised Code, or to purchases of supplies or services for the emergency management agency as provided in

section 125.061 of the Revised Code. 1234

Sec. 131.45. (A) The amount the general assembly 1235
appropriates from the general revenue fund each year per pupil 1236
for primary and secondary educational purposes shall be not less 1237
than the amount it appropriated per pupil for those purposes for 1238
~~the base year~~ fiscal year 1999, adjusted for changes in prices 1239
as measured by the consumer price index (all urban consumers, 1240
all items) prepared by the bureau of labor statistics of the 1241
United States department of labor. ~~The base year is fiscal year~~ 1242
~~1999.~~ 1243

(B) Appropriations of the proceeds of the ~~sales and use~~ 1244
tax levied by ~~sections 5739.029 and 5741.024~~ section 5705.17 of 1245
the Revised Code that are credited to the state education fund 1246
and of the net proceeds of any state lottery under Section 6 of 1247
Article XV of the Ohio Constitution shall be in addition to 1248
appropriations ~~made pursuant to~~ described in division (A) of 1249
this section. 1250

(C) For the purposes of this section, appropriations for 1251
primary and secondary educational purposes includes amounts 1252
appropriated to reimburse school districts for property tax 1253
reductions required by law. 1254

Sec. 319.301. (A) The reductions required by division (D) 1255
of this section do not apply to any of the following: 1256

(1) Taxes levied at whatever rate is required to produce a 1257
specified amount of tax money, including a tax levied under 1258
section 5705.199, 5705.211, or 5748.09 of the Revised Code, or 1259
an amount to pay debt charges; 1260

(2) Taxes levied within the one per cent limitation 1261
imposed by Section 2 of Article XII, Ohio Constitution; 1262

(3) Taxes provided for by the charter of a municipal corporation.	1263 1264
(B) As used in this section:	1265
(1) "Real property" includes real property owned by a railroad.	1266 1267
(2) "Carryover property" means all real property on the current year's tax list except:	1268 1269
(a) Land and improvements that were not taxed by the district taxing unit in both the preceding year and the current year;	1270 1271 1272
(b) Land and improvements that were not in the same class in both the preceding year and the current year.	1273 1274
(3) "Effective tax rate" means with respect to each class of property:	1275 1276
(a) The sum of the total taxes that would have been charged and payable for current expenses against real property in that class if each of the district's taxing unit's taxes were reduced for the current year under division (D) (1) of this section without regard to the application of division (E) (3) of this section divided by	1277 1278 1279 1280 1281 1282
(b) The taxable value of all real property in that class.	1283
(4) "Taxes charged and payable" means the taxes charged and payable prior to any reduction required by section 319.302 of the Revised Code.	1284 1285 1286
<u>(5) "Taxing unit" has the same meaning as in section 5705.01 of the Revised Code and includes the state.</u>	1287 1288
(C) The tax commissioner shall make the determinations	1289

required by this section each year, without regard to whether a 1290
taxing district has territory in a county to which section 1291
5715.24 of the Revised Code applies for that year. Separate 1292
determinations shall be made for each of the two classes 1293
established pursuant to section 5713.041 of the Revised Code. 1294

(D) With respect to each tax authorized to be levied by 1295
each taxing ~~district~~ unit, the tax commissioner, annually, shall 1296
do both of the following: 1297

(1) Determine by what percentage, if any, the sums levied 1298
by such tax against the carryover property in each class would 1299
have to be reduced for the tax to levy the same number of 1300
dollars against such property in that class in the current year 1301
as were charged against such property by such tax in the 1302
preceding year subsequent to the reduction made under this 1303
section but before the reduction made under section 319.302 of 1304
the Revised Code. In the case of a tax levied for the first time 1305
that is not a renewal of an existing tax, the commissioner shall 1306
determine by what percentage the sums that would otherwise be 1307
levied by such tax against carryover property in each class 1308
would have to be reduced to equal the amount that would have 1309
been levied if the full rate thereof had been imposed against 1310
the total taxable value of such property in the preceding tax 1311
year. A tax or portion of a tax that is designated a replacement 1312
levy under section 5705.192 of the Revised Code is not a renewal 1313
of an existing tax for purposes of this division. 1314

(2) Certify each percentage determined in division (D) (1) 1315
of this section, as adjusted under division (E) of this section, 1316
and the class of property to which that percentage applies to 1317
the auditor of each county in which the ~~district~~ taxing unit has 1318
territory. The auditor, after complying with section 319.30 of 1319

the Revised Code, shall reduce the sum to be levied by such tax 1320
against each parcel of real property in the ~~district~~-taxing unit 1321
by the percentage so certified for its class. Certification 1322
shall be made by the first day of September except in the case 1323
of a tax levied for the first time, in which case certification 1324
shall be made within fifteen days of the date the county auditor 1325
submits the information necessary to make the required 1326
determination. 1327

(E) (1) As used in division (E) (2) of this section, "pre- 1328
1982 joint vocational taxes" means, with respect to a class of 1329
property, the difference between the following amounts: 1330

(a) The taxes charged and payable in tax year 1981 against 1331
the property in that class for the current expenses of the joint 1332
vocational school district of which the school district is a 1333
part after making all reductions under this section; 1334

(b) The following percentage of the taxable value of all 1335
real property in that class: 1336

(i) In 1987, five one-hundredths of one per cent; 1337

(ii) In 1988, one-tenth of one per cent; 1338

(iii) In 1989, fifteen one-hundredths of one per cent; 1339

(iv) In 1990 and each subsequent year, two-tenths of one 1340
per cent. 1341

If the amount in division (E) (1) (b) of this section 1342
exceeds the amount in division (E) (1) (a) of this section, the 1343
pre-1982 joint vocational taxes shall be zero. 1344

As used in divisions (E) (2) and (3) of this section, 1345
"taxes charged and payable" has the same meaning as in division 1346
(B) (4) of this section and excludes any tax charged and payable 1347

in 1985 or thereafter under sections 5705.194 to 5705.197 or 1348
section 5705.199, 5705.213, 5705.219, or 5748.09 of the Revised 1349
Code. 1350

(2) If in the case of a school district other than a joint 1351
vocational or cooperative education school district any 1352
percentage required to be used in division (D) (2) of this 1353
section for either class of property could cause the total taxes 1354
charged and payable for current expenses to be less than two per 1355
cent of the taxable value of all real property in that class 1356
that is subject to taxation by the district, the commissioner 1357
shall determine what percentages would cause the district's 1358
total taxes charged and payable for current expenses against 1359
that class, after all reductions that would otherwise be made 1360
under this section, to equal, when combined with the pre-1982 1361
joint vocational taxes against that class, the lesser of the 1362
following: 1363

(a) The sum of the rates at which those taxes are 1364
authorized to be levied; 1365

(b) Two per cent of the taxable value of the property in 1366
that class. The auditor shall use such percentages in making the 1367
reduction required by this section for that class. 1368

(3) (a) If in the case of a joint vocational school 1369
district any percentage required to be used in division (D) (2) 1370
of this section for either class of property could cause the 1371
total taxes charged and payable for current expenses for that 1372
class to be less than the designated amount, the commissioner 1373
shall determine what percentages would cause the district's 1374
total taxes charged and payable for current expenses for that 1375
class, after all reductions that would otherwise be made under 1376
this section, to equal the designated amount. The auditor shall 1377

use such percentages in making the reductions required by this 1378
section for that class. 1379

(b) As used in division (E) (3) (a) of this section, the 1380
designated amount shall equal the taxable value of all real 1381
property in the class that is subject to taxation by the 1382
district times the lesser of the following: 1383

(i) Two-tenths of one per cent; 1384

(ii) The district's effective rate plus the following 1385
percentage for the year indicated: 1386

WHEN COMPUTING THE	ADD THE FOLLOWING	
TAXES CHARGED FOR	PERCENTAGE:	
1987	0.025%	1389
1988	0.05%	1390
1989	0.075%	1391
1990	0.1%	1392
1991	0.125%	1393
1992	0.15%	1394
1993	0.175%	1395
1994 and thereafter	0.2%	1396

(4) No determination shall be made under division (E) (2) 1397
or (3) of this section for tax year 2018 and every tax year 1398
thereafter. 1399

(F) No reduction shall be made under this section in the 1400
rate at which any tax is levied. 1401

(G) The commissioner may order a county auditor to furnish 1402

any information the commissioner needs to make the 1403
determinations required under division (D) or (E) of this 1404
section, and the auditor shall supply the information in the 1405
form and by the date specified in the order. If the auditor 1406
fails to comply with an order issued under this division, except 1407
for good cause as determined by the commissioner, the 1408
commissioner shall withhold from such county or taxing ~~district-~~ 1409
unit therein fifty per cent of state revenues to local 1410
governments pursuant to section 5747.50 of the Revised Code or 1411
shall direct the department of education to withhold therefrom 1412
fifty per cent of state revenues to school districts pursuant to 1413
Chapter 3317. of the Revised Code. The commissioner shall 1414
withhold the distribution of such revenues until the county 1415
auditor has complied with this division, and the department 1416
shall withhold the distribution of such revenues until the 1417
commissioner has notified the department that the county auditor 1418
has complied with this division. 1419

(H) If the commissioner is unable to certify a tax 1420
reduction factor for either class of property ~~in~~ for a taxing 1421
~~district-unit with territory~~ located in more than one county by 1422
the last day of November because information required under 1423
division (G) of this section is unavailable, the commissioner 1424
may compute and certify an estimated tax reduction factor for 1425
that ~~district-unit~~ for that class. The estimated factor shall be 1426
based upon an estimate of the unavailable information. Upon 1427
receipt of the actual information for a taxing ~~district-unit~~ 1428
that received an estimated tax reduction factor, the 1429
commissioner shall compute the actual tax reduction factor and 1430
use that factor to compute the taxes that should have been 1431
charged and payable against each parcel of property for the year 1432
for which the estimated reduction factor was used. The amount by 1433

which the estimated factor resulted in an overpayment or 1434
underpayment in taxes on any parcel shall be added to or 1435
subtracted from the amount due on that parcel in the ensuing tax 1436
year. 1437

A percentage or a tax reduction factor determined or 1438
computed by the commissioner under this section shall be used 1439
solely for the purpose of reducing the sums to be levied by the 1440
tax to which it applies for the year for which it was determined 1441
or computed. It shall not be used in making any tax computations 1442
for any ensuing tax year. 1443

(I) In making the determinations under division (D)(1) of 1444
this section, the tax commissioner shall take account of changes 1445
in the taxable value of carryover property resulting from 1446
complaints filed under section 5715.19 of the Revised Code for 1447
determinations made for the tax year in which such changes are 1448
reported to the commissioner. Such changes shall be reported to 1449
the commissioner on the first abstract of real property filed 1450
with the commissioner under section 5715.23 of the Revised Code 1451
following the date on which the complaint is finally determined 1452
by the board of revision or by a court or other authority with 1453
jurisdiction on appeal. The tax commissioner shall account for 1454
such changes in making the determinations only for the tax year 1455
in which the change in valuation is reported. Such a valuation 1456
change shall not be used to recompute the percentages determined 1457
under division (D)(1) of this section for any prior tax year. 1458

Sec. 319.36. If, after having delivered a duplicate to the 1459
county treasurer for collection, the county auditor is satisfied 1460
that any tax, assessment, recoupment charge, or any part thereof 1461
has been erroneously charged as a result of a clerical error as 1462
defined in section 319.35 of the Revised Code, the county 1463

auditor shall give the person so charged a certificate to that 1464
effect to be presented to the treasurer, who shall deduct the 1465
amount from such tax, assessment, or charge. If, at any time, 1466
the auditor discovers that erroneous taxes, assessments, or 1467
charges have been charged or collected in previous years as a 1468
result of a clerical error, except for public utility taxes 1469
covered under section 5727.471 of the Revised Code, the auditor 1470
shall call the attention of the county board of revision to such 1471
charge or collection at a regular or special session of the 1472
board. If the board finds that taxes, assessments, or charges 1473
have been erroneously charged or collected, as a result of a 1474
clerical error, it shall certify that finding to the county 1475
auditor. Upon receipt of the board's certification, and in all 1476
cases where the tax commissioner has certified such a 1477
determination under section 5711.32 of the Revised Code, the 1478
auditor shall do one of the following: 1479

(A) In the event of erroneous charges that have not been 1480
collected, give the person so charged a certificate of erroneous 1481
assessments to be presented to the treasurer, who shall deduct 1482
the amount from such taxes, assessments, or charges; 1483

(B) In the event of erroneous charges that have been 1484
collected, do one of the following: 1485

(1) Draw a warrant on the treasurer in favor of the person 1486
paying the erroneous charges, or the personal representative of 1487
the person paying the erroneous charges, for the full amount of 1488
the taxes, assessments so charged and collected with any 1489
applicable interest thereon as prescribed by division (E) of 1490
this section or by section 5719.041 of the Revised Code; 1491

(2) Refund a portion of the overpayment and any interest 1492
and prorate the remaining balance as a credit against future 1493

taxes that may be charged to the person; 1494

(3) Prorate the full amount of the overpayment and any 1495
interest as a credit against future taxes that may be charged to 1496
the person; 1497

(4) Enter into a written undertaking with the person 1498
providing for refund of the overpayment in installments. The 1499
terms of such an undertaking shall include the amount payable 1500
and the due date of each installment, including the due date of 1501
the final payment, which shall not be later than two years after 1502
the due date of the first installment. Notwithstanding section 1503
5719.041 of the Revised Code to the contrary, any applicable 1504
interest on the overpayment allowed under that section shall not 1505
accrue beyond the day on which the undertaking is entered into. 1506

(C) The auditor shall have discretion as to which method 1507
to use and shall advise the person of the decision within sixty 1508
days after receipt of the board's or tax commissioner's 1509
certification. The auditor shall draw a warrant for payment of 1510
any refund under division (B) (1) or (2) of this section within 1511
ninety days after receipt of the certification. Any amount to be 1512
credited under division (B) (2) or (3) of this section shall be 1513
applied to all or a part of the taxes otherwise due from the 1514
person on any property tax due dates after the date on which the 1515
certification was received, but shall not be spread over more 1516
than the next ten ensuing due dates. If any portion of the 1517
overpayment has not been refunded or credited by the tenth such 1518
tax due date or by a time when the auditor determines that the 1519
person and the property of the person are not shown on any tax 1520
list for the county, the auditor immediately shall draw a 1521
warrant to refund that portion. 1522

Interest allowed under division (E) of this section or by 1523

section 5719.041 of the Revised Code shall continue to accrue on 1524
portions of overpayments credited against future taxes until the 1525
last day of the month preceding the day the portion of the 1526
overpayment is credited, and shall be computed separately on 1527
each portion credited. In computing the interest on a portion of 1528
an overpayment credited against current taxes due, the portion 1529
shall be considered to have been credited on the last day on 1530
which those taxes may be paid without penalty. 1531

(D) The treasurer shall pay a refund warrant from the 1532
undivided general property tax fund and such refund or any 1533
prorated refund credit, including interest paid thereon, shall 1534
be properly apportioned by the auditor among the state and 1535
subdivision accounts to which the overpayment originally was 1536
paid. When the auditor finds that there are insufficient funds 1537
present in the undivided tax fund to the credit of any state or 1538
subdivision account for the full repayment of a refund, the 1539
auditor may draw a warrant in an amount not exceeding the amount 1540
present and the balance, with accrued interest, shall be paid as 1541
funds become available. In no instance shall taxes that are to 1542
be apportioned to the state or to any one subdivision be used to 1543
refund erroneous payments that have been previously distributed 1544
to the state or to any other subdivision. Except for taxes 1545
required to be refunded by the county auditor pursuant to 1546
division (A) of section 5711.32 of the Revised Code, no taxes or 1547
assessments shall be refunded unless they have been erroneously 1548
charged or collected in the five years next preceding the 1549
discovery of such charge or collection by the auditor. 1550

(E) In the event of an erroneous tax, assessment, or 1551
charge against real property, the county auditor shall add the 1552
accrued interest to the overpayment, which interest becomes part 1553
of the overpayment. The interest accrues on the overpayment from 1554

the first day of the month following the date of overpayment 1555
until the last day of the month preceding the date of the 1556
drawing of the warrant pursuant to division (A) of this section. 1557
The date of overpayment with respect to persons who pay their 1558
real property taxes in two installments is the date of the 1559
second installment payment. The rate at which the interest 1560
accrues is the rate per calendar month, rounded to the nearest 1561
one-hundredth of one per cent, equal to one-twelfth of the rate 1562
per annum prescribed by section 5703.47 of the Revised Code for 1563
the calendar year that includes the month for which the charge 1564
accrues. The interest shall be paid on a pro-rata basis from the 1565
fund or funds to which the overpayment was credited. 1566

(F) The payment of interest under division (E) of this 1567
section shall not be made on an overpayment resulting from a 1568
reduction in the appraised true value, other than such a 1569
reduction resulting from the correction of a clerical error. 1570

Sec. 319.40. When the county auditor is satisfied that 1571
lots or lands on the tax list or duplicate have not been charged 1572
with either the state, county, township, municipal corporation, 1573
or school district tax, ~~he~~ the auditor shall charge against it 1574
all such omitted tax for the preceding years, not exceeding five 1575
years, unless in the meantime such lands or lots have changed 1576
ownership, in which case only the taxes chargeable since the 1577
last change of ownership shall be so charged. 1578

Sec. 319.45. (A) In making the settlement required by 1579
sections 319.43 and 319.44 of the Revised Code, the county 1580
auditor shall carefully examine the tax duplicate and ascertain, 1581
from the entries of taxes, interest, and penalty paid in whole 1582
or in part, and from such other sources of information as are 1583
within the auditor's reach, the true amount collected by the 1584

county treasurer on account of each of the several taxes charged 1585
on such duplicate, the amount remaining in the hands of the 1586
treasurer payable to each fund, and shall give to the treasurer 1587
separate certificates, in duplicate, of the separate sums found 1588
to have been collected by the treasurer. 1589

(B) In making each of those settlements, the county 1590
auditor, except as provided in division (C) of this section or 1591
division (B) of section 319.43 of the Revised Code, shall 1592
apportion any delinquent taxes, penalties, and interest among 1593
the several taxing districts in the same proportions that the 1594
amount of real and public utility property taxes levied by each 1595
district in the preceding tax year bears to the amount of real 1596
and public utility property taxes levied by all such districts 1597
in the preceding tax year. 1598

(C) In making each settlement required under sections 1599
319.43 and 319.44 of the Revised Code, the auditor shall 1600
apportion any delinquent taxes, penalties, and interest 1601
attributable to the tax levied under section 5705.17 of the 1602
Revised Code to the state education fund, to be paid as provided 1603
under section 321.31 of the Revised Code. 1604

Sec. 319.50. (A) In making each June settlement required 1605
by section 319.49 of the Revised Code, the county auditor shall 1606
carefully examine the duplicate certificates and receipts for 1607
the advance payment of taxes and ascertain from such 1608
certificates and receipts, and from such other sources of 1609
information as are within the auditor's reach, the true amount 1610
collected by the county treasurer on account of each of the 1611
several taxes reported thereby, and the amount remaining in the 1612
hands of the treasurer payable to each fund, and shall give the 1613
treasurer separate certificates, in duplicate, of the separate 1614

sums found to have been received by the treasurer. 1615

(B) In making each October settlement required by such 1616
section, the auditor shall carefully examine and ascertain from 1617
the entries of taxes, interest, and penalties paid in part, and 1618
from such other sources of information as are within the 1619
auditor's reach, the true amount collected by the treasurer on 1620
account of each of the several taxes charged on the duplicates, 1621
and the amount remaining in the hands of the treasurer payable 1622
to each fund, and shall give the treasurer separate 1623
certificates, in duplicate, of the separate sums found to have 1624
been collected by the treasurer. 1625

(C) In making either settlement required under section 1626
319.49 of the Revised Code, the county auditor shall apportion 1627
delinquent taxes, penalties, and interest among the several 1628
taxing districts in the same proportion that the amount of taxes 1629
levied by the district against the delinquent property in the 1630
preceding tax year bears to the taxes levied by all such 1631
districts against the property in the preceding tax year, ~~and~~ 1632
shall apportion assessments and other charges among the taxing 1633
districts in the order in which they became due, and shall 1634
apportion delinquent taxes, penalties, and interest attributable 1635
to the tax levied under section 5705.17 of the Revised Code to 1636
the state education fund to be paid as provided in section 1637
321.31 of the Revised Code. 1638

(D) Within ten days after making each settlement provided 1639
for in this section, the auditor shall transmit to the tax 1640
commissioner a duplicate of each of the several certificates and 1641
abstracts required to be made in such settlements. 1642

Sec. 321.31. (A) Immediately after each settlement with 1643
the county auditor, on demand, and on presentation of the 1644

warrant of the auditor therefor, the county treasurer shall ~~pay~~ 1645
~~to make both of the following payments:~~ 1646

(1) To the township fiscal officer, or the treasurer of a 1647
municipal corporation, school district, or any board authorized 1648
by law to receive the funds or proceeds of any special tax levy, 1649
or other properly designated officers delegated by the boards 1650
and subdivisions to receive such funds or proceeds, all moneys 1651
in the county treasury payable to such boards and subdivisions. 1652

(2) To the treasurer of state, all moneys in the county 1653
treasury from or attributable to the tax levied under section 1654
5705.17 of the Revised Code. Upon receipt, the treasurer of 1655
state shall credit such moneys to the state education fund 1656
created in section 3317.011 of the Revised Code. 1657

(B) Delinquent taxes, interest, and penalties are payable 1658
in the proportions prescribed in section 319.45 of the Revised 1659
Code. 1660

Sec. 321.34. (A) (1) When the local authorities by 1661
resolution so request, the county auditor shall pay township 1662
fiscal officers, treasurers of municipal corporations, the 1663
treasurer of any board of education, and the treasurer of any 1664
other political subdivision or taxing district whose funds 1665
derived from taxes or other sources are payable by law to the 1666
county treasurer, any money that may be in the county treasury 1667
to the accounts of the local authorities, respectively, and 1668
lawfully applicable to the purpose of the current fiscal year in 1669
which the request is made. The auditor and county treasurer 1670
shall retain any amounts needed to make the payments of 1671
obligations of local political subdivisions or taxing districts 1672
as are required by law to be paid directly by the county 1673
authorities. 1674

(2) (a) For purposes of this section, in addition to the 1675
moneys payable under division (A) (1) of this section, money in 1676
the county treasury to the account of a board of education that 1677
is to be included in the settlement required under division (C) 1678
of section 321.24 of the Revised Code shall be paid to the 1679
treasurer when the board of education, by resolution, so 1680
requests. 1681

(b) The money becomes lawfully applicable to the purposes 1682
of the fiscal year in which the request is made upon the 1683
adoption of the resolution making the request if that resolution 1684
specifies the board's intent to use the money for the purposes 1685
of the fiscal year in which the request is made. 1686

(B) The auditor, in making the advance payment, shall draw 1687
separate warrants for the payments for that part of the funds 1688
allocated to the general fund of the subdivision and the part 1689
allocated to service the debt charges of the subdivision. That 1690
part of the advance payment allocated to the servicing of debt 1691
charges shall be payable to the officer, board of trustees, or 1692
commission of the subdivision charged with the payment and 1693
retirement of the bonds and notes of such subdivision, and shall 1694
be used for no other purpose. Any officer, board, or commission 1695
receiving the advance payment shall return a certificate, in the 1696
form prescribed by the tax commissioner, to the auditor that the 1697
funds so advanced and received have been paid into the bond 1698
retirement fund. 1699

(C) Upon the request, in like form, of any board of public 1700
library trustees or board of township park commissioners for 1701
which a share of the undivided classified property taxes 1702
collected in the county has been allowed and fixed by the budget 1703
commission, the auditor may, prior to the first day of April, in 1704

any year, pay to the treasurer of the board, from any undivided 1705
tax funds in the county treasury, an amount not exceeding 1706
twenty-five per cent of the board's share of the undivided 1707
classified property taxes; but the auditor and county treasurer 1708
shall retain an amount sufficient to meet all other requests for 1709
payments which have been made under this section or can be 1710
reasonably anticipated prior to such first day of April. On or 1711
after the first day of April, all amounts paid out of undivided 1712
tax funds shall be reimbursed to the funds from which they have 1713
been paid and charged against the share of the board of library 1714
trustees or board of township park commissioners in the 1715
undivided classified property tax fund. 1716

(D) The request of a local authority for payment or 1717
advance payment under this section of any money in the county 1718
treasury to the accounts of the local authorities in no way 1719
abrogates the right of a county treasurer to advance payment of 1720
current year unpaid taxes or current year delinquent taxes under 1721
section 321.341 of the Revised Code, and to retain the penalties 1722
and interest on those taxes upon their collection as authorized 1723
by that section. Nothing in this section prohibits a county 1724
treasurer from making an advance payment to a local authority 1725
under section 321.341 of the Revised Code, notwithstanding that 1726
a local authority has not requested advance payment by 1727
resolution as otherwise provided in this section. 1728

(E) The state may not receive advance payments under this 1729
section. 1730

Sec. 321.341. (A) Within one hundred twenty days after the 1731
last day on which the first installment of current taxes may be 1732
paid without penalty, the county treasurer of a county in which 1733
a county land reutilization corporation is organized under 1734

Chapter 1724. of the Revised Code, in the treasurer's sole 1735
discretion, may advance the payment of current year unpaid taxes 1736
that are due and payable to any of the taxing districts, upon 1737
presentation of the warrant by the county auditor. The treasurer 1738
may make advance payment of the current year unpaid taxes from 1739
one or more of the following: 1740

(1) Collections of taxes and assessments during the one- 1741
hundred-twenty-day period; 1742

(2) A line of credit established under section 307.781 or 1743
sections 135.341 and 321.36 of the Revised Code, or both; 1744

(3) Proceeds from the issuance of notes under section 1745
133.082 of the Revised Code; 1746

(4) Any other source of funds lawfully available for that 1747
purpose. 1748

(B) Within one hundred twenty days after the last day on 1749
which the second installment of current taxes may be paid 1750
without penalty, the county treasurer, in the treasurer's sole 1751
discretion, may advance the payment of current year delinquent 1752
taxes to any of the taxing districts, upon presentation of the 1753
warrant by the county auditor. The treasurer may make advance 1754
payment of the current year delinquent taxes from one or more of 1755
the following: 1756

(1) Collections of taxes and assessments during the one- 1757
hundred-twenty-day period; 1758

(2) A line of credit established under section 307.781 or 1759
sections 135.341 and 321.36 of the Revised Code, or both; 1760

(3) Proceeds from the issuance of notes under section 1761
133.082 of the Revised Code; 1762

(4) Any other source of funds lawfully available for that 1763
purpose. 1764

(C) All advance payments made under this section shall be 1765
made in the same manner provided for advance payments under 1766
section 321.34 of the Revised Code. The county treasurer shall 1767
give notice by electronic or other means to a taxing district 1768
any time an advance payment is made to the district under this 1769
section. Upon the collection of the current year unpaid taxes 1770
and current year delinquent taxes upon which advances were made 1771
under this section from sources other than their collection, the 1772
treasurer shall deposit those current year unpaid taxes and 1773
current year delinquent taxes into a special account and shall 1774
apply them to the repayment of any moneys borrowed for the 1775
purpose of making those advance payments, including, but not 1776
limited to, delinquent tax anticipation notes issued under 1777
section 133.082 of the Revised Code, including the interest 1778
thereon; or the reimbursement of draws under a line of credit 1779
and the payment of the interest due thereon, that funded the 1780
advance payment in either or both cases. The treasurer shall be 1781
entitled to retain, upon collection, any penalty and interest 1782
that was or will be charged on the current year unpaid taxes and 1783
the current year delinquent taxes advanced under this section. 1784
The treasurer shall deposit all such penalties and interest 1785
collected in the county land reutilization corporation fund 1786
established under section 321.263 of the Revised Code. No taxing 1787
district receiving advance payment under division (A) or (B) of 1788
this section shall be entitled to receive payment of penalties 1789
or interest when penalties or interest are collected by the 1790
treasurer on those current year unpaid taxes and current year 1791
delinquent taxes so advanced. 1792

(D) As used in the section: 1793

(1) "Current taxes" has the same meaning as in section 1794
323.01 of the Revised Code. 1795

(2) "Current year unpaid taxes" means the aggregate amount 1796
of the first installment of current taxes that remain unpaid 1797
after the last day on which the first installment of such taxes 1798
may be paid without penalty. 1799

(3) "Current year delinquent taxes" means the aggregate 1800
amount of current taxes that remain unpaid after the last day on 1801
which the second installment of such taxes may be paid without 1802
penalty. 1803

(E) The state may not receive advance payments under this 1804
section. 1805

Sec. 323.08. After certifying the tax list and duplicate 1806
pursuant to section 319.28 of the Revised Code, the county 1807
auditor shall deliver a list of the tax rates, tax reduction 1808
factors, and effective tax rates assessed and applied against 1809
each of the two classes of property of the county to the county 1810
treasurer, who shall immediately cause a schedule of such tax 1811
rates and effective rates to be published in a newspaper of 1812
general circulation in the county or, in lieu of such 1813
publication, the county treasurer may insert a copy of such 1814
schedule with each tax bill mailed. Such schedule shall specify 1815
particularly the rates and effective rates of taxation levied 1816
for all purposes on the tax list and duplicate for the support 1817
of the state education fund and various taxing units within the 1818
county, expressed in dollars and cents for each one thousand 1819
dollars of valuation. The effective tax rates shall be printed 1820
in boldface type. 1821

The county treasurer shall publish notice of the date of 1822

the last date for payment of each installment of taxes once a 1823
week for two successive weeks prior to such date in a newspaper 1824
of general circulation within the county or as provided in 1825
section 7.16 of the Revised Code. The notice shall be inserted 1826
in a conspicuous place in the newspaper and shall also contain 1827
notice that any taxes paid after such date will accrue a penalty 1828
and interest and that failure to receive a tax bill will not 1829
avoid such penalty and interest. The notice shall contain a 1830
telephone number that may be called by taxpayers who have not 1831
received tax bills. 1832

As used in this section and section 323.131 of the Revised 1833
Code, "effective tax rate" means the effective rate after making 1834
the reduction required by section 319.301, but before making the 1835
reduction required by section 319.302 of the Revised Code. 1836

Sec. 323.156. (A) Within thirty days after a settlement of 1837
taxes under divisions (A) and (C) of section 321.24 of the 1838
Revised Code, the county treasurer shall certify to the tax 1839
commissioner one-half of the total amount of taxes on real 1840
property that were reduced pursuant to section 323.152 of the 1841
Revised Code for the preceding tax year, excluding in both cases 1842
an amount equal to one-half of the reduction attributable to the 1843
tax levied under section 5705.17 of the Revised Code. The 1844
commissioner, within thirty days of the receipt of such 1845
certifications, shall provide for payment to the county 1846
treasurer, from the general revenue fund, of the amount 1847
certified, which shall be credited upon receipt to the county's 1848
undivided income tax fund, and an amount equal to two per cent 1849
of the amount by which taxes were reduced, which shall be 1850
credited upon receipt to the county general fund as a payment, 1851
in addition to the fees and charges authorized by sections 1852
319.54 and 321.26 of the Revised Code, to the county auditor and 1853

treasurer for the costs of administering the exemption provided 1854
under sections 323.151 to 323.159 of the Revised Code. 1855

(B) On or before the second Monday in September of each 1856
year, the county treasurer shall certify to the tax commissioner 1857
the total amount by which the manufactured home taxes levied in 1858
that year were reduced pursuant to division (B) of section 1859
323.152 of the Revised Code, as evidenced by the certificates of 1860
reduction and the tax duplicate certified to the county 1861
treasurer by the county auditor, excluding the amount of any 1862
such reduction attributable to the tax levied under section 1863
5705.17 of the Revised Code. The commissioner, within ninety 1864
days after the receipt of such certifications, shall provide for 1865
payment to the county treasurer, from the general revenue fund, 1866
of the amount certified, which shall be credited upon receipt to 1867
the county's undivided income tax fund, and an amount equal to 1868
two per cent of the amount by which taxes were reduced, which 1869
shall be credited upon receipt to the county general fund as a 1870
payment, in addition to the fees and charges authorized by 1871
sections 319.54 and 321.26 of the Revised Code, to the county 1872
auditor and treasurer for the costs of administering the 1873
exemption provided under sections 323.151 to 323.159 of the 1874
Revised Code. 1875

(C) Immediately upon receipt of funds into the county 1876
undivided income tax fund under this section, the auditor shall 1877
distribute the full amount thereof among the taxing districts in 1878
the county as though the total had been paid as taxes by each 1879
person for whom taxes were reduced under sections 323.151 to 1880
323.159 of the Revised Code, except that no payment shall be 1881
made to the state for a reduction in the tax levied under 1882
section 5705.17 of the Revised Code. 1883

Sec. 323.31. (A) (1) A person who owns agricultural real 1884
property or owns and occupies residential real property or a 1885
manufactured or mobile home that does not have an outstanding 1886
tax lien certificate or judgment of foreclosure against it, and 1887
a person who is a vendee of such property under a purchase 1888
agreement or land contract and who occupies the property, shall 1889
have at least one opportunity to pay any delinquent or unpaid 1890
current taxes, or both, charged against the property by entering 1891
into a written delinquent tax contract with the county treasurer 1892
in a form prescribed or approved by the tax commissioner. 1893
Subsequent opportunities to enter into a delinquent tax contract 1894
shall be at the county treasurer's sole discretion. 1895

(2) The treasurer may enter into a delinquent tax contract 1896
in accordance with division (A) of this section with an owner or 1897
vendee of real property, other than residential real property or 1898
a manufactured or mobile home that is occupied by the owner, and 1899
other than agricultural real property. 1900

(3) The delinquent tax contract described in division (A) 1901
of this section may be entered into at any time prior to an 1902
adjudication of foreclosure pursuant to proceedings by the 1903
county treasurer and the county prosecuting attorney pursuant to 1904
section 323.25 or 323.65 to 323.79 of the Revised Code or by the 1905
county prosecuting attorney pursuant to section 5721.18 of the 1906
Revised Code, the adjudication of foreclosure pursuant to 1907
proceedings by a private attorney pursuant to section 5721.37 of 1908
the Revised Code, the commencement of foreclosure and forfeiture 1909
proceedings pursuant to section 5721.14 of the Revised Code, or 1910
the commencement of collection proceedings pursuant to division 1911
(H) of section 4503.06 of the Revised Code by the filing of a 1912
civil action as provided in that division. A duplicate copy of 1913
each delinquent tax contract shall be filed with the county 1914

auditor, who shall attach the copy to the delinquent land tax 1915
certificate, delinquent vacant land tax certificate, or the 1916
delinquent manufactured home tax list, or who shall enter an 1917
asterisk in the margin next to the entry for the tract or lot on 1918
the master list of delinquent tracts, master list of delinquent 1919
vacant tracts, or next to the entry for the home on the 1920
delinquent manufactured home tax list, prior to filing it with 1921
the prosecuting attorney under section 5721.13 of the Revised 1922
Code, or, in the case of the delinquent manufactured home tax 1923
list, prior to delivering it to the county treasurer under 1924
division (H) (2) of section 4503.06 of the Revised Code. If the 1925
delinquent tax contract is entered into after the certificate or 1926
the master list has been filed with the prosecuting attorney, 1927
the treasurer shall file the duplicate copy with the prosecuting 1928
attorney. 1929

(4) A delinquent tax contract entered into under division 1930
(A) of this section shall provide for the payment of any 1931
delinquent or unpaid current taxes, or both, in installments 1932
over a period not to exceed five years after the date of the 1933
first payment made under the contract; however, a person 1934
entering into a delinquent tax contract who owns and occupies 1935
residential real property may request, and the treasurer shall 1936
allow, a delinquent tax contract providing for payment in 1937
installments over a period of no fewer than two years after the 1938
date of the first payment made under the contract. 1939

(5) For each delinquent tax contract entered into under 1940
division (A) of this section, the county treasurer shall 1941
determine and shall specify in the delinquent tax contract the 1942
number of installments, the amount of each installment, and the 1943
schedule for payment of the installments. Except as otherwise 1944
provided in division (A) (6) of this section and for taxes, 1945

penalties, and interest under division (B) of section 319.43 of 1946
the Revised Code, the part of each installment payment 1947
representing taxes and penalties and interest thereon shall be 1948
apportioned among the several taxing districts in the same 1949
proportion that the amount of taxes levied by each district 1950
against the entry in the preceding tax year bears to the taxes 1951
levied by all such districts against the entry in the preceding 1952
tax year. The part of each payment representing assessments and 1953
other charges shall be credited to those items in the order in 1954
which they became due. Each payment made to a taxing district 1955
shall be apportioned among the taxing district's several funds 1956
for which taxes or assessments have been levied. 1957

(6) The part of each installment payment described in 1958
division (A) (5) of this section attributable to the tax levied 1959
under section 5705.17 of the Revised Code shall be apportioned 1960
to the state education fund, to be paid as provided under 1961
section 321.31 of the Revised Code. 1962

(7) When an installment payment is not received by the 1963
treasurer when due under a delinquent tax contract entered into 1964
under division (A) of this section or any current taxes or 1965
special assessments charged against the property become unpaid, 1966
the delinquent tax contract becomes void unless the treasurer 1967
permits a new delinquent tax contract to be entered into; if the 1968
treasurer does not permit a new delinquent tax contract to be 1969
entered into, the treasurer shall certify to the auditor that 1970
the delinquent tax contract has become void. 1971

~~(7)~~ (8) Upon receipt of certification described in 1972
division (A) ~~(6)~~ (7) of this section, the auditor shall destroy 1973
the duplicate copy of the voided delinquent tax contract. If 1974
such copy has been filed with the prosecuting attorney, the 1975

auditor immediately shall deliver the certification to the 1976
prosecuting attorney, who shall attach it to the appropriate 1977
certificate and the duplicate copy of the voided delinquent tax 1978
contract or strike through the asterisk entered in the margin of 1979
the master list next to the entry for the tract or lot that is 1980
the subject of the voided delinquent tax contract. The 1981
prosecuting attorney then shall institute a proceeding to 1982
foreclose the lien of the state in accordance with section 1983
323.25, sections 323.65 to 323.79, or section 5721.18 of the 1984
Revised Code or, in the case of delinquent vacant land, a 1985
foreclosure proceeding in accordance with section 323.25, 1986
sections 323.65 to 323.79, or section 5721.18 of the Revised 1987
Code, or a foreclosure and forfeiture proceeding in accordance 1988
with section 5721.14 of the Revised Code. In the case of a 1989
manufactured or mobile home, the county treasurer shall cause a 1990
civil action to be brought as provided under division (H) of 1991
section 4503.06 of the Revised Code. 1992

(B) If there is an outstanding tax certificate respecting 1993
a delinquent parcel under section 5721.32 or 5721.33 of the 1994
Revised Code, a written delinquent tax contract may not be 1995
entered into under this section. To redeem a tax certificate in 1996
installments, the owner or other person seeking to redeem the 1997
tax certificate shall enter into a redemption payment plan under 1998
division (C) of section 5721.38 of the Revised Code. 1999

(C) As used in this section, "unpaid current taxes" means 2000
any current taxes charged on the general tax list and duplicate 2001
of real and public utility property or the manufactured home tax 2002
list and duplicate that remain unpaid after the last day 2003
prescribed for payment of the first installment of such taxes 2004
without penalty, and any penalties associated with such taxes. 2005

Sec. 718.09. (A) This section applies to either of the 2006
following: 2007

(1) A municipal corporation that shares the same territory 2008
as a city, local, or exempted village school district, to the 2009
extent that not more than five per cent of the territory of the 2010
municipal corporation is located outside the school district and 2011
not more than five per cent of the territory of the school 2012
district is located outside the municipal corporation; 2013

(2) A municipal corporation that shares the same territory 2014
as a city, local, or exempted village school district, to the 2015
extent that not more than five per cent of the territory of the 2016
municipal corporation is located outside the school district, 2017
more than five per cent but not more than ten per cent of the 2018
territory of the school district is located outside the 2019
municipal corporation, and that portion of the territory of the 2020
school district that is located outside the municipal 2021
corporation is located entirely within another municipal 2022
corporation having a population of four hundred thousand or more 2023
according to the federal decennial census most recently 2024
completed before the agreement is entered into under division 2025
(B) of this section. 2026

(B) The legislative authority of a municipal corporation 2027
to which this section applies may propose to the electors an 2028
income tax, one of the purposes of which shall be to provide 2029
financial assistance to the school district through payment to 2030
the district of not less than twenty-five per cent of the 2031
revenue generated by the tax, except that the legislative 2032
authority may not propose to levy the income tax on the incomes 2033
of nonresident individuals. Prior to proposing the tax, the 2034
legislative authority shall negotiate and enter into a written 2035

agreement with the board of education of the school district 2036
specifying the tax rate, the percentage of tax revenue to be 2037
paid to the school district, the purpose for which the school 2038
district will use the money, the first year the tax will be 2039
levied, which shall be the first year after the year in which 2040
the levy is approved or any later year, the date of the special 2041
election on the question of the tax, and the method and schedule 2042
by which the municipal corporation will make payments to the 2043
school district. The special election shall be held on a day 2044
specified in division (D) of section 3501.01 of the Revised 2045
Code, except that the special election may not be held on the 2046
day for holding a primary election as authorized by the 2047
municipal corporation's charter unless the municipal corporation 2048
is to have a primary election on that day. 2049

After the legislative authority and board of education 2050
have entered into the agreement, the legislative authority shall 2051
provide for levying the tax by ordinance. The ordinance shall 2052
include the provisions described in division (A) of section 2053
718.04 of the Revised Code and shall state the tax rate, the 2054
percentage of tax revenue to be paid to the school district, the 2055
purpose for which the municipal corporation will use its share 2056
of the tax revenue, the first year the tax will be levied, and 2057
that the question of the income tax will be submitted to the 2058
electors of the municipal corporation. The legislative authority 2059
also shall adopt a resolution specifying the regular or special 2060
election date the election will be held and directing the board 2061
of elections to conduct the election. At least ninety days 2062
before the date of the election, the legislative authority shall 2063
file certified copies of the ordinance and resolution with the 2064
board of elections. 2065

(C) The board of elections shall make the necessary 2066

arrangements for the submission of the question to the electors 2067
of the municipal corporation, and shall conduct the election in 2068
the same manner as any other municipal income tax election. 2069
Notice of the election shall be published in a newspaper of 2070
general circulation in the municipal corporation once a week for 2071
four consecutive weeks, or as provided in section 7.16 of the 2072
Revised Code, prior to the election, and shall include 2073
statements of the rate and municipal corporation and school 2074
district purposes of the income tax, the percentage of tax 2075
revenue that will be paid to the school district, and the first 2076
year the tax will be levied. The ballot shall be in the 2077
following form: 2078

"Shall the ordinance providing for a per cent levy 2079
on income for (brief description of the municipal corporation 2080
and school district purposes of the levy, including a statement 2081
of the percentage of tax revenue that will be paid to the school 2082
district) be passed? The income tax, if approved, will not be 2083
levied on the incomes of individuals who do not reside in (the 2084
name of the municipal corporation). 2085

For the income tax
Against the income tax

"

(D) ~~If~~ Except as prohibited under division (E) of this 2090
section, if the question is approved by a majority of the 2091
electors, the municipal corporation shall impose the income tax 2092
beginning on the first day of January of the year specified in 2093
the ordinance. The proceeds of the levy may be used only for the 2094
specified purposes, including payment of the specified 2095
percentage to the school district. 2096

(E) A legislative authority shall not levy a tax under 2097
this section for taxable years beginning on or after January 1, 2098
2018, regardless of the taxable year to which the tax first 2099
applies. 2100

Sec. 718.10. (A) This section applies to a group of two or 2101
more municipal corporations that, taken together, share the same 2102
territory as a single city, local, or exempted village school 2103
district, to the extent that not more than five per cent of the 2104
territory of the municipal corporations as a group is located 2105
outside the school district and not more than five per cent of 2106
the territory of the school district is located outside the 2107
municipal corporations as a group. 2108

(B) The legislative authorities of the municipal 2109
corporations in a group of municipal corporations to which this 2110
section applies each may propose to the electors an income tax, 2111
to be levied in concert with income taxes in the other municipal 2112
corporations of the group, except that a legislative authority 2113
may not propose to levy the income tax on the incomes of 2114
individuals who do not reside in the municipal corporation. One 2115
of the purposes of such a tax shall be to provide financial 2116
assistance to the school district through payment to the 2117
district of not less than twenty-five per cent of the revenue 2118
generated by the tax. Prior to proposing the taxes, the 2119
legislative authorities shall negotiate and enter into a written 2120
agreement with each other and with the board of education of the 2121
school district specifying the tax rate, the percentage of the 2122
tax revenue to be paid to the school district, the first year 2123
the tax will be levied, which shall be the first year after the 2124
year in which the levy is approved or any later year, and the 2125
date of the election on the question of the tax, all of which 2126
shall be the same for each municipal corporation. The agreement 2127

also shall state the purpose for which the school district will 2128
use the money, and specify the method and schedule by which each 2129
municipal corporation will make payments to the school district. 2130
The special election shall be held on a day specified in 2131
division (D) of section 3501.01 of the Revised Code, including a 2132
day on which all of the municipal corporations are to have a 2133
primary election. 2134

After the legislative authorities and board of education 2135
have entered into the agreement, each legislative authority 2136
shall provide for levying its tax by ordinance. Each ordinance 2137
shall include the provisions described in division (A) of 2138
section 718.04 of the Revised Code and shall state the rate of 2139
the tax, the percentage of tax revenue to be paid to the school 2140
district, the purpose for which the municipal corporation will 2141
use its share of the tax revenue, and the first year the tax 2142
will be levied. Each ordinance also shall state that the 2143
question of the income tax will be submitted to the electors of 2144
the municipal corporation on the same date as the submission of 2145
questions of an identical tax to the electors of each of the 2146
other municipal corporations in the group, and that unless the 2147
electors of all of the municipal corporations in the group 2148
approve the tax in their respective municipal corporations, none 2149
of the municipal corporations in the group shall levy the tax. 2150
Each legislative authority also shall adopt a resolution 2151
specifying the regular or special election date the election 2152
will be held and directing the board of elections to conduct the 2153
election. At least ninety days before the date of the election, 2154
each legislative authority shall file certified copies of the 2155
ordinance and resolution with the board of elections. 2156

(C) For each of the municipal corporations, the board of 2157
elections shall make the necessary arrangements for the 2158

submission of the question to the electors, and shall conduct 2159
the election in the same manner as any other municipal income 2160
tax election. For each of the municipal corporations, notice of 2161
the election shall be published in a newspaper of general 2162
circulation in the municipal corporation once a week for four 2163
consecutive weeks, or as provided in section 7.16 of the Revised 2164
Code, prior to the election. The notice shall include a 2165
statement of the rate and municipal corporation and school 2166
district purposes of the income tax, the percentage of tax 2167
revenue that will be paid to the school district, and the first 2168
year the tax will be levied, and an explanation that the tax 2169
will not be levied unless an identical tax is approved by the 2170
electors of each of the other municipal corporations in the 2171
group. The ballot shall be in the following form: 2172

"Shall the ordinance providing for a ... per cent levy on 2173
income for (brief description of the municipal corporation and 2174
school district purposes of the levy, including a statement of 2175
the percentage of income tax revenue that will be paid to the 2176
school district) be passed? The income tax, if approved, will 2177
not be levied on the incomes of individuals who do not reside in 2178
(the name of the municipal corporation). In order for the income 2179
tax to be levied, the voters of (the other municipal 2180
corporations in the group), which are also in the (name of the 2181
school district) school district, must approve an identical 2182
income tax and agree to pay the same percentage of the tax 2183
revenue to the school district. 2184

For the income tax
Against the income tax

"

2185
2186
2187
2188

(D) ~~If~~ Except as prohibited under division (E) of this 2189
section, if the question is approved by a majority of the 2190
electors and identical taxes are approved by a majority of the 2191
electors in each of the other municipal corporations in the 2192
group, the municipal corporation shall impose the tax beginning 2193
on the first day of January of the year specified in the 2194
ordinance. The proceeds of the levy may be used only for the 2195
specified purposes, including payment of the specified 2196
percentage to the school district. 2197

(E) A legislative authority shall not levy a tax under 2198
this section for taxable years beginning on or after January 1, 2199
2018, regardless of the taxable year to which the tax first 2200
applies. 2201

Sec. 725.02. (A) The portion of the assessed valuation of 2202
improvements constructed pursuant to a development agreement, 2203
and the portion of the increase in the assessed valuation after 2204
the commencement of rehabilitation of improvements rehabilitated 2205
pursuant to a development agreement declared to be a public 2206
purpose in the development agreement shall be exempt from real 2207
property taxation by all political subdivisions and taxing 2208
districts. ~~Except as otherwise provided in division (B) of this~~ 2209
~~section, the~~ The portion of the assessed valuation of 2210
improvements declared to be a public purpose and exempted from 2211
taxation shall not exceed ~~seventy five~~ one hundred per cent of 2212
the assessed valuation of the improvements for each year of the 2213
exemption period. 2214

(B) ~~With the approval under this division of the board of~~ 2215
~~education of the city, local, or exempted village school~~ 2216
~~district within the territory of which the improvements are or~~ 2217
~~will be located, the portion of the assessed valuation of~~ 2218

~~improvements exempted from taxation may exceed seventy five per- 2219~~
~~cent, but shall not exceed one hundred per cent. The legislative- 2220~~
~~authority of the municipal corporation shall deliver to the- 2221~~
~~board of education a notice stating its intent to declare- 2222~~
~~improvements to be a public purpose under the agreement. The- 2223~~
~~notice shall be delivered not later than forty five days prior- 2224~~
~~to execution of the agreement by the legislative authority,- 2225~~
~~excluding Saturdays, Sundays, and legal holidays as defined in- 2226~~
~~section 1.14 of the Revised Code. The notice shall describe the- 2227~~
~~parcel and the improvements, provide an estimate of the true- 2228~~
~~value in money of the improvements, specify the period for which- 2229~~
~~the improvements would be exempted from taxation and the- 2230~~
~~percentage of the assessed valuation of the improvements that- 2231~~
~~would be exempted, and indicate the date on which the- 2232~~
~~legislative authority intends to execute the agreement. The- 2233~~
~~board of education, by resolution adopted by a majority of the- 2234~~
~~board, may approve the exemption for the exemption percentage- 2235~~
~~specified in the notice, may disapprove the exemption for the- 2236~~
~~percentage of the improvements to be exempted in excess of- 2237~~
~~seventy five per cent, or may approve the exemption on the- 2238~~
~~condition that the legislative authority and the board negotiate- 2239~~
~~an agreement providing for compensation to the school district- 2240~~
~~equal in value to a percentage of the taxes that would be- 2241~~
~~payable on the portion of the assessed valuation of the- 2242~~
~~improvements in excess of seventy five per cent were that- 2243~~
~~portion to be subject to taxation. The board of education shall- 2244~~
~~certify its resolution to the legislative authority not later- 2245~~
~~than fourteen days prior to the date the legislative authority- 2246~~
~~intends to execute the agreement as indicated in the notice. If- 2247~~
~~the board of education approves the exemption on the condition- 2248~~
~~that a compensation agreement be negotiated, the board in its- 2249~~
~~resolution shall propose a compensation percentage. If the board- 2250~~

~~of education and the legislative authority negotiate a mutually- 2251
acceptable compensation agreement, the legislative authority may 2252
declare up to one hundred per cent of the assessed valuation of 2253
the improvements to be a public purpose and exempted from 2254
taxation. If the board and the legislative authority fail to 2255
negotiate a mutually acceptable compensation agreement, the 2256
legislative authority may declare not more than seventy five per 2257
cent of the assessed valuation of the improvements to be a 2258
public purpose and exempted from taxation. If the board fails to 2259
certify a resolution to the legislative authority within the 2260
time prescribed by this division, the legislative authority 2261
thereupon may declare up to one hundred per cent of the assessed 2262
valuation of the improvements to be a public purpose and 2263
exempted from taxation. The legislative authority may execute a 2264
development agreement at any time after the board of education 2265
certifies its resolution approving the exemption to the 2266
legislative authority, or, if the board approves the exemption 2267
on the condition that a mutually acceptable compensation 2268
agreement be negotiated, at any time after the compensation 2269
agreement is agreed to by the board and the legislative 2270
authority. 2271~~

~~If a board of education has adopted a resolution waiving 2272
its right to approve exemptions from taxation granted pursuant 2273
to development agreements and the resolution remains in effect, 2274
approval of such exemptions by the board is not required under 2275
this division. If a board of education has adopted a resolution 2276
allowing a legislative authority to deliver the notice required 2277
under this division fewer than forty five business days prior to 2278
the legislative authority's execution of the agreement, the 2279
legislative authority shall deliver the notice to the board not 2280
later than the number of days prior to such execution as 2281~~

~~prescribed by the board in its resolution. If a board of~~ 2282
~~education adopts a resolution waiving its right to approve~~ 2283
~~exemptions or shortening the notification period, the board~~ 2284
~~shall certify a copy of the resolution to the legislative~~ 2285
~~authority. If the board of education rescinds such a resolution,~~ 2286
~~it shall certify notice of the rescission to the legislative~~ 2287
~~authority.~~ 2288

~~If the legislative authority is not required by this~~ 2289
~~division to notify the board of education of the legislative~~ 2290
~~authority's intent to declare improvements to be a public~~ 2291
~~purpose, the legislative authority shall comply with the notice~~ 2292
~~requirements imposed under section 5709.83 of the Revised Code,~~ 2293
~~unless the board has adopted a resolution under that section~~ 2294
~~waiving its right to receive such a notice.~~ 2295

~~(C)~~ The exemption shall commence on the date of the 2296
execution of the development agreement therefor and extend for 2297
the number of years designated in the development agreement and 2298
thereafter for so long as there are outstanding any urban 2299
renewal bonds payable from the urban renewal service payments 2300
provided for in the development agreement. Any such exemption 2301
shall be claimed and allowed in the same or a similar manner as 2302
in the case of other real property exemptions and no such claim 2303
shall be allowed unless the municipal corporation wherein said 2304
property is located certifies that an exemption period has been 2305
specified and that a development agreement has been entered into 2306
and is in effect. If an exemption status changes during a tax 2307
year, the procedure for the apportionment of the taxes for said 2308
year shall be the same as in the case of other changes in tax 2309
exemption status during the year. 2310

~~(D)~~ (C) An agreement that satisfies the requirements of 2311

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

(D) The owner of improvements exempted from taxation under this section shall make annual service payments in lieu of taxes as required under section 5709.94 of the Revised Code.

Sec. 1728.06. Every community urban redevelopment corporation qualifying under this chapter, before proceeding with any project authorized in this chapter, shall make written application to the municipal corporation for approval thereof. The application shall be in such form and shall certify to such facts and data as shall be required by the municipal corporation, and may include but not be limited to:

(A) A general statement of the nature of the proposed project, that the undertaking conforms to all applicable municipal ordinances, that its completion will meet an existing need, and that the project accords with the master plan or official map, if any, of the municipal corporation;

(B) A description of the proposed project outlining the area included and a description of each unit thereof if the project is to be undertaken in units and setting out such architectural and site plans as may be required;

(C) A statement of the estimated cost of the proposed 2341
project in such detail as may be required, including the 2342
estimated cost of each unit if it is to be so undertaken; 2343

(D) The source, method, and amount of money to be 2344
subscribed through the investment of private capital, setting 2345
forth the amount of stock or other securities to be issued 2346
therefor; 2347

(E) A fiscal plan for the project outlining a schedule of 2348
rents, the estimated expenditures for operation and maintenance, 2349
payments for interest, amortization of debt and reserves, and 2350
payments to the municipal corporation to be made pursuant to a 2351
financial agreement to be entered into with the municipal 2352
corporation; 2353

(F) A relocation plan providing for the relocation of 2354
persons, including families, business concerns, and others, 2355
displaced by the project, which relocation plan shall include, 2356
but not be limited to, the proposed method for the relocation of 2357
residents who will be displaced from their dwelling 2358
accommodations in decent, safe, and sanitary dwelling 2359
accommodations within their means, or with provision for 2360
adjustment payments to bring such accommodations within their 2361
means, and without undue hardship, and reasonable moving costs; 2362

(G) The names and tax mailing addresses, as determined 2363
from the records of the county auditor not more than five days 2364
prior to the submission of the application to the mayor of the 2365
municipal corporation, of the owners of all property which the 2366
corporation proposes in its application to acquire. 2367

Such application shall be addressed and submitted to the 2368
mayor of the municipal corporation, who shall, within sixty days 2369

after receipt thereof, submit it with the mayor's 2370
recommendations to the governing body. The application shall be 2371
a matter of public record upon receipt by the mayor. 2372

The governing body shall by notice published once a week 2373
for two consecutive weeks in a newspaper of general circulation 2374
in the municipal corporation or as provided in section 7.16 of 2375
the Revised Code, by written notice, by certified mail or 2376
personal service, to the owners of property which the 2377
corporation proposes in its application to purchase at the tax 2378
mailing address as set forth in the corporation's application, 2379
by the putting up of signs in at least five places within the 2380
area covered by the application, and by giving written notice, 2381
by certified mail or personal service, to community 2382
organizations known by the clerk of the governing body to 2383
represent a substantial number of the residents of the area 2384
covered by the application, advise that the application is on 2385
file in the office of the clerk of the governing body of the 2386
municipal corporation and is available for inspection by the 2387
general public during business hours and advise that a public 2388
hearing shall be held thereon, stating the place and time of the 2389
public hearing, which time shall be not less than fourteen days 2390
after the first publication, or after sending the mailed notice, 2391
or after the putting up of the signs, whichever is later. 2392

Following the public hearing ~~and after complying with~~ 2393
~~section 5709.83 of the Revised Code~~, the governing body, taking 2394
into consideration the financial impact on the community, shall 2395
by resolution approve or disapprove the application, approval to 2396
be by an affirmative vote of not less than three-fifths of the 2397
governing body, but in the event of disapproval, changes may be 2398
suggested to secure its approval. 2399

An application may be revised or resubmitted in the same 2400
manner and subject to the same procedures as an original 2401
application. The clerk of the governing body shall diligently 2402
discharge the duties imposed on the clerk by this division, 2403
provided failure of the clerk to send written notices to all 2404
community organizations, in a good faith effort by the clerk to 2405
give the required notice, shall not invalidate any proceedings 2406
under this chapter. The failure of delivery of notice given by 2407
certified mail under this division shall not invalidate any 2408
proceedings under this chapter. 2409

Sec. 1728.10. (A) The improvements made in the development 2410
or redevelopment of a blighted area pursuant to Chapter 1728. of 2411
the Revised Code are hereby declared to be a public purpose, 2412
and, ~~except as otherwise provided in this division,~~ not more 2413
than ~~seventy five~~ one hundred per cent of the assessed valuation 2414
of such improvements may be exempted from taxation. ~~With the~~ 2415
~~approval under this division of the board of education of the~~ 2416
~~city, local, or exempted village school district within the~~ 2417
~~territory of which the improvements are or will be located, the~~ 2418
~~portion of the assessed valuation of the improvements exempted~~ 2419
~~from taxation may exceed seventy five per cent, but shall not~~ 2420
~~exceed one hundred per cent. The governing body shall deliver to~~ 2421
~~the board of education a notice stating its intent to declare~~ 2422
~~improvements to be a public purpose under the agreement. The~~ 2423
~~notice shall be delivered not later than forty five days prior~~ 2424
~~to execution of the agreement by the governing body, excluding~~ 2425
~~Saturdays, Sundays, and legal holidays as defined in section~~ 2426
~~1.14 of the Revised Code. The notice shall describe the parcel~~ 2427
~~and the improvements, provide an estimate of the true value in~~ 2428
~~money of the improvements, specify the period for which the~~ 2429
~~improvements would be exempted from taxation and the percentage~~ 2430

~~of the assessed valuation of the improvement that would be~~ 2431
~~exempted, and indicate the date on which the governing body~~ 2432
~~intends to execute the agreement. The board of education, by~~ 2433
~~resolution adopted by a majority of the board, may approve the~~ 2434
~~exemption for the exemption percentage specified in the notice,~~ 2435
~~may disapprove the exemption for the percentage of the assessed~~ 2436
~~valuation of the improvements to be exempted in excess of~~ 2437
~~seventy five per cent, or may approve the exemption on the~~ 2438
~~condition that the governing body and the board negotiate an~~ 2439
~~agreement providing for compensation to the school district~~ 2440
~~equal in value to a percentage of the taxes that would be~~ 2441
~~payable on the portion of the assessed valuation of the~~ 2442
~~improvements in excess of seventy five per cent were that~~ 2443
~~portion to be subject to taxation. The board of education shall~~ 2444
~~certify its resolution to the governing body not later than~~ 2445
~~fourteen days prior to the date the governing body intends to~~ 2446
~~execute the agreement as indicated in the notice. If the board~~ 2447
~~of education approves the exemption on the condition that a~~ 2448
~~compensation agreement be negotiated, the board in its~~ 2449
~~resolution shall propose a compensation percentage. If the board~~ 2450
~~of education and the governing body negotiate a mutually~~ 2451
~~acceptable compensation agreement, up to one hundred per cent of~~ 2452
~~the assessed valuation of the improvements may be exempted from~~ 2453
~~taxation. If the board and the governing body fail to negotiate~~ 2454
~~a mutually acceptable compensation agreement, not more than~~ 2455
~~seventy five per cent of the assessed valuation of the~~ 2456
~~improvements shall be exempted from taxation. If the board fails~~ 2457
~~to certify a resolution to the governing body within the time~~ 2458
~~prescribed by this division, up to one hundred per cent of the~~ 2459
~~assessed valuation of the improvements may be exempted from~~ 2460
~~taxation. The legislative authority may execute a financial~~ 2461
~~agreement at any time after the board of education certifies its~~ 2462

~~resolution approving the exemption to the legislative authority,~~ 2463
~~or, if the board approves the financial agreement on the~~ 2464
~~condition that a mutually acceptable compensation agreement be~~ 2465
~~negotiated, at any time after the compensation agreement is~~ 2466
~~agreed to by the board and the legislative authority.~~ 2467

~~If a board of education has adopted a resolution waiving~~ 2468
~~its right to approve exemptions from taxation granted pursuant~~ 2469
~~to financial agreements and the resolution remains in effect,~~ 2470
~~approval such exemptions by the board is not required under this~~ 2471
~~division. If a board of education has adopted a resolution~~ 2472
~~allowing a governing body to deliver the notice required under~~ 2473
~~this division fewer than forty-five business days prior to the~~ 2474
~~governing body's execution of the agreement, the governing body~~ 2475
~~shall deliver the notice to the board not later than the number~~ 2476
~~of days prior to such execution as prescribed by the board in~~ 2477
~~its resolution. If a board of education adopts a resolution~~ 2478
~~waiving its right to approve exemptions or shortening the~~ 2479
~~notification period, the board shall certify a copy of the~~ 2480
~~resolution to the governing body. If the board of education~~ 2481
~~rescinds such a resolution, it shall certify notice of the~~ 2482
~~rescission to the governing body.~~ 2483

~~If the governing body is not required by this division to~~ 2484
~~notify the board of education of the governing body's intent to~~ 2485
~~execute a financial agreement exempting improvements from~~ 2486
~~taxation, the governing body shall comply with the notice~~ 2487
~~requirements imposed under section 5709.83 of the Revised Code,~~ 2488
~~unless the board has adopted a resolution under that section~~ 2489
~~waiving its right to receive such a notice.~~ 2490

(B) Improvements shall be thus exempted from taxation for 2491
a period of not more than thirty years for one, two, or three 2492

family residential dwelling units and twenty years for all other 2493
uses of the improvements from the date of the execution of a 2494
financial agreement for the development or redevelopment of the 2495
property upon which the improvements are to be made pursuant to 2496
a financial agreement entered into with the municipal 2497
corporation in which said area is situated. Any such exemption 2498
shall be claimed and allowed in the same or a similar manner as 2499
in the case of other real property exemptions and no such claim 2500
shall be allowed unless the municipal corporation wherein said 2501
property is situated certifies that a financial agreement with a 2502
community urban redevelopment corporation for the development or 2503
the redevelopment of the property has been entered into and is 2504
in effect as required by Chapter 1728. of the Revised Code. In 2505
the event that an exemption status changes during a tax year, 2506
the procedure for the apportionment of the taxes for that year 2507
shall be the same as in the case of other changes in tax 2508
exemption status during the tax year. 2509

(C) The owner of improvements exempted from taxation under 2510
this section shall make annual service payments in lieu of taxes 2511
as required under section 5709.94 of the Revised Code. 2512

Sec. 1728.11. The community urban redevelopment 2513
corporation entering into a financial agreement with a municipal 2514
corporation other than an impacted city shall make payment to 2515
the county treasurer on or before the final date for payment of 2516
real estate taxes in the county for each half year of a semi- 2517
annual service charge in lieu of taxes on the real property of 2518
the corporation in the project, whether acquired by purchase or 2519
lease, in a semi-annual amount of not less than seven and one- 2520
half per cent of the annual gross revenues from each unit of the 2521
project, if the project is undertaken in units, or from the 2522
total project if the project is not to be undertaken in units, 2523

for each of the years of operation commencing with the date of 2524
the completion of such unit or of the project, as the case may 2525
be. Where, because of the nature of the development, ownership, 2526
use, or occupancy of the project or any unit thereof if the 2527
project is to be undertaken in units, the total annual gross 2528
rental cannot be reasonably ascertained, the governing body 2529
shall provide in the financial agreement that the annual service 2530
charge shall be a sum of not less than two per cent of the total 2531
project cost or total project unit cost, calculated from the 2532
first day of the month following the substantial completion of 2533
the project or any unit thereof if the project is undertaken in 2534
units. In no event shall such payment together with the taxes on 2535
the land, in any year after first occupancy of the project, be 2536
less than the total taxes assessed on all real property in the 2537
area covered by the project in the calendar year immediately 2538
preceding the acquisition of the said area by the municipality 2539
or its agency. 2540

Against such annual charge the corporation is entitled to 2541
credit for the amount, without interest, of the real estate 2542
taxes on land paid by it in the last two preceding semi-annual 2543
installments, plus any payments required under section 5709.94 2544
of the Revised Code made at the time those installments are 2545
made. On or before the fifteenth of January in each year each 2546
taxing district shall report to the county auditor, in such form 2547
as is approved by the tax commissioner, the amount of the 2548
service charge in excess of the taxes on the land chargeable for 2549
the preceding calendar year for each project or unit thereof 2550
subject to Chapter 1728. of the Revised Code. Such payments 2551
shall be distributed by the county auditor to the taxing 2552
subdivision levying taxes in the subdivisions in which the 2553
property is located, in the same proportions in which the 2554

current general property tax is distributed. The county 2555
treasurer may secure the service charge payments, minus the 2556
credit, by a lien on the real property of the corporation in the 2557
project. Such a lien shall attach, and may be perfected, 2558
collected, and enforced, in the same manner as a mortgage lien 2559
on real property, and shall otherwise have the same force and 2560
effect as a mortgage lien on real property. 2561

At the end of thirty years for one, two, or three family 2562
residential dwelling units and twenty years for all other uses 2563
of the improvements from the date of the execution of a 2564
financial agreement or earlier by agreement of the parties 2565
thereto, the tax exemption upon any unit, if the project is 2566
undertaken in units, or upon the entire project, if the project 2567
is not undertaken in units, ceases and the improvements and any 2568
other property of the corporation as well as the land shall be 2569
assessed and taxed, according to general law, like other 2570
property within the municipal corporation. 2571

At the same date all restrictions and limitations upon the 2572
corporation shall terminate and be at an end upon the 2573
corporation's rendering its final account with the municipal 2574
corporation. 2575

Sec. 1728.111. The community urban redevelopment 2576
corporation entering into a financial agreement with an impacted 2577
city shall pay to the county treasurer an annual service charge 2578
in lieu of taxes on the improvements made by the corporation in 2579
the project that are exempted from taxation pursuant to section 2580
1728.10 of the Revised Code. The annual service charge shall be 2581
charged and paid in two equal installments at the same time and 2582
in the same manner as real property taxes. The amount of the 2583
annual service charge shall be set forth in the financial 2584

agreement and shall be not more than the annual amount of real 2585
property taxes that would have been charged against the 2586
percentage of the assessed valuation of such improvements 2587
exempted from taxation had that percentage not been exempted 2588
from taxation less any payment required under section 5709.94 of 2589
the Revised Code, and not less than an amount which, together 2590
with the taxes on the land in any year, equals the total taxes 2591
assessed on all real property in the area covered by the project 2592
in the calendar year immediately preceding the initial 2593
acquisition of the area or any part thereof by the municipality 2594
or the corporation, whichever occurred first. The county 2595
treasurer may secure the service charge payments by a lien on 2596
the exempted improvements. Such a lien shall attach, and may be 2597
perfected, collected, and enforced, in the same manner as a 2598
mortgage lien on real property, and shall otherwise have the 2599
same force and effect as a mortgage lien on real property. 2600

The service charge in lieu of taxes shall be distributed 2601
by the county auditor to the taxing subdivision levying taxes in 2602
the subdivisions in which the property is located, in the same 2603
proportions in which the current general property tax is 2604
distributed, or upon the adoption of a resolution by the 2605
municipal legislative authority, which shall be certified to the 2606
county auditor, the full amount of the service charge shall be 2607
distributed at the same time and in the same manner as real 2608
property tax payments to the municipal corporation, and shall be 2609
deposited in an urban redevelopment tax increment equivalent 2610
fund established pursuant to section 1728.112 of the Revised 2611
Code. 2612

At the end of thirty years for one, two, or three family 2613
residential dwelling units and twenty years for all other uses 2614
of the improvements from the date of the execution of a 2615

financial agreement, or earlier by agreement of the parties 2616
thereto, the exemption from taxation of any unit if the project 2617
is undertaken in units, or of the entire project if the project 2618
is not undertaken in units, ceases and the improvements and any 2619
other property of the corporation as well as the land shall be 2620
assessed and taxed like other property within the municipal 2621
corporation. 2622

At the same date all restrictions and limitation upon the 2623
corporation shall terminate upon the corporation's rendering its 2624
final account with the municipal corporation. 2625

Sec. 2151.362. (A) This division shall not apply after the 2626
effective date of this amendment. 2627

(1) In the manner prescribed by division (C) (1) or (2) of 2628
section 3313.64 of the Revised Code, as applicable, the court, 2629
at the time of making any order that removes a child from the 2630
child's own home or that vests legal or permanent custody of the 2631
child in a person other than the child's parent or a government 2632
agency, shall determine the school district that is to bear the 2633
cost of educating the child. The court shall make the 2634
determination a part of the order that provides for the child's 2635
placement or commitment. That school district shall bear the 2636
cost of educating the child unless and until the department of 2637
education determines that a different district shall be 2638
responsible for bearing that cost pursuant to division (A) (2) of 2639
this section. The court's order shall state that the 2640
determination of which school district is responsible to bear 2641
the cost of educating the child is subject to re-determination 2642
by the department pursuant to that division. 2643

(2) If, while the child is in the custody of a person 2644
other than the child's parent or a government agency, the 2645

department of education determines that the place of residence 2646
of the child's parent has changed since the court issued its 2647
initial order, the department may name a different school 2648
district to bear the cost of educating the child. The department 2649
shall make this new determination, and any future 2650
determinations, based on evidence received from the school 2651
district currently responsible to bear the cost of educating the 2652
child. If the department finds that the evidence demonstrates to 2653
its satisfaction that the residence of the child's parent has 2654
changed since the court issued its initial order under division 2655
(A) (1) of this section, or since the department last made a 2656
determination under division (A) (2) of this section, the 2657
department shall name the district in which the child's parent 2658
currently resides or, if the parent's residence is not known, 2659
the district in which the parent's last known residence is 2660
located. If the department cannot determine any Ohio district in 2661
which the parent currently resides or has resided, the school 2662
district designated in the initial court order under division 2663
(A) (1) of this section, or in the most recent determination made 2664
by the department under division (A) (2) of this section, shall 2665
continue to bear the cost of educating the child. 2666

(B) Whenever a child is placed in a detention facility 2667
established under section 2152.41 of the Revised Code or a 2668
juvenile facility established under section 2151.65 of the 2669
Revised Code, the facility shall be responsible for coordinating 2670
the education of the child. The facility may take any of the 2671
following measures in coordinating the education of the child: 2672

(1) If applicable, use the chartered nonpublic school that 2673
the facility operates; 2674

(2) Arrange with the school district responsible for 2675

bearing the cost of educating the child determined under 2676
division (A) of this section, for the facility to educate the 2677
child on its own; 2678

(3) Contract with an educational service center for the 2679
service center to educate the child; 2680

(4) Contract with the school district in which the 2681
facility is located for that school district to educate the 2682
child; 2683

(5) If the child is enrolled in an internet- or computer- 2684
based community school established under Chapter 3314. of the 2685
Revised Code, and provided that the facility possesses the 2686
necessary hardware, software, and internet connectivity, permit 2687
continued instruction of the child by the internet- or computer- 2688
based community school. 2689

If the facility coordinates the education of the child 2690
pursuant to division (B) (1), (2), (3), or (4) of this section, 2691
the child's school district as determined by the court or the 2692
department, ~~in the same manner as prescribed in division (A) of~~ 2693
~~this section,~~ shall pay the cost of educating the child based on 2694
the per capita cost of the educational facility within the 2695
detention home or juvenile facility. 2696

If the facility coordinates the education of the child 2697
pursuant to division (B) (5) of this section, payment for the 2698
cost of educating the child shall be made only as provided in 2699
division (C) of section 3314.08 of the Revised Code. 2700

(C) Whenever a child is placed by the court in a private 2701
institution, school, or residential treatment center or any 2702
other private facility, the state shall pay to the court a 2703
subsidy to help defray the expense of educating the child in an 2704

amount equal to the product of the daily per capita educational 2705
cost of the private facility, as determined pursuant to this 2706
section, and the number of days the child resides at the private 2707
facility, provided that the subsidy shall not exceed twenty-five 2708
hundred dollars per year per child. The daily per capita 2709
educational cost of a private facility shall be determined by 2710
dividing the actual program cost of the private facility or 2711
twenty-five hundred dollars, whichever is less, by three hundred 2712
sixty-five days or by three hundred sixty-six days for years 2713
that include February twenty-ninth. The state shall pay seventy- 2714
five per cent of the total subsidy for each year quarterly to 2715
the court. The state may adjust the remaining twenty-five per 2716
cent of the total subsidy to be paid to the court for each year 2717
to an amount that is less than twenty-five per cent of the total 2718
subsidy for that year based upon the availability of funds 2719
appropriated to the department of education for the purpose of 2720
subsidizing courts that place a child in a private institution, 2721
school, or residential treatment center or any other private 2722
facility and shall pay that adjusted amount to the court at the 2723
end of the year. 2724

Sec. 3301.079. (A) (1) The state board of education 2725
periodically shall adopt statewide academic standards with 2726
emphasis on coherence, focus, and essential knowledge and that 2727
are more challenging and demanding when compared to 2728
international standards for each of grades kindergarten through 2729
twelve in English language arts, mathematics, science, and 2730
social studies. 2731

(a) The state board shall ensure that the standards do all 2732
of the following: 2733

(i) Include the essential academic content and skills that 2734

students are expected to know and be able to do at each grade 2735
level that will allow each student to be prepared for 2736
postsecondary instruction and the workplace for success in the 2737
twenty-first century; 2738

(ii) Include the development of skill sets that promote 2739
information, media, and technological literacy; 2740

(iii) Include interdisciplinary, project-based, real-world 2741
learning opportunities; 2742

(iv) Instill life-long learning by providing essential 2743
knowledge and skills based in the liberal arts tradition, as 2744
well as science, technology, engineering, mathematics, and 2745
career-technical education; 2746

(v) Be clearly written, transparent, and understandable by 2747
parents, educators, and the general public. 2748

(b) Not later than July 1, 2012, the state board shall 2749
incorporate into the social studies standards for grades four to 2750
twelve academic content regarding the original texts of the 2751
Declaration of Independence, the Northwest Ordinance, the 2752
Constitution of the United States and its amendments, with 2753
emphasis on the Bill of Rights, and the Ohio Constitution, and 2754
their original context. The state board shall revise the model 2755
curricula and achievement assessments adopted under divisions 2756
(B) and (C) of this section as necessary to reflect the 2757
additional American history and American government content. The 2758
state board shall make available a list of suggested grade- 2759
appropriate supplemental readings that place the documents 2760
prescribed by this division in their historical context, which 2761
teachers may use as a resource to assist students in reading the 2762
documents within that context. 2763

(c) When the state board adopts or revises academic content standards in social studies, American history, American government, or science under division (A) (1) of this section, the state board shall develop such standards independently and not as part of a multistate consortium.

(2) After completing the standards required by division (A) (1) of this section, the state board shall adopt standards and model curricula for instruction in technology, financial literacy and entrepreneurship, fine arts, and foreign language for grades kindergarten through twelve. The standards shall meet the same requirements prescribed in division (A) (1) (a) of this section.

(3) The state board shall adopt the most recent standards developed by the national association for sport and physical education for physical education in grades kindergarten through twelve or shall adopt its own standards for physical education in those grades and revise and update them periodically.

The department of education shall employ a full-time physical education coordinator to provide guidance and technical assistance to districts, community schools, and STEM schools in implementing the physical education standards adopted under this division. The superintendent of public instruction shall determine that the person employed as coordinator is qualified for the position, as demonstrated by possessing an adequate combination of education, license, and experience.

(4) When academic standards have been completed for any subject area required by this section, the state board shall inform all school districts, all community schools established under Chapter 3314. of the Revised Code, all STEM schools established under Chapter 3326. of the Revised Code, and all

nonpublic schools required to administer the assessments 2794
prescribed by sections 3301.0710 and 3301.0712 of the Revised 2795
Code of the content of those standards. Additionally, upon 2796
completion of any academic standards under this section, the 2797
department shall post those standards on the department's web 2798
site. 2799

(B) (1) The state board shall adopt a model curriculum for 2800
instruction in each subject area for which updated academic 2801
standards are required by division (A) (1) of this section and 2802
for each of grades kindergarten through twelve that is 2803
sufficient to meet the needs of students in every community. The 2804
model curriculum shall be aligned with the standards, to ensure 2805
that the academic content and skills specified for each grade 2806
level are taught to students, and shall demonstrate vertical 2807
articulation and emphasize coherence, focus, and rigor. When any 2808
model curriculum has been completed, the state board shall 2809
inform all school districts, community schools, and STEM schools 2810
of the content of that model curriculum. 2811

(2) Not later than June 30, 2013, the state board, in 2812
consultation with any office housed in the governor's office 2813
that deals with workforce development, shall adopt model 2814
curricula for grades kindergarten through twelve that embed 2815
career connection learning strategies into regular classroom 2816
instruction. 2817

(3) All school districts, community schools, and STEM 2818
schools may utilize the state standards and the model curriculum 2819
established by the state board, together with other relevant 2820
resources, examples, or models to ensure that students have the 2821
opportunity to attain the academic standards. Upon request, the 2822
department shall provide technical assistance to any district, 2823

community school, or STEM school in implementing the model 2824
curriculum. 2825

Nothing in this section requires any school district to 2826
utilize all or any part of a model curriculum developed under 2827
this section. 2828

(C) The state board shall develop achievement assessments 2829
aligned with the academic standards and model curriculum for 2830
each of the subject areas and grade levels required by divisions 2831
(A) (1) and (B) (1) of section 3301.0710 of the Revised Code. 2832

When any achievement assessment has been completed, the 2833
state board shall inform all school districts, community 2834
schools, STEM schools, and nonpublic schools required to 2835
administer the assessment of its completion, and the department 2836
shall make the achievement assessment available to the districts 2837
and schools. 2838

(D) (1) The state board shall adopt a diagnostic assessment 2839
aligned with the academic standards and model curriculum for 2840
each of grades kindergarten through two in reading, writing, and 2841
mathematics and for grade three in reading and writing. The 2842
diagnostic assessment shall be designed to measure student 2843
comprehension of academic content and mastery of related skills 2844
for the relevant subject area and grade level. Any diagnostic 2845
assessment shall not include components to identify gifted 2846
students. Blank copies of diagnostic assessments shall be public 2847
records. 2848

(2) When each diagnostic assessment has been completed, 2849
the state board shall inform all school districts of its 2850
completion and the department shall make the diagnostic 2851
assessment available to the districts at no cost to the 2852

district. School districts shall administer the diagnostic 2853
assessment pursuant to section 3301.0715 of the Revised Code 2854
beginning the first school year following the development of the 2855
assessment. 2856

(E) The state board shall not adopt a diagnostic or 2857
achievement assessment for any grade level or subject area other 2858
than those specified in this section. 2859

(F) Whenever the state board or the department consults 2860
with persons for the purpose of drafting or reviewing any 2861
standards, diagnostic assessments, achievement assessments, or 2862
model curriculum required under this section, the state board or 2863
the department shall first consult with parents of students in 2864
kindergarten through twelfth grade and with active Ohio 2865
classroom teachers, other school personnel, and administrators 2866
with expertise in the appropriate subject area. Whenever 2867
practicable, the state board and department shall consult with 2868
teachers recognized as outstanding in their fields. 2869

If the department contracts with more than one outside 2870
entity for the development of the achievement assessments 2871
required by this section, the department shall ensure the 2872
interchangeability of those assessments. 2873

(G) Whenever the state board adopts standards or model 2874
curricula under this section, the department also shall provide 2875
information on the use of blended or digital learning in the 2876
delivery of the standards or curricula to students in accordance 2877
with division (A) (4) of this section. 2878

(H) The fairness sensitivity review committee, established 2879
by rule of the state board of education, shall not allow any 2880
question on any achievement or diagnostic assessment developed 2881

under this section or any proficiency test prescribed by former 2882
section 3301.0710 of the Revised Code, as it existed prior to 2883
September 11, 2001, to include, be written to promote, or 2884
inquire as to individual moral or social values or beliefs. The 2885
decision of the committee shall be final. This section does not 2886
create a private cause of action. 2887

(I) (1) (a) The English language arts academic standards 2888
review committee is hereby created to review academic content 2889
standards in the subject of English language arts. The committee 2890
shall consist of the following members: 2891

(i) Three experts who are residents of this state and who 2892
primarily conduct research, provide instruction, currently work 2893
in, or possess an advanced degree in the subject area. One 2894
expert shall be appointed by each of the president of the 2895
senate, the speaker of the house of representatives, and the 2896
governor; 2897

(ii) One parent or guardian appointed by the president of 2898
the senate; 2899

(iii) One educator who is currently teaching in a 2900
classroom, appointed by the speaker of the house of 2901
representatives; 2902

(iv) The chancellor of the Ohio board of regents, or the 2903
chancellor's designee; 2904

(v) The state superintendent, or the superintendent's 2905
designee, who shall serve as the chairperson of the committee. 2906

(b) The mathematics academic standards review committee is 2907
hereby created to review academic content standards in the 2908
subject of mathematics. The committee shall consist of the 2909
following members: 2910

(i) Three experts who are residents of this state and who 2911
primarily conduct research, provide instruction, currently work 2912
in, or possess an advanced degree in the subject area. One 2913
expert shall be appointed by each of the president of the 2914
senate, the speaker of the house of representatives, and the 2915
governor; 2916

(ii) One parent or guardian appointed by the speaker of 2917
the house of representatives; 2918

(iii) One educator who is currently teaching in a 2919
classroom, appointed by the president of the senate; 2920

(iv) The chancellor, or the chancellor's designee; 2921

(v) The state superintendent, or the superintendent's 2922
designee, who shall serve as the chairperson of the committee. 2923

(c) The science academic standards review committee is 2924
hereby created to review academic content standards in the 2925
subject of science. The committee shall consist of the following 2926
members: 2927

(i) Three experts who are residents of this state and who 2928
primarily conduct research, provide instruction, currently work 2929
in, or possess an advanced degree in the subject area. One 2930
expert shall be appointed by each of the president of the 2931
senate, the speaker of the house of representatives, and the 2932
governor; 2933

(ii) One parent or guardian appointed by the president of 2934
the senate; 2935

(iii) One educator who is currently teaching in a 2936
classroom, appointed by the speaker of the house of 2937
representatives; 2938

(iv) The chancellor, or the chancellor's designee;	2939
(v) The state superintendent, or the superintendent's designee, who shall serve as the chairperson of the committee.	2940 2941
(d) The social studies academic standards review committee is hereby created to review academic content standards in the subject of social studies. The committee shall consist of the following members:	2942 2943 2944 2945
(i) Three experts who are residents of this state and who primarily conduct research, provide instruction, currently work in, or possess an advanced degree in the subject area. One expert shall be appointed by each of the president of the senate, the speaker of the house of representatives, and the governor;	2946 2947 2948 2949 2950 2951
(ii) One parent or guardian appointed by the speaker of the house of representatives;	2952 2953
(iii) One educator who is currently teaching in a classroom, appointed by the president of the senate;	2954 2955
(iv) The chancellor, or the chancellor's designee;	2956
(v) The state superintendent, or the superintendent's designee, who shall serve as the chairperson of the committee.	2957 2958
(2) (a) Each committee created in division (I) (1) of this section shall review the academic content standards for its respective subject area to ensure that such standards are clear, concise, and appropriate for each grade level and promote higher student performance, learning, subject matter comprehension, and improved student achievement. Each committee also shall review whether the standards for its respective subject area promote essential knowledge in the subject, lifelong learning, the	2959 2960 2961 2962 2963 2964 2965 2966

liberal arts tradition, and college and career readiness and 2967
whether the standards reduce remediation. 2968

(b) Each committee shall determine whether the assessments 2969
submitted to that committee under division (I)(4) of this 2970
section are appropriate for the committee's respective subject 2971
area and meet the academic content standards adopted under this 2972
section and community expectations. 2973

(3) The department of education shall provide 2974
administrative support for each committee created in division 2975
(I)(1) of this section. Members of each committee shall be 2976
reimbursed for reasonable and necessary expenses related to the 2977
operations of the committee. Members of each committee shall 2978
serve at the pleasure of the appointing authority. 2979

(4) Notwithstanding anything to the contrary in division 2980
~~(O)~~(N) of section 3301.0711 of the Revised Code, the department 2981
shall submit to the appropriate committee created under division 2982
(I)(1) of this section copies of the questions and corresponding 2983
answers on the relevant assessments required by section 2984
3301.0710 of the Revised Code on the first day of July following 2985
the school year that the assessments were administered. The 2986
department shall provide each committee with the entire content 2987
of each relevant assessment, including corresponding answers. 2988

The assessments received by the committees are not public 2989
records of the committees and are not subject to release by the 2990
committees to any other person or entity under section 149.43 of 2991
the Revised Code. However, the assessments shall become public 2992
records in accordance with division ~~(O)~~(N) of section 3301.0711 2993
of the Revised Code. 2994

(J) Not later than sixty days prior to the adoption by the 2995

state board of updated academic standards under division (A) (1) 2996
of this section or updated model curricula under division (B) (1) 2997
of this section, the superintendent of public instruction shall 2998
present the academic standards or model curricula, as 2999
applicable, in person at a public hearing of the respective 3000
committees of the house of representatives and senate that 3001
consider education legislation. 3002

(K) As used in this section: 3003

(1) "Blended learning" means the delivery of instruction 3004
in a combination of time in a supervised physical location away 3005
from home and online delivery whereby the student has some 3006
element of control over time, place, path, or pace of learning. 3007

(2) "Coherence" means a reflection of the structure of the 3008
discipline being taught. 3009

(3) "Digital learning" means learning facilitated by 3010
technology that gives students some element of control over 3011
time, place, path, or pace of learning. 3012

(4) "Focus" means limiting the number of items included in 3013
a curriculum to allow for deeper exploration of the subject 3014
matter. 3015

(5) "Vertical articulation" means key academic concepts 3016
and skills associated with mastery in particular content areas 3017
should be articulated and reinforced in a developmentally 3018
appropriate manner at each grade level so that over time 3019
students acquire a depth of knowledge and understanding in the 3020
core academic disciplines. 3021

Sec. 3301.0711. (A) The department of education shall: 3022

(1) Annually furnish to, grade, and score all assessments 3023

~~required prescribed by divisions (A) (1) and (B) (1) of section~~ 3024
~~sections 3301.0710 and 3301.0712~~ of the Revised Code to be 3025
administered by city, local, exempted village, and joint 3026
vocational school districts and chartered nonpublic schools, 3027
except that each district shall score any assessment 3028
administered pursuant to division (B) (10) of this section. Each 3029
assessment so furnished shall include the data verification code 3030
of the student to whom the assessment will be administered, as 3031
assigned pursuant to division (D) (2) of section 3301.0714 or 3032
division (C) of section 3317.06 of the Revised Code. In 3033
furnishing the practice versions of Ohio graduation tests 3034
prescribed by division (D) of section 3301.0710 of the Revised 3035
Code, the department shall make the tests available on its web 3036
site for reproduction by districts. In awarding contracts for 3037
grading assessments, the department shall give preference to 3038
Ohio-based entities employing Ohio residents. 3039

(2) Adopt rules for the ethical use of assessments and 3040
prescribing the manner in which the assessments prescribed by 3041
section 3301.0710 of the Revised Code shall be administered to 3042
students. 3043

(B) Except as provided in divisions (C) and (J) of this 3044
section, the board of education of each city, local, and 3045
exempted village school district and the governing authority of 3046
each chartered nonpublic school shall, in accordance with rules 3047
adopted under division (A) of this section: 3048

(1) Administer the English language arts assessments 3049
prescribed under division (A) (1) (a) of section 3301.0710 of the 3050
Revised Code twice annually to all students in the third grade 3051
who have not attained the score designated for that assessment 3052
under division (A) (2) (c) of section 3301.0710 of the Revised 3053

Code.	3054
(2) Administer the mathematics assessment prescribed under division (A) (1) (a) of section 3301.0710 of the Revised Code at least once annually to all students in the third grade.	3055 3056 3057
(3) Administer the assessments prescribed under division (A) (1) (b) of section 3301.0710 of the Revised Code at least once annually to all students in the fourth grade.	3058 3059 3060
(4) Administer the assessments prescribed under division (A) (1) (c) of section 3301.0710 of the Revised Code at least once annually to all students in the fifth grade.	3061 3062 3063
(5) Administer the assessments prescribed under division (A) (1) (d) of section 3301.0710 of the Revised Code at least once annually to all students in the sixth grade.	3064 3065 3066
(6) Administer the assessments prescribed under division (A) (1) (e) of section 3301.0710 of the Revised Code at least once annually to all students in the seventh grade.	3067 3068 3069
(7) Administer the assessments prescribed under division (A) (1) (f) of section 3301.0710 of the Revised Code at least once annually to all students in the eighth grade.	3070 3071 3072
(8) Except as provided in division (B) (9) of this section, administer any assessment prescribed under division (B) (1) of section 3301.0710 of the Revised Code as follows:	3073 3074 3075
(a) At least once annually to all tenth grade students and at least twice annually to all students in eleventh or twelfth grade who have not yet attained the score on that assessment designated under that division;	3076 3077 3078 3079
(b) To any person who has successfully completed the curriculum in any high school or the individualized education	3080 3081

program developed for the person by any high school pursuant to 3082
section 3323.08 of the Revised Code but has not received a high 3083
school diploma and who requests to take such assessment, at any 3084
time such assessment is administered in the district. 3085

(9) In lieu of the board of education of any city, local, 3086
or exempted village school district in which the student is also 3087
enrolled, the board of a joint vocational school district shall 3088
administer any assessment prescribed under division (B) (1) of 3089
section 3301.0710 of the Revised Code at least twice annually to 3090
any student enrolled in the joint vocational school district who 3091
has not yet attained the score on that assessment designated 3092
under that division. A board of a joint vocational school 3093
district may also administer such an assessment to any student 3094
described in division (B) (8) (b) of this section. 3095

(10) If the district has a three-year average graduation 3096
rate of not more than seventy-five per cent, administer each 3097
assessment prescribed by division (D) of section 3301.0710 of 3098
the Revised Code in September to all ninth grade students who 3099
entered ninth grade prior to July 1, 2014. 3100

Except as provided in section 3313.614 of the Revised Code 3101
for administration of an assessment to a person who has 3102
fulfilled the curriculum requirement for a high school diploma 3103
but has not passed one or more of the required assessments, the 3104
assessments prescribed under division (B) (1) of section 3105
3301.0710 of the Revised Code shall not be administered after 3106
the date specified in the rules adopted by the state board of 3107
education under division (D) (1) of section 3301.0712 of the 3108
Revised Code. 3109

(11) Administer the assessments prescribed by division (B) 3110
(2) of section 3301.0710 and section 3301.0712 of the Revised 3111

Code in accordance with the timeline and plan for implementation 3112
of those assessments prescribed by rule of the state board 3113
adopted under division (D) (1) of section 3301.0712 of the 3114
Revised Code. 3115

(C) (1) (a) In the case of a student receiving special 3116
education services under Chapter 3323. of the Revised Code, the 3117
individualized education program developed for the student under 3118
that chapter shall specify the manner in which the student will 3119
participate in the assessments administered under this section. 3120
The individualized education program may excuse the student from 3121
taking any particular assessment required to be administered 3122
under this section if it instead specifies an alternate 3123
assessment method approved by the department of education as 3124
conforming to requirements of federal law for receipt of federal 3125
funds for disadvantaged pupils. To the extent possible, the 3126
individualized education program shall not excuse the student 3127
from taking an assessment unless no reasonable accommodation can 3128
be made to enable the student to take the assessment. 3129

(b) Any alternate assessment approved by the department 3130
for a student under this division shall produce measurable 3131
results comparable to those produced by the assessment it 3132
replaces in order to allow for the student's results to be 3133
included in the data compiled for a school district or building 3134
under section 3302.03 of the Revised Code. 3135

(c) Any student enrolled in a chartered nonpublic school 3136
who has been identified, based on an evaluation conducted in 3137
accordance with section 3323.03 of the Revised Code or section 3138
504 of the "Rehabilitation Act of 1973," 87 Stat. 355, 29 3139
U.S.C.A. 794, as amended, as a child with a disability shall be 3140
excused from taking any particular assessment required to be 3141

administered under this section if a plan developed for the 3142
student pursuant to rules adopted by the state board excuses the 3143
student from taking that assessment. In the case of any student 3144
so excused from taking an assessment, the chartered nonpublic 3145
school shall not prohibit the student from taking the 3146
assessment. 3147

(2) A district board may, for medical reasons or other 3148
good cause, excuse a student from taking an assessment 3149
administered under this section on the date scheduled, but that 3150
assessment shall be administered to the excused student not 3151
later than nine days following the scheduled date. The district 3152
board shall annually report the number of students who have not 3153
taken one or more of the assessments required by this section to 3154
the state board not later than the thirtieth day of June. 3155

(3) As used in this division, "limited English proficient 3156
student" has the same meaning as in 20 U.S.C. 7801. 3157

No school district board shall excuse any limited English 3158
proficient student from taking any particular assessment 3159
required to be administered under this section, except that any 3160
limited English proficient student who has been enrolled in 3161
United States schools for less than one full school year shall 3162
not be required to take any reading, writing, or English 3163
language arts assessment. However, no board shall prohibit a 3164
limited English proficient student who is not required to take 3165
an assessment under this division from taking the assessment. A 3166
board may permit any limited English proficient student to take 3167
an assessment required to be administered under this section 3168
with appropriate accommodations, as determined by the 3169
department. For each limited English proficient student, each 3170
school district shall annually assess that student's progress in 3171

learning English, in accordance with procedures approved by the 3172
department. 3173

The governing authority of a chartered nonpublic school 3174
may excuse a limited English proficient student from taking any 3175
assessment administered under this section. However, no 3176
governing authority shall prohibit a limited English proficient 3177
student from taking the assessment. 3178

(D) (1) In the school year next succeeding the school year 3179
in which the assessments prescribed by division (A) (1) or (B) (1) 3180
of section 3301.0710 of the Revised Code or former division (A) 3181
(1), (A) (2), or (B) of section 3301.0710 of the Revised Code as 3182
it existed prior to September 11, 2001, are administered to any 3183
student, the board of education of any school district in which 3184
the student is enrolled in that year shall provide to the 3185
student intervention services commensurate with the student's 3186
performance, including any intensive intervention required under 3187
section 3313.608 of the Revised Code, in any skill in which the 3188
student failed to demonstrate at least a score at the proficient 3189
level on the assessment. 3190

(2) Following any administration of the assessments 3191
prescribed by division (D) of section 3301.0710 of the Revised 3192
Code to ninth grade students, each school district that has a 3193
three-year average graduation rate of not more than seventy-five 3194
per cent shall determine for each high school in the district 3195
whether the school shall be required to provide intervention 3196
services to any students who took the assessments. In 3197
determining which high schools shall provide intervention 3198
services based on the resources available, the district shall 3199
consider each school's graduation rate and scores on the 3200
practice assessments. The district also shall consider the 3201

scores received by ninth grade students on the English language 3202
arts and mathematics assessments prescribed under division (A) 3203
(1) (f) of section 3301.0710 of the Revised Code in the eighth 3204
grade in determining which high schools shall provide 3205
intervention services. 3206

Each high school selected to provide intervention services 3207
under this division shall provide intervention services to any 3208
student whose results indicate that the student is failing to 3209
make satisfactory progress toward being able to attain scores at 3210
the proficient level on the Ohio graduation tests. Intervention 3211
services shall be provided in any skill in which a student 3212
demonstrates unsatisfactory progress and shall be commensurate 3213
with the student's performance. Schools shall provide the 3214
intervention services prior to the end of the school year, 3215
during the summer following the ninth grade, in the next 3216
succeeding school year, or at any combination of those times. 3217

(E) Except as provided in section 3313.608 of the Revised 3218
Code and division (N) of this section, no school district board 3219
of education shall utilize any student's failure to attain a 3220
specified score on an assessment administered under this section 3221
as a factor in any decision to deny the student promotion to a 3222
higher grade level. However, a district board may choose not to 3223
promote to the next grade level any student who does not take an 3224
assessment administered under this section or make up an 3225
assessment as provided by division (C) (2) of this section and 3226
who is not exempt from the requirement to take the assessment 3227
under division (C) (3) of this section. 3228

(F) No person shall be charged a fee for taking any 3229
assessment administered under this section. 3230

(G) (1) Each school district board and chartered nonpublic 3231

school governing authority shall designate one location for the 3232
collection of assessments administered in the spring under 3233
division (B) (1) of this section and those administered under 3234
divisions (B) (2) to (7) of this section. Each district board 3235
shall submit the assessments to the entity with which the 3236
department contracts for the scoring of the assessments as 3237
follows: 3238

(a) If the district's total enrollment in grades 3239
kindergarten through twelve during the first full school week of 3240
October was less than two thousand five hundred, not later than 3241
the Friday after all of the assessments have been administered; 3242

(b) If the district's total enrollment in grades 3243
kindergarten through twelve during the first full school week of 3244
October was two thousand five hundred or more, but less than 3245
seven thousand, not later than the Monday after all of the 3246
assessments have been administered; 3247

(c) If the district's total enrollment in grades 3248
kindergarten through twelve during the first full school week of 3249
October was seven thousand or more, not later than the Tuesday 3250
after all of the assessments have been administered. 3251

However, any assessment that a student takes during the 3252
make-up period described in division (C) (2) of this section 3253
shall be submitted not later than the Friday following the day 3254
the student takes the assessment. 3255

(2) The department or an entity with which the department 3256
contracts for the scoring of the assessment shall send to each 3257
school district board and chartered nonpublic school a list of 3258
the individual scores of all persons taking a state achievement 3259
assessment as follows: 3260

(a) Except as provided in division (G) (2) (b) or (c) of 3261
this section, within forty-five days after the administration of 3262
the assessments prescribed by sections 3301.0710 and 3301.0712 3263
of the Revised Code, but in no case shall the scores be returned 3264
later than the thirtieth day of June following the 3265
administration; 3266

(b) In the case of the third-grade English language arts 3267
assessment, within forty-five days after the administration of 3268
that assessment, but in no case shall the scores be returned 3269
later than the fifteenth day of June following the 3270
administration; 3271

(c) In the case of the writing component of an assessment 3272
or end-of-course examination in the area of English language 3273
arts, except for the third-grade English language arts 3274
assessment, the results may be sent after forty-five days of the 3275
administration of the writing component, but in no case shall 3276
the scores be returned later than the thirtieth day of June 3277
following the administration. 3278

(3) For assessments administered under this section by a 3279
joint vocational school district, the department or entity shall 3280
also send to each city, local, or exempted village school 3281
district a list of the individual scores of any students of such 3282
city, local, or exempted village school district who are 3283
attending school in the joint vocational school district. 3284

(4) The governing authority of each chartered nonpublic 3285
school shall submit, in a manner prescribed by the department, 3286
the assessments to the entity with which the department 3287
contracts for the scoring of the assessments. 3288

(H) Individual scores on any assessments administered 3289

under this section shall be released by a district board only in 3290
accordance with section 3319.321 of the Revised Code and the 3291
rules adopted under division (A) of this section. No district 3292
board or its employees shall utilize individual or aggregate 3293
results in any manner that conflicts with rules for the ethical 3294
use of assessments adopted pursuant to division (A) of this 3295
section. 3296

(I) Except as provided in division (G) of this section, 3297
the department or an entity with which the department contracts 3298
for the scoring of the assessment shall not release any 3299
individual scores on any assessment administered under this 3300
section. The state board shall adopt rules to ensure the 3301
protection of student confidentiality at all times. The rules 3302
may require the use of the data verification codes assigned to 3303
students pursuant to division (D) (2) of section 3301.0714 or 3304
division (C) of section 3317.06 of the Revised Code to protect 3305
the confidentiality of student scores. 3306

(J) Notwithstanding division (D) of section 3311.52 of the 3307
Revised Code, this section does not apply to the board of 3308
education of any cooperative education school district except as 3309
provided under rules adopted pursuant to this division. 3310

(1) In accordance with rules that the state board shall 3311
adopt, the board of education of any city, exempted village, or 3312
local school district with territory in a cooperative education 3313
school district established pursuant to divisions (A) to (C) of 3314
section 3311.52 of the Revised Code may enter into an agreement 3315
with the board of education of the cooperative education school 3316
district for administering any assessment prescribed under this 3317
section to students of the city, exempted village, or local 3318
school district who are attending school in the cooperative 3319

education school district. 3320

(2) In accordance with rules that the state board shall 3321
adopt, the board of education of any city, exempted village, or 3322
local school district with territory in a cooperative education 3323
school district established pursuant to section 3311.521 of the 3324
Revised Code shall enter into an agreement with the cooperative 3325
district that provides for the administration of any assessment 3326
prescribed under this section to both of the following: 3327

(a) Students who are attending school in the cooperative 3328
district and who, if the cooperative district were not 3329
established, would be entitled to attend school in the city, 3330
local, or exempted village school district pursuant to section 3331
3313.64 or 3313.65 of the Revised Code; 3332

(b) Persons described in division (B) (8) (b) of this 3333
section. 3334

Any assessment of students pursuant to such an agreement 3335
shall be in lieu of any assessment of such students or persons 3336
pursuant to this section. 3337

~~(K) (1) Except as otherwise provided in division (K) (1) or~~ 3338
~~(2) of this section, each~~ Each chartered nonpublic school ~~for~~ 3339
~~which at least sixty-five per cent of its total enrollment is~~ 3340
~~made up of students who are participating in state scholarship~~ 3341
~~programs~~ shall administer the elementary and secondary 3342
assessments prescribed by ~~section~~ sections 3301.0710 and 3343
3301.0712 of the Revised Code. ~~In accordance with procedures and~~ 3344
~~deadlines prescribed by the department, the parent or guardian~~ 3345
~~of a student enrolled in the school who is not participating in~~ 3346
~~a state scholarship program may submit notice to the chief~~ 3347
~~administrative officer of the school that the parent or guardian~~ 3348

~~does not wish to have the student take the elementary- 3349
assessments prescribed for the student's grade level under 3350
division (A) of section 3301.0710 of the Revised Code. If a 3351
parent or guardian submits an opt-out notice, the school shall 3352
not administer the assessments to that student. This option does 3353
not apply to any assessment required for a high school diploma 3354
under section 3313.612 of the Revised Code. 3355~~

~~(2) A chartered nonpublic school may submit to the 3356
superintendent of public instruction a request for a waiver from 3357
administering the elementary assessments prescribed by division 3358
(A) of section 3301.0710 of the Revised Code. The state 3359
superintendent shall approve or disapprove a request for a 3360
waiver submitted under division (K) (2) of this section. No 3361
waiver shall be approved for any school year prior to the 2015- 3362
2016 school year. 3363~~

~~To be eligible to submit a request for a waiver, a 3364
chartered nonpublic school shall meet the following conditions: 3365~~

~~(a) At least ninety-five per cent of the students enrolled 3366
in the school are children with disabilities, as defined under 3367
section 3323.01 of the Revised Code, or have received a 3368
diagnosis by a school district or from a physician, including a 3369
neuropsychiatrist or psychiatrist, or a psychologist who is 3370
authorized to practice in this or another state as having a 3371
condition that impairs academic performance, such as dyslexia, 3372
dyscalculia, attention deficit hyperactivity disorder, or 3373
Asperger's syndrome. 3374~~

~~(b) The school has solely served a student population 3375
described in division (K) (1) (a) of this section for at least ten 3376
years. 3377~~

~~(c) The school provides to the department at least five years of records of internal testing conducted by the school that affords the department data required for accountability purposes, including diagnostic assessments and nationally standardized norm referenced achievement assessments that measure reading and math skills.~~ 3378
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~~(3) Any chartered nonpublic school that is not subject to division (K) (1) of this section may participate in the assessment program by administering any of the assessments prescribed by division (A) of section 3301.0710 of the Revised Code. The chief administrator of the school shall specify which assessments the school will administer. Such specification shall be made in writing to the superintendent of public instruction prior to the first day of August of any school year in which assessments are administered and shall include a pledge that the nonpublic school will administer the specified assessments in the same manner as public schools are required to do under this section and rules adopted by the department.~~ 3384
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~~(4) The department of education shall furnish the assessments prescribed by section sections 3301.0710 and 3301.0712 of the Revised Code to each chartered nonpublic school that is subject to division (K) (1) of this section or participates under division (K) (3) of this section.~~ 3396
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~~(L) If a chartered nonpublic school is educating students in grades nine through twelve, the following shall apply:~~ 3401
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~~(1) For a student who is enrolled in a chartered nonpublic school that is accredited through the independent schools association of the central states and who is attending the school under a state scholarship program, the student shall either take all of the assessments prescribed by division (B) of~~ 3403
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~~section 3301.0712 of the Revised Code or take an alternative-~~ 3408
~~assessment approved by the department under section 3313.619 of-~~ 3409
~~the Revised Code.~~ 3410

~~(2) For a student who is enrolled in a chartered nonpublic-~~ 3411
~~school that is accredited through the independent schools-~~ 3412
~~association of the central states, and who is not attending the-~~ 3413
~~school under a state scholarship program, the student shall not-~~ 3414
~~be required to take any assessment prescribed under section-~~ 3415
~~3301.0712 or 3313.619 of the Revised Code.~~ 3416

~~(3) For a student who is enrolled in a chartered nonpublic-~~ 3417
~~school that is not accredited through the independent schools-~~ 3418
~~association of the central states, regardless of whether the-~~ 3419
~~student is attending or is not attending the school under a-~~ 3420
~~state scholarship program, the student shall do one of the-~~ 3421
~~following:~~ 3422

~~(a) Take all of the assessments prescribed by division (B)-~~ 3423
~~of section 3301.0712 of the Revised Code;~~ 3424

~~(b) Take only the assessment prescribed by division (B)(1)-~~ 3425
~~of section 3301.0712 of the Revised Code, provided that the-~~ 3426
~~student's school publishes the results of that assessment for-~~ 3427
~~each graduating class. The published results of that assessment-~~ 3428
~~shall include the overall composite scores, mean scores, twenty-~~ 3429
~~fifth percentile scores, and seventy fifth percentile scores for-~~ 3430
~~each subject area of the assessment.~~ 3431

~~(c) Take an alternative assessment approved by the-~~ 3432
~~department under section 3313.619 of the Revised Code.~~ 3433

~~(M)~~ (1) The superintendent of the state school for the 3434
blind and the superintendent of the state school for the deaf 3435
shall administer the assessments described by sections 3301.0710 3436

and 3301.0712 of the Revised Code. Each superintendent shall 3437
administer the assessments in the same manner as district boards 3438
are required to do under this section and rules adopted by the 3439
department of education and in conformity with division (C) (1) 3440
(a) of this section. 3441

(2) The department of education shall furnish the 3442
assessments described by sections 3301.0710 and 3301.0712 of the 3443
Revised Code to each superintendent. 3444

~~(N)~~ (M) Notwithstanding division (E) of this section, a 3445
school district may use a student's failure to attain a score in 3446
at least the proficient range on the mathematics assessment 3447
described by division (A) (1) (a) of section 3301.0710 of the 3448
Revised Code or on an assessment described by division (A) (1) 3449
(b), (c), (d), (e), or (f) of section 3301.0710 of the Revised 3450
Code as a factor in retaining that student in the current grade 3451
level. 3452

~~(O)~~ (N) (1) In the manner specified in divisions ~~(O)~~ (N) (3), 3453
(4), and (6) of this section, the assessments required by 3454
division (A) (1) of section 3301.0710 of the Revised Code shall 3455
become public records pursuant to section 149.43 of the Revised 3456
Code on the thirty-first day of July following the school year 3457
that the assessments were administered. 3458

(2) The department may field test proposed questions with 3459
samples of students to determine the validity, reliability, or 3460
appropriateness of questions for possible inclusion in a future 3461
year's assessment. The department also may use anchor questions 3462
on assessments to ensure that different versions of the same 3463
assessment are of comparable difficulty. 3464

Field test questions and anchor questions shall not be 3465

considered in computing scores for individual students. Field 3466
test questions and anchor questions may be included as part of 3467
the administration of any assessment required by division (A) (1) 3468
or (B) of section 3301.0710 and division (B) of section 3469
3301.0712 of the Revised Code. 3470

(3) Any field test question or anchor question 3471
administered under division ~~(O)~~(N)(2) of this section shall not 3472
be a public record. Such field test questions and anchor 3473
questions shall be redacted from any assessments which are 3474
released as a public record pursuant to division ~~(O)~~(N)(1) of 3475
this section. 3476

(4) This division applies to the assessments prescribed by 3477
division (A) of section 3301.0710 of the Revised Code. 3478

(a) The first administration of each assessment, as 3479
specified in former section 3301.0712 of the Revised Code, shall 3480
be a public record. 3481

(b) For subsequent administrations of each assessment 3482
prior to the 2011-2012 school year, not less than forty per cent 3483
of the questions on the assessment that are used to compute a 3484
student's score shall be a public record. The department shall 3485
determine which questions will be needed for reuse on a future 3486
assessment and those questions shall not be public records and 3487
shall be redacted from the assessment prior to its release as a 3488
public record. However, for each redacted question, the 3489
department shall inform each city, local, and exempted village 3490
school district of the statewide academic standard adopted by 3491
the state board under section 3301.079 of the Revised Code and 3492
the corresponding benchmark to which the question relates. The 3493
preceding sentence does not apply to field test questions that 3494
are redacted under division ~~(O)~~(N)(3) of this section. 3495

(c) The administrations of each assessment in the 2011- 3496
2012, 2012-2013, and 2013-2014 school years shall not be a 3497
public record. 3498

(5) Each assessment prescribed by division (B)(1) of 3499
section 3301.0710 of the Revised Code shall not be a public 3500
record. 3501

(6) Beginning with the spring administration for the 2014- 3502
2015 school year, questions on the assessments prescribed under 3503
division (A) of section 3301.0710 and division (B)(2) of section 3504
3301.0712 of the Revised Code and the corresponding preferred 3505
answers that are used to compute a student's score shall become 3506
a public record as follows: 3507

(a) Forty per cent of the questions and preferred answers 3508
on the assessments on the thirty-first day of July following the 3509
administration of the assessment; 3510

(b) Twenty per cent of the questions and preferred answers 3511
on the assessment on the thirty-first day of July one year after 3512
the administration of the assessment; 3513

(c) The remaining forty per cent of the questions and 3514
preferred answers on the assessment on the thirty-first day of 3515
July two years after the administration of the assessment. 3516

The entire content of an assessment shall become a public 3517
record within three years of its administration. 3518

The department shall make the questions that become a 3519
public record under this division readily accessible to the 3520
public on the department's web site. Questions on the spring 3521
administration of each assessment shall be released on an annual 3522
basis, in accordance with this division. 3523

~~(P)~~ (O) As used in this section: 3524

(1) "Three-year average" means the average of the most 3525
recent consecutive three school years of data. 3526

(2) "Dropout" means a student who withdraws from school 3527
before completing course requirements for graduation and who is 3528
not enrolled in an education program approved by the state board 3529
of education or an education program outside the state. 3530
"Dropout" does not include a student who has departed the 3531
country. 3532

(3) "Graduation rate" means the ratio of students 3533
receiving a diploma to the number of students who entered ninth 3534
grade four years earlier. Students who transfer into the 3535
district are added to the calculation. Students who transfer out 3536
of the district for reasons other than dropout are subtracted 3537
from the calculation. If a student who was a dropout in any 3538
previous year returns to the same school district, that student 3539
shall be entered into the calculation as if the student had 3540
entered ninth grade four years before the graduation year of the 3541
graduating class that the student joins. 3542

~~(4) "State scholarship programs" means the educational-~~ 3543
~~choice scholarship pilot program established under sections-~~ 3544
~~3310.01 to 3310.17 of the Revised Code, the autism scholarship-~~ 3545
~~program established under section 3310.41 of the Revised Code,~~ 3546
~~the Jon Peterson special needs scholarship program established-~~ 3547
~~under sections 3310.51 to 3310.64 of the Revised Code, and the-~~ 3548
~~pilot project scholarship program established under sections-~~ 3549
~~3313.974 to 3313.979 of the Revised Code.~~ 3550

Sec. 3301.0714. (A) The state board of education shall 3551
adopt rules for a statewide education management information 3552

system. The rules shall require the state board to establish 3553
guidelines for the establishment and maintenance of the system 3554
in accordance with this section and the rules adopted under this 3555
section. The guidelines shall include: 3556

(1) Standards identifying and defining the types of data 3557
in the system in accordance with divisions (B) and (C) of this 3558
section; 3559

(2) Procedures for annually collecting and reporting the 3560
data to the state board in accordance with division (D) of this 3561
section; 3562

(3) Procedures for annually compiling the data in 3563
accordance with division (G) of this section; 3564

(4) Procedures for annually reporting the data to the 3565
public in accordance with division (H) of this section; 3566

(5) Standards to provide strict safeguards to protect the 3567
confidentiality of personally identifiable student data. 3568

(B) The guidelines adopted under this section shall 3569
require the data maintained in the education management 3570
information system to include at least the following: 3571

(1) Student participation and performance data, for each 3572
grade in each school district as a whole and for each grade in 3573
each school building in each school district, that includes: 3574

(a) The numbers of students receiving each category of 3575
instructional service offered by the school district, such as 3576
regular education instruction, vocational education instruction, 3577
specialized instruction programs or enrichment instruction that 3578
is part of the educational curriculum, instruction for gifted 3579
students, instruction for students with disabilities, and 3580

remedial instruction. The guidelines shall require instructional 3581
services under this division to be divided into discrete 3582
categories if an instructional service is limited to a specific 3583
subject, a specific type of student, or both, such as regular 3584
instructional services in mathematics, remedial reading 3585
instructional services, instructional services specifically for 3586
students gifted in mathematics or some other subject area, or 3587
instructional services for students with a specific type of 3588
disability. The categories of instructional services required by 3589
the guidelines under this division shall be the same as the 3590
categories of instructional services used in determining cost 3591
units pursuant to division (C) (3) of this section. 3592

(b) The numbers of students receiving support or 3593
extracurricular services for each of the support services or 3594
extracurricular programs offered by the school district, such as 3595
counseling services, health services, and extracurricular sports 3596
and fine arts programs. The categories of services required by 3597
the guidelines under this division shall be the same as the 3598
categories of services used in determining cost units pursuant 3599
to division (C) (4) (a) of this section. 3600

(c) Average student grades in each subject in grades nine 3601
through twelve; 3602

(d) Academic achievement levels as assessed under sections 3603
3301.0710, 3301.0711, and 3301.0712 of the Revised Code; 3604

(e) The number of students designated as having a 3605
disabling condition pursuant to division (C) (1) of section 3606
3301.0711 of the Revised Code; 3607

(f) The numbers of students reported to the state board 3608
pursuant to division (C) (2) of section 3301.0711 of the Revised 3609

Code;	3610
(g) Attendance rates and the average daily attendance for the year. For purposes of this division, a student shall be counted as present for any field trip that is approved by the school administration.	3611 3612 3613 3614
(h) Expulsion rates;	3615
(i) Suspension rates;	3616
(j) Dropout rates;	3617
(k) Rates of retention in grade;	3618
(l) For pupils in grades nine through twelve, the average number of carnegie units, as calculated in accordance with state board of education rules;	3619 3620 3621
(m) Graduation rates, to be calculated in a manner specified by the department of education that reflects the rate at which students who were in the ninth grade three years prior to the current year complete school and that is consistent with nationally accepted reporting requirements;	3622 3623 3624 3625 3626
(n) Results of diagnostic assessments administered to kindergarten students as required under section 3301.0715 of the Revised Code to permit a comparison of the academic readiness of kindergarten students. However, no district shall be required to report to the department the results of any diagnostic assessment administered to a kindergarten student, except for the language and reading assessment described in division (A) (2) of section 3301.0715 of the Revised Code, if the parent of that student requests the district not to report those results.	3627 3628 3629 3630 3631 3632 3633 3634 3635
(2) Personnel and classroom enrollment data for each school district, including:	3636 3637

(a) The total numbers of licensed employees and 3638
nonlicensed employees and the numbers of full-time equivalent 3639
licensed employees and nonlicensed employees providing each 3640
category of instructional service, instructional support 3641
service, and administrative support service used pursuant to 3642
division (C) (3) of this section. The guidelines adopted under 3643
this section shall require these categories of data to be 3644
maintained for the school district as a whole and, wherever 3645
applicable, for each grade in the school district as a whole, 3646
for each school building as a whole, and for each grade in each 3647
school building. 3648

(b) The total number of employees and the number of full- 3649
time equivalent employees providing each category of service 3650
used pursuant to divisions (C) (4) (a) and (b) of this section, 3651
and the total numbers of licensed employees and nonlicensed 3652
employees and the numbers of full-time equivalent licensed 3653
employees and nonlicensed employees providing each category used 3654
pursuant to division (C) (4) (c) of this section. The guidelines 3655
adopted under this section shall require these categories of 3656
data to be maintained for the school district as a whole and, 3657
wherever applicable, for each grade in the school district as a 3658
whole, for each school building as a whole, and for each grade 3659
in each school building. 3660

(c) The total number of regular classroom teachers 3661
teaching classes of regular education and the average number of 3662
pupils enrolled in each such class, in each of grades 3663
kindergarten through five in the district as a whole and in each 3664
school building in the school district. 3665

(d) The number of lead teachers employed by each school 3666
district and each school building. 3667

(3) (a) Student demographic data for each school district, 3668
including information regarding the gender ratio of the school 3669
district's pupils, the racial make-up of the school district's 3670
pupils, the number of limited English proficient students in the 3671
district, and an appropriate measure of the number of the school 3672
district's pupils who reside in economically disadvantaged 3673
households. The demographic data shall be collected in a manner 3674
to allow correlation with data collected under division (B) (1) 3675
of this section. Categories for data collected pursuant to 3676
division (B) (3) of this section shall conform, where 3677
appropriate, to standard practices of agencies of the federal 3678
government. 3679

(b) With respect to each student entering kindergarten, 3680
whether the student previously participated in a public 3681
preschool program, a private preschool program, or a head start 3682
program, and the number of years the student participated in 3683
each of these programs. 3684

(4) Any data required to be collected pursuant to federal 3685
law. 3686

(C) The education management information system shall 3687
include cost accounting data for each district as a whole and 3688
for each school building in each school district. The guidelines 3689
adopted under this section shall require the cost data for each 3690
school district to be maintained in a system of mutually 3691
exclusive cost units and shall require all of the costs of each 3692
school district to be divided among the cost units. The 3693
guidelines shall require the system of mutually exclusive cost 3694
units to include at least the following: 3695

(1) Administrative costs for the school district as a 3696
whole. The guidelines shall require the cost units under this 3697

division (C) (1) to be designed so that each of them may be 3698
compiled and reported in terms of average expenditure per pupil 3699
in formula ADM in the school district, as determined pursuant to 3700
section 3317.03 of the Revised Code. 3701

(2) Administrative costs for each school building in the 3702
school district. The guidelines shall require the cost units 3703
under this division (C) (2) to be designed so that each of them 3704
may be compiled and reported in terms of average expenditure per 3705
full-time equivalent pupil receiving instructional or support 3706
services in each building. 3707

(3) Instructional services costs for each category of 3708
instructional service provided directly to students and required 3709
by guidelines adopted pursuant to division (B) (1) (a) of this 3710
section. The guidelines shall require the cost units under 3711
division (C) (3) of this section to be designed so that each of 3712
them may be compiled and reported in terms of average 3713
expenditure per pupil receiving the service in the school 3714
district as a whole and average expenditure per pupil receiving 3715
the service in each building in the school district and in terms 3716
of a total cost for each category of service and, as a breakdown 3717
of the total cost, a cost for each of the following components: 3718

(a) The cost of each instructional services category 3719
required by guidelines adopted under division (B) (1) (a) of this 3720
section that is provided directly to students by a classroom 3721
teacher; 3722

(b) The cost of the instructional support services, such 3723
as services provided by a speech-language pathologist, classroom 3724
aide, multimedia aide, or librarian, provided directly to 3725
students in conjunction with each instructional services 3726
category; 3727

(c) The cost of the administrative support services 3728
related to each instructional services category, such as the 3729
cost of personnel that develop the curriculum for the 3730
instructional services category and the cost of personnel 3731
supervising or coordinating the delivery of the instructional 3732
services category. 3733

(4) Support or extracurricular services costs for each 3734
category of service directly provided to students and required 3735
by guidelines adopted pursuant to division (B) (1) (b) of this 3736
section. The guidelines shall require the cost units under 3737
division (C) (4) of this section to be designed so that each of 3738
them may be compiled and reported in terms of average 3739
expenditure per pupil receiving the service in the school 3740
district as a whole and average expenditure per pupil receiving 3741
the service in each building in the school district and in terms 3742
of a total cost for each category of service and, as a breakdown 3743
of the total cost, a cost for each of the following components: 3744

(a) The cost of each support or extracurricular services 3745
category required by guidelines adopted under division (B) (1) (b) 3746
of this section that is provided directly to students by a 3747
licensed employee, such as services provided by a guidance 3748
counselor or any services provided by a licensed employee under 3749
a supplemental contract; 3750

(b) The cost of each such services category provided 3751
directly to students by a nonlicensed employee, such as 3752
janitorial services, cafeteria services, or services of a sports 3753
trainer; 3754

(c) The cost of the administrative services related to 3755
each services category in division (C) (4) (a) or (b) of this 3756
section, such as the cost of any licensed or nonlicensed 3757

employees that develop, supervise, coordinate, or otherwise are 3758
involved in administering or aiding the delivery of each 3759
services category. 3760

(D) (1) The guidelines adopted under this section shall 3761
require school districts to collect information about individual 3762
students, staff members, or both in connection with any data 3763
required by division (B) or (C) of this section or other 3764
reporting requirements established in the Revised Code. The 3765
guidelines may also require school districts to report 3766
information about individual staff members in connection with 3767
any data required by division (B) or (C) of this section or 3768
other reporting requirements established in the Revised Code. 3769
The guidelines shall not authorize school districts to request 3770
social security numbers of individual students. The guidelines 3771
shall prohibit the reporting under this section of a student's 3772
name, address, and social security number to the state board of 3773
education or the department of education. The guidelines shall 3774
also prohibit the reporting under this section of any personally 3775
identifiable information about any student, except for the 3776
purpose of assigning the data verification code required by 3777
division (D) (2) of this section, to any other person unless such 3778
person is employed by the school district or the information 3779
technology center operated under section 3301.075 of the Revised 3780
Code and is authorized by the district or technology center to 3781
have access to such information or is employed by an entity with 3782
which the department contracts for the scoring or the 3783
development of state assessments. The guidelines may require 3784
school districts to provide the social security numbers of 3785
individual staff members and the county of residence for a 3786
student. Nothing in this section prohibits the state board of 3787
education or department of education from providing a student's 3788

county of residence to the department of taxation to facilitate 3789
the distribution of tax revenue. 3790

(2) (a) The guidelines shall provide for each school 3791
district or community school to assign a data verification code 3792
that is unique on a statewide basis over time to each student 3793
whose initial Ohio enrollment is in that district or school and 3794
to report all required individual student data for that student 3795
utilizing such code. The guidelines shall also provide for 3796
assigning data verification codes to all students enrolled in 3797
districts or community schools on the effective date of the 3798
guidelines established under this section. The assignment of 3799
data verification codes for other entities, as described in 3800
division (D) (2) (c) of this section, the use of those codes, and 3801
the reporting and use of associated individual student data 3802
shall be coordinated by the department in accordance with state 3803
and federal law. 3804

School districts shall report individual student data to 3805
the department through the information technology centers 3806
utilizing the code. The entities described in division (D) (2) (c) 3807
of this section shall report individual student data to the 3808
department in the manner prescribed by the department. 3809

Except as provided in sections 3301.941, ~~3310.11, 3310.42,~~ 3810
~~3310.63, 3313.978,~~ and 3317.20 of the Revised Code, at no time 3811
shall the state board or the department have access to 3812
information that would enable any data verification code to be 3813
matched to personally identifiable student data. 3814

(b) Each school district and community school shall ensure 3815
that the data verification code is included in the student's 3816
records reported to any subsequent school district, community 3817
school, or state institution of higher education, as defined in 3818

section 3345.011 of the Revised Code, in which the student 3819
enrolls. Any such subsequent district or school shall utilize 3820
the same identifier in its reporting of data under this section. 3821

(c) The director of any state agency that administers a 3822
publicly funded program providing services to children who are 3823
younger than compulsory school age, as defined in section 3824
3321.01 of the Revised Code, including the directors of health, 3825
job and family services, mental health and addiction services, 3826
and developmental disabilities, shall request and receive, 3827
pursuant to sections 3301.0723 and 3701.62 of the Revised Code, 3828
a data verification code for a child who is receiving those 3829
services. 3830

(E) The guidelines adopted under this section may require 3831
school districts to collect and report data, information, or 3832
reports other than that described in divisions (A), (B), and (C) 3833
of this section for the purpose of complying with other 3834
reporting requirements established in the Revised Code. The 3835
other data, information, or reports may be maintained in the 3836
education management information system but are not required to 3837
be compiled as part of the profile formats required under 3838
division (G) of this section or the annual statewide report 3839
required under division (H) of this section. 3840

(F) Beginning with the school year that begins July 1, 3841
1991, the board of education of each school district shall 3842
annually collect and report to the state board, in accordance 3843
with the guidelines established by the board, the data required 3844
pursuant to this section. A school district may collect and 3845
report these data notwithstanding section 2151.357 or 3319.321 3846
of the Revised Code. 3847

(G) The state board shall, in accordance with the 3848

procedures it adopts, annually compile the data reported by each 3849
school district pursuant to division (D) of this section. The 3850
state board shall design formats for profiling each school 3851
district as a whole and each school building within each 3852
district and shall compile the data in accordance with these 3853
formats. These profile formats shall: 3854

(1) Include all of the data gathered under this section in 3855
a manner that facilitates comparison among school districts and 3856
among school buildings within each school district; 3857

(2) Present the data on academic achievement levels as 3858
assessed by the testing of student achievement maintained 3859
pursuant to division (B)(1)(d) of this section. 3860

(H)(1) The state board shall, in accordance with the 3861
procedures it adopts, annually prepare a statewide report for 3862
all school districts and the general public that includes the 3863
profile of each of the school districts developed pursuant to 3864
division (G) of this section. Copies of the report shall be sent 3865
to each school district. 3866

(2) The state board shall, in accordance with the 3867
procedures it adopts, annually prepare an individual report for 3868
each school district and the general public that includes the 3869
profiles of each of the school buildings in that school district 3870
developed pursuant to division (G) of this section. Copies of 3871
the report shall be sent to the superintendent of the district 3872
and to each member of the district board of education. 3873

(3) Copies of the reports received from the state board 3874
under divisions (H)(1) and (2) of this section shall be made 3875
available to the general public at each school district's 3876
offices. Each district board of education shall make copies of 3877

each report available to any person upon request and payment of 3878
a reasonable fee for the cost of reproducing the report. The 3879
board shall annually publish in a newspaper of general 3880
circulation in the school district, at least twice during the 3881
two weeks prior to the week in which the reports will first be 3882
available, a notice containing the address where the reports are 3883
available and the date on which the reports will be available. 3884

(I) Any data that is collected or maintained pursuant to 3885
this section and that identifies an individual pupil is not a 3886
public record for the purposes of section 149.43 of the Revised 3887
Code. 3888

(J) As used in this section: 3889

(1) "School district" means any city, local, exempted 3890
village, or joint vocational school district and, in accordance 3891
with section 3314.17 of the Revised Code, any community school. 3892
As used in division (L) of this section, "school district" also 3893
includes any educational service center or other educational 3894
entity required to submit data using the system established 3895
under this section. 3896

(2) "Cost" means any expenditure for operating expenses 3897
made by a school district excluding any expenditures for debt 3898
retirement except for payments made to any commercial lending 3899
institution for any loan approved pursuant to section 3313.483 3900
of the Revised Code. 3901

(K) Any person who removes data from the information 3902
system established under this section for the purpose of 3903
releasing it to any person not entitled under law to have access 3904
to such information is subject to section 2913.42 of the Revised 3905
Code prohibiting tampering with data. 3906

(L) (1) In accordance with division (L) (2) of this section 3907
and the rules adopted under division (L) (10) of this section, 3908
the department of education may sanction any school district 3909
that reports incomplete or inaccurate data, reports data that 3910
does not conform to data requirements and descriptions published 3911
by the department, fails to report data in a timely manner, or 3912
otherwise does not make a good faith effort to report data as 3913
required by this section. 3914

(2) If the department decides to sanction a school 3915
district under this division, the department shall take the 3916
following sequential actions: 3917

(a) Notify the district in writing that the department has 3918
determined that data has not been reported as required under 3919
this section and require the district to review its data 3920
submission and submit corrected data by a deadline established 3921
by the department. The department also may require the district 3922
to develop a corrective action plan, which shall include 3923
provisions for the district to provide mandatory staff training 3924
on data reporting procedures. 3925

(b) Withhold up to ten per cent of the total amount of 3926
state funds due to the district for the current fiscal year and, 3927
if not previously required under division (L) (2) (a) of this 3928
section, require the district to develop a corrective action 3929
plan in accordance with that division; 3930

(c) Withhold an additional amount of up to twenty per cent 3931
of the total amount of state funds due to the district for the 3932
current fiscal year; 3933

(d) Direct department staff or an outside entity to 3934
investigate the district's data reporting practices and make 3935

recommendations for subsequent actions. The recommendations may 3936
include one or more of the following actions: 3937

- (i) Arrange for an audit of the district's data reporting 3938
practices by department staff or an outside entity; 3939
- (ii) Conduct a site visit and evaluation of the district; 3940
- (iii) Withhold an additional amount of up to thirty per 3941
cent of the total amount of state funds due to the district for 3942
the current fiscal year; 3943
- (iv) Continue monitoring the district's data reporting; 3944
- (v) Assign department staff to supervise the district's 3945
data management system; 3946
- (vi) Conduct an investigation to determine whether to 3947
suspend or revoke the license of any district employee in 3948
accordance with division (N) of this section; 3949
- (vii) If the district is issued a report card under 3950
section 3302.03 of the Revised Code, indicate on the report card 3951
that the district has been sanctioned for failing to report data 3952
as required by this section; 3953
- (viii) If the district is issued a report card under 3954
section 3302.03 of the Revised Code and incomplete or inaccurate 3955
data submitted by the district likely caused the district to 3956
receive a higher performance rating than it deserved under that 3957
section, issue a revised report card for the district; 3958
- (ix) Any other action designed to correct the district's 3959
data reporting problems. 3960

(3) Any time the department takes an action against a 3961
school district under division (L) (2) of this section, the 3962

department shall make a report of the circumstances that 3963
prompted the action. The department shall send a copy of the 3964
report to the district superintendent or chief administrator and 3965
maintain a copy of the report in its files. 3966

(4) If any action taken under division (L) (2) of this 3967
section resolves a school district's data reporting problems to 3968
the department's satisfaction, the department shall not take any 3969
further actions described by that division. If the department 3970
withheld funds from the district under that division, the 3971
department may release those funds to the district, except that 3972
if the department withheld funding under division (L) (2) (c) of 3973
this section, the department shall not release the funds 3974
withheld under division (L) (2) (b) of this section and, if the 3975
department withheld funding under division (L) (2) (d) of this 3976
section, the department shall not release the funds withheld 3977
under division (L) (2) (b) or (c) of this section. 3978

(5) Notwithstanding anything in this section to the 3979
contrary, the department may use its own staff or an outside 3980
entity to conduct an audit of a school district's data reporting 3981
practices any time the department has reason to believe the 3982
district has not made a good faith effort to report data as 3983
required by this section. If any audit conducted by an outside 3984
entity under division (L) (2) (d) (i) or (5) of this section 3985
confirms that a district has not made a good faith effort to 3986
report data as required by this section, the district shall 3987
reimburse the department for the full cost of the audit. The 3988
department may withhold state funds due to the district for this 3989
purpose. 3990

(6) Prior to issuing a revised report card for a school 3991
district under division (L) (2) (d) (viii) of this section, the 3992

department may hold a hearing to provide the district with an 3993
opportunity to demonstrate that it made a good faith effort to 3994
report data as required by this section. The hearing shall be 3995
conducted by a referee appointed by the department. Based on the 3996
information provided in the hearing, the referee shall recommend 3997
whether the department should issue a revised report card for 3998
the district. If the referee affirms the department's contention 3999
that the district did not make a good faith effort to report 4000
data as required by this section, the district shall bear the 4001
full cost of conducting the hearing and of issuing any revised 4002
report card. 4003

(7) If the department determines that any inaccurate data 4004
reported under this section caused a school district to receive 4005
excess state funds in any fiscal year, the district shall 4006
reimburse the department an amount equal to the excess funds, in 4007
accordance with a payment schedule determined by the department. 4008
The department may withhold state funds due to the district for 4009
this purpose. 4010

(8) Any school district that has funds withheld under 4011
division (L)(2) of this section may appeal the withholding in 4012
accordance with Chapter 119. of the Revised Code. 4013

(9) In all cases of a disagreement between the department 4014
and a school district regarding the appropriateness of an action 4015
taken under division (L)(2) of this section, the burden of proof 4016
shall be on the district to demonstrate that it made a good 4017
faith effort to report data as required by this section. 4018

(10) The state board of education shall adopt rules under 4019
Chapter 119. of the Revised Code to implement division (L) of 4020
this section. 4021

(M) No information technology center or school district 4022
shall acquire, change, or update its student administration 4023
software package to manage and report data required to be 4024
reported to the department unless it converts to a student 4025
software package that is certified by the department. 4026

(N) The state board of education, in accordance with 4027
sections 3319.31 and 3319.311 of the Revised Code, may suspend 4028
or revoke a license as defined under division (A) of section 4029
3319.31 of the Revised Code that has been issued to any school 4030
district employee found to have willfully reported erroneous, 4031
inaccurate, or incomplete data to the education management 4032
information system. 4033

(O) No person shall release or maintain any information 4034
about any student in violation of this section. Whoever violates 4035
this division is guilty of a misdemeanor of the fourth degree. 4036

(P) The department shall disaggregate the data collected 4037
under division (B) (1) (n) of this section according to the race 4038
and socioeconomic status of the students assessed. 4039

(Q) If the department cannot compile any of the 4040
information required by division (H) of section 3302.03 of the 4041
Revised Code based upon the data collected under this section, 4042
the department shall develop a plan and a reasonable timeline 4043
for the collection of any data necessary to comply with that 4044
division. 4045

Sec. 3301.16. Pursuant to standards prescribed by the 4046
state board of education as provided in division (D) of section 4047
3301.07 of the Revised Code, the state board shall classify and 4048
charter school districts and individual schools within each 4049
district except that no charter shall be granted to a nonpublic 4050

school unless the school complies with ~~divisions (K) (1) and (L)~~ 4051
division (K) of section 3301.0711, ~~as applicable,~~ and section 4052
3313.612 of the Revised Code. 4053

In the course of considering the charter of a new school 4054
district created under section 3311.26 or 3311.38 of the Revised 4055
Code, the state board shall require the party proposing creation 4056
of the district to submit to the board a map, certified by the 4057
county auditor of the county in which the proposed new district 4058
is located, showing the boundaries of the proposed new district. 4059
In the case of a proposed new district located in more than one 4060
county, the map shall be certified by the county auditor of each 4061
county in which the proposed district is located. 4062

The state board shall revoke the charter of any school 4063
district or school which fails to meet the standards for 4064
elementary and high schools as prescribed by the board. The 4065
state board shall also revoke the charter of any nonpublic 4066
school that does not comply with ~~divisions (K) (1) and (L)~~ 4067
division (K) of section 3301.0711, ~~if applicable,~~ and section 4068
3313.612 of the Revised Code. 4069

In the issuance and revocation of school district or 4070
school charters, the state board shall be governed by the 4071
provisions of Chapter 119. of the Revised Code. 4072

No school district, or individual school operated by a 4073
school district, shall operate without a charter issued by the 4074
state board under this section. 4075

In case a school district charter is revoked pursuant to 4076
this section, the state board may dissolve the school district 4077
and transfer its territory to one or more adjacent districts. An 4078
equitable division of the funds, property, and indebtedness of 4079

the school district shall be made by the state board among the 4080
receiving districts. The board of education of a receiving 4081
district shall accept such territory pursuant to the order of 4082
the state board. Prior to dissolving the school district, the 4083
state board shall notify the appropriate educational service 4084
center governing board and all adjacent school district boards 4085
of education of its intention to do so. Boards so notified may 4086
make recommendations to the state board regarding the proposed 4087
dissolution and subsequent transfer of territory. Except as 4088
provided in section 3301.161 of the Revised Code, the transfer 4089
ordered by the state board shall become effective on the date 4090
specified by the state board, but the date shall be at least 4091
thirty days following the date of issuance of the order. 4092

A high school is one of higher grade than an elementary 4093
school, in which instruction and training are given in 4094
accordance with sections 3301.07 and 3313.60 of the Revised Code 4095
and which also offers other subjects of study more advanced than 4096
those taught in the elementary schools and such other subjects 4097
as may be approved by the state board of education. 4098

An elementary school is one in which instruction and 4099
training are given in accordance with sections 3301.07 and 4100
3313.60 of the Revised Code and which offers such other subjects 4101
as may be approved by the state board of education. In districts 4102
wherein a junior high school is maintained, the elementary 4103
schools in that district may be considered to include only the 4104
work of the first six school years inclusive, plus the 4105
kindergarten year. 4106

Sec. 3301.162. (A) If the governing authority of a 4107
chartered nonpublic school intends to close the school, the 4108
governing authority shall notify all of the following of that 4109

intent prior to closing the school: 4110

(1) The department of education; 4111

~~(2) The school district that receives auxiliary services~~ 4112
~~funding under division (E) of section 3317.024 of the Revised~~ 4113
~~Code on behalf of the students enrolled in the school;~~ 4114

~~(3)~~The accrediting association that most recently 4115
accredited the school for purposes of chartering the school in 4116
accordance with the rules of the state board of education, if 4117
applicable; 4118

~~(4)~~(3) If the school has been designated as a STEM school 4119
equivalent under section 3326.032 of the Revised Code, the STEM 4120
committee established under section 3326.02 of the Revised Code. 4121

The notice shall include the school year and, if possible, 4122
the actual date the school will close. 4123

(B) The chief administrator of each chartered nonpublic 4124
school that closes shall deposit the school's records with 4125
~~either:~~ 4126

~~(1) The~~the accrediting association that most recently 4127
accredited the school for purposes of chartering the school in 4128
accordance with the rules of the state board, if applicable; 4129

~~(2) The school district that received auxiliary services~~ 4130
~~funding under division (E) of section 3317.024 of the Revised~~ 4131
~~Code on behalf of the students enrolled in the school.~~ 4132

~~The school district that receives the records may charge~~ 4133
~~for and receive a one-time reimbursement from auxiliary services~~ 4134
~~funding under division (E) of section 3317.024 of the Revised~~ 4135
~~Code for costs the district incurred to store the records.~~ 4136

Sec. 3301.163. (A) ~~Beginning July 1, 2015, any~~ Any third- 4137
grade student who attends a chartered nonpublic school ~~with a~~ 4138
~~scholarship awarded under either the educational choice~~ 4139
~~scholarship pilot program, prescribed in sections 3310.01 to~~ 4140
~~3310.17, or the pilot project scholarship program prescribed in~~ 4141
~~sections 3313.974 to 3313.979 of the Revised Code,~~ shall be 4142
subject to the third-grade reading guarantee retention 4143
provisions under division (A) (2) of section 3313.608 of the 4144
Revised Code, including the exemptions prescribed by that 4145
division. For purposes of determining if a child with a 4146
disability is exempt from retention under this section, an 4147
individual services plan created for the child that has been 4148
reviewed by either the student's school district of residence or 4149
the school district in which the chartered nonpublic school is 4150
located and that specifies that the student is not subject to 4151
retention shall be considered in the same manner as an 4152
individualized education program or plan under section 504 of 4153
the "Rehabilitation Act of 1973," 87 Stat. 355, 29 U.S.C. 794, 4154
as amended, as prescribed by division (A) (2) of section 3313.608 4155
of the Revised Code. 4156

As used in this section, "child with a disability" and 4157
"school district of residence" have the same meanings as in 4158
section 3323.01 of the Revised Code. 4159

(B) (1) Each chartered nonpublic school that enrolls 4160
students in any of grades kindergarten through three ~~and that~~ 4161
~~accepts students under the educational choice scholarship pilot~~ 4162
~~program or the pilot project scholarship program~~ shall adopt 4163
policies and procedures for the annual assessment of the reading 4164
skills of those students. Each school may use the diagnostic 4165
assessment to measure reading ability for the appropriate grade 4166
level prescribed in division (D) of section 3301.079 of the 4167

Revised Code. If the school uses such assessments, the 4168
department of education shall furnish them to the chartered 4169
nonpublic school. 4170

(2) For each student identified as having reading skills 4171
below grade level, the school shall do both of the following: 4172

(a) Provide to the student's parent or guardian, in 4173
writing, all of the following: 4174

(i) Notification that the student has been identified as 4175
having a substantial deficiency in reading; 4176

(ii) Notification that if the student attains a score in 4177
the range designated under division (A) (3) of section 3301.0710 4178
of the Revised Code on the assessment prescribed under that 4179
section to measure skill in English language arts expected at 4180
the end of third grade, the student shall be retained unless the 4181
student is exempt under division (A) (1) of section 3313.608 of 4182
the Revised Code. 4183

(b) Provide intensive reading instruction services, as 4184
determined appropriate by the school, to each student identified 4185
under this section. 4186

(C) Each chartered nonpublic school subject to this 4187
section annually shall report to the department the number of 4188
students identified as reading at grade level and the number of 4189
students identified as reading below grade level. 4190

Sec. 3302.10. (A) The superintendent of public instruction 4191
shall establish an academic distress commission for any school 4192
district that meets one of the following conditions: 4193

(1) The district has received an overall grade of "F" 4194
under division (C) (3) of section 3302.03 of the Revised Code for 4195

three consecutive years. 4196

(2) An academic distress commission established for the 4197
district under former section 3302.10 of the Revised Code was 4198
still in existence ~~on the effective date of this section~~ October 4199
15, 2015, and has been in existence for at least four years. 4200

(B) (1) The academic distress commission shall consist of 4201
five members as follows: 4202

(a) Three members appointed by the state superintendent, 4203
one of whom is a resident in the county in which a majority of 4204
the district's territory is located; 4205

(b) One member appointed by the president of the district 4206
board of education, who shall be a teacher employed by the 4207
district; 4208

(c) One member appointed by the mayor of the municipality 4209
in which a majority of the district's territory is located or, 4210
if no such municipality exists, by the mayor of a municipality 4211
selected by the state superintendent in which the district has 4212
territory. 4213

Appointments to the commission shall be made within thirty 4214
days after the district is notified that it is subject to this 4215
section. Members of the commission shall serve at the pleasure 4216
of their appointing authority. The state superintendent shall 4217
designate a chairperson for the commission from among the 4218
members appointed by the state superintendent. The chairperson 4219
shall call and conduct meetings, set meeting agendas, and serve 4220
as a liaison between the commission and the chief executive 4221
officer appointed under division (C) (1) of this section. 4222

(2) In the case of a school district that meets the 4223
condition in division (A) (2) of this section, the academic 4224

distress commission established for the district under former 4225
section 3302.10 of the Revised Code shall be abolished and a new 4226
academic distress commission shall be appointed for the district 4227
pursuant to division (B) (1) of this section. 4228

(C) (1) Within sixty days after the state superintendent 4229
has designated a chairperson for the academic distress 4230
commission, the commission shall appoint a chief executive 4231
officer for the district, who shall be paid by the department of 4232
education and shall serve at the pleasure of the commission. The 4233
individual appointed as chief executive officer shall have high- 4234
level management experience in the public or private sector. The 4235
chief executive officer shall exercise complete operational, 4236
managerial, and instructional control of the district, which 4237
shall include, but shall not be limited to, the following powers 4238
and duties, but the chief executive officer may delegate, in 4239
writing, specific powers or duties to the district board or 4240
district superintendent: 4241

(a) Replacing school administrators and central office 4242
staff; 4243

(b) Assigning employees to schools and approving 4244
transfers; 4245

(c) Hiring new employees; 4246

(d) Defining employee responsibilities and job 4247
descriptions; 4248

(e) Establishing employee compensation; 4249

(f) Allocating teacher class loads; 4250

(g) Conducting employee evaluations; 4251

(h) Making reductions in staff under section 3319.17, 4252

3319.171, or 3319.172 of the Revised Code;	4253
(i) Setting the school calendar;	4254
(j) Creating a budget for the district;	4255
(k) Contracting for services for the district;	4256
(l) Modifying policies and procedures established by the district board;	4257 4258
(m) Establishing grade configurations of schools;	4259
(n) Determining the school curriculum;	4260
(o) Selecting instructional materials and assessments;	4261
(p) Setting class sizes;	4262
(q) Providing for staff professional development.	4263
(2) If an improvement coordinator was previously appointed for the district pursuant to division (A) of section 3302.04 of the Revised Code, that position shall be terminated. However, nothing in this section shall prohibit the chief executive officer from employing the same individual or other staff to perform duties or functions previously performed by the improvement coordinator.	4264 4265 4266 4267 4268 4269 4270
(D) The academic distress commission, in consultation with the state superintendent and the chief executive officer, shall be responsible for expanding high-quality school choice options in the district. The commission, in consultation with the state superintendent, may create an entity to act as a high-quality school accelerator for schools not operated by the district. The accelerator shall promote high-quality schools in the district, lead improvement efforts for underperforming schools, recruit high-quality sponsors for community schools, attract new high-	4271 4272 4273 4274 4275 4276 4277 4278 4279

quality schools to the district, and increase the overall 4280
capacity of schools to deliver a high-quality education for 4281
students. Any accelerator shall be an independent entity and the 4282
chief executive officer shall have no authority over the 4283
accelerator. 4284

(E) (1) Within thirty days after the chief executive 4285
officer is appointed, the chief executive officer shall convene 4286
a group of community stakeholders. The purpose of the group 4287
shall be to develop expectations for academic improvement in the 4288
district and to assist the district in building relationships 4289
with organizations in the community that can provide needed 4290
services to students. Members of the group shall include, but 4291
shall not be limited to, educators, civic and business leaders, 4292
and representatives of institutions of higher education and 4293
government service agencies. Within ninety days after the chief 4294
executive officer is appointed, the chief executive officer also 4295
shall convene a smaller group of community stakeholders for each 4296
school operated by the district to develop expectations for 4297
academic improvement in that school. The group convened for each 4298
school shall have teachers employed in the school and parents of 4299
students enrolled in the school among its members. 4300

(2) The chief executive officer shall create a plan to 4301
improve the district's academic performance. In creating the 4302
plan, the chief executive officer shall consult with the groups 4303
convened under division (E) (1) of this section. The chief 4304
executive officer also shall consider the availability of 4305
funding to ensure sustainability of the plan. The plan shall 4306
establish clear, measurable performance goals for the district 4307
and for each school operated by the district. The performance 4308
goals shall include, but not be limited to, the performance 4309
measures prescribed for report cards issued under section 4310

3302.03 of the Revised Code. Within ninety days after the chief 4311
executive officer is appointed, the chief executive officer 4312
shall submit the plan to the academic distress commission for 4313
approval. Within thirty days after the submission of the plan, 4314
the commission shall approve the plan or suggest modifications 4315
to the plan that will render it acceptable. If the commission 4316
suggests modifications, the chief executive officer may revise 4317
the plan before resubmitting it to the commission. The chief 4318
executive officer shall resubmit the plan, whether revised or 4319
not, within fifteen days after the commission suggests 4320
modifications. The commission shall approve the plan within 4321
thirty days after the plan is resubmitted. Upon approval of the 4322
plan by the commission, the chief executive officer shall 4323
implement the plan. 4324

(F) Notwithstanding any provision to the contrary in 4325
Chapter 4117. of the Revised Code, if the district board has 4326
entered into, modified, renewed, or extended a collective 4327
bargaining agreement on or after ~~the effective date of this~~ 4328
~~section~~ October 15, 2015, that contains provisions relinquishing 4329
one or more of the rights or responsibilities listed in division 4330
(C) of section 4117.08 of the Revised Code, those provisions are 4331
not enforceable and the chief executive officer and the district 4332
board shall resume holding those rights or responsibilities as 4333
if the district board had not relinquished them in that 4334
agreement until such time as both the academic distress 4335
commission ceases to exist and the district board agrees to 4336
relinquish those rights or responsibilities in a new collective 4337
bargaining agreement. For purposes of this section, "collective 4338
bargaining agreement" shall include any labor contract or 4339
agreement in effect with any applicable bargaining 4340
representative. The chief executive officer and the district 4341

board are not required to bargain on subjects reserved to the 4342
management and direction of the school district, including, but 4343
not limited to, the rights or responsibilities listed in 4344
division (C) of section 4117.08 of the Revised Code. The way in 4345
which these subjects and these rights or responsibilities may 4346
affect the wages, hours, terms and conditions of employment, or 4347
the continuation, modification, or deletion of an existing 4348
provision of a collective bargaining agreement is not subject to 4349
collective bargaining or effects bargaining under Chapter 4117. 4350
of the Revised Code. The provisions of this paragraph apply to a 4351
collective bargaining agreement entered into, modified, renewed, 4352
or extended on or after ~~the effective date of this section~~ 4353
October 15, 2015, and those provisions are deemed to be part of 4354
that agreement regardless of whether the district satisfied the 4355
conditions prescribed in division (A) of this section at the 4356
time the district entered into that agreement. If the district 4357
board relinquished one or more of the rights or responsibilities 4358
listed in division (C) of section 4117.08 of the Revised Code in 4359
a collective bargaining agreement entered into prior to ~~the~~ 4360
~~effective date of this section~~ October 15, 2015, and had resumed 4361
holding those rights or responsibilities pursuant to division 4362
(K) of former section 3302.10 of the Revised Code, as it existed 4363
prior to that date, the district board shall continue to hold 4364
those rights or responsibilities until such time as both the new 4365
academic distress commission appointed under this section ceases 4366
to exist upon completion of the transition period specified in 4367
division (N)(1) of this section and the district board agrees to 4368
relinquish those rights or responsibilities in a new collective 4369
bargaining agreement. 4370

(G) In each school year that the district is subject to 4371
this section, the following shall apply: 4372

(1) The chief executive officer shall implement the 4373
improvement plan approved under division (E) (2) of this section 4374
and shall review the plan annually to determine if changes are 4375
needed. The chief executive officer may modify the plan upon the 4376
approval of the modifications by the academic distress 4377
commission. 4378

(2) The chief executive officer may implement innovative 4379
education programs to do any of the following: 4380

(a) Address the physical and mental well-being of students 4381
and their families; 4382

(b) Provide mentoring; 4383

(c) Provide job resources; 4384

(d) Disseminate higher education information; 4385

(e) Offer recreational or cultural activities; 4386

(f) Provide any other services that will contribute to a 4387
successful learning environment. 4388

The chief executive officer shall establish a separate 4389
fund to support innovative education programs and shall deposit 4390
any moneys appropriated by the general assembly for the purposes 4391
of division (G) (2) of this section in the fund. The chief 4392
executive officer shall have sole authority to disburse moneys 4393
from the fund until the district is no longer subject to this 4394
section. All disbursements shall support the improvement plan 4395
approved under division (E) (2) of this section. 4396

~~(3) If the district is not a school district in which the 4397
pilot project scholarship program is operating under sections 4398
3313.974 to 3313.979 of the Revised Code, each student who is 4399
entitled to attend school in the district under section 3313.64 4400~~

~~or 3313.65 of the Revised Code and is enrolled in a school— 4401
operated by the district or in a community school, or will be— 4402
both enrolling in any of grades kindergarten through twelve in— 4403
this state for the first time and at least five years of age by— 4404
the first day of January of the following school year, shall be— 4405
eligible to participate in the educational choice scholarship— 4406
pilot program established under sections 3310.01 to 3310.17 of— 4407
the Revised Code and an application for the student may be— 4408
submitted during the next application period.— 4409~~

~~(4) Notwithstanding anything to the contrary in the 4410
Revised Code, the chief executive officer may limit, suspend, or 4411
alter any contract with an administrator that is entered into, 4412
modified, renewed, or extended by the district board on or after 4413
the effective date of this section October 15, 2015, provided 4414
that the chief executive officer shall not reduce any salary or 4415
base hourly rate of pay unless such salary or base hourly rate 4416
reductions are part of a uniform plan affecting all district 4417
employees and shall not reduce any insurance benefits unless 4418
such insurance benefit reductions are also applicable generally 4419
to other employees of the district. 4420~~

~~(5) The chief executive officer shall represent the 4421
district board during any negotiations to modify, renew, or 4422
extend a collective bargaining agreement entered into by the 4423
board under Chapter 4117. of the Revised Code. 4424~~

(H) If the report card for the district has been issued 4425
under section 3302.03 of the Revised Code for the first school 4426
year that the district is subject to this section and the 4427
district does not meet the qualification in division (N) (1) of 4428
this section, the following shall apply: 4429

(1) The chief executive officer may reconstitute any 4430

school operated by the district. The chief executive officer 4431
shall present to the academic distress commission a plan that 4432
lists each school designated for reconstitution and explains how 4433
the chief executive officer plans to reconstitute the school. 4434
The chief executive officer may take any of the following 4435
actions to reconstitute a school: 4436

(a) Change the mission of the school or the focus of its 4437
curriculum; 4438

(b) Replace the school's principal and/or administrative 4439
staff; 4440

(c) Replace a majority of the school's staff, including 4441
teaching and nonteaching employees; 4442

(d) Contract with a nonprofit or for-profit entity to 4443
manage the operations of the school. The contract may provide 4444
for the entity to supply all or some of the staff for the 4445
school. 4446

(e) Reopen the school as a community school under Chapter 4447
3314. of the Revised Code or a science, technology, engineering, 4448
and mathematics school under Chapter 3326. of the Revised Code; 4449

(f) Permanently close the school. 4450

If the chief executive officer plans to reconstitute a 4451
school under division (H) (1) (e) or (f) of this section, the 4452
commission shall review the plan for that school and either 4453
approve or reject it by the thirtieth day of June of the school 4454
year. Upon approval of the plan by the commission, the chief 4455
executive officer shall reconstitute the school as outlined in 4456
the plan. 4457

(2) Notwithstanding any provision to the contrary in 4458

Chapter 4117. of the Revised Code, the chief executive officer, 4459
in consultation with the chairperson of the academic distress 4460
commission, may reopen any collective bargaining agreement 4461
entered into, modified, renewed, or extended on or after ~~the~~ 4462
~~effective date of this section~~ October 15, 2015, for the purpose 4463
of renegotiating its terms. The chief executive officer shall 4464
have the sole discretion to designate any provisions of a 4465
collective bargaining agreement as subject to reopening by 4466
providing written notice to the bargaining representative. Any 4467
provisions designated for reopening by the chief executive 4468
officer shall be subject to collective bargaining as set forth 4469
in Chapter 4117. of the Revised Code. Any changes to the 4470
provisions subject to reopening shall take effect on the 4471
following first day of July or another date agreed to by the 4472
parties. The chief executive officer may reopen a collective 4473
bargaining agreement under division (H) (2) of this section as 4474
necessary to reconstitute a school under division (H) (1) of this 4475
section. 4476

(I) If the report card for the district has been issued 4477
under section 3302.03 of the Revised Code for the second school 4478
year that the district is subject to this section and the 4479
district does not meet the qualification in division (N) (1) of 4480
this section, the following shall apply: 4481

(1) The chief executive officer may exercise any of the 4482
powers authorized under division (H) of this section. 4483

(2) Notwithstanding any provision to the contrary in 4484
Chapter 4117. of the Revised Code, the chief executive officer 4485
may limit, suspend, or alter any provision of a collective 4486
bargaining agreement entered into, modified, renewed, or 4487
extended on or after ~~the effective date of this section~~ October 4488

15, 2015, provided that the chief executive officer shall not 4489
reduce any base hourly rate of pay and shall not reduce any 4490
insurance benefits. The decision to limit, suspend, or alter any 4491
provision of a collective bargaining agreement under this 4492
division is not subject to bargaining under Chapter 4117. of the 4493
Revised Code; however, the chief executive officer shall have 4494
the discretion to engage in effects bargaining on the way any 4495
such decision may affect wages, hours, or terms and conditions 4496
of employment. The chief executive officer may limit, suspend, 4497
or alter a provision of a collective bargaining agreement under 4498
division (I) (2) of this section as necessary to reconstitute a 4499
school under division (H) (1) of this section. 4500

(J) If the report card for the district has been issued 4501
under section 3302.03 of the Revised Code for the third school 4502
year that the district is subject to this section and the 4503
district does not meet the qualification in division (N) (1) of 4504
this section, the following shall apply: 4505

(1) The chief executive officer may exercise any of the 4506
powers authorized under division (H) or (I) of this section. 4507

(2) The chief executive officer may continue in effect a 4508
limitation, suspension, or alteration of a provision of a 4509
collective bargaining agreement issued under division (I) (2) of 4510
this section. Any such continuation shall be subject to the 4511
requirements and restrictions of that division. 4512

(K) If the report card for the district has been issued 4513
under section 3302.03 of the Revised Code for the fourth school 4514
year that the district is subject to this section and the 4515
district does not meet the qualification in division (N) (1) of 4516
this section, the following shall apply: 4517

(1) The chief executive officer may exercise any of the powers authorized under division (H), (I), or (J) of this section.

(2) A new board of education shall be appointed for the district in accordance with section 3302.11 of the Revised Code. However, the chief executive officer shall retain complete operational, managerial, and instructional control of the district until the chief executive officer relinquishes that control to the district board under division (N)(1) of this section.

(L) If the report card for the district has been issued under section 3302.03 of the Revised Code for the fifth school year, or any subsequent school year, that the district is subject to this section and the district does not meet the qualification in division (N)(1) of this section, the chief executive officer may exercise any of the powers authorized under division (H), (I), (J), or (K)(1) of this section.

(M) If division (I), (J), (K), or (L) of this section applies to a district, community schools, STEM schools, chartered nonpublic schools, and other school districts that enroll students residing in the district and meet academic accountability standards shall be eligible to be paid an academic performance bonus in each fiscal year for which the general assembly appropriates funds for that purpose. The academic performance bonus is intended to give students residing in the district access to a high-quality education by encouraging high-quality schools to enroll those students.

(N)(1) When a district subject to this section receives an overall grade of "C" or higher under division (C)(3) of section 3302.03 of the Revised Code, the district shall begin its

transition out of being subject to this section. Except as 4548
provided in division (N) (2) of this section, the transition 4549
period shall last until the district has received an overall 4550
grade higher than "F" under division (C) (3) of section 3302.03 4551
of the Revised Code for two consecutive school years after the 4552
transition period begins. The overall grade of "C" or higher 4553
that qualifies the district to begin the transition period shall 4554
not count as one of the two consecutive school years. During the 4555
transition period, the conditions described in divisions (F) to 4556
(L) of this section for the school year prior to the school year 4557
in which the transition period begins shall continue to apply 4558
and the chief executive officer shall work closely with the 4559
district board and district superintendent to increase their 4560
ability to resume control of the district and sustain the 4561
district's academic improvement over time. Upon completion of 4562
the transition period, the chief executive officer shall 4563
relinquish all operational, managerial, and instructional 4564
control of the district to the district board and district 4565
superintendent and the academic distress commission shall cease 4566
to exist. 4567

(2) If the district receives an overall grade of "F" under 4568
division (C) (3) of section 3302.03 of the Revised Code at any 4569
time during the transition period, the transition period shall 4570
end and the district shall be fully subject to this section 4571
again. The district shall resume being fully subject to this 4572
section at the point it began its transition out of being 4573
subject to this section and the division in divisions (H) to (L) 4574
of this section that would have applied to the district had the 4575
district not qualified to begin its transition under division 4576
(N) (1) of this section shall apply to the district. 4577

(0) If at any time there are no longer any schools 4578

operated by the district due to reconstitution or other closure 4579
of the district's schools under this section, the academic 4580
distress commission shall cease to exist and the chief executive 4581
officer shall cease to exercise any powers with respect to the 4582
district. 4583

(P) Beginning on ~~the effective date of this section~~ 4584
October 15, 2015, each collective bargaining agreement entered 4585
into by a school district board of education under Chapter 4117. 4586
of the Revised Code shall incorporate the provisions of this 4587
section. 4588

(Q) The chief executive officer, the members of the 4589
academic distress commission, the state superintendent, and any 4590
person authorized to act on behalf of or assist them shall not 4591
be personally liable or subject to any suit, judgment, or claim 4592
for damages resulting from the exercise of or failure to 4593
exercise the powers, duties, and functions granted to them in 4594
regard to their functioning under this section, but the chief 4595
executive officer, commission, state superintendent, and such 4596
other persons shall be subject to mandamus proceedings to compel 4597
performance of their duties under this section. 4598

(R) The state superintendent shall not exempt any district 4599
from this section by approving an application for an innovative 4600
education pilot program submitted by the district under section 4601
3302.07 of the Revised Code. 4602

Sec. 3302.12. (A) (1) Except as provided in divisions (C) 4603
and (D) of this section, this section applies to a school 4604
building that is ranked according to performance index score 4605
under section 3302.21 of the Revised Code in the lowest five per 4606
cent of public school buildings statewide for three consecutive 4607
years and that meets any combination of the following for three 4608

consecutive years: 4609

(a) The school building is declared to be under an 4610
academic watch or in a state of academic emergency under section 4611
3302.03 of the Revised Code; 4612

(b) The school building that has received a grade of "F" 4613
for the value-added progress dimension under division (A) (1) (e), 4614
(B) (1) (e), or (C) (1) (e) of section 3302.03 of the Revised Code; 4615

(c) The school building that has received an overall grade 4616
of "F" under section 3302.03 of the Revised Code. 4617

(2) In the case of a building to which this section 4618
applies, the district board of education in control of that 4619
building shall do one of the following at the conclusion of the 4620
school year in which the building first becomes subject to this 4621
section: 4622

(a) Close the school and direct the district 4623
superintendent to reassign the students enrolled in the school 4624
to other school buildings that demonstrate higher academic 4625
achievement; 4626

(b) Contract with another school district or a nonprofit 4627
or for-profit entity with a demonstrated record of effectiveness 4628
to operate the school; 4629

(c) Replace the principal and all teaching staff of the 4630
school and, upon request from the new principal, exempt the 4631
school from all requested policies and regulations of the board 4632
regarding curriculum and instruction. The board also shall 4633
distribute funding to the school in an amount that is at least 4634
equal to the product of the per pupil amount of state and local 4635
revenues received by the district multiplied by the student 4636
population of the school. 4637

(d) Reopen the school as a conversion community school 4638
under Chapter 3314. of the Revised Code. 4639

(B) If an action taken by the board under division (A) (2) 4640
of this section causes the district to no longer maintain all 4641
grades kindergarten through twelve, as required by section 4642
3311.29 of the Revised Code, the board shall enter into a 4643
contract with another school district ~~pursuant to section~~ 4644
~~3327.04 of the Revised Code~~ for enrollment of students in the 4645
schools of that other district to the extent necessary to comply 4646
with the requirement of section 3311.29 of the Revised Code. 4647
Notwithstanding any provision of the Revised Code to the 4648
contrary, if the board enters into and maintains such a contract 4649
~~under section 3327.04 of the Revised Code~~, the district shall 4650
not be considered to have failed to comply with the requirement 4651
of section 3311.29 of the Revised Code. If, however, the 4652
district board fails to or is unable to enter into or maintain 4653
such a contract, the state board of education shall take all 4654
necessary actions to dissolve the district as provided in 4655
division (A) of section 3311.29 of the Revised Code. 4656

(C) If a particular school is required to restructure 4657
under this section and a petition with respect to that same 4658
school has been filed and verified under divisions (B) and (C) 4659
of section 3302.042 of the Revised Code, the provisions of that 4660
section and the petition filed and verified under it shall 4661
prevail over the provisions of this section and the school shall 4662
be restructured under that section. However, if division (D) (1), 4663
(2), or (3) of section 3302.042 of the Revised Code also applies 4664
to the school, the school shall be subject to restructuring 4665
under this section and not section 3302.042 of the Revised Code. 4666

If the provisions of this section conflict in any way with 4667

the requirements of federal law, federal law shall prevail over 4668
the provisions of this section. 4669

(D) If a school is restructured under this section, 4670
section 3302.042 or 3302.10 of the Revised Code, or federal law, 4671
the school shall not be required to restructure again under 4672
state law for three consecutive years after the implementation 4673
of that prior restructuring. 4674

Sec. 3311.20. (A) A joint vocational school district board 4675
of education by a vote of at least two-thirds of its full 4676
membership may, at any time, submit to the electors of the joint 4677
vocational school district the question of issuing bonds of such 4678
district for the purpose of paying the cost of purchasing a site 4679
or enlargement thereof, and for the erection and equipment of 4680
buildings, or for the purpose of enlarging, improving, or 4681
rebuilding thereof, and also the necessity of a levy of a tax 4682
outside the limitation imposed by Section 2 of Article XII, Ohio 4683
Constitution, to pay the interest on and retire such bonds. The 4684
proceedings for such election and for the issuance and sale of 4685
such bonds shall be the same as required of a board of education 4686
by Chapter 133. of the Revised Code, provided that such bond 4687
issue may be submitted to the electors and such bonds may be 4688
issued for any one or more improvements which the district is 4689
authorized to acquire or construct, notwithstanding the fact 4690
that such improvements may not be for one purpose under Chapter 4691
133. of the Revised Code. Notes may be issued in anticipation of 4692
such bonds as provided in section 133.22 of the Revised Code. 4693
The joint vocational school district board of education shall be 4694
the taxing authority of the district as this term is used in 4695
Chapter 133. of the Revised Code. The annual levy necessary to 4696
pay the debt charges on such bonds shall be extended by the 4697
auditor of each county in which territory of the joint 4698

vocational school district is located on the tax lists of the 4699
school districts in ~~his~~ the auditor's county participating in 4700
the joint vocational school district for each year for which the 4701
levy is made and shall be placed for collection on the tax 4702
duplicates of such districts in ~~his~~ the auditor's county to be 4703
collected at the same time and in the same manner as other taxes 4704
on such duplicates. Such taxes authorized by this section when 4705
collected shall be paid to the treasurer of the joint vocational 4706
school district and deposited by ~~him~~ the treasurer to the credit 4707
of the bond retirement fund. 4708

(B) For tax year 2018 and every tax year thereafter, a 4709
joint vocational school district board of education shall not 4710
levy a tax under the authority of this section, regardless of 4711
the tax year to which the tax first applies. 4712

Sec. 3311.21. (A) In addition to the resolutions 4713
authorized by sections 5705.194, 5705.199, 5705.21, 5705.212, 4714
and 5705.213 of the Revised Code, the board of education of a 4715
joint vocational or cooperative education school district by a 4716
vote of two-thirds of its full membership may at any time adopt 4717
a resolution declaring the necessity to levy a tax in excess of 4718
the ten-mill limitation for a period not to exceed ten years to 4719
provide funds for any one or more of the following purposes, 4720
which may be stated in the following manner in such resolution, 4721
the ballot, and the notice of election: purchasing a site or 4722
enlargement thereof and for the erection and equipment of 4723
buildings; for the purpose of enlarging, improving, or 4724
rebuilding thereof; for the purpose of providing for the current 4725
expenses of the joint vocational or cooperative school district; 4726
or for a continuing period for the purpose of providing for the 4727
current expenses of the joint vocational or cooperative 4728
education school district. The resolution shall specify the 4729

amount of the proposed rate and, if a renewal, whether the levy 4730
is to renew all, or a portion of, the existing levy, and shall 4731
specify the first year in which the levy will be imposed. If the 4732
levy provides for but is not limited to current expenses, the 4733
resolution shall apportion the annual rate of the levy between 4734
current expenses and the other purpose or purposes. Such 4735
apportionment may but need not be the same for each year of the 4736
levy, but the respective portions of the rate actually levied 4737
each year for current expenses and the other purpose or purposes 4738
shall be limited by such apportionment. The portion of any such 4739
rate actually levied for current expenses of a joint vocational 4740
or cooperative education school district shall be used in 4741
applying division (A) of section 3317.01 of the Revised Code. 4742
The portion of any such rate not apportioned to the current 4743
expenses of a joint vocational or cooperative education school 4744
district shall be used in applying division (B) of this section. 4745
On the adoption of such resolution, the joint vocational or 4746
cooperative education school district board of education shall 4747
certify the resolution to the board of elections of the county 4748
containing the most populous portion of the district, which 4749
board shall receive resolutions for filing and send them to the 4750
boards of elections of each county in which territory of the 4751
district is located, furnish all ballots for the election as 4752
provided in section 3505.071 of the Revised Code, and prepare 4753
the election notice; and the board of elections of each county 4754
in which the territory of such district is located shall make 4755
the other necessary arrangements for the submission of the 4756
question to the electors of the joint vocational or cooperative 4757
education school district at the next primary or general 4758
election occurring not less than ninety days after the 4759
resolution was received from the joint vocational or cooperative 4760
education school district board of education, or at a special 4761

election to be held at a time designated by the district board 4762
of education consistent with the requirements of section 3501.01 4763
of the Revised Code, which date shall not be earlier than ninety 4764
days after the adoption and certification of the resolution. 4765

The board of elections of the county or counties in which 4766
territory of the joint vocational or cooperative education 4767
school district is located shall cause to be published in a 4768
newspaper of general circulation in that district an 4769
advertisement of the proposed tax levy question, together with a 4770
statement of the amount of the proposed levy once a week for two 4771
consecutive weeks or as provided in section 7.16 of the Revised 4772
Code, prior to the election at which the question is to appear 4773
on the ballot. If the board of elections operates and maintains 4774
a web site, the board also shall post the advertisement on its 4775
web site for thirty days prior to that election. 4776

If a majority of the electors voting on the question of 4777
levying such tax vote in favor of the levy, the joint vocational 4778
or cooperative education school district board of education 4779
shall annually make the levy within the district at the rate 4780
specified in the resolution and ballot or at any lesser rate, 4781
and the county auditor of each affected county shall annually 4782
place the levy on the tax list and duplicate of each school 4783
district in the county having territory in the joint vocational 4784
or cooperative education school district. The taxes realized 4785
from the levy shall be collected at the same time and in the 4786
same manner as other taxes on the duplicate, and the taxes, when 4787
collected, shall be paid to the treasurer of the joint 4788
vocational or cooperative education school district and 4789
deposited to a special fund, which shall be established by the 4790
joint vocational or cooperative education school district board 4791
of education for all revenue derived from any tax levied 4792

pursuant to this section and for the proceeds of anticipation 4793
notes which shall be deposited in such fund. After the approval 4794
of the levy, the joint vocational or cooperative education 4795
school district board of education may anticipate a fraction of 4796
the proceeds of the levy and from time to time, during the life 4797
of the levy, but in any year prior to the time when the tax 4798
collection from the levy so anticipated can be made for that 4799
year, issue anticipation notes in an amount not exceeding fifty 4800
per cent of the estimated proceeds of the levy to be collected 4801
in each year up to a period of five years after the date of the 4802
issuance of the notes, less an amount equal to the proceeds of 4803
the levy obligated for each year by the issuance of anticipation 4804
notes, provided that the total amount maturing in any one year 4805
shall not exceed fifty per cent of the anticipated proceeds of 4806
the levy for that year. Each issue of notes shall be sold as 4807
provided in Chapter 133. of the Revised Code, and shall, except 4808
for such limitation that the total amount of such notes maturing 4809
in any one year shall not exceed fifty per cent of the 4810
anticipated proceeds of the levy for that year, mature serially 4811
in substantially equal installments, during each year over a 4812
period not to exceed five years after their issuance. 4813

(B) Prior to the application of section 319.301 of the 4814
Revised Code, the rate of a levy that is limited to, or to the 4815
extent that it is apportioned to, purposes other than current 4816
expenses shall be reduced in the same proportion in which the 4817
district's total valuation increases during the life of the levy 4818
because of additions to such valuation that have resulted from 4819
improvements added to the tax list and duplicate. 4820

(C) The form of ballot cast at an election under division 4821
(A) of this section shall be as prescribed by section 5705.25 of 4822
the Revised Code. 4823

(D) For tax year 2018 and every tax year thereafter, the 4824
board of education of a joint vocational or cooperative 4825
education school district board of education shall not levy a 4826
tax under the authority of this section, regardless of the tax 4827
year to which the tax first applies. 4828

Sec. 3311.39. A city, local, or exempted village school 4829
district may enter into a memorandum of understanding with 4830
another city, local, or exempted village school district 4831
providing for one of the districts to manage the other district. 4832
This document shall be filed with the state board of education 4833
prior to the date on which it takes effect. 4834

Sec. 3313.29. The treasurer of each board of education 4835
shall keep an account of all school funds of the district. The 4836
treasurer shall receive all vouchers for payments and 4837
disbursements made to and by the board and preserve such 4838
vouchers for a period of ten years unless copied or reproduced 4839
according to the procedure prescribed in section 9.01 of the 4840
Revised Code. Thereafter, such vouchers may be destroyed by the 4841
treasurer upon applying to and obtaining an order from the 4842
school district records commission in the manner prescribed by 4843
section 149.381 of the Revised Code, except that it shall not be 4844
necessary to copy or reproduce such vouchers before their 4845
destruction. The treasurer shall render a statement to the board 4846
and to the superintendent of the school district, monthly, or 4847
more often if required, showing the revenues and receipts from 4848
whatever sources derived, the various appropriations made by the 4849
board, the expenditures and disbursements therefrom, the 4850
purposes thereof, the balances remaining in each appropriation, 4851
and the assets and liabilities of the school district. At the 4852
end of the fiscal year such statement shall be a complete 4853
exhibit of the financial affairs of the school district which 4854

may be published and distributed with the approval of the board. 4855
All monthly and yearly statements as required in this section 4856
shall be available for examination by the public. 4857

~~On request of the principal or other chief administrator 4858
of any nonpublic school located within the school district's 4859
territory, the treasurer shall provide such principal or 4860
administrator with an account of the moneys received by the 4861
district under division (E) of section 3317.024 of the Revised 4862
Code as reported to the district's board in the treasurer's most 4863
recent monthly statement. 4864~~

Sec. 3313.55. The board of education of any school 4865
district in which is located a state, district, county, or 4866
municipal hospital for children with epilepsy or any public 4867
institution, except state institutions for the care and 4868
treatment of delinquent, unstable, or socially maladjusted 4869
children, shall make provision for the education of all educable 4870
children therein; except that in the event another school 4871
district within the same county or an adjoining county is the 4872
source of sixty per cent or more of the children in said 4873
hospital or institution, the board of that school district shall 4874
make provision for the education of all the children therein. In 4875
any case in which a board provides educational facilities under 4876
this section, the board that provides the facilities shall be 4877
entitled to all moneys authorized for the attendance of pupils 4878
as provided in Chapter 3317. of the Revised Code, ~~tuition as 4879
provided in section 3317.08 of the Revised Code,~~ and such 4880
additional compensation as is provided for crippled children in 4881
sections 3323.01 to 3323.12 of the Revised Code. Any board that 4882
provides the educational facilities for children in county or 4883
municipal institutions established for the care and treatment of 4884
children who are delinquent, unstable, or socially maladjusted 4885

shall not be entitled to any moneys provided for crippled 4886
children in sections 3323.01 to 3323.12 of the Revised Code. 4887

Sec. 3313.64. (A) As used in this section and in section 4888
3313.65 of the Revised Code: 4889

(1) (a) Except as provided in division (A) (1) (b) of this 4890
section, "parent" means either parent, unless the parents are 4891
separated or divorced or their marriage has been dissolved or 4892
annulled, in which case "parent" means the parent who is the 4893
residential parent and legal custodian of the child. When a 4894
child is in the legal custody of a government agency or a person 4895
other than the child's natural or adoptive parent, "parent" 4896
means the parent with residual parental rights, privileges, and 4897
responsibilities. When a child is in the permanent custody of a 4898
government agency or a person other than the child's natural or 4899
adoptive parent, "parent" means the parent who was divested of 4900
parental rights and responsibilities for the care of the child 4901
and the right to have the child live with the parent and be the 4902
legal custodian of the child and all residual parental rights, 4903
privileges, and responsibilities. 4904

(b) When a child is the subject of a power of attorney 4905
executed under sections 3109.51 to 3109.62 of the Revised Code, 4906
"parent" means the grandparent designated as attorney in fact 4907
under the power of attorney. When a child is the subject of a 4908
caretaker authorization affidavit executed under sections 4909
3109.64 to 3109.73 of the Revised Code, "parent" means the 4910
grandparent that executed the affidavit. 4911

(2) "Legal custody," "permanent custody," and "residual 4912
parental rights, privileges, and responsibilities" have the same 4913
meanings as in section 2151.011 of the Revised Code. 4914

(3) "School district" or "district" means a city, local, 4915
or exempted village school district and excludes any school 4916
operated in an institution maintained by the department of youth 4917
services. 4918

(4) Except as used in division (C)(2) of this section, 4919
"home" means a home, institution, foster home, group home, or 4920
other residential facility in this state that receives and cares 4921
for children, to which any of the following applies: 4922

(a) The home is licensed, certified, or approved for such 4923
purpose by the state or is maintained by the department of youth 4924
services. 4925

(b) The home is operated by a person who is licensed, 4926
certified, or approved by the state to operate the home for such 4927
purpose. 4928

(c) The home accepted the child through a placement by a 4929
person licensed, certified, or approved to place a child in such 4930
a home by the state. 4931

(d) The home is a children's home created under section 4932
5153.21 or 5153.36 of the Revised Code. 4933

(5) "Agency" means all of the following: 4934

(a) A public children services agency; 4935

(b) An organization that holds a certificate issued by the 4936
Ohio department of job and family services in accordance with 4937
the requirements of section 5103.03 of the Revised Code and 4938
assumes temporary or permanent custody of children through 4939
commitment, agreement, or surrender, and places children in 4940
family homes for the purpose of adoption; 4941

(c) Comparable agencies of other states or countries that 4942

have complied with applicable requirements of section 2151.39 of 4943
the Revised Code or as applicable, sections 5103.20 to 5103.22 4944
or 5103.23 to 5103.237 of the Revised Code. 4945

(6) A child is placed for adoption if either of the 4946
following occurs: 4947

(a) An agency to which the child has been permanently 4948
committed or surrendered enters into an agreement with a person 4949
pursuant to section 5103.16 of the Revised Code for the care and 4950
adoption of the child. 4951

(b) The child's natural parent places the child pursuant 4952
to section 5103.16 of the Revised Code with a person who will 4953
care for and adopt the child. 4954

(7) "Preschool child with a disability" has the same 4955
meaning as in section 3323.01 of the Revised Code. 4956

(8) "Child," unless otherwise indicated, includes 4957
preschool children with disabilities. 4958

(9) "Active duty" means active duty pursuant to an 4959
executive order of the president of the United States, an act of 4960
the congress of the United States, or section 5919.29 or 5923.21 4961
of the Revised Code. 4962

(B) Except as otherwise provided in section 3321.01 of the 4963
Revised Code for admittance to kindergarten and first grade, a 4964
child who is at least five but under twenty-two years of age and 4965
any preschool child with a disability shall be admitted to 4966
school as provided in this division. 4967

A school district shall maintain the necessary capacity 4968
for admitting children under this division, division (E) of this 4969
section, divisions (F)(1) to (7) of this section, divisions (F) 4970

(9) to (14) of this section, and section 3313.65 of the Revised 4971
Code. It shall give first priority for admission to these 4972
children before admitting children who are entitled to attend 4973
school in another district. 4974

(1) A child shall be admitted to the schools of the school 4975
district in which the child's parent resides. 4976

(2) Except as provided in division (B) of section 2151.362 4977
and section 3317.30 of the Revised Code, a child who does not 4978
reside in the district where the child's parent resides shall be 4979
admitted to the schools of the district in which the child 4980
resides if any of the following applies: 4981

(a) The child is in the legal or permanent custody of a 4982
government agency or a person other than the child's natural or 4983
adoptive parent. 4984

(b) The child resides in a home. 4985

(c) The child requires special education. 4986

(3) A child who is not entitled under division (B) (2) of 4987
this section to be admitted to the schools of the district where 4988
the child resides and who is residing with a resident of this 4989
state with whom the child has been placed for adoption shall be 4990
admitted to the schools of the district where the child resides 4991
unless either of the following applies: 4992

(a) The placement for adoption has been terminated. 4993

(b) Another school district is required to admit the child 4994
under division (B) (1) of this section. 4995

Division (B) of this section does not prohibit the board 4996
of education of a school district from placing a child with a 4997
disability who resides in the district in a special education 4998

program outside of the district or its schools in compliance 4999
with Chapter 3323. of the Revised Code. 5000

(C) A—On and after the effective date of this amendment, a 5001
school district shall not charge tuition for children admitted 5002
under division (B) ~~(1) or (3)~~, (E), or (F) of this section or 5003
section 3313.65 of the Revised Code. ~~¶f—~~ 5004

Prior to the effective date of this amendment, if the 5005
district admits a child under division (B) (2) of this section, 5006
tuition shall be paid to the district that admits the child as 5007
provided in divisions (C) (1) to (3) of this section, unless 5008
division (C) (4) of this section applies to the child: 5009

(1) If the child receives special education in accordance 5010
with Chapter 3323. of the Revised Code, the school district of 5011
residence, as defined in section 3323.01 of the Revised Code, 5012
shall pay tuition for the child in accordance with section 5013
3323.091, 3323.13, 3323.14, or 3323.141 of the Revised Code 5014
regardless of who has custody of the child or whether the child 5015
resides in a home. 5016

(2) For a child that does not receive special education in 5017
accordance with Chapter 3323. of the Revised Code, except as 5018
otherwise provided in division (C) (2) (d) of this section, if the 5019
child is in the permanent or legal custody of a government 5020
agency or person other than the child's parent, tuition shall be 5021
paid by: 5022

(a) The district in which the child's parent resided at 5023
the time the court removed the child from home or at the time 5024
the court vested legal or permanent custody of the child in the 5025
person or government agency, whichever occurred first; 5026

(b) If the parent's residence at the time the court 5027

removed the child from home or placed the child in the legal or 5028
permanent custody of the person or government agency is unknown, 5029
tuition shall be paid by the district in which the child resided 5030
at the time the child was removed from home or placed in legal 5031
or permanent custody, whichever occurred first; 5032

(c) If a school district cannot be established under 5033
division (C) (2) (a) or (b) of this section, tuition shall be paid 5034
by the district determined as required by section 2151.362 of 5035
the Revised Code by the court at the time it vests custody of 5036
the child in the person or government agency; 5037

(d) If at the time the court removed the child from home 5038
or vested legal or permanent custody of the child in the person 5039
or government agency, whichever occurred first, one parent was 5040
in a residential or correctional facility or a juvenile 5041
residential placement and the other parent, if living and not in 5042
such a facility or placement, was not known to reside in this 5043
state, tuition shall be paid by the district determined under 5044
division (D) of section 3313.65 of the Revised Code as the 5045
district required to pay any tuition while the parent was in 5046
such facility or placement; 5047

(e) If the department of education has determined, 5048
pursuant to division (A) (2) of section 2151.362 of the Revised 5049
Code, that a school district other than the one named in the 5050
court's initial order, or in a prior determination of the 5051
department, is responsible to bear the cost of educating the 5052
child, the district so determined shall be responsible for that 5053
cost. 5054

(3) If the child is not in the permanent or legal custody 5055
of a government agency or person other than the child's parent 5056
and the child resides in a home, tuition shall be paid by one of 5057

the following: 5058

(a) The school district in which the child's parent 5059
resides; 5060

(b) If the child's parent is not a resident of this state, 5061
the home in which the child resides. 5062

(4) Division (C) (4) of this section applies to any child 5063
who is admitted to a school district under division (B) (2) of 5064
this section, resides in a home that is not a foster home, a 5065
home maintained by the department of youth services, a detention 5066
facility established under section 2152.41 of the Revised Code, 5067
or a juvenile facility established under section 2151.65 of the 5068
Revised Code, receives educational services at the home or 5069
facility in which the child resides pursuant to a contract 5070
between the home or facility and the school district providing 5071
those services, and does not receive special education. 5072

In the case of a child to which division (C) (4) of this 5073
section applies, the total educational cost to be paid for the 5074
child shall be determined by a formula approved by the 5075
department of education, which formula shall be designed to 5076
calculate a per diem cost for the educational services provided 5077
to the child for each day the child is served and shall reflect 5078
the total actual cost incurred in providing those services. The 5079
department shall certify the total educational cost to be paid 5080
for the child to both the school district providing the 5081
educational services and, if different, the school district that 5082
is responsible to pay tuition for the child. The department 5083
shall deduct the certified amount from the state basic aid funds 5084
payable under Chapter 3317. of the Revised Code to the district 5085
responsible to pay tuition and shall pay that amount to the 5086
district providing the educational services to the child. 5087

(D) This division shall not apply after the effective date 5088
of this amendment. 5089

Tuition required to be paid under divisions (C) (2) and (3) 5090
(a) of this section shall be computed in accordance with section 5091
3317.08 of the Revised Code. Tuition required to be paid under 5092
division (C) (3) (b) of this section shall be computed in 5093
accordance with section 3317.081 of the Revised Code. If a home 5094
fails to pay the tuition required by division (C) (3) (b) of this 5095
section, the board of education providing the education may 5096
recover in a civil action the tuition and the expenses incurred 5097
in prosecuting the action, including court costs and reasonable 5098
attorney's fees. If the prosecuting attorney or city director of 5099
law represents the board in such action, costs and reasonable 5100
attorney's fees awarded by the court, based upon the prosecuting 5101
attorney's, director's, or one of their designee's time spent 5102
preparing and presenting the case, shall be deposited in the 5103
county or city general fund. 5104

(E) A board of education may enroll a child ~~free of any~~ 5105
~~tuition obligation~~ for a period not to exceed sixty days, on the 5106
sworn statement of an adult resident of the district that the 5107
resident has initiated legal proceedings for custody of the 5108
child. 5109

(F) ~~In the case of any individual entitled to attend~~ 5110
~~school under this division, no tuition shall be charged by the~~ 5111
~~school district of attendance and no other school district shall~~ 5112
~~be required to pay tuition for the individual's attendance.~~ 5113
~~Notwithstanding division (B), (C), or (E) of this section:~~ 5114

(1) All persons at least eighteen but under twenty-two 5115
years of age who live apart from their parents, support 5116
themselves by their own labor, and have not successfully 5117

completed the high school curriculum or the individualized 5118
education program developed for the person by the high school 5119
pursuant to section 3323.08 of the Revised Code, are entitled to 5120
attend school in the district in which they reside. 5121

(2) Any child under eighteen years of age who is married 5122
is entitled to attend school in the child's district of 5123
residence. 5124

(3) A child is entitled to attend school in the district 5125
in which either of the child's parents is employed if the child 5126
has a medical condition that may require emergency medical 5127
attention. The parent of a child entitled to attend school under 5128
division (F) (3) of this section shall submit to the board of 5129
education of the district in which the parent is employed a 5130
statement from the child's physician certifying that the child's 5131
medical condition may require emergency medical attention. The 5132
statement shall be supported by such other evidence as the board 5133
may require. 5134

(4) Any child residing with a person other than the 5135
child's parent is entitled, for a period not to exceed twelve 5136
months, to attend school in the district in which that person 5137
resides if the child's parent files an affidavit with the 5138
superintendent of the district in which the person with whom the 5139
child is living resides stating all of the following: 5140

(a) That the parent is serving outside of the state in the 5141
armed services of the United States; 5142

(b) That the parent intends to reside in the district upon 5143
returning to this state; 5144

(c) The name and address of the person with whom the child 5145
is living while the parent is outside the state. 5146

(5) Any child under the age of twenty-two years who, after 5147
the death of a parent, resides in a school district other than 5148
the district in which the child attended school at the time of 5149
the parent's death is entitled to continue to attend school in 5150
the district in which the child attended school at the time of 5151
the parent's death for the remainder of the school year, subject 5152
to approval of that district board. 5153

(6) A child under the age of twenty-two years who resides 5154
with a parent who is having a new house built in a school 5155
district outside the district where the parent is residing is 5156
entitled to attend school for a period of time in the district 5157
where the new house is being built. In order to be entitled to 5158
such attendance, the parent shall provide the district 5159
superintendent with the following: 5160

(a) A sworn statement explaining the situation, revealing 5161
the location of the house being built, and stating the parent's 5162
intention to reside there upon its completion; 5163

(b) A statement from the builder confirming that a new 5164
house is being built for the parent and that the house is at the 5165
location indicated in the parent's statement. 5166

(7) A child under the age of twenty-two years residing 5167
with a parent who has a contract to purchase a house in a school 5168
district outside the district where the parent is residing and 5169
who is waiting upon the date of closing of the mortgage loan for 5170
the purchase of such house is entitled to attend school for a 5171
period of time in the district where the house is being 5172
purchased. In order to be entitled to such attendance, the 5173
parent shall provide the district superintendent with the 5174
following: 5175

(a) A sworn statement explaining the situation, revealing 5176
the location of the house being purchased, and stating the 5177
parent's intent to reside there; 5178

(b) A statement from a real estate broker or bank officer 5179
confirming that the parent has a contract to purchase the house, 5180
that the parent is waiting upon the date of closing of the 5181
mortgage loan, and that the house is at the location indicated 5182
in the parent's statement. 5183

~~The district superintendent shall establish a period of~~ 5184
~~time not to exceed ninety days during which the child entitled~~ 5185
~~to attend school under division (F) (6) or (7) of this section~~ 5186
~~may attend without tuition obligation.~~ A student attending a 5187
school under division (F) (6) or (7) of this section shall be 5188
eligible to participate in interscholastic athletics under the 5189
auspices of that school, provided the board of education of the 5190
school district where the student's parent resides, by a formal 5191
action, releases the student to participate in interscholastic 5192
athletics at the school where the student is attending, and 5193
provided the student receives any authorization required by a 5194
public agency or private organization of which the school 5195
district is a member exercising authority over interscholastic 5196
sports. 5197

(8) A child whose parent is a full-time employee of a 5198
city, local, or exempted village school district, or of an 5199
educational service center, may be admitted to the schools of 5200
the district where the child's parent is employed, or in the 5201
case of a child whose parent is employed by an educational 5202
service center, in the district that serves the location where 5203
the parent's job is primarily located, provided the district 5204
board of education establishes such an admission policy by 5205

resolution adopted by a majority of its members. Any such policy 5206
shall take effect on the first day of the school year and the 5207
effective date of any amendment or repeal may not be prior to 5208
the first day of the subsequent school year. The policy shall be 5209
uniformly applied to all such children and shall provide for the 5210
admission of any such child upon request of the parent. No child 5211
may be admitted under this policy after the first day of classes 5212
of any school year. 5213

(9) A child who is with the child's parent under the care 5214
of a shelter for victims of domestic violence, as defined in 5215
section 3113.33 of the Revised Code, is entitled to attend 5216
school ~~free~~ in the district in which the child is with the 5217
child's parent, ~~and no other school district shall be required~~ 5218
~~to pay tuition for the child's attendance in that school~~ 5219
~~district.~~ 5220

The enrollment of a child in a school district under this 5221
division shall not be denied due to a delay in the school 5222
district's receipt of any records required under section 5223
3313.672 of the Revised Code or any other records required for 5224
enrollment. Any days of attendance and any credits earned by a 5225
child while enrolled in a school district under this division 5226
shall be transferred to and accepted by any school district in 5227
which the child subsequently enrolls. The state board of 5228
education shall adopt rules to ensure compliance with this 5229
division. 5230

(10) Any child under the age of twenty-two years whose 5231
parent has moved out of the school district after the 5232
commencement of classes in the child's senior year of high 5233
school is entitled, subject to the approval of that district 5234
board, to attend school in the district in which the child 5235

attended school at the time of the parental move for the 5236
remainder of the school year and for one additional semester or 5237
equivalent term. A district board may also adopt a policy 5238
specifying extenuating circumstances under which a student may 5239
continue to attend school under division (F)(10) of this section 5240
for an additional period of time in order to successfully 5241
complete the high school curriculum for the individualized 5242
education program developed for the student by the high school 5243
pursuant to section 3323.08 of the Revised Code. 5244

(11) As used in this division, "grandparent" means a 5245
parent of a parent of a child. A child under the age of twenty- 5246
two years who is in the custody of the child's parent, resides 5247
with a grandparent, and does not require special education is 5248
entitled to attend the schools of the district in which the 5249
child's grandparent resides, provided that, prior to such 5250
attendance in any school year, the board of education of the 5251
school district in which the child's grandparent resides and the 5252
board of education of the school district in which the child's 5253
parent resides enter into a written agreement specifying that 5254
good cause exists for such attendance, describing the nature of 5255
this good cause, and consenting to such attendance. 5256

In lieu of a consent form signed by a parent, a board of 5257
education may request the grandparent of a child attending 5258
school in the district in which the grandparent resides pursuant 5259
to division (F)(11) of this section to complete any consent form 5260
required by the district, including any authorization required 5261
by sections 3313.712, 3313.713, 3313.716, and 3313.718 of the 5262
Revised Code. Upon request, the grandparent shall complete any 5263
consent form required by the district. A school district shall 5264
not incur any liability solely because of its receipt of a 5265
consent form from a grandparent in lieu of a parent. 5266

Division (F) (11) of this section does not create, and 5267
shall not be construed as creating, a new cause of action or 5268
substantive legal right against a school district, a member of a 5269
board of education, or an employee of a school district. This 5270
section does not affect, and shall not be construed as 5271
affecting, any immunities from defenses to tort liability 5272
created or recognized by Chapter 2744. of the Revised Code for a 5273
school district, member, or employee. 5274

(12) A child under the age of twenty-two years is entitled 5275
to attend school in a school district other than the district in 5276
which the child is entitled to attend school under division (B), 5277
(C), or (E) of this section provided that, prior to such 5278
attendance in any school year, both of the following occur: 5279

(a) The superintendent of the district in which the child 5280
is entitled to attend school under division (B), (C), or (E) of 5281
this section contacts the superintendent of another district for 5282
purposes of this division; 5283

(b) The superintendents of both districts enter into a 5284
written agreement that consents to the attendance and specifies 5285
that the purpose of such attendance is to protect the student's 5286
physical or mental well-being or to deal with other extenuating 5287
circumstances deemed appropriate by the superintendents. 5288

~~While an agreement is in effect under this division for a 5289
student who is not receiving special education under Chapter 5290
3323. of the Revised Code and notwithstanding Chapter 3327. of 5291
the Revised Code, the board of education of neither school 5292
district involved in the agreement is required to provide 5293
transportation for the student to and from the school where the 5294
student attends. 5295~~

A student attending a school of a district pursuant to 5296
this division shall be allowed to participate in all student 5297
activities, including interscholastic athletics, at the school 5298
where the student is attending on the same basis as any student 5299
who has always attended the schools of that district while of 5300
compulsory school age. 5301

(13) All school districts shall comply with the "McKinney- 5302
Vento Homeless Assistance Act," 42 U.S.C.A. 11431 et seq., for 5303
the education of homeless children. Each city, local, and 5304
exempted village school district shall comply with the 5305
requirements of that act governing the provision of a free, 5306
appropriate public education, including public preschool, to 5307
each homeless child. 5308

When a child loses permanent housing and becomes a 5309
homeless person, as defined in 42 U.S.C.A. 11481(5), or when a 5310
child who is such a homeless person changes temporary living 5311
arrangements, the child's parent or guardian shall have the 5312
option of enrolling the child in either of the following: 5313

(a) The child's school of origin, as defined in 42 5314
U.S.C.A. 11432(g) (3) (C); 5315

(b) The school that is operated by the school district in 5316
which the shelter where the child currently resides is located 5317
and that serves the geographic area in which the shelter is 5318
located. 5319

(14) A child under the age of twenty-two years who resides 5320
with a person other than the child's parent is entitled to 5321
attend school in the school district in which that person 5322
resides if both of the following apply: 5323

(a) That person has been appointed, through a military 5324

power of attorney executed under section 574(a) of the "National 5325
Defense Authorization Act for Fiscal Year 1994," 107 Stat. 1674 5326
(1993), 10 U.S.C. 1044b, or through a comparable document 5327
necessary to complete a family care plan, as the parent's agent 5328
for the care, custody, and control of the child while the parent 5329
is on active duty as a member of the national guard or a reserve 5330
unit of the armed forces of the United States or because the 5331
parent is a member of the armed forces of the United States and 5332
is on a duty assignment away from the parent's residence. 5333

(b) The military power of attorney or comparable document 5334
includes at least the authority to enroll the child in school. 5335

The entitlement to attend school in the district in which 5336
the parent's agent under the military power of attorney or 5337
comparable document resides applies until the end of the school 5338
year in which the military power of attorney or comparable 5339
document expires. 5340

(G) A board of education, after approving admission, may 5341
waive tuition for students who will temporarily reside in the 5342
district and who are either of the following: 5343

(1) Residents or domiciliaries of a foreign nation who 5344
request admission as foreign exchange students; 5345

(2) Residents or domiciliaries of the United States but 5346
not of Ohio who request admission as participants in an exchange 5347
program operated by a student exchange organization. 5348

(H) Pursuant to sections ~~3311.211, 3313.90, 3319.01,~~ 5349
~~3323.04, 3327.04, and 3327.06~~ of the Revised Code, a A child may 5350
attend school or participate in a special education program in a 5351
school district other than in the district where the child is 5352
entitled to attend school under division (B) of this section, 5353

division (E) of this section, divisions (F) (1) to (7) of this 5354
section, divisions (F) (9) to (14) of this section, and section 5355
3313.65 of the Revised Code, so long as that district has given 5356
first priority for admission to children who are entitled to 5357
attend school in the district as provided in division (B) of 5358
this section. 5359

(I) (1) Notwithstanding anything to the contrary in this 5360
section or section 3313.65 of the Revised Code, a child under 5361
twenty-two years of age may attend school in the school district 5362
in which the child, at the end of the first full week of October 5363
of the school year, was entitled to attend school as otherwise 5364
provided under this section or section 3313.65 of the Revised 5365
Code, if at that time the child was enrolled in the schools of 5366
the district but since that time the child or the child's parent 5367
has relocated to a new address located outside of that school 5368
district and within the same county as the child's or parent's 5369
address immediately prior to the relocation. The child may 5370
continue to attend school in the district, and at the school to 5371
which the child was assigned at the end of the first full week 5372
of October of the current school year, for the balance of the 5373
school year. Division (I) (1) of this section applies only if 5374
both of the following conditions are satisfied: 5375

(a) The board of education of the school district in which 5376
the child was entitled to attend school at the end of the first 5377
full week in October and of the district to which the child or 5378
child's parent has relocated each has adopted a policy to enroll 5379
children described in division (I) (1) of this section. 5380

(b) The child's parent provides written notification of 5381
the relocation outside of the school district to the 5382
superintendent of each of the two school districts. 5383

(2) At the beginning of the school year following the 5384
school year in which the child or the child's parent relocated 5385
outside of the school district as described in division (I) (1) 5386
of this section, the child is not entitled to attend school in 5387
the school district under that division. 5388

(3) Any person or entity owing tuition to the school 5389
district on behalf of the child at the end of the first full 5390
week in October, as provided in division (C) of this section, 5391
shall continue to owe such tuition to the district for the 5392
child's attendance under division (I) (1) of this section for the 5393
lesser of the balance of the school year or the balance of the 5394
time that the child attends school in the district under 5395
division (I) (1) of this section. Division (I) (3) of this section 5396
shall not apply after the effective date of this amendment. 5397

(4) A pupil who may attend school in the district under 5398
division (I) (1) of this section shall be entitled to 5399
transportation services pursuant to an agreement between the 5400
district and the district in which the child or child's parent 5401
has relocated unless the districts have not entered into such 5402
agreement, in which case the child shall be entitled to 5403
transportation services in the same manner as a pupil attending 5404
school in the district under interdistrict open enrollment as 5405
described in division (H) of section 3313.981 of the Revised 5406
Code, regardless of whether the district has adopted an open 5407
enrollment policy as described in division (B) (1) (b) or (c) of 5408
section 3313.98 of the Revised Code. Division (I) (4) of this 5409
section shall not apply after the effective date of this 5410
amendment. 5411

(J) This division does not apply after the effective date 5412
of this amendment. 5413

This division does not apply to a child receiving special education. 5414
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A school district required to pay tuition pursuant to division (C) (2) or (3) of this section or section 3313.65 of the Revised Code shall have an amount deducted under division (C) of section 3317.023 of the Revised Code equal to its own tuition rate for the same period of attendance. A school district entitled to receive tuition pursuant to division (C) (2) or (3) of this section or section 3313.65 of the Revised Code shall have an amount credited under division (C) of section 3317.023 of the Revised Code equal to its own tuition rate for the same period of attendance. If the tuition rate credited to the district of attendance exceeds the rate deducted from the district required to pay tuition, the department of education shall pay the district of attendance the difference from amounts deducted from all districts' payments under division (C) of section 3317.023 of the Revised Code but not credited to other school districts under such division and from appropriations made for such purpose. The treasurer of each school district shall, by the fifteenth day of January and July, furnish the superintendent of public instruction a report of the names of each child who attended the district's schools under divisions (C) (2) and (3) of this section or section 3313.65 of the Revised Code during the preceding six calendar months, the duration of the attendance of those children, the school district responsible for tuition on behalf of the child, and any other information that the superintendent requires. 5416
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Upon receipt of the report the superintendent, pursuant to division (C) of section 3317.023 of the Revised Code, shall deduct each district's tuition obligations under divisions (C) (2) and (3) of this section or section 3313.65 of the Revised 5441
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Code and pay to the district of attendance that amount plus any 5445
amount required to be paid by the state. 5446

(K) In the event of a disagreement, the superintendent of 5447
public instruction shall determine the school district in which 5448
the parent resides. 5449

(L) Nothing in this section requires or authorizes, or 5450
shall be construed to require or authorize, the admission to a 5451
public school in this state of a pupil who has been permanently 5452
excluded from public school attendance by the superintendent of 5453
public instruction pursuant to sections 3301.121 and 3313.662 of 5454
the Revised Code. 5455

(M) In accordance with division (B)(1) of this section, a 5456
child whose parent is a member of the national guard or a 5457
reserve unit of the armed forces of the United States and is 5458
called to active duty, or a child whose parent is a member of 5459
the armed forces of the United States and is ordered to a 5460
temporary duty assignment outside of the district, may continue 5461
to attend school in the district in which the child's parent 5462
lived before being called to active duty or ordered to a 5463
temporary duty assignment outside of the district, as long as 5464
the child's parent continues to be a resident of that district, 5465
and regardless of where the child lives as a result of the 5466
parent's active duty status or temporary duty assignment. 5467
~~However, the district is not responsible for providing~~ 5468
~~transportation for the child if the child lives outside of the~~ 5469
~~district as a result of the parent's active duty status or~~ 5470
~~temporary duty assignment.~~ 5471

Sec. 3313.6411. (A) As used in this section, "parent" has 5472
the same meaning as in section ~~3313.98~~ 3313.64 of the Revised 5473
Code. 5474

(B) When a student enrolls in a school operated by a city, 5475
exempted village, or local school district, a school official 5476
with responsibility for admissions shall provide the student's 5477
parent, during the admissions process, with a copy of the most 5478
recent report card issued under section 3302.03 of the Revised 5479
Code. 5480

Sec. 3313.65. (A) As used in this section and section 5481
3313.64 of the Revised Code: 5482

(1) A person is "in a residential facility" if the person 5483
is a resident or a resident patient of an institution, home, or 5484
other residential facility that is: 5485

(a) Licensed as a nursing home, residential care facility, 5486
or home for the aging by the director of health under section 5487
3721.02 of the Revised Code; 5488

(b) Maintained as a county home or district home by the 5489
board of county commissioners or a joint board of county 5490
commissioners under Chapter 5155. of the Revised Code; 5491

(c) Operated or administered by a board of alcohol, drug 5492
addiction, and mental health services under section 340.03 of 5493
the Revised Code, or provides residential care pursuant to 5494
contracts made under section 340.03 of the Revised Code; 5495

(d) Maintained as a state institution for the mentally ill 5496
under Chapter 5119. of the Revised Code; 5497

(e) Licensed by the department of mental health and 5498
addiction services under section 5119.33 or 5119.34 of the 5499
Revised Code; 5500

(f) Licensed as a residential facility by the department 5501
of developmental disabilities under section 5123.19 of the 5502

Revised Code;	5503
(g) Operated by the veteran's administration or another	5504
agency of the United States government;	5505
(h) Operated by the Ohio veterans' home.	5506
(2) A person is "in a correctional facility" if any of the	5507
following apply:	5508
(a) The person is an Ohio resident and is:	5509
(i) Imprisoned, as defined in section 1.05 of the Revised	5510
Code;	5511
(ii) Serving a term in a community-based correctional	5512
facility or a district community-based correctional facility;	5513
(iii) Required, as a condition of parole, a post-release	5514
control sanction, a community control sanction, transitional	5515
control, or early release from imprisonment, as a condition of	5516
shock parole or shock probation granted under the law in effect	5517
prior to July 1, 1996, or as a condition of a furlough granted	5518
under the version of section 2967.26 of the Revised Code in	5519
effect prior to March 17, 1998, to reside in a halfway house or	5520
other community residential center licensed under section	5521
2967.14 of the Revised Code or a similar facility designated by	5522
the court of common pleas that established the condition or by	5523
the adult parole authority.	5524
(b) The person is imprisoned in a state correctional	5525
institution of another state or a federal correctional	5526
institution but was an Ohio resident at the time the sentence	5527
was imposed for the crime for which the person is imprisoned.	5528
(3) A person is "in a juvenile residential placement" if	5529
the person is an Ohio resident who is under twenty-one years of	5530

age and has been removed, by the order of a juvenile court, from 5531
the place the person resided at the time the person became 5532
subject to the court's jurisdiction in the matter that resulted 5533
in the person's removal. 5534

(4) "Community control sanction" has the same meaning as 5535
in section 2929.01 of the Revised Code. 5536

(5) "Post-release control sanction" has the same meaning 5537
as in section 2967.01 of the Revised Code. 5538

(B) If the circumstances described in division (C) of this 5539
section apply, the determination of what school district must 5540
admit a child to its schools ~~and what district, if any, is~~ 5541
~~liable for tuition~~ shall be made in accordance with this 5542
section, rather than section 3313.64 of the Revised Code. 5543

(C) A child who does not reside in the school district in 5544
which the child's parent resides ~~and for whom a tuition~~ 5545
~~obligation previously has not been established under division~~ 5546
~~(C) (2) of section 3313.64 of the Revised Code~~ shall be admitted 5547
to the schools of the district in which the child resides if at 5548
least one of the child's parents is in a residential or 5549
correctional facility or a juvenile residential placement and 5550
the other parent, if living and not in such a facility or 5551
placement, is not known to reside in this state. 5552

~~(D) Regardless of who has custody or care of the child,~~ 5553
~~whether the child resides in a home, or whether the child~~ 5554
~~receives special education, if a district admits a child under~~ 5555
~~division (C) of this section, tuition shall be paid to that~~ 5556
~~district as follows:~~ 5557

~~(1) If the child's parent is in a juvenile residential~~ 5558
~~placement, by the district in which the child's parent resided~~ 5559

~~at the time the parent became subject to the jurisdiction of the juvenile court;~~ 5560
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~~(2) If the child's parent is in a correctional facility, by the district in which the child's parent resided at the time the sentence was imposed;~~ 5562
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~~(3) If the child's parent is in a residential facility, by the district in which the parent resided at the time the parent was admitted to the residential facility, except that if the parent was transferred from another residential facility, tuition shall be paid by the district in which the parent resided at the time the parent was admitted to the facility from which the parent first was transferred;~~ 5565
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~~(4) In the event of a disagreement as to which school district is liable for tuition under division (C) (1), (2), or (3) of this section, the superintendent of public instruction shall determine which district shall pay tuition.~~ 5572
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~~(E) If a child covered by division (D) of this section receives special education in accordance with Chapter 3323. of the Revised Code, the tuition shall be paid in accordance with section 3323.13 or 3323.14 of the Revised Code. Tuition for children who do not receive special education shall be paid in accordance with division (J) of section 3313.64 of the Revised Code.~~ 5576
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Sec. 3313.83. (A) (1) For the purpose of pooling resources, 5583
operating more cost effectively, minimizing administrative 5584
overhead, encouraging the sharing of resource development, and 5585
diminishing duplication, the boards of education of two or more 5586
city, local, or exempted village school districts each having a 5587
majority of its territory in a county with a population greater 5588

than one million two hundred thousand, by adopting identical 5589
resolutions, may enter into an agreement providing for the 5590
creation of a regional student education district for the 5591
purpose of funding the following for students enrolled in those 5592
school districts, including students diagnosed as autistic and 5593
students with special needs, and their immediate family members: 5594

(a) Special education services; 5595

(b) Behavioral health services for persons with special 5596
needs. 5597

If more than eight boards of education adopt resolutions 5598
to form a regional student education district, the boards may 5599
meet at facilities of the educational service center of the 5600
county to discuss membership in the district. 5601

(2) The territory of a regional student education district 5602
at any time shall be composed of the combined territories of the 5603
school districts that are parties to the agreement at that time. 5604
Services funded by a regional student education district shall 5605
be available to all individuals enrolled in a school district 5606
that is a part of the regional student education district and 5607
members of their immediate family. 5608

(3) The agreement may be amended pursuant to terms and 5609
procedures mutually agreed to by the boards of education that 5610
are parties to the agreement. 5611

(B) Each regional student education district shall be 5612
governed by a board of directors. The superintendent of each 5613
board of education that is a party to the agreement shall serve 5614
on the board of directors. The agreement shall provide for the 5615
terms of office of directors. Directors shall receive no 5616
compensation, but shall be reimbursed, from the special fund of 5617

the regional student education district, for the reasonable and 5618
necessary expenses they incur in the performance of their duties 5619
for the district. The agreement shall provide for the conduct of 5620
the board's initial organizational meeting and for the frequency 5621
of subsequent meetings and quorum requirements. At its first 5622
meeting, the board shall designate from among its members a 5623
president and secretary in the manner provided in the agreement. 5624

The board of directors of a regional student education 5625
district is a body corporate and politic, is capable of suing 5626
and being sued, is capable of contracting within the limits of 5627
this section and the agreement governing the district, and is 5628
capable of accepting gifts, donations, bequests, or other grants 5629
of money for use in paying its expenses. The district is a 5630
public office and its directors are public officials within the 5631
meaning of section 117.01 of the Revised Code, the board of 5632
directors is a public body within the meaning of section 121.22 5633
of the Revised Code, and records of the board and of the 5634
district are public records within the meaning of section 149.43 5635
of the Revised Code. 5636

The agreement shall require the board to designate a 5637
permanent location for its offices and meeting place, and may 5638
provide for the use of such facilities and property for the 5639
provision of services by the agencies with which the board 5640
contracts under division (C) of this section. 5641

(C) (1) To provide the services identified in division (A) 5642
(1) of this section, the board of directors of a regional 5643
student education district shall provide for the hiring of 5644
employees or shall contract with one or more entities. Except as 5645
provided in division (C) (2) of this section, any entity with 5646
which the board of directors contracts to provide the services 5647

identified in division (A) (1) (b) of this section shall be a 5648
qualified nonprofit, nationally accredited agency to which both 5649
of the following apply: 5650

(a) The agency is licensed or certified by the departments 5651
of mental health and addiction services and job and family 5652
services. 5653

(b) The agency provides school-based behavioral health 5654
services. 5655

(2) The board of directors may contract with an entity 5656
that does not meet the conditions stated in division (C) (1) of 5657
this section if the services to be provided by the entity are 5658
only incidental to the services identified in division (A) (1) (b) 5659
of this section. 5660

(3) The board of directors may levy a tax throughout the 5661
district as provided in section 5705.2111 of the Revised Code, 5662
subject to the limitations of that section. The board of 5663
directors shall provide for the creation of a special fund to 5664
hold the proceeds of any tax levied under section 5705.2111 of 5665
the Revised Code and any gifts, donations, bequests, or other 5666
grants of money coming into the possession of the district. A 5667
regional student education district is a subdivision, and the 5668
board of directors is a governing body, within the meaning of 5669
section 135.01 of the Revised Code. The board of directors may 5670
not issue securities or otherwise incur indebtedness. 5671

(4) The adoption or rejection by electors of a tax levy to 5672
fund a regional student education district pursuant to section 5673
5705.2111 of the Revised Code does not alter the duty of each 5674
school district member of the regional student education 5675
district to provide special education and related services as 5676

required under Chapter 3323. of the Revised Code. On the 5677
expiration of a regional student education district levy, the 5678
state, member school districts of the regional student education 5679
district, and any other governmental entity shall not be 5680
obligated to provide replacement funding for the revenues under 5681
the expired levy. The tax levy, in whole or in part, shall not 5682
be considered a levy for current operating expenses pursuant to 5683
division (A) of section 3317.01 of the Revised Code for any of 5684
the school districts that are members of the regional student 5685
education district. 5686

(D) (1) The agreement shall provide for the manner of 5687
appointing an individual or entity to perform the duties of 5688
fiscal officer of the regional student education district. The 5689
agreement shall specify the length of time the individual or 5690
entity shall perform those duties and whether the individual or 5691
entity may be reappointed upon the completion of a term. The 5692
fiscal officer may receive compensation for performing the 5693
duties of the position and be reimbursed for reasonable expenses 5694
of performing those duties from the regional student education 5695
district's special fund. 5696

(2) The legal advisor of the board of directors of a 5697
regional student education district shall be the prosecuting 5698
attorney of the most populous county containing a school 5699
district that is a member of the regional student education 5700
district. The prosecuting attorney shall prosecute all actions 5701
against a member of the board of directors for malfeasance or 5702
misfeasance in office and shall be the legal counsel for the 5703
board and its members in all other actions brought by or against 5704
them and shall conduct those actions in the prosecuting 5705
attorney's official capacity. No compensation in addition to the 5706
prosecuting attorney's regular salary shall be allowed. 5707

(E) The board of directors of a regional student education district shall procure a policy or policies of insurance insuring the board, the fiscal officer, and the legal representative against liability on account of damage or injury to persons and property. Before procuring such insurance the board shall adopt a resolution setting forth the amount of insurance to be purchased, the necessity of the insurance, and a statement of its estimated premium cost. Insurance procured pursuant to this section shall be from one or more recognized insurance companies authorized to do business in this state. The cost of the insurance shall be paid from the district's special fund.

A regional student education district is a political subdivision within the meaning of section 2744.01 of the Revised Code.

(F) (1) The board of education of a school district having a majority of its territory in the county may join an existing regional student education district by adopting a resolution requesting to join as a party to the agreement and upon approval by the boards of education that currently are parties to the agreement. If a tax is levied in the regional student education district under section 5705.2111 of the Revised Code, a board of education may join the district only after a majority of qualified electors in the school district voting on the question vote in favor of levying the tax throughout the school district. A board of education joining an existing district shall have the same powers, rights, and obligations under the agreement as other boards of education that are parties to the agreement.

(2) A board of education that is a party to an agreement under this section may withdraw the school district from a

regional student education district by adopting a resolution. 5738
The withdrawal shall take effect on the date provided in the 5739
resolution. If a tax is levied in the regional student education 5740
district under section 5705.2111 of the Revised Code, the 5741
resolution shall take effect not later than the first day of 5742
January following adoption of the resolution. Beginning with the 5743
first day of January following adoption of the resolution, any 5744
tax levied under section 5705.2111 of the Revised Code shall not 5745
be levied within the territory of the withdrawing school 5746
district. Any collection of tax levied in the territory of the 5747
withdrawing school district under that section that has not been 5748
settled and distributed when the resolution takes effect shall 5749
be credited to the district's special fund. 5750

(G) An agreement entered into under this section shall 5751
provide for the manner of the regional student education 5752
district's dissolution. The district shall cease to exist when 5753
not more than one school district remains in the district, and 5754
the levy of any tax under section 5705.2111 of the Revised Code 5755
shall not be extended on the tax lists in any tax year beginning 5756
after the dissolution of the district. The agreement shall 5757
provide that, upon dissolution of the district, any unexpended 5758
balance in the district's special fund shall be divided among 5759
the school districts that are parties to the agreement 5760
immediately before dissolution in proportion to the taxable 5761
valuation of taxable property in the districts, and credited to 5762
their respective general funds. 5763

Sec. 3313.982. Notwithstanding division (C) (1) of section 5764
3313.97 and ~~division (C) (1) of section 3313.98~~ of the Revised 5765
Code: 5766

(A) Any school district board operating any schools on 5767

October 1, 1989, admission to which was restricted to students 5768
possessing certain academic, athletic, artistic, or other 5769
skills, may continue to restrict admission to such schools. 5770

(B) Any district board that did not operate any schools 5771
described by division (A) of this section on October 1, 1989, 5772
and that desires to begin restricting admission to any school on 5773
the basis of student academic, athletic, artistic, or other 5774
skills, may submit a plan proposing such restricted admission to 5775
the state board of education. If the board finds that the plan 5776
will generally promote increased educational opportunities for 5777
students in the district and will not unduly restrict 5778
opportunities for some students, it may approve the plan and the 5779
district board may implement it during the next ensuing school 5780
year. 5781

Sec. 3314.03. A copy of every contract entered into under 5782
this section shall be filed with the superintendent of public 5783
instruction. The department of education shall make available on 5784
its web site a copy of every approved, executed contract filed 5785
with the superintendent under this section. 5786

(A) Each contract entered into between a sponsor and the 5787
governing authority of a community school shall specify the 5788
following: 5789

(1) That the school shall be established as either of the 5790
following: 5791

(a) A nonprofit corporation established under Chapter 5792
1702. of the Revised Code, if established prior to April 8, 5793
2003; 5794

(b) A public benefit corporation established under Chapter 5795
1702. of the Revised Code, if established after April 8, 2003. 5796

- (2) The education program of the school, including the school's mission, the characteristics of the students the school is expected to attract, the ages and grades of students, and the focus of the curriculum; 5797
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5799
5800
- (3) The academic goals to be achieved and the method of measurement that will be used to determine progress toward those goals, which shall include the statewide achievement assessments; 5801
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- (4) Performance standards, including but not limited to all applicable report card measures set forth in section 3302.03 or 3314.017 of the Revised Code, by which the success of the school will be evaluated by the sponsor; 5805
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5808
- (5) The admission standards of section 3314.06 of the Revised Code and, if applicable, section 3314.061 of the Revised Code; 5809
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5811
- (6) (a) Dismissal procedures; 5812
- (b) A requirement that the governing authority adopt an attendance policy that includes a procedure for automatically withdrawing a student from the school if the student without a legitimate excuse fails to participate in one hundred five consecutive hours of the learning opportunities offered to the student. 5813
5814
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- (7) The ways by which the school will achieve racial and ethnic balance reflective of the community it serves; 5819
5820
- (8) Requirements for financial audits by the auditor of state. The contract shall require financial records of the school to be maintained in the same manner as are financial records of school districts, pursuant to rules of the auditor of state. Audits shall be conducted in accordance with section 5821
5822
5823
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117.10 of the Revised Code.	5826
(9) An addendum to the contract outlining the facilities	5827
to be used that contains at least the following information:	5828
(a) A detailed description of each facility used for	5829
instructional purposes;	5830
(b) The annual costs associated with leasing each facility	5831
that are paid by or on behalf of the school;	5832
(c) The annual mortgage principal and interest payments	5833
that are paid by the school;	5834
(d) The name of the lender or landlord, identified as	5835
such, and the lender's or landlord's relationship to the	5836
operator, if any.	5837
(10) Qualifications of teachers, including a requirement	5838
that the school's classroom teachers be licensed in accordance	5839
with sections 3319.22 to 3319.31 of the Revised Code, except	5840
that a community school may engage noncertificated persons to	5841
teach up to twelve hours per week pursuant to section 3319.301	5842
of the Revised Code.	5843
(11) That the school will comply with the following	5844
requirements:	5845
(a) The school will provide learning opportunities to a	5846
minimum of twenty-five students for a minimum of nine hundred	5847
twenty hours per school year.	5848
(b) The governing authority will purchase liability	5849
insurance, or otherwise provide for the potential liability of	5850
the school.	5851
(c) The school will be nonsectarian in its programs,	5852

admission policies, employment practices, and all other 5853
operations, and will not be operated by a sectarian school or 5854
religious institution. 5855

(d) The school will comply with sections 9.90, 9.91, 5856
109.65, 121.22, 149.43, 2151.357, 2151.421, 2313.19, 3301.0710, 5857
3301.0711, 3301.0712, 3301.0715, 3301.948, 3313.472, 3313.50, 5858
3313.536, 3313.539, 3313.608, 3313.609, 3313.6012, 3313.6013, 5859
3313.6014, 3313.6015, 3313.6020, 3313.643, 3313.648, 3313.6411, 5860
3313.66, 3313.661, 3313.662, 3313.666, 3313.667, 3313.67, 5861
3313.671, 3313.672, 3313.673, 3313.69, 3313.71, 3313.716, 5862
3313.718, 3313.719, 3313.7112, 3313.721, 3313.80, 3313.814, 5863
3313.816, 3313.817, 3313.86, 3313.89, 3313.96, 3319.073, 5864
3319.321, 3319.39, 3319.391, 3319.41, 3319.46, 3321.01, 5865
3321.041, 3321.13, 3321.14, 3321.17, 3321.18, 3321.19, 3321.191, 5866
3327.10, 4111.17, 4113.52, and 5705.391 and Chapters 117., 5867
1347., 2744., 3324., 3365., 3742., 4112., 4123., 4141., and 5868
4167. of the Revised Code as if it were a school district and 5869
will comply with section 3301.0714 of the Revised Code in the 5870
manner specified in section 3314.17 of the Revised Code. 5871

(e) The school shall comply with Chapter 102. and section 5872
2921.42 of the Revised Code. 5873

(f) The school will comply with sections 3313.61, 5874
3313.611, and 3313.614 of the Revised Code, except that for 5875
students who enter ninth grade for the first time before July 1, 5876
2010, the requirement in sections 3313.61 and 3313.611 of the 5877
Revised Code that a person must successfully complete the 5878
curriculum in any high school prior to receiving a high school 5879
diploma may be met by completing the curriculum adopted by the 5880
governing authority of the community school rather than the 5881
curriculum specified in Title XXXVIII of the Revised Code or any 5882

rules of the state board of education. Beginning with students 5883
who enter ninth grade for the first time on or after July 1, 5884
2010, the requirement in sections 3313.61 and 3313.611 of the 5885
Revised Code that a person must successfully complete the 5886
curriculum of a high school prior to receiving a high school 5887
diploma shall be met by completing the requirements prescribed 5888
in division (C) of section 3313.603 of the Revised Code, unless 5889
the person qualifies under division (D) or (F) of that section. 5890
Each school shall comply with the plan for awarding high school 5891
credit based on demonstration of subject area competency, and 5892
beginning with the 2016-2017 school year, with the updated plan 5893
that permits students enrolled in seventh and eighth grade to 5894
meet curriculum requirements based on subject area competency 5895
adopted by the state board of education under divisions (J) (1) 5896
and (2) of section 3313.603 of the Revised Code. 5897

(g) The school governing authority will submit within four 5898
months after the end of each school year a report of its 5899
activities and progress in meeting the goals and standards of 5900
divisions (A) (3) and (4) of this section and its financial 5901
status to the sponsor and the parents of all students enrolled 5902
in the school. 5903

(h) The school, unless it is an internet- or computer- 5904
based community school, will comply with section 3313.801 of the 5905
Revised Code as if it were a school district. 5906

(i) If the school is the recipient of moneys from a grant 5907
awarded under the federal race to the top program, Division (A), 5908
Title XIV, Sections 14005 and 14006 of the "American Recovery 5909
and Reinvestment Act of 2009," Pub. L. No. 111-5, 123 Stat. 115, 5910
the school will pay teachers based upon performance in 5911
accordance with section 3317.141 and will comply with section 5912

3319.111 of the Revised Code as if it were a school district. 5913

(j) If the school operates a preschool program that is 5914
licensed by the department of education under sections 3301.52 5915
to 3301.59 of the Revised Code, the school shall comply with 5916
sections 3301.50 to 3301.59 of the Revised Code and the minimum 5917
standards for preschool programs prescribed in rules adopted by 5918
the state board under section 3301.53 of the Revised Code. 5919

(k) The school will comply with sections 3313.6021 and 5920
3313.6023 of the Revised Code as if it were a school district 5921
unless it is either of the following: 5922

(i) An internet- or computer-based community school; 5923

(ii) A community school in which a majority of the 5924
enrolled students are children with disabilities as described in 5925
division (A) (4) (b) of section 3314.35 of the Revised Code. 5926

(12) Arrangements for providing health and other benefits 5927
to employees; 5928

(13) The length of the contract, which shall begin at the 5929
beginning of an academic year. No contract shall exceed five 5930
years unless such contract has been renewed pursuant to division 5931
(E) of this section. 5932

(14) The governing authority of the school, which shall be 5933
responsible for carrying out the provisions of the contract; 5934

(15) A financial plan detailing an estimated school budget 5935
for each year of the period of the contract and specifying the 5936
total estimated per pupil expenditure amount for each such year. 5937

(16) Requirements and procedures regarding the disposition 5938
of employees of the school in the event the contract is 5939
terminated or not renewed pursuant to section 3314.07 of the 5940

Revised Code; 5941

(17) Whether the school is to be created by converting all 5942
or part of an existing public school or educational service 5943
center building or is to be a new start-up school, and if it is 5944
a converted public school or service center building, 5945
specification of any duties or responsibilities of an employer 5946
that the board of education or service center governing board 5947
that operated the school or building before conversion is 5948
delegating to the governing authority of the community school 5949
with respect to all or any specified group of employees provided 5950
the delegation is not prohibited by a collective bargaining 5951
agreement applicable to such employees; 5952

(18) Provisions establishing procedures for resolving 5953
disputes or differences of opinion between the sponsor and the 5954
governing authority of the community school; 5955

(19) A provision requiring the governing authority to 5956
adopt a policy regarding the admission of students who reside 5957
outside the district in which the school is located. That policy 5958
shall comply with the admissions procedures specified in 5959
sections 3314.06 and 3314.061 of the Revised Code and, at the 5960
sole discretion of the authority, shall do one of the following: 5961

(a) Prohibit the enrollment of students who reside outside 5962
the district in which the school is located; 5963

(b) Permit the enrollment of students who reside in 5964
districts adjacent to the district in which the school is 5965
located; 5966

(c) Permit the enrollment of students who reside in any 5967
other district in the state. 5968

(20) A provision recognizing the authority of the 5969

department of education to take over the sponsorship of the 5970
school in accordance with the provisions of division (C) of 5971
section 3314.015 of the Revised Code; 5972

(21) A provision recognizing the sponsor's authority to 5973
assume the operation of a school under the conditions specified 5974
in division (B) of section 3314.073 of the Revised Code; 5975

(22) A provision recognizing both of the following: 5976

(a) The authority of public health and safety officials to 5977
inspect the facilities of the school and to order the facilities 5978
closed if those officials find that the facilities are not in 5979
compliance with health and safety laws and regulations; 5980

(b) The authority of the department of education as the 5981
community school oversight body to suspend the operation of the 5982
school under section 3314.072 of the Revised Code if the 5983
department has evidence of conditions or violations of law at 5984
the school that pose an imminent danger to the health and safety 5985
of the school's students and employees and the sponsor refuses 5986
to take such action. 5987

(23) A description of the learning opportunities that will 5988
be offered to students including both classroom-based and non- 5989
classroom-based learning opportunities that is in compliance 5990
with criteria for student participation established by the 5991
department under division (H) (2) of section 3314.08 of the 5992
Revised Code; 5993

(24) The school will comply with sections 3302.04 and 5994
3302.041 of the Revised Code, except that any action required to 5995
be taken by a school district pursuant to those sections shall 5996
be taken by the sponsor of the school. However, the sponsor 5997
shall not be required to take any action described in division 5998

(F) of section 3302.04 of the Revised Code. 5999

(25) Beginning in the 2006-2007 school year, the school 6000
will open for operation not later than the thirtieth day of 6001
September each school year, unless the mission of the school as 6002
specified under division (A) (2) of this section is solely to 6003
serve dropouts. In its initial year of operation, if the school 6004
fails to open by the thirtieth day of September, or within one 6005
year after the adoption of the contract pursuant to division (D) 6006
of section 3314.02 of the Revised Code if the mission of the 6007
school is solely to serve dropouts, the contract shall be void. 6008

(26) Whether the school's governing authority is planning 6009
to seek designation for the school as a STEM school equivalent 6010
under section 3326.032 of the Revised Code; 6011

(27) That the school's attendance and participation 6012
policies will be available for public inspection; 6013

(28) That the school's attendance and participation 6014
records shall be made available to the department of education, 6015
auditor of state, and school's sponsor to the extent permitted 6016
under and in accordance with the "Family Educational Rights and 6017
Privacy Act of 1974," 88 Stat. 571, 20 U.S.C. 1232g, as amended, 6018
and any regulations promulgated under that act, and section 6019
3319.321 of the Revised Code; 6020

(29) If a school operates using the blended learning 6021
model, as defined in section 3301.079 of the Revised Code, all 6022
of the following information: 6023

(a) An indication of what blended learning model or models 6024
will be used; 6025

(b) A description of how student instructional needs will 6026
be determined and documented; 6027

- (c) The method to be used for determining competency, 6028
granting credit, and promoting students to a higher grade level; 6029
- (d) The school's attendance requirements, including how 6030
the school will document participation in learning 6031
opportunities; 6032
- (e) A statement describing how student progress will be 6033
monitored; 6034
- (f) A statement describing how private student data will 6035
be protected; 6036
- (g) A description of the professional development 6037
activities that will be offered to teachers. 6038
- (30) A provision requiring that all moneys the school's 6039
operator loans to the school, including facilities loans or cash 6040
flow assistance, must be accounted for, documented, and bear 6041
interest at a fair market rate; 6042
- (31) A provision requiring that, if the governing 6043
authority contracts with an attorney, accountant, or entity 6044
specializing in audits, the attorney, accountant, or entity 6045
shall be independent from the operator with which the school has 6046
contracted. 6047
- (B) The community school shall also submit to the sponsor 6048
a comprehensive plan for the school. The plan shall specify the 6049
following: 6050
- (1) The process by which the governing authority of the 6051
school will be selected in the future; 6052
- (2) The management and administration of the school; 6053
- (3) If the community school is a currently existing public 6054

school or educational service center building, alternative 6055
arrangements for current public school students who choose not 6056
to attend the converted school and for teachers who choose not 6057
to teach in the school or building after conversion; 6058

(4) The instructional program and educational philosophy 6059
of the school; 6060

(5) Internal financial controls. 6061

When submitting the plan under this division, the school 6062
shall also submit copies of all policies and procedures 6063
regarding internal financial controls adopted by the governing 6064
authority of the school. 6065

(C) A contract entered into under section 3314.02 of the 6066
Revised Code between a sponsor and the governing authority of a 6067
community school may provide for the community school governing 6068
authority to make payments to the sponsor, which is hereby 6069
authorized to receive such payments as set forth in the contract 6070
between the governing authority and the sponsor. The total 6071
amount of such payments for monitoring, oversight, and technical 6072
assistance of the school shall not exceed three per cent of the 6073
total amount of payments for operating expenses that the school 6074
receives from the state. 6075

(D) The contract shall specify the duties of the sponsor 6076
which shall be in accordance with the written agreement entered 6077
into with the department of education under division (B) of 6078
section 3314.015 of the Revised Code and shall include the 6079
following: 6080

(1) Monitor the community school's compliance with all 6081
laws applicable to the school and with the terms of the 6082
contract; 6083

(2) Monitor and evaluate the academic and fiscal performance and the organization and operation of the community school on at least an annual basis;

(3) Report on an annual basis the results of the evaluation conducted under division (D)(2) of this section to the department of education and to the parents of students enrolled in the community school;

(4) Provide technical assistance to the community school in complying with laws applicable to the school and terms of the contract;

(5) Take steps to intervene in the school's operation to correct problems in the school's overall performance, declare the school to be on probationary status pursuant to section 3314.073 of the Revised Code, suspend the operation of the school pursuant to section 3314.072 of the Revised Code, or terminate the contract of the school pursuant to section 3314.07 of the Revised Code as determined necessary by the sponsor;

(6) Have in place a plan of action to be undertaken in the event the community school experiences financial difficulties or closes prior to the end of a school year.

(E) Upon the expiration of a contract entered into under this section, the sponsor of a community school may, with the approval of the governing authority of the school, renew that contract for a period of time determined by the sponsor, but not ending earlier than the end of any school year, if the sponsor finds that the school's compliance with applicable laws and terms of the contract and the school's progress in meeting the academic goals prescribed in the contract have been satisfactory. Any contract that is renewed under this division

remains subject to the provisions of sections 3314.07, 3314.072,
and 3314.073 of the Revised Code. 6113
6114

(F) If a community school fails to open for operation 6115
within one year after the contract entered into under this 6116
section is adopted pursuant to division (D) of section 3314.02 6117
of the Revised Code or permanently closes prior to the 6118
expiration of the contract, the contract shall be void and the 6119
school shall not enter into a contract with any other sponsor. A 6120
school shall not be considered permanently closed because the 6121
operations of the school have been suspended pursuant to section 6122
3314.072 of the Revised Code. 6123

Sec. 3314.07. (A) The expiration of the contract for a 6124
community school between a sponsor and a school shall be the 6125
date provided in the contract. A successor contract may be 6126
entered into pursuant to division (E) of section 3314.03 of the 6127
Revised Code unless the contract is terminated or not renewed 6128
pursuant to this section. 6129

(B) (1) A sponsor may choose not to renew a contract at its 6130
expiration or may choose to terminate a contract prior to its 6131
expiration for any of the following reasons: 6132

(a) Failure to meet student performance requirements 6133
stated in the contract; 6134

(b) Failure to meet generally accepted standards of fiscal 6135
management; 6136

(c) Violation of any provision of the contract or 6137
applicable state or federal law; 6138

(d) Other good cause. 6139

(2) A sponsor may choose to terminate a contract prior to 6140

its expiration if the sponsor has suspended the operation of the 6141
contract under section 3314.072 of the Revised Code. 6142

(3) Not later than the fifteenth day of January in the 6143
year in which the sponsor intends to terminate or take actions 6144
not to renew the community school's contract, the sponsor shall 6145
notify the school of the proposed action in writing. The notice 6146
shall include the reasons for the proposed action in detail, the 6147
effective date of the termination or nonrenewal, and a statement 6148
that the school may, within fourteen days of receiving the 6149
notice, request an informal hearing before the sponsor. Such 6150
request must be in writing. The informal hearing shall be held 6151
within fourteen days of the receipt of a request for the 6152
hearing. Not later than fourteen days after the informal 6153
hearing, the sponsor shall issue a written decision either 6154
affirming or rescinding the decision to terminate or not renew 6155
the contract. 6156

(4) The termination of a contract under this section shall 6157
be effective upon the occurrence of the later of the following 6158
events: 6159

(a) The date the sponsor notifies the school of its 6160
decision to terminate the contract as prescribed in division (B) 6161
(3) of this section; 6162

(b) If an informal hearing is requested under division (B) 6163
(3) of this section and as a result of that hearing the sponsor 6164
affirms its decision to terminate the contract, the effective 6165
date of the termination specified in the notice issued under 6166
division (B) (3) of this section. 6167

(5) Any community school whose contract is terminated or 6168
not renewed under division (B) (1) (a) or (b) of this section 6169

shall close permanently at the end of the current school year or 6170
on a date specified in the notification of termination or 6171
nonrenewal under division (B) (3) of this section. Any community 6172
school whose contract is terminated or not renewed for failure 6173
to meet student performance requirements stated in the contract, 6174
or for failure to meet generally accepted standards of fiscal 6175
management under this division shall not enter into a contract 6176
with any other sponsor. 6177

(C) A child attending a community school whose contract 6178
has been terminated, nonrenewed, or suspended or that closes for 6179
any reason shall be admitted to the schools of the district in 6180
which the child is entitled to attend under section 3313.64 or 6181
3313.65 of the Revised Code. Any deadlines established for the 6182
purpose of admitting students under section 3313.97 ~~or 3313.98~~ 6183
of the Revised Code shall be waived for students to whom this 6184
division pertains. 6185

(D) If a community school does not intend to renew a 6186
contract with its sponsor, the community school shall notify its 6187
sponsor in writing of that fact at least one hundred eighty days 6188
prior to the expiration of the contract. Such a community school 6189
may enter into a contract with a new sponsor in accordance with 6190
section 3314.03 of the Revised Code upon the expiration of the 6191
previous contract. 6192

(E) A sponsor of a community school and the officers, 6193
directors, or employees of such a sponsor are immune from civil 6194
liability for any action authorized under this chapter or the 6195
contract entered into with the school under section 3314.03 of 6196
the Revised Code that is taken to fulfill the sponsor's 6197
responsibility to oversee and monitor the school. The sponsor 6198
and its officers, directors, or employees are not liable in 6199

damages in a tort or other civil action for harm allegedly	6200
arising from any of the following:	6201
(1) A failure of the community school or any of its	6202
officers, directors, or employees to perform any statutory or	6203
common law duty or responsibility or any other legal obligation;	6204
(2) An action or omission of the community school or any	6205
of its officers, directors, or employees that results in harm.	6206
(3) A failure of the community school or any of its	6207
officers, directors, or employees to meet the obligations of any	6208
contract or other obligation entered into on behalf of the	6209
community school and another party.	6210
(F) As used in this section:	6211
(1) "Harm" means injury, death, or loss to person or	6212
property.	6213
(2) "Tort action" means a civil action for damages for	6214
injury, death, or loss to person or property other than a civil	6215
action for damages for a breach of contract or another agreement	6216
between persons.	6217
Sec. 3314.08. (A) As used in this section:	6218
(1) (a) "Category one career-technical education student"	6219
means a student who is receiving the career-technical education	6220
services described in division (A) of section 3317.014 of the	6221
Revised Code.	6222
(b) "Category two career-technical student" means a	6223
student who is receiving the career-technical education services	6224
described in division (B) of section 3317.014 of the Revised	6225
Code.	6226

(c) "Category three career-technical student" means a student who is receiving the career-technical education services described in division (C) of section 3317.014 of the Revised Code.

(d) "Category four career-technical student" means a student who is receiving the career-technical education services described in division (D) of section 3317.014 of the Revised Code.

(e) "Category five career-technical education student" means a student who is receiving the career-technical education services described in division (E) of section 3317.014 of the Revised Code.

(2) (a) "Category one limited English proficient student" means a limited English proficient student described in division (A) of section 3317.016 of the Revised Code.

(b) "Category two limited English proficient student" means a limited English proficient student described in division (B) of section 3317.016 of the Revised Code.

(c) "Category three limited English proficient student" means a limited English proficient student described in division (C) of section 3317.016 of the Revised Code.

(3) (a) "Category one special education student" means a student who is receiving special education services for a disability specified in division (A) of section 3317.013 of the Revised Code.

(b) "Category two special education student" means a student who is receiving special education services for a disability specified in division (B) of section 3317.013 of the Revised Code.

(c) "Category three special education student" means a student who is receiving special education services for a disability specified in division (C) of section 3317.013 of the Revised Code.

(d) "Category four special education student" means a student who is receiving special education services for a disability specified in division (D) of section 3317.013 of the Revised Code.

(e) "Category five special education student" means a student who is receiving special education services for a disability specified in division (E) of section 3317.013 of the Revised Code.

(f) "Category six special education student" means a student who is receiving special education services for a disability specified in division (F) of section 3317.013 of the Revised Code.

(4) "Formula amount" has the same meaning as in section 3317.02 of the Revised Code.

(5) "IEP" has the same meaning as in section 3323.01 of the Revised Code.

(6) "Resident district" means the school district in which a student is entitled to attend school under section 3313.64 or 3313.65 of the Revised Code.

(7) "State education aid" has the same meaning as in section 5751.20 of the Revised Code.

(B) The state board of education shall adopt rules requiring both of the following:

(1) The board of education of each city, exempted village,

and local school district to annually report the number of 6284
students entitled to attend school in the district who are 6285
enrolled in each grade kindergarten through twelve in a 6286
community school established under this chapter, and for each 6287
child, the community school in which the child is enrolled. 6288

(2) The governing authority of each community school 6289
established under this chapter to annually report all of the 6290
following: 6291

(a) The number of students enrolled in grades one through 6292
twelve and the full-time equivalent number of students enrolled 6293
in kindergarten in the school who are not receiving special 6294
education and related services pursuant to an IEP; 6295

(b) The number of enrolled students in grades one through 6296
twelve and the full-time equivalent number of enrolled students 6297
in kindergarten, who are receiving special education and related 6298
services pursuant to an IEP; 6299

(c) The number of students reported under division (B) (2) 6300
(b) of this section receiving special education and related 6301
services pursuant to an IEP for a disability described in each 6302
of divisions (A) to (F) of section 3317.013 of the Revised Code; 6303

(d) The full-time equivalent number of students reported 6304
under divisions (B) (2) (a) and (b) of this section who are 6305
enrolled in career-technical education programs or classes 6306
described in each of divisions (A) to (E) of section 3317.014 of 6307
the Revised Code that are provided by the community school; 6308

(e) The number of students reported under divisions (B) (2) 6309
(a) and (b) of this section who are not reported under division 6310
(B) (2) (d) of this section but who are enrolled in career- 6311
technical education programs or classes described in each of 6312

divisions (A) to (E) of section 3317.014 of the Revised Code at 6313
a joint vocational school district or another district in the 6314
career-technical planning district to which the school is 6315
assigned; 6316

(f) The number of students reported under divisions (B) (2) 6317
(a) and (b) of this section who are category one to three 6318
limited English proficient students described in each of 6319
divisions (A) to (C) of section 3317.016 of the Revised Code; 6320

(g) The number of students reported under divisions (B) (2) 6321
(a) and (b) who are economically disadvantaged, as defined by 6322
the department. A student shall not be categorically excluded 6323
from the number reported under division (B) (2) (g) of this 6324
section based on anything other than family income. 6325

(h) For each student, the city, exempted village, or local 6326
school district in which the student is entitled to attend 6327
school under section 3313.64 or 3313.65 of the Revised Code. 6328

(i) The number of students enrolled in a preschool program 6329
operated by the school that is licensed by the department of 6330
education under sections 3301.52 to 3301.59 of the Revised Code 6331
who are not receiving special education and related services 6332
pursuant to an IEP. 6333

A school district board and a community school governing 6334
authority shall include in their respective reports under 6335
division (B) of this section any child admitted in accordance 6336
with division (A) (2) of section 3321.01 of the Revised Code. 6337

A governing authority of a community school shall not 6338
include in its report under divisions (B) (2) (a) to (h) of this 6339
section any student for whom tuition is charged under division 6340
(F) of this section. 6341

(C) (1) Except as provided in division (C) (2) of this 6342
section, and subject to divisions (C) (3), (4), (5), (6), and (7) 6343
of this section, on a full-time equivalency basis, for each 6344
student enrolled in a community school established under this 6345
chapter, the department of education annually shall ~~deduct from~~ 6346
~~the state education aid of a student's resident district and, if~~ 6347
~~necessary, from the payment made to the district under sections~~ 6348
~~321.24 and 323.156 of the Revised Code and pay to the community~~ 6349
school the sum of the following: 6350

(a) ~~An opportunity grant in an amount equal to the formula~~ 6351
~~amount.~~ The amount calculated for the student under division (A) 6352
of section 3317.022 of the Revised Code; 6353

(b) ~~The per pupil amount of targeted assistance funds~~ 6354
~~calculated under division (A) of section 3317.0217 of the~~ 6355
~~Revised Code for the student's resident district, as determined~~ 6356
~~by the department, X 0.25;~~ 6357

(c) ~~Additional state aid for special education and related~~ 6358
~~services provided under Chapter 3323. of the Revised Code as~~ 6359
~~follows:~~ 6360

(i) ~~If the student is a category one special education~~ 6361
~~student, the amount specified in division (A) of section~~ 6362
~~3317.013 of the Revised Code;~~ 6363

(ii) ~~If the student is a category two special education~~ 6364
~~student, the amount specified in division (B) of section~~ 6365
~~3317.013 of the Revised Code;~~ 6366

(iii) ~~If the student is a category three special education~~ 6367
~~student, the amount specified in division (C) of section~~ 6368
~~3317.013 of the Revised Code;~~ 6369

(iv) ~~If the student is a category four special education~~ 6370

~~student, the amount specified in division (D) of section 3317.013 of the Revised Code;~~ 6371
6372

~~(v) If the student is a category five special education student, the amount specified in division (E) of section 3317.013 of the Revised Code;~~ 6373
6374
6375

~~(vi) If the student is a category six special education student, the amount specified in division (F) of section 3317.013 of the Revised Code.~~ 6376
6377
6378

~~(d) If the student is in kindergarten through third grade, an additional amount of \$305, in fiscal year 2016, and \$320, in fiscal year 2017;~~ 6379
6380
6381

~~(e) If the student is economically disadvantaged, an additional amount equal to the following:~~ 6382
6383

~~\$272 X the resident district's economically disadvantaged index~~ 6384
6385

~~(f) Limited English proficiency funds as follows:~~ 6386

~~(i) If the student is a category one limited English proficient student, the amount specified in division (A) of section 3317.016 of the Revised Code;~~ 6387
6388
6389

~~(ii) If the student is a category two limited English proficient student, the amount specified in division (B) of section 3317.016 of the Revised Code;~~ 6390
6391
6392

~~(iii) If the student is a category three limited English proficient student, the amount specified in division (C) of section 3317.016 of the Revised Code.~~ 6393
6394
6395

~~(g) If the student is reported under division (B) (2) (d) of this section, career-technical education funds as follows:~~ 6396
6397

(i) If the student is a category one career-technical education student, the amount specified in division (A) of section 3317.014 of the Revised Code; 6398
6399
6400

(ii) If the student is a category two career-technical education student, the amount specified in division (B) of section 3317.014 of the Revised Code; 6401
6402
6403

(iii) If the student is a category three career-technical education student, the amount specified in division (C) of section 3317.014 of the Revised Code; 6404
6405
6406

(iv) If the student is a category four career-technical education student, the amount specified in division (D) of section 3317.014 of the Revised Code; 6407
6408
6409

(v) If the student is a category five career-technical education student, the amount specified in division (E) of section 3317.014 of the Revised Code. 6410
6411
6412

Deduction and payment of funds under division (C) (1) ~~(g)~~ (b) of this section is subject to approval by the lead district of a career-technical planning district or the department of education under section 3317.161 of the Revised Code. 6413
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6415
6416

~~(2) When deducting from the state education aid of a student's resident district for students enrolled in an internet or computer based community school and making payments to such school under this section, the department shall make the deductions and payments described in only divisions (C) (1) (a), (c), and (g) of this section.~~ 6417
6418
6419
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6422

~~No deductions or payments shall be made for a student enrolled in such school under division (C) (1) (b), (d), (e), or (f) of this section.~~ If a student is enrolled in an internet- or computer-based community school, the department shall pay to the 6423
6424
6425
6426

school an amount equal to the amount calculated for the student 6427
under division (C) (1) of this section minus thirty per cent of 6428
the amount calculated for the student under division (A) (1) of 6429
section 3317.022 of the Revised Code. 6430

(3) (a) If a community school's costs for a fiscal year for 6431
a student receiving special education and related services 6432
pursuant to an IEP for a disability described in divisions (B) 6433
to (F) of section 3317.013 of the Revised Code exceed the 6434
threshold catastrophic cost for serving the student as specified 6435
in division (B) of section 3317.0214 of the Revised Code, the 6436
school may submit to the superintendent of public instruction 6437
documentation, as prescribed by the superintendent, of all its 6438
costs for that student. Upon submission of documentation for a 6439
student of the type and in the manner prescribed, the department 6440
shall pay to the community school an amount equal to the 6441
school's costs for the student in excess of the threshold 6442
catastrophic costs. 6443

(b) The community school shall report under division (C) 6444
(3) (a) of this section, and the department shall pay for, only 6445
the costs of educational expenses and the related services 6446
provided to the student in accordance with the student's 6447
individualized education program. Any legal fees, court costs, 6448
or other costs associated with any cause of action relating to 6449
the student may not be included in the amount. 6450

(4) In any fiscal year, a community school receiving funds 6451
under division (C) (1) ~~(a)~~ (b) of this section shall spend those 6452
funds only for the purposes that the department designates as 6453
approved for career-technical education expenses. Career- 6454
technical education expenses approved by the department shall 6455
include only expenses connected to the delivery of career- 6456

technical programming to career-technical students. The 6457
department shall require the school to report data annually so 6458
that the department may monitor the school's compliance with the 6459
requirements regarding the manner in which funding received 6460
under division (C) (1) ~~(g)~~ (b) of this section may be spent. 6461

(5) Notwithstanding anything to the contrary in section 6462
3313.90 of the Revised Code, except as provided in division (C) 6463
(9) of this section, all funds received under division (C) (1) ~~(g)~~ 6464
(b) of this section shall be spent in the following manner: 6465

(a) At least seventy-five per cent of the funds shall be 6466
spent on curriculum development, purchase, and implementation; 6467
instructional resources and supplies; industry-based program 6468
certification; student assessment, credentialing, and placement; 6469
curriculum specific equipment purchases and leases; career- 6470
technical student organization fees and expenses; home and 6471
agency linkages; work-based learning experiences; professional 6472
development; and other costs directly associated with career- 6473
technical education programs including development of new 6474
programs. 6475

(b) Not more than twenty-five per cent of the funds shall 6476
be used for personnel expenditures. 6477

(6) A community school shall spend the funds it receives 6478
pursuant to division (A) (4) of section 3317.022 of the Revised 6479
Code under division (C) (1) ~~(e)~~ (a) of this section in accordance 6480
with section 3317.25 of the Revised Code. 6481

~~(7) If the sum of the payments computed under divisions~~ 6482
~~(C) (1) and (8) (a) of this section for the students entitled to~~ 6483
~~attend school in a particular school district under sections~~ 6484
~~3313.64 and 3313.65 of the Revised Code exceeds the sum of that~~ 6485

~~district's state education aid and its payment under sections 6486
321.24 and 323.156 of the Revised Code, the department shall 6487
calculate and apply a proration factor to the payments to all 6488
community schools under that division for the students entitled 6489
to attend school in that district. 6490~~

~~(8) (a) Subject to division (C) (7) of this section, the 6491
The department annually shall pay to each community school, 6492
including each internet- or computer-based community school, an 6493
amount equal to the following: 6494~~

~~(The number of students reported by the community school 6495
under division (B) (2) (e) of this section X the formula amount 6496
X .20) 6497~~

~~(b) For each payment made to a community school under 6498
division (C) (8) (a) of this section, the department shall deduct 6499
from the state education aid of each city, local, and exempted 6500
village school district and, if necessary, from the payment made 6501
to the district under sections 321.24 and 323.156 of the Revised 6502
Code an amount equal to the following: 6503~~

~~(The number of the district's students reported by the 6504
community school under division (B) (2) (e) of this section X the 6505
formula amount X .20) 6506~~

~~(9) (8) The department may waive the requirement in 6507
division (C) (5) of this section for any community school that 6508
exclusively provides one or more career-technical workforce 6509
development programs in arts and communications that are not 6510
equipment-intensive, as determined by the department. 6511~~

~~(D) A board of education sponsoring a community school may 6512
utilize local funds to make enhancement grants to the school or 6513
may agree, either as part of the contract or separately, to 6514~~

provide any specific services to the community school at no cost 6515
to the school. 6516

(E) A community school may not levy taxes or issue bonds 6517
secured by tax revenues. 6518

(F) No community school shall charge tuition for the 6519
enrollment of any student who is a resident of this state. A 6520
community school may charge tuition for the enrollment of any 6521
student who is not a resident of this state. 6522

(G) (1) (a) A community school may borrow money to pay any 6523
necessary and actual expenses of the school in anticipation of 6524
the receipt of any portion of the payments to be received by the 6525
school pursuant to division (C) of this section. The school may 6526
issue notes to evidence such borrowing. The proceeds of the 6527
notes shall be used only for the purposes for which the 6528
anticipated receipts may be lawfully expended by the school. 6529

(b) A school may also borrow money for a term not to 6530
exceed fifteen years for the purpose of acquiring facilities. 6531

(2) Except for any amount guaranteed under section 3318.50 6532
of the Revised Code, the state is not liable for debt incurred 6533
by the governing authority of a community school. 6534

(H) The department of education shall adjust the amounts 6535
subtracted and paid under division (C) of this section to 6536
reflect any enrollment of students in community schools for less 6537
than the equivalent of a full school year. The state board of 6538
education within ninety days after April 8, 2003, shall adopt in 6539
accordance with Chapter 119. of the Revised Code rules governing 6540
the payments to community schools under this section including 6541
initial payments in a school year and adjustments and reductions 6542
made in subsequent periodic payments to community schools and 6543

corresponding deductions from school district accounts as 6544
provided under division (C) of this section. For purposes of 6545
this section: 6546

(1) A student shall be considered enrolled in the 6547
community school for any portion of the school year the student 6548
is participating at a college under Chapter 3365. of the Revised 6549
Code. 6550

(2) A student shall be considered to be enrolled in a 6551
community school for the period of time beginning on the later 6552
of the date on which the school both has received documentation 6553
of the student's enrollment from a parent and the student has 6554
commenced participation in learning opportunities as defined in 6555
the contract with the sponsor, or thirty days prior to the date 6556
on which the student is entered into the education management 6557
information system established under section 3301.0714 of the 6558
Revised Code. For purposes of applying this division and 6559
divisions (H) (3) and (4) of this section to a community school 6560
student, "learning opportunities" shall be defined in the 6561
contract, which shall describe both classroom-based and non- 6562
classroom-based learning opportunities and shall be in 6563
compliance with criteria and documentation requirements for 6564
student participation which shall be established by the 6565
department. Any student's instruction time in non-classroom- 6566
based learning opportunities shall be certified by an employee 6567
of the community school. A student's enrollment shall be 6568
considered to cease on the date on which any of the following 6569
occur: 6570

(a) The community school receives documentation from a 6571
parent terminating enrollment of the student. 6572

(b) The community school is provided documentation of a 6573

student's enrollment in another public or private school. 6574

(c) The community school ceases to offer learning 6575
opportunities to the student pursuant to the terms of the 6576
contract with the sponsor or the operation of any provision of 6577
this chapter. 6578

Except as otherwise specified in this paragraph, beginning 6579
in the 2011-2012 school year, any student who completed the 6580
prior school year in an internet- or computer-based community 6581
school shall be considered to be enrolled in the same school in 6582
the subsequent school year until the student's enrollment has 6583
ceased as specified in division (H)(2) of this section. The 6584
department shall continue subtracting and paying amounts for the 6585
student under division (C) of this section without interruption 6586
at the start of the subsequent school year. However, if the 6587
student without a legitimate excuse fails to participate in the 6588
first one hundred five consecutive hours of learning 6589
opportunities offered to the student in that subsequent school 6590
year, the student shall be considered not to have re-enrolled in 6591
the school for that school year and the department shall 6592
recalculate the payments to the school for that school year to 6593
account for the fact that the student is not enrolled. 6594

(3) The department shall determine each community school 6595
student's percentage of full-time equivalency based on the 6596
percentage of learning opportunities offered by the community 6597
school to that student, reported either as number of hours or 6598
number of days, is of the total learning opportunities offered 6599
by the community school to a student who attends for the 6600
school's entire school year. However, no internet- or computer- 6601
based community school shall be credited for any time a student 6602
spends participating in learning opportunities beyond ten hours 6603

within any period of twenty-four consecutive hours. Whether it 6604
reports hours or days of learning opportunities, each community 6605
school shall offer not less than nine hundred twenty hours of 6606
learning opportunities during the school year. 6607

(4) With respect to the calculation of full-time 6608
equivalency under division (H) (3) of this section, the 6609
department shall waive the number of hours or days of learning 6610
opportunities not offered to a student because the community 6611
school was closed during the school year due to disease 6612
epidemic, hazardous weather conditions, law enforcement 6613
emergencies, inoperability of school buses or other equipment 6614
necessary to the school's operation, damage to a school 6615
building, or other temporary circumstances due to utility 6616
failure rendering the school building unfit for school use, so 6617
long as the school was actually open for instruction with 6618
students in attendance during that school year for not less than 6619
the minimum number of hours required by this chapter. The 6620
department shall treat the school as if it were open for 6621
instruction with students in attendance during the hours or days 6622
waived under this division. 6623

(I) The department of education shall reduce the amounts 6624
paid under this section to reflect payments made to colleges 6625
under section 3365.07 of the Revised Code. 6626

(J) (1) No student shall be considered enrolled in any 6627
internet- or computer-based community school or, if applicable 6628
to the student, in any community school that is required to 6629
provide the student with a computer pursuant to division (C) of 6630
section 3314.22 of the Revised Code, unless both of the 6631
following conditions are satisfied: 6632

(a) The student possesses or has been provided with all 6633

required hardware and software materials and all such materials 6634
are operational so that the student is capable of fully 6635
participating in the learning opportunities specified in the 6636
contract between the school and the school's sponsor as required 6637
by division (A) (23) of section 3314.03 of the Revised Code; 6638

(b) The school is in compliance with division (A) of 6639
section 3314.22 of the Revised Code, relative to such student. 6640

(2) In accordance with policies adopted jointly by the 6641
superintendent of public instruction and the auditor of state, 6642
the department shall reduce the amounts otherwise payable under 6643
division (C) of this section to any community school that 6644
includes in its program the provision of computer hardware and 6645
software materials to any student, if such hardware and software 6646
materials have not been delivered, installed, and activated for 6647
each such student in a timely manner or other educational 6648
materials or services have not been provided according to the 6649
contract between the individual community school and its 6650
sponsor. 6651

The superintendent of public instruction and the auditor 6652
of state shall jointly establish a method for auditing any 6653
community school to which this division pertains to ensure 6654
compliance with this section. 6655

The superintendent, auditor of state, and the governor 6656
shall jointly make recommendations to the general assembly for 6657
legislative changes that may be required to assure fiscal and 6658
academic accountability for such schools. 6659

(K) (1) If the department determines that a review of a 6660
community school's enrollment is necessary, such review shall be 6661
completed and written notice of the findings shall be provided 6662

to the governing authority of the community school and its 6663
sponsor within ninety days of the end of the community school's 6664
fiscal year, unless extended for a period not to exceed thirty 6665
additional days for one of the following reasons: 6666

(a) The department and the community school mutually agree 6667
to the extension. 6668

(b) Delays in data submission caused by either a community 6669
school or its sponsor. 6670

(2) If the review results in a finding that additional 6671
funding is owed to the school, such payment shall be made within 6672
thirty days of the written notice. If the review results in a 6673
finding that the community school owes moneys to the state, the 6674
following procedure shall apply: 6675

(a) Within ten business days of the receipt of the notice 6676
of findings, the community school may appeal the department's 6677
determination to the state board of education or its designee. 6678

(b) The board or its designee shall conduct an informal 6679
hearing on the matter within thirty days of receipt of such an 6680
appeal and shall issue a decision within fifteen days of the 6681
conclusion of the hearing. 6682

(c) If the board has enlisted a designee to conduct the 6683
hearing, the designee shall certify its decision to the board. 6684
The board may accept the decision of the designee or may reject 6685
the decision of the designee and issue its own decision on the 6686
matter. 6687

(d) Any decision made by the board under this division is 6688
final. 6689

(3) If it is decided that the community school owes moneys 6690

to the state, the department shall deduct such amount from the 6691
school's future payments in accordance with guidelines issued by 6692
the superintendent of public instruction. 6693

(L) The department shall not subtract from a school 6694
district's state aid account and shall not pay to a community 6695
school under division (C) of this section any amount for any of 6696
the following: 6697

(1) Any student who has graduated from the twelfth grade 6698
of a public or nonpublic high school; 6699

(2) Any student who is not a resident of the state; 6700

(3) Any student who was enrolled in the community school 6701
during the previous school year when assessments were 6702
administered under section 3301.0711 of the Revised Code but did 6703
not take one or more of the assessments required by that section 6704
and was not excused pursuant to division (C)(1) or (3) of that 6705
section, unless the superintendent of public instruction grants 6706
the student a waiver from the requirement to take the assessment 6707
and a parent is not paying tuition for the student pursuant to 6708
section 3314.26 of the Revised Code. The superintendent may 6709
grant a waiver only for good cause in accordance with rules 6710
adopted by the state board of education. 6711

(4) Any student who has attained the age of twenty-two 6712
years, except for veterans of the armed services whose 6713
attendance was interrupted before completing the recognized 6714
twelve-year course of the public schools by reason of induction 6715
or enlistment in the armed forces and who apply for enrollment 6716
in a community school not later than four years after 6717
termination of war or their honorable discharge. If, however, 6718
any such veteran elects to enroll in special courses organized 6719

for veterans for whom tuition is paid under federal law, or 6720
otherwise, the department shall not subtract from a school 6721
district's state aid account and shall not pay to a community 6722
school under division (C) of this section any amount for that 6723
veteran. 6724

Sec. 3314.084. (A) As used in this section: 6725

(1) ~~"Formula ADM" has the same meaning as in section~~ 6726
~~3317.03 of the Revised Code.~~ 6727

~~(2)~~"Home" has the same meaning as in section 3313.64 of 6728
the Revised Code. 6729

~~(3)~~(2) "School district of residence" has the same 6730
meaning as in section 3323.01 of the Revised Code; however, a 6731
community school established under this chapter is not a "school 6732
district of residence" for purposes of this section. 6733

(B) Notwithstanding anything to the contrary in section 6734
3314.08 or 3317.03 of the Revised Code, all of the following 6735
apply in the case of a child who is enrolled in a community 6736
school and is also living in a home: 6737

(1) For purposes of the report required under division (B) 6738
(1) of section 3314.08 of the Revised Code, the child's school 6739
district of residence, and not the school district in which the 6740
home that the child is living in is located, shall be considered 6741
to be the school district in which the child is entitled to 6742
attend school. That school district of residence, therefore, 6743
shall make the report required under division (B) (1) of section 6744
3314.08 of the Revised Code with respect to the child. 6745

(2) For purposes of the report required under division (B) 6746
(2) of section 3314.08 of the Revised Code, the community school 6747
shall report the name of the child's school district of 6748

residence. 6749

~~(3) The child's school district of residence shall count
the child in that district's formula ADM.~~ 6750
6751

~~(4) The school district in which the home that the child
is living in is located shall not count the child in that
district's formula ADM.~~ 6752
6753
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~~(5) The department of education shall deduct the
applicable amounts prescribed under division (C) of section
3314.08 of the Revised Code from the child's school district of
residence and shall not deduct those amounts from the school
district in which the home that the child is living in is
located.~~ 6755
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~~(6) The department shall make the payments prescribed in
division (C) of section 3314.08 of the Revised Code, as
applicable, to the community school.~~ 6761
6762
6763

Sec. 3314.085. (A) For purposes of this section: 6764

(1) "Formula amount" has the same meaning as in section 6765
3317.02 of the Revised Code. 6766

(2) "Four-year adjusted cohort graduation rate" has the 6767
same meaning as in section 3302.01 of the Revised Code. 6768

(3) A community school's "third-grade reading proficiency 6769
percentage" means the percentage of the school's students 6770
scoring at a proficient level of skill or higher on the third- 6771
grade English language arts assessment prescribed under division 6772
(A) (1) (a) of section 3301.0710 of the Revised Code for the 6773
immediately preceding school year, as reported on the school's 6774
report card under section 3302.03 of the Revised Code. 6775

(4) "Total student count" means the total number of 6776

students reported by the governing authority of a community 6777
school under divisions (B) (2) (a) and (b) of section 3314.08 of 6778
the Revised Code. 6779

(B) In addition to the payments made under section 3314.08 6780
of the Revised Code, the department of education shall annually 6781
pay to each community school both of the following: 6782

(1) A graduation bonus calculated according to the 6783
following formula: 6784

The school's four-year adjusted cohort graduation rate on its 6785
most recent report card issued by the department under section 6786
3302.03 or 3314.017 of the Revised Code X 0.075 X the formula 6787
amount X the number of the school's graduates reported to the 6788
department, in accordance with the guidelines adopted under 6789
section 3301.0714 of the Revised Code, for the same school year 6790
for which the most recent report card was issued 6791

(2) A third-grade reading bonus calculated according to 6792
the following formula: 6793

The school's third-grade reading proficiency percentage X 0.075 6794
X the formula amount X the number of the school's students 6795
scoring at a proficient level or higher on the third-grade 6796
English language arts assessment prescribed under division (A) 6797

(1) (a) of section 3301.0710 of the Revised Code for the 6798
immediately preceding school year 6799

(C) In addition to the payments made under section 3314.08 6800
of the Revised Code, the department shall annually compute and 6801
pay to a community school funds based on units for services to 6802
students identified as gifted under Chapter 3324. of the Revised 6803
Code as prescribed by this division. 6804

(1) The department shall allocate gifted units for a 6805

community school as follows: 6806

(a) One gifted coordinator unit shall be allocated for every 3,300 students in the school's total student count for that year, with a minimum of 0.5 units and a maximum of 8 units allocated for the school. 6807
6808
6809
6810

(b) One gifted intervention specialist unit shall be allocated for every 1,100 students in the school's total student count for that year, with a minimum of 0.3 units allocated for the district. 6811
6812
6813
6814

(2) The department shall pay the following amount to a community school for gifted units: 6815
6816

\$37,370 multiplied by the number of units allocated to the school under division (C)(1) of this section 6817
6818

(3) A community school may assign gifted unit funding that it receives under division (C)(2) of this section to a school district, an educational service center, another community school, a STEM school, or a chartered nonpublic school as part of an arrangement to provide services to the school. 6819
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6821
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6823

Sec. 3314.087. (A) As used in this section: 6824

(1) "Career-technical program" means career-technical programs or classes described in division (A), (B), (C), (D), or (E) of section 3317.014 of the Revised Code in which a student is enrolled. 6825
6826
6827
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(2) "Formula ADM," "category one through five career-technical education ADM," and "FTE basis" have the same meanings as in section 3317.02 of the Revised Code. 6829
6830
6831

(3) "Resident school district" means the city, exempted village, or local school district in which a student is entitled 6832
6833

to attend school under section 3313.64 or 3313.65 of the Revised Code. 6834
6835

(B) Notwithstanding anything to the contrary in this 6836
chapter or Chapter 3317. of the Revised Code, a student enrolled 6837
in a community school may simultaneously enroll in the career- 6838
technical program operated by the career-technical planning 6839
district to which the student's resident district belongs. On an 6840
FTE basis, the student's resident school district shall count 6841
the student in the category one through five career-technical 6842
education ADM for the proportion of the time the student is 6843
enrolled in a career-technical program of the career-technical 6844
planning district to which the student's resident district 6845
belongs and, accordingly, the department of education shall 6846
calculate funds under Chapter 3317. for the resident district 6847
attributable to the student for the proportion of time the 6848
student attends the career-technical program. The community 6849
school shall count the student in its enrollment report under 6850
section 3314.08 of the Revised Code and shall report to the 6851
department the proportion of time that the student attends 6852
classes at the community school. The department shall pay the 6853
community school ~~and deduct from the student's resident school-~~ 6854
~~district~~ the amount computed for the student under section 6855
3314.08 of the Revised Code in proportion to the fraction of the 6856
time on an FTE basis that the student attends classes at the 6857
community school. "Full-time equivalency" for a community school 6858
student, as defined in division (H) of section 3314.08 of the 6859
Revised Code, does not apply to the student. 6860

Sec. 3314.09. ~~(A) As used in this section and section~~ 6861
~~3314.091 of the Revised Code, "native student" means a student~~ 6862
~~entitled to attend school in the school district under section~~ 6863
~~3313.64 or 3313.65 of the Revised Code.~~ 6864

~~(B)~~ Except as provided in section 3314.091 of the Revised Code, the governing board of education of each city, local, and exempted village school district educational service center shall provide transportation to and from school for ~~its~~ district's native students enrolled in a community school located in a county within the service territory of the service center in accordance with section 3327.01 of the Revised Code.

This section and section 3314.091 of the Revised Code does not apply to an internet- or computer-based community school.

Sec. 3314.091. (A) ~~A school district~~ An educational service center is not required to provide transportation in accordance with section 3327.01 of the Revised Code for any ~~native~~ student enrolled in a community school if the ~~district~~ educational service center governing board of education has entered into an agreement with the community school's governing authority that designates the community school as responsible for providing or arranging for the transportation of the ~~district's native~~ students to and from the community school. For any such agreement to be effective, it must be certified by the superintendent of public instruction as having met all of the following requirements:

(1) It is submitted to the department of education by a deadline which shall be established by the department.

(2) In accordance with divisions (C) (1) and (2) of this section, it specifies qualifications, such as residing a minimum distance from the school, for students to have their transportation provided or arranged.

(3) The transportation provided by the community school is subject to all provisions of the Revised Code and all rules

adopted under the Revised Code pertaining to pupil 6894
transportation. 6895

(4) The sponsor of the community school also has signed 6896
the agreement. 6897

~~(B) (1) For the school year that begins on July 1, 2007, a 6898
school district is not required to provide transportation for 6899
any native student enrolled in a community school, if the 6900
community school during the previous school year transported the 6901
students enrolled in the school or arranged for the students' 6902
transportation, even if that arrangement consisted of having 6903
parents transport their children to and from the school, but did 6904
not enter into an agreement to transport or arrange for 6905
transportation for those students under division (A) of this 6906
section, and if the governing authority of the community school 6907
by July 15, 2007, submits written notification to the district 6908
board of education stating that the governing authority is 6909
accepting responsibility for providing or arranging for the 6910
transportation of the district's native students to and from the 6911
community school. 6912~~

~~(2) Except as provided in division (B) (4) (3) of this 6913
section, for any school year subsequent to the school year that 6914
begins on July 1, 2007, a school district an educational service 6915
center is not required to provide transportation in accordance 6916
with section 3327.01 of the Revised Code for any ~~native~~ student 6917
enrolled in a community school if the governing authority of the 6918
community school, by the thirty-first day of January of the 6919
previous school year, submits written notification to the 6920
~~district educational service center governing board of education~~ 6921
stating that the governing authority is accepting responsibility 6922
for providing or arranging for the transportation of the 6923~~

~~district's native~~ students to and from the community school. If 6924
the governing authority of the community school has previously 6925
accepted responsibility for providing or arranging for the 6926
transportation of ~~a district's native~~ students to and from the 6927
community school, under division (B) (1) ~~or (2)~~ of this section, 6928
and has since relinquished that responsibility under division 6929
(B) ~~(3)~~ (2) of this section, the governing authority shall not 6930
accept that responsibility again unless the ~~district educational~~ 6931
service center governing board consents to the governing 6932
authority's acceptance of that responsibility. 6933

~~(3)~~ (2) A governing authority's acceptance of 6934
responsibility under division (B) (1) ~~or (2)~~ of this section 6935
shall cover an entire school year, and shall remain in effect 6936
for subsequent school years unless the governing authority 6937
submits written notification to the ~~district educational service~~ 6938
center governing board that the governing authority is 6939
relinquishing the responsibility. However, a governing authority 6940
shall not relinquish responsibility for transportation before 6941
the end of a school year, and shall submit the notice 6942
relinquishing responsibility by the thirty-first day of January, 6943
in order to allow the ~~school district educational service center~~ 6944
reasonable time to prepare transportation for its ~~native~~ 6945
~~students enrolled in the school.~~ 6946

~~(4)~~ (3) (a) ~~For any school year that begins on or after July~~ 6947
~~1, 2014, a school district~~ An educational service center is not 6948
required to provide transportation for any ~~native~~ student 6949
enrolled in a community school scheduled to open for operation 6950
in the current school year, if the governing authority of the 6951
community school, by the fifteenth day of April of the previous 6952
school year, submits written notification to the ~~district~~ 6953
educational service center governing board ~~of education~~ stating 6954

that the governing authority is accepting responsibility for 6955
providing or arranging for the transportation of the ~~district's~~ 6956
~~native~~ students to and from the community school. 6957

(b) The governing authority of a community school that 6958
accepts responsibility for transporting its students under 6959
division (B) ~~(4)~~ (3) (a) of this section shall comply with 6960
divisions (B) ~~(2)~~ (1) and ~~(3)~~ (2) of this section to renew or 6961
relinquish that authority for subsequent school years. 6962

(C) (1) A community school governing authority that enters 6963
into an agreement under division (A) of this section, or that 6964
accepts responsibility under division (B) of this section, shall 6965
provide or arrange transportation free of any charge for each of 6966
its enrolled students who is required to be transported under 6967
section 3327.01 of the Revised Code. The governing authority 6968
shall report to the department of education the number of 6969
students transported or for whom transportation is arranged 6970
under this section in accordance with rules adopted by the state 6971
board of education. 6972

(2) The governing authority may provide or arrange 6973
transportation for any other enrolled student who is not 6974
eligible for transportation in accordance with division (C) (1) 6975
of this section and may charge a fee for such service up to the 6976
actual cost of the service. 6977

(3) Notwithstanding anything to the contrary in division 6978
(C) (1) or (2) of this section, a community school governing 6979
authority shall provide or arrange transportation free of any 6980
charge for any disabled student enrolled in the school for whom 6981
the student's individualized education program developed under 6982
Chapter 3323. of the Revised Code specifies transportation. 6983

(D) (1) If ~~a school district~~ an educational service center governing board and a community school governing authority elect to enter into an agreement under division (A) of this section, the department of education shall make payments to the community school according to the terms of the agreement for each student actually transported under division (C) (1) of this section.

If a community school governing authority accepts transportation responsibility under division (B) of this section, the department shall make payments to the community school for each student actually transported or for whom transportation is arranged by the community school under division (C) (1) of this section, calculated as follows:

(a) For any fiscal year which the general assembly has specified that transportation payments to ~~school districts~~ educational service centers be based on an across-the-board percentage of the ~~district's~~ educational service center's payment for the previous school year, the per pupil payment to the community school shall be the following quotient:

(i) The total amount calculated for the educational service center that serves the school district in which the child is entitled to attend school for student transportation other than transportation of children with disabilities; divided by

(ii) The number of students included in the district's transportation ADM for the current fiscal year, as calculated under section 3317.03 of the Revised Code, plus the number of students enrolled in the community school not counted in the district's transportation ADM who are transported under division (B) (1) or (2) of this section.

(b) For any fiscal year which the general assembly has 7013
specified that the transportation payments to ~~school districts~~ 7014
educational service centers be calculated in accordance with 7015
section 3317.0212 of the Revised Code and any rules of the state 7016
board of education implementing that section, the payment to the 7017
community school shall be the amount so calculated on a per 7018
rider basis that otherwise would be paid to the educational 7019
service center that serves the school district in which the 7020
student is entitled to attend school by the method of 7021
transportation the ~~district~~ educational service center would 7022
have used. The community school, however, is not required to use 7023
the same method to transport that student. 7024

(c) Divisions (D) (1) (a) and (b) of this section do not 7025
apply to fiscal years 2012 and 2013. Rather, for each of those 7026
fiscal years, the per pupil payment to a community school for 7027
transporting a student shall be the total amount paid under 7028
former section 3306.12 of the Revised Code for fiscal year 2011 7029
to the school district in which the child is entitled to attend 7030
school divided by that district's "qualifying ridership," as 7031
defined in that section for fiscal year 2011. 7032

As used in this division "entitled to attend school" means 7033
entitled to attend school under section 3313.64 or 3313.65 of 7034
the Revised Code. 7035

(2) The department shall deduct the payment under division 7036
(D) (1) of this section from the ~~state education aid, as defined~~ 7037
~~in section 3314.08 of the Revised Code, and, if necessary, the~~ 7038
~~payment under sections 321.14 and 323.156 of the Revised Code,~~ 7039
~~that is otherwise~~ amount paid to the educational service center 7040
that serves the school district in which the student enrolled in 7041
the community school is entitled to attend school under section 7042

3317.0212 of the Revised Code. The department shall include the 7043
number of the ~~district's native~~ educational service center's 7044
students for whom payment is made to a community school under 7045
division (D) (1) of this section in the calculation of the 7046
~~district's~~ educational service center's transportation payment 7047
under section 3317.0212 of the Revised Code and the operating 7048
appropriations act. 7049

(3) A community school shall be paid under division (D) (1) 7050
of this section only for students who are eligible as specified 7051
in section 3327.01 of the Revised Code and division (C) (1) of 7052
this section, and whose transportation to and from school is 7053
actually provided, who actually utilized transportation 7054
arranged, or for whom a payment in lieu of transportation is 7055
made by the community school's governing authority. To qualify 7056
for the payments, the community school shall report to the 7057
department, in the form and manner required by the department, 7058
data on the number of students transported or whose 7059
transportation is arranged, the number of miles traveled, cost 7060
to transport, and any other information requested by the 7061
department. 7062

(4) A community school shall use payments received under 7063
this section solely to pay the costs of providing or arranging 7064
for the transportation of students who are eligible as specified 7065
in section 3327.01 of the Revised Code and division (C) (1) of 7066
this section, which may include payments to a parent, guardian, 7067
or other person in charge of a child in lieu of transportation. 7068

(E) Except when arranged through payment to a parent, 7069
guardian, or person in charge of a child, transportation 7070
provided or arranged for by a community school pursuant to an 7071
agreement under this section is subject to all provisions of the 7072

Revised Code, and all rules adopted under the Revised Code, 7073
pertaining to the construction, design, equipment, and operation 7074
of school buses and other vehicles transporting students to and 7075
from school. The drivers and mechanics of the vehicles are 7076
subject to all provisions of the Revised Code, and all rules 7077
adopted under the Revised Code, pertaining to drivers and 7078
mechanics of such vehicles. The community school also shall 7079
comply with ~~sections~~ section 3313.201, of the Revised Code as if 7080
it were a school district and sections 3327.09, and 3327.10 of 7081
the Revised Code, division (B) of section 3327.16 of the Revised 7082
Code and, subject to division (C) (1) of this section, sections 7083
3327.01 and 3327.02 of the Revised Code, as if it were ~~a school~~
~~district~~ an educational service center. 7085

Sec. 3315.01. (A) Except as provided in division (B) of 7086
this section and notwithstanding sections 3315.12 and 3315.14 of 7087
the Revised Code, the board of education of any school district 7088
may adopt a resolution requiring the treasurer of the district 7089
to credit the earnings made on the investment of the principal 7090
of the moneys specified in the resolution to the fund from which 7091
the earnings arose or any other fund of the district as the 7092
board specifies in its resolution. 7093

(B) This section does not apply to the earnings made on 7094
the investment of the bond retirement fund, the sinking fund, or 7095
a project construction fund established pursuant to sections 7096
3318.01 to 3318.20 of the Revised Code, ~~or the payments received~~
~~by school districts pursuant to division (E) of section 3317.024~~
~~of the Revised Code.~~ 7099

Sec. 3315.18. (A) The board of education of each city, 7100
exempted village, local, and joint vocational school district 7101
shall establish a capital and maintenance fund. Each board 7102

annually shall deposit into that fund an amount derived from 7103
revenues received by the district that would otherwise have been 7104
deposited in the general fund that is equal to three per cent of 7105
the formula amount for the preceding fiscal year, as defined in 7106
section 3317.02 of the Revised Code, or another percentage if 7107
established by the auditor of state under division (B) of this 7108
section, multiplied by the district's student population for the 7109
preceding fiscal year, except that money received from a 7110
permanent improvement levy authorized by section 5705.21 of the 7111
Revised Code may replace general revenue moneys in meeting the 7112
requirements of this section. Money in the fund shall be used 7113
solely for acquisition, replacement, enhancement, maintenance, 7114
or repair of permanent improvements, as that term is defined in 7115
section 5705.01 of the Revised Code. Any money in the fund that 7116
is not used in any fiscal year shall carry forward to the next 7117
fiscal year. 7118

(B) The state superintendent of public instruction and the 7119
auditor of state jointly shall adopt rules in accordance with 7120
Chapter 119. of the Revised Code defining what constitutes 7121
expenditures permitted by division (A) of this section. The 7122
auditor of state may designate a percentage, other than three 7123
per cent, of the formula amount multiplied by the district's 7124
student population that must be deposited into the fund. 7125

(C) Within its capital and maintenance fund, a school 7126
district board of education may establish a separate account 7127
solely for the purpose of depositing funds transferred from the 7128
district's reserve balance account established under former 7129
division (H) of section 5705.29 of the Revised Code. After April 7130
10, 2001, a board may deposit all or part of the funds formerly 7131
included in such reserve balance account in the separate account 7132
established under this section. Funds deposited in this separate 7133

account and interest on such funds shall be utilized solely for 7134
the purpose of providing the district's portion of the basic 7135
project costs of any project undertaken in accordance with 7136
Chapter 3318. of the Revised Code. 7137

(D) (1) Notwithstanding division (A) of this section, in 7138
any year a district is in fiscal emergency status as declared 7139
pursuant to section 3316.03 of the Revised Code, the district 7140
may deposit an amount less than required by division (A) of this 7141
section, or make no deposit, into the district capital and 7142
maintenance fund for that year. 7143

(2) Notwithstanding division (A) of this section, in any 7144
fiscal year that a school district is either in fiscal watch 7145
status, as declared pursuant to section 3316.03 of the Revised 7146
Code, or in fiscal caution status, as declared pursuant to 7147
section 3316.031 of the Revised Code, the district may apply to 7148
the superintendent of public instruction for a waiver from the 7149
requirements of division (A) of this section, under which the 7150
district may be permitted to deposit an amount less than 7151
required by that division or permitted to make no deposit into 7152
the district capital and maintenance fund for that year. The 7153
superintendent may grant a waiver under division (D) (2) of this 7154
section if the district demonstrates to the satisfaction of the 7155
superintendent that compliance with division (A) of this section 7156
that year will create an undue financial hardship on the 7157
district. 7158

(3) Notwithstanding division (A) of this section, not more 7159
often than one fiscal year in every three consecutive fiscal 7160
years, any school district that does not satisfy the conditions 7161
for the exemption described in division (D) (1) of this section 7162
or the conditions to apply for the waiver described in division 7163

(D) (2) of this section may apply to the superintendent of public 7164
instruction for a waiver from the requirements of division (A) 7165
of this section, under which the district may be permitted to 7166
deposit an amount less than required by that division or 7167
permitted to make no deposit into the district capital and 7168
maintenance fund for that year. The superintendent may grant a 7169
waiver under division (D) (3) of this section if the district 7170
demonstrates to the satisfaction of the superintendent that 7171
compliance with division (A) of this section that year will 7172
necessitate the reduction or elimination of a program currently 7173
offered by the district that is critical to the academic success 7174
of students of the district and that no reasonable alternatives 7175
exist for spending reductions in other areas of operation within 7176
the district that negate the necessity of the reduction or 7177
elimination of that program. 7178

(E) Notwithstanding any provision to the contrary in 7179
Chapter 4117. of the Revised Code, the requirements of this 7180
section prevail over any conflicting provisions of agreements 7181
between employee organizations and public employers entered into 7182
after November 21, 1997. 7183

(F) As used in this section, "student population" means 7184
the average, daily, full-time equivalent number of students in 7185
kindergarten through twelfth grade receiving any educational 7186
services from the school district during the first full school 7187
week in October, excluding students enrolled in adult education 7188
classes, but including all of the following: 7189

~~(1) Adjacent or other district students enrolled in the 7190
district under an open enrollment policy pursuant to section 7191
3313.98 of the Revised Code; 7192~~

~~(2) Students receiving services in the district pursuant 7193~~

to a compact, cooperative education agreement, or a contract, 7194
but who are entitled to attend school in another district 7195
pursuant to section 3313.64 or 3313.65 of the Revised Code; 7196

~~(3)~~ (2) Students for whom tuition is payable pursuant to 7197
~~sections 3317.081 and section~~ 3323.141 of the Revised Code. 7198

The department of education shall determine a district's 7199
student population using data reported to it under section 7200
3317.03 of the Revised Code for the applicable fiscal year. 7201

Sec. 3316.20. (A) (1) The school district solvency 7202
assistance fund is hereby created in the state treasury, to 7203
consist of such amounts designated for the purposes of the fund 7204
by the general assembly. The fund shall be used to provide 7205
assistance and grants to school districts to enable them to 7206
remain solvent and to pay unforeseeable expenses of a temporary 7207
or emergency nature that they are unable to pay from existing 7208
resources. 7209

(2) There is hereby created within the fund an account 7210
known as the school district shared resource account, which 7211
shall consist of money appropriated to it by the general 7212
assembly. The money in the account shall be used solely for 7213
solvency assistance to school districts that have been declared 7214
under division (B) of section 3316.03 of the Revised Code to be 7215
in a state of fiscal emergency. 7216

(3) There is hereby created within the fund an account 7217
known as the catastrophic expenditures account, which shall 7218
consist of money appropriated to the account by the general 7219
assembly plus all investment earnings of the fund. Money in the 7220
account shall be used solely for the following: 7221

(a) Solvency assistance to school districts that have been 7222

declared under division (B) of section 3316.03 of the Revised Code to be in a state of fiscal emergency, in the event that all money in the shared resource account is utilized for solvency assistance;

(b) Grants to school districts under division (C) of this section.

(B) Solvency assistance payments under division (A) (2) or (3) (a) of this section shall be made from the fund by the superintendent of public instruction in accordance with rules adopted by the director of budget and management, after consulting with the superintendent, specifying approval criteria and procedures necessary for administering the fund.

The fund shall be reimbursed for any solvency assistance amounts paid under division (A) (2) or (3) (a) of this section not later than the end of the second fiscal year following the fiscal year in which the solvency assistance payment was made, except that, upon the approval of the director of budget and management and the superintendent of public instruction, the fund may be reimbursed in another fiscal year designated by the director and superintendent that is not later than the end of the tenth fiscal year following the fiscal year in which the solvency assistance payment was made. If not made directly by the school district, such reimbursement shall be made by the director of budget and management from the amounts the school district would otherwise receive pursuant to Chapter 3317. of the Revised Code, or from any other funds appropriated for the district by the general assembly. Reimbursements shall be credited to the respective account from which the solvency assistance paid to the district was deducted.

(C) The superintendent of public instruction may make

recommendations, and the controlling board may grant money from 7253
the catastrophic expenditures account to any school district 7254
that suffers an unforeseen catastrophic event that severely 7255
depletes the district's financial resources. The superintendent 7256
shall make recommendations for the grants in accordance with 7257
rules adopted by the director of budget and management, after 7258
consulting with the superintendent. A school district shall not 7259
be required to repay any grant awarded to the district under 7260
this division, unless the district receives money from this 7261
state or a third party, including an agency of the government of 7262
the United States, specifically for the purpose of compensating 7263
the district for revenue lost or expenses incurred as a result 7264
of the unforeseen catastrophic event. If a school district 7265
receives a grant from the catastrophic expenditures account on 7266
the basis of the same circumstances for which an adjustment or 7267
recomputation is authorized under section 3317.025, 3317.026, 7268
3317.027, ~~3317.028~~, 3317.0210, or 3317.0211 of the Revised Code, 7269
the department of education shall reduce the adjustment or 7270
recomputation by an amount not to exceed the total amount of the 7271
grant, and an amount equal to the reduction shall be 7272
transferred, from the funding source from which the adjustment 7273
or recomputation would be paid, to the catastrophic expenditures 7274
account. Any adjustment or recomputation under such sections 7275
that is in excess of the total amount of the grant shall be paid 7276
to the school district. 7277

Sec. 3317.01. As used in this section, "school district," 7278
unless otherwise specified, means any city, local, exempted 7279
village, joint vocational, or cooperative education school 7280
district and any educational service center. 7281

This chapter shall be administered by the state board of 7282
education. The superintendent of public instruction shall 7283

calculate the amounts payable to each school district and shall 7284
certify the amounts payable to each eligible district to the 7285
treasurer of the district as provided by this chapter. ~~As soon-~~ 7286
~~as possible after such amounts are calculated, the-~~ 7287
~~superintendent shall certify to the treasurer of each school-~~ 7288
~~district the district's adjusted charge off increase, as defined-~~ 7289
~~in section 5705.211 of the Revised Code.~~ Certification of moneys 7290
pursuant to this section shall include the amounts payable to 7291
each school building, at a frequency determined by the 7292
superintendent, for each subgroup of students, as defined in 7293
section 3317.40 of the Revised Code, receiving services, 7294
provided for by state funding, from the district or school. No 7295
moneys shall be distributed pursuant to this chapter without the 7296
approval of the controlling board. 7297

The state board of education shall, in accordance with 7298
appropriations made by the general assembly, meet the financial 7299
obligations of this chapter. 7300

Moneys distributed to school districts pursuant to this 7301
chapter shall be calculated based on the annual enrollment 7302
calculated from the three reports required under sections 7303
3317.03 and 3317.036 of the Revised Code and paid on a fiscal 7304
year basis, beginning with the first day of July and extending 7305
through the thirtieth day of June. In any given fiscal year, 7306
prior to school districts submitting the first report required 7307
under section 3317.03 of the Revised Code, enrollment for the 7308
districts shall be calculated based on the third report 7309
submitted by the districts for the previous fiscal year. The 7310
moneys appropriated for each fiscal year shall be distributed 7311
periodically to each school district unless otherwise provided 7312
for. The state board, in June of each year, shall submit to the 7313
controlling board the state board's year-end distributions 7314

pursuant to this chapter. 7315

Except as otherwise provided, payments under this chapter 7316
shall be made only to those school districts in which: 7317

(A) The school district, except for any educational 7318
service center and any joint vocational or cooperative education 7319
school district, levies for current operating expenses at least 7320
twenty mills for a tax year, except tax year 2018 and every tax 7321
year thereafter. Levies for joint vocational or cooperative 7322
education school districts or county school financing districts, 7323
limited to or to the extent apportioned to current expenses, 7324
shall be included in this qualification requirement. School 7325
district income tax levies under Chapter 5748. of the Revised 7326
Code, limited to or to the extent apportioned to current 7327
operating expenses, shall be included in this qualification 7328
requirement to the extent determined by the tax commissioner 7329
under division (D) of section 3317.021 of the Revised Code. 7330

(B) The school year next preceding the fiscal year for 7331
which such payments are authorized meets the requirement of 7332
section 3313.48 of the Revised Code, with regard to the minimum 7333
number of hours school must be open for instruction with pupils 7334
in attendance, for individualized parent-teacher conference and 7335
reporting periods, and for professional meetings of teachers. 7336

A school district shall not be considered to have failed 7337
to comply with this ~~division requirement~~ because schools were 7338
open for instruction but either twelfth grade students were 7339
excused from attendance for up to the equivalent of three school 7340
days or only a portion of the kindergarten students were in 7341
attendance for up to the equivalent of three school days in 7342
order to allow for the gradual orientation to school of such 7343
students. 7344

A board of education or governing board of an educational service center which has not conformed with other law and the rules pursuant thereto, shall not participate in the distribution of funds authorized by this chapter, except for good and sufficient reason established to the satisfaction of the state board of education and the state controlling board.

~~All funds allocated to school districts under this chapter, except those specifically allocated for other purposes, shall be used to pay current operating expenses only.~~

Sec. 3317.011. There is hereby created in the state treasury the state education fund, which shall consist of proceeds from the tax levied by section 5705.17 of the Revised Code and money transferred to the fund under this section. Money in the fund shall be used exclusively to make the payments described in sections 3314.08, 3317.022, 3317.06, 3317.16, and 3326.33 of the Revised Code on and after January 1, 2019. Interest earned on money in the fund shall be credited to the fund.

If the total amount in the state education fund is insufficient to make payments required under those sections at the times the payments are to be made, when combined with amounts appropriated by the general assembly from the lottery profits education fund for the purpose of making those payments, the director of budget and management shall transfer from the general revenue fund to the state education fund the amount necessary to timely make those payments.

Sec. 3317.015. (A) In addition to the information certified to the department of education and the office of budget and management under division (A) of section 3317.021 of the Revised Code, the tax commissioner shall, at the same time,

certify the following information to the department and the 7375
office of budget and management for each city, exempted village, 7376
and local school district to be used for the same purposes as 7377
described under that division: 7378

(1) The taxable value of the school district's carryover 7379
property, as defined in section 319.301 of the Revised Code, for 7380
the preceding tax year; 7381

(2) The increase in such carryover value, if any, between 7382
the second preceding tax year and the preceding tax year as used 7383
in calculating the percentage reduction under section 319.301 of 7384
the Revised Code. 7385

The tax commissioner shall make no certification under 7386
division (A) of this section after June 1, 2018. 7387

(B) For each fiscal year before fiscal year 2020, the 7388
department of education shall calculate each school district's 7389
recognized valuation in the following manner: 7390

(1) For a school district located in a county in which a 7391
reappraisal or triennial update occurred in the preceding tax 7392
year, the recognized valuation equals the district's total 7393
taxable value for the preceding tax year minus two-thirds times 7394
the increase in the carryover value from the second preceding 7395
tax year to the preceding tax year. 7396

(2) For a school district located in a county in which a 7397
reappraisal or triennial update occurred in the second preceding 7398
tax year, the recognized valuation equals the district's total 7399
taxable value for the preceding tax year minus one-third times 7400
the increase in the carryover value from the third preceding tax 7401
year to the second preceding tax year. 7402

(3) For a school district located in a county in which a 7403

reappraisal or triennial update occurred in the third preceding 7404
tax year, the recognized valuation equals the district's total 7405
taxable value for the preceding tax year. 7406

Sec. 3317.018. The department of education shall make no 7407
calculations under this section after December 31, 2018. 7408

The department of education shall compute a school 7409
district's capacity measure as follows: 7410

(A) Calculate the district's valuation index, which equals 7411
the following quotient: 7412

(The district's three-year average valuation / the 7413
district's total ADM) / (the statewide three-year average 7414
valuation for school districts with a total ADM greater than 7415
zero / the statewide total ADM) 7416

(B) Calculate the district's median income index, which 7417
equals the following quotient: 7418

(The district's median Ohio adjusted gross income / the 7419
median of the median Ohio adjusted gross income of all districts 7420
statewide with a total ADM greater than zero) 7421

(C) Determine the district's capacity measure as follows: 7422

(1) If the district's median income index is less than the 7423
lower limit, then the district's capacity measure shall be equal 7424
to [the district's valuation index - (the lower limit - the 7425
district's median income index)]. 7426

(2) If the district's median income index is greater than 7427
or equal to the lower limit and less than or equal to the upper 7428
limit, then the district's capacity measure shall be equal to 7429
the district's valuation index. 7430

(3) If the district's median income index is greater than the upper limit, then the district's capacity measure shall be equal to {the district's valuation index + [(the district's median income index - the upper limit) X (0.20 in fiscal year 2016 or 0.40 in fiscal year 2017)]}. 7431
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For purposes of these calculations, "upper limit" and "lower limit" shall be computed pursuant to section 3317.019 of the Revised Code. 7436
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(D) Unless otherwise specified in this section, when performing the calculations required under this section, the department shall not round to fewer than four decimal places. 7439
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(E) For purposes of these calculations: 7442

(1) For fiscal year 2016, "total ADM" means the total ADM for fiscal year 2015. 7443
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(2) For fiscal year 2017, "total ADM" means the total ADM for fiscal year 2016. 7445
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(3) "Median Ohio adjusted gross income" means the median Ohio adjusted gross income for tax year 2012 or 2013, whichever is the most recent tax year for which data is available. 7447
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(4) "Tax-exempt value" means the tax-exempt value for the most recent tax year for which data is available. 7450
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Sec. 3317.019. The department of education shall make no calculations under this section after December 31, 2018. 7452
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(A) The department of education shall calculate the mean and standard deviation of the median income indices calculated for all school districts in this state under division (B) of section 3317.018 of the Revised Code other than Kelley's Island local school district, Erie county. 7454
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(B) The department shall add one-half of the standard deviation determined under division (A) of this section to the mean determined under division (A) of this section and then round up the sum to two decimal places. This number shall be the "upper limit" for purposes of the calculations in division (C) of section 3317.018 of the Revised Code.

(C) The department shall subtract one-half of the standard deviation determined under division (A) of this section from the mean determined under division (A) of this section and then round down the difference to two decimal places. This number shall be the "lower limit" for purposes of the calculations in division (C) of section 3317.018 of the Revised Code.

Sec. 3317.02. As used in this chapter:

(A) (1) "Category one career-technical education ADM" means the enrollment of students during the school year on a full-time equivalency basis in career-technical education programs described in division (A) of section 3317.014 of the Revised Code and certified under division (B) (11) or (D) (2) (h) of section 3317.03 of the Revised Code.

(2) "Category two career-technical education ADM" means the enrollment of students during the school year on a full-time equivalency basis in career-technical education programs described in division (B) of section 3317.014 of the Revised Code and certified under division (B) (12) or (D) (2) (i) of section 3317.03 of the Revised Code.

(3) "Category three career-technical education ADM" means the enrollment of students during the school year on a full-time equivalency basis in career-technical education programs described in division (C) of section 3317.014 of the Revised

Code and certified under division (B) (13) or (D) (2) (j) of	7488
section 3317.03 of the Revised Code.	7489
(4) "Category four career-technical education ADM" means	7490
the enrollment of students during the school year on a full-time	7491
equivalency basis in career-technical education programs	7492
described in division (D) of section 3317.014 of the Revised	7493
Code and certified under division (B) (14) or (D) (2) (k) of	7494
section 3317.03 of the Revised Code.	7495
(5) "Category five career-technical education ADM" means	7496
the enrollment of students during the school year on a full-time	7497
equivalency basis in career-technical education programs	7498
described in division (E) of section 3317.014 of the Revised	7499
Code and certified under division (B) (15) or (D) (2) (l) of	7500
section 3317.03 of the Revised Code.	7501
(B) (1) "Category one limited English proficient ADM" means	7502
the full-time equivalent number of limited English proficient	7503
students described in division (A) of section 3317.016 of the	7504
Revised Code and certified under division (B) (16) or (D) (2) (m)	7505
of section 3317.03 of the Revised Code.	7506
(2) "Category two limited English proficient ADM" means	7507
the full-time equivalent number of limited English proficient	7508
students described in division (B) of section 3317.016 of the	7509
Revised Code and certified under division (B) (17) or (D) (2) (n)	7510
of section 3317.03 of the Revised Code.	7511
(3) "Category three limited English proficient ADM" means	7512
the full-time equivalent number of limited English proficient	7513
students described in division (C) of section 3317.016 of the	7514
Revised Code and certified under division (B) (18) or (D) (2) (o)	7515
of section 3317.03 of the Revised Code.	7516

(C) (1) "Category one special education ADM" means the 7517
full-time equivalent number of children with disabilities 7518
receiving special education services for the disability 7519
specified in division (A) of section 3317.013 of the Revised 7520
Code and certified under division (B) (5) or (D) (2) (b) of section 7521
3317.03 of the Revised Code. 7522

(2) "Category two special education ADM" means the full- 7523
time equivalent number of children with disabilities receiving 7524
special education services for those disabilities specified in 7525
division (B) of section 3317.013 of the Revised Code and 7526
certified under division (B) (6) or (D) (2) (c) of section 3317.03 7527
of the Revised Code. 7528

(3) "Category three special education ADM" means the full- 7529
time equivalent number of students receiving special education 7530
services for those disabilities specified in division (C) of 7531
section 3317.013 of the Revised Code, and certified under 7532
division (B) (7) or (D) (2) (d) of section 3317.03 of the Revised 7533
Code. 7534

(4) "Category four special education ADM" means the full- 7535
time equivalent number of students receiving special education 7536
services for those disabilities specified in division (D) of 7537
section 3317.013 of the Revised Code and certified under 7538
division (B) (8) or (D) (2) (e) of section 3317.03 of the Revised 7539
Code. 7540

(5) "Category five special education ADM" means the full- 7541
time equivalent number of students receiving special education 7542
services for the disabilities specified in division (E) of 7543
section 3317.013 of the Revised Code and certified under 7544
division (B) (9) or (D) (2) (f) of section 3317.03 of the Revised 7545
Code. 7546

(6) "Category six special education ADM" means the full-time equivalent number of students receiving special education services for the disabilities specified in division (F) of section 3317.013 of the Revised Code and certified under division (B) (10) or (D) (2) (g) of section 3317.03 of the Revised Code. 7547
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(D) "Economically disadvantaged index for a school district" means the square of the quotient of that district's percentage of students in its total ADM who are identified as economically disadvantaged as defined by the department of education, divided by the percentage of students in the statewide total ADM identified as economically disadvantaged. For purposes of this calculation: 7553
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(1) For a city, local, or exempted village school district, the "statewide total ADM" equals the sum of the total ADM for all city, local, and exempted village school districts combined. 7560
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(2) For a joint vocational school district, the "statewide total ADM" equals the sum of the formula ADM for all joint vocational school districts combined. 7564
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Division (D) of this section does not apply after the effective date of this amendment. 7567
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(E) (1) "Formula ADM" means, for a city, local, or exempted village school district, the enrollment reported under division (A) of section 3317.03 of the Revised Code, as verified by the superintendent of public instruction and adjusted if so ordered under division (K) of that section, and as further adjusted by the department of education, as follows: 7569
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(a) Count only twenty per cent of the number of joint 7575

vocational school district students counted under division (A) 7576
(3) of section 3317.03 of the Revised Code; 7577

(b) Add twenty per cent of the number of students who are 7578
entitled to attend school in the district under section 3313.64 7579
or 3313.65 of the Revised Code and are enrolled in another 7580
school district under a career-technical education compact. 7581

(2) "Formula ADM" means, for a joint vocational school 7582
district, the final number verified by the superintendent of 7583
public instruction, based on the enrollment reported and 7584
certified under division (D) of section 3317.03 of the Revised 7585
Code, as adjusted, if so ordered, under division (K) of that 7586
section. 7587

(F) "Formula amount" means ~~\$5,900, for fiscal year 2016,~~ 7588
~~and \$6,000, for fiscal year 2017~~\$8,720. 7589

(G) "FTE basis" means a count of students based on full- 7590
time equivalency, in accordance with rules adopted by the 7591
department of education pursuant to section 3317.03 of the 7592
Revised Code. In adopting its rules under this division, the 7593
department shall provide for counting any student in category 7594
one, two, three, four, five, or six special education ADM or in 7595
category one, two, three, four, or five ~~career technical~~career- 7596
technical education ADM in the same proportion the student is 7597
counted in formula ADM. 7598

(H) "Internet- or computer-based community school" has the 7599
same meaning as in section 3314.02 of the Revised Code. 7600

(I) "Medically fragile child" means a child to whom all of 7601
the following apply: 7602

(1) The child requires the services of a doctor of 7603
medicine or osteopathic medicine at least once a week due to the 7604

instability of the child's medical condition. 7605

(2) The child requires the services of a registered nurse 7606
on a daily basis. 7607

(3) The child is at risk of institutionalization in a 7608
hospital, skilled nursing facility, or intermediate care 7609
facility for individuals with intellectual disabilities. 7610

(J) (1) A child may be identified as having an "other 7611
health impairment-major" if the child's condition meets the 7612
definition of "other health impaired" established in rules 7613
previously adopted by the state board of education and if either 7614
of the following apply: 7615

(a) The child is identified as having a medical condition 7616
that is among those listed by the superintendent of public 7617
instruction as conditions where a substantial majority of cases 7618
fall within the definition of "medically fragile child." 7619

(b) The child is determined by the superintendent of 7620
public instruction to be a medically fragile child. A school 7621
district superintendent may petition the superintendent of 7622
public instruction for a determination that a child is a 7623
medically fragile child. 7624

(2) A child may be identified as having an "other health 7625
impairment-minor" if the child's condition meets the definition 7626
of "other health impaired" established in rules previously 7627
adopted by the state board of education but the child's 7628
condition does not meet either of the conditions specified in 7629
division ~~(K)~~(J)(1) (a) or (b) of this section. 7630

(K) "Preschool child with a disability" means a child with 7631
a disability, as defined in section 3323.01 of the Revised Code, 7632
who is at least age three but is not of compulsory school age, 7633

as defined in section 3321.01 of the Revised Code, and who is 7634
not currently enrolled in kindergarten. 7635

(L) "Preschool scholarship ADM" means the number of 7636
preschool children with disabilities certified under division 7637
(B) (3) (h) of section 3317.03 of the Revised Code. 7638

(M) "Related services" includes: 7639

(1) Child study, special education supervisors and 7640
coordinators, speech and hearing services, adaptive physical 7641
development services, occupational or physical therapy, teacher 7642
assistants for children with disabilities whose disabilities are 7643
described in division (B) of section 3317.013 or division (B) (3) 7644
of this section, behavioral intervention, interpreter services, 7645
work study, nursing services, and specialized integrative 7646
services as those terms are defined by the department; 7647

(2) Speech and language services provided to any student 7648
with a disability, including any student whose primary or only 7649
disability is a speech and language disability; 7650

(3) Any related service not specifically covered by other 7651
state funds but specified in federal law, including but not 7652
limited to, audiology and school psychological services; 7653

(4) Any service included in units funded under former 7654
division (O) (1) of section 3317.024 of the Revised Code; 7655

(5) Any other related service needed by children with 7656
disabilities in accordance with their individualized education 7657
programs. 7658

(N) "School district," unless otherwise specified, means 7659
city, local, and exempted village school districts. 7660

(O) "State education aid" has the same meaning as in 7661

section 5751.20 of the Revised Code. 7662

(P) "State share index" means the state share index 7663
calculated for a district under section 3317.017 of the Revised 7664
Code. This division does not apply after the effective date of 7665
this amendment. 7666

(Q) "Taxes charged and payable" means the taxes charged 7667
and payable against real and public utility property after 7668
making the reduction required by section 319.301 of the Revised 7669
Code, plus the taxes levied against tangible personal property. 7670

(R) This division does not apply after the effective date 7671
of this amendment. 7672

(1) For purposes of section 3317.017 of the Revised Code, 7673
"three-year average valuation" means the average of total 7674
taxable value for tax years 2012, 2013, and 2014. 7675

(2) For purposes of section 3317.018 of the Revised Code, 7676
"three-year average valuation" means the following: 7677

(a) For fiscal year 2016, the average of total taxable 7678
value for tax years 2013, 2014, and 2015; 7679

(b) For fiscal year 2017, the average of total taxable 7680
value for tax years 2014, 2015, and 2016. 7681

(3) For purposes of sections 3317.0217, 3317.0218, and 7682
3317.16 of the Revised Code, "three-year average valuation" 7683
means the following: 7684

(a) For fiscal year 2016, the average of total taxable 7685
value for tax years 2012, 2013, and 2014; 7686

(b) For fiscal year 2017, the average of total taxable 7687
value for tax years 2013, 2014, and 2015. 7688

(S) "Total ADM" means, for a city, local, or exempted village school district, the enrollment reported under division (A) of section 3317.03 of the Revised Code, as verified by the superintendent of public instruction and adjusted if so ordered under division (K) of that section.

(T) "Total special education ADM" means the sum of categories one through six special education ADM.

(U) "Total taxable value" means the sum of the amounts certified for a city, local, exempted village, or joint vocational school district under divisions (A)(1) and (2) of section 3317.021 of the Revised Code.

Sec. 3317.021. No certifications shall be made under this section after June 1, 2018, except as required for the purposes of section 3311.38 of the Revised Code.

(A) On or before the first day of June of each year, the tax commissioner shall certify to the department of education and the office of budget and management the information described in divisions (A)(1) to (5) of this section for each city, exempted village, and local school district, and the information required by divisions (A)(1) and (2) of this section for each joint vocational school district, and it shall be used, along with the information certified under division (B) of this section, in making the computations for the district under this chapter.

(1) The taxable value of real and public utility real property in the school district subject to taxation in the preceding tax year, by class and by county of location.

(2) The taxable value of tangible personal property, including public utility personal property, subject to taxation

by the district for the preceding tax year.	7718
(3) (a) The total property tax rate and total taxes charged	7719
and payable for the current expenses for the preceding tax year	7720
and the total property tax rate and the total taxes charged and	7721
payable to a joint vocational district for the preceding tax	7722
year that are limited to or to the extent apportioned to current	7723
expenses.	7724
(b) The portion of the amount of taxes charged and payable	7725
reported for each city, local, and exempted village school	7726
district under division (A) (3) (a) of this section attributable	7727
to a joint vocational school district.	7728
(4) The value of all real and public utility real property	7729
in the school district exempted from taxation minus both of the	7730
following:	7731
(a) The value of real and public utility real property in	7732
the district owned by the United States government and used	7733
exclusively for a public purpose;	7734
(b) The value of real and public utility real property in	7735
the district exempted from taxation under Chapter 725. or 1728.	7736
or section 3735.67, 5709.40, 5709.41, 5709.45, 5709.62, 5709.63,	7737
5709.632, 5709.73, or 5709.78 of the Revised Code.	7738
(5) The total federal adjusted gross income of the	7739
residents of the school district, based on tax returns filed by	7740
the residents of the district, for the most recent year for	7741
which this information is available, and the median Ohio	7742
adjusted gross income of the residents of the school district	7743
determined on the basis of tax returns filed for the second	7744
preceding tax year by the residents of the district.	7745
(B) On or before the first day of May each year, the tax	7746

commissioner shall certify to the department of education and 7747
the office of budget and management the total taxable real 7748
property value of railroads and, separately, the total taxable 7749
tangible personal property value of all public utilities for the 7750
preceding tax year, by school district and by county of 7751
location. 7752

(C) If a public utility has properly and timely filed a 7753
petition for reassessment under section 5727.47 of the Revised 7754
Code with respect to an assessment issued under section 5727.23 7755
of the Revised Code affecting taxable property apportioned by 7756
the tax commissioner to a school district, the taxable value of 7757
public utility tangible personal property included in the 7758
certification under divisions (A) (2) and (B) of this section for 7759
the school district shall include only the amount of taxable 7760
value on the basis of which the public utility paid tax for the 7761
preceding year as provided in division (B) (1) or (2) of section 7762
5727.47 of the Revised Code. 7763

(D) If on the basis of the information certified under 7764
division (A) of this section, the department determines that any 7765
district fails in any year to meet the qualification requirement 7766
specified in division (A) of section 3317.01 of the Revised 7767
Code, the department shall immediately request the tax 7768
commissioner to determine the extent to which any school 7769
district income tax levied by the district under Chapter 5748. 7770
of the Revised Code shall be included in meeting that 7771
requirement. Within five days of receiving such a request from 7772
the department, the tax commissioner shall make the 7773
determination required by this division and report the quotient 7774
obtained under division (D) (3) of this section to the department 7775
and the office of budget and management. This quotient 7776
represents the number of mills that the department shall include 7777

in determining whether the district meets the qualification 7778
requirement of division (A) of section 3317.01 of the Revised 7779
Code. 7780

The tax commissioner shall make the determination required 7781
by this division as follows: 7782

(1) Multiply one mill times the total taxable value of the 7783
district as determined in divisions (A) (1) and (2) of this 7784
section; 7785

(2) Estimate the total amount of tax liability for the 7786
current tax year under taxes levied by Chapter 5748. of the 7787
Revised Code that are apportioned to current operating expenses 7788
of the district, excluding any income tax receipts allocated for 7789
the project cost, debt service, or maintenance set-aside 7790
associated with a state-assisted classroom facilities project as 7791
authorized by section 3318.052 of the Revised Code; 7792

(3) Divide the amount estimated under division (D) (2) of 7793
this section by the product obtained under division (D) (1) of 7794
this section. 7795

Sec. 3317.022. (A) ~~The~~ For each student enrolled in a 7796
school district, community school, STEM school, or chartered 7797
nonpublic school, the department of education shall compute and 7798
~~distribute state core foundation funding to each eligible school~~ 7799
pay to the student's district or school for the fiscal year, 7800
~~using the information obtained under section 3317.021 of the~~ 7801
~~Revised Code in the calendar year in which the fiscal year~~ 7802
~~begins, as prescribed in the following divisions~~ the sum of the 7803
following: 7804

(1) An opportunity grant ~~calculated according to the~~ 7805
~~following formula:~~ 7806

~~The formula amount X (formula ADM + preschool scholarship
ADM) X the district's state share index equal to the formula
amount;~~ 7807
7808
7809

~~(2) Targeted assistance funds calculated under divisions
(A) and (B) of section 3317.0217 of the Revised Code;~~ 7810
7811

~~(3) Additional state aid for special education and related
services provided under Chapter 3323. of the Revised Code
calculated as the sum of the following as follows:~~ 7812
7813
7814

~~(a) The district's category one special education ADM X If
the student is a category one special education student, the
amount specified in division (A) of section 3317.013 of the
Revised Code X the district's state share index;~~ 7815
7816
7817
7818

~~(b) The district's category two special education ADM X If
the student is a category two special education student, the
amount specified in division (B) of section 3317.013 of the
Revised Code X the district's state share index;~~ 7819
7820
7821
7822

~~(c) The district's category three special education ADM X
If the student is a category three special education student,
the amount specified in division (C) of section 3317.013 of the
Revised Code X the district's state share index;~~ 7823
7824
7825
7826

~~(d) The district's category four special education ADM X
If the student is a category four special education student, the
amount specified in division (D) of section 3317.013 of the
Revised Code X the district's state share index;~~ 7827
7828
7829
7830

~~(e) The district's category five special education ADM X
If the student is a category five special education student, the
amount specified in division (E) of section 3317.013 of the
Revised Code X the district's state share index;~~ 7831
7832
7833
7834

~~(f) The district's category six special education ADM X If~~ 7835
~~the student is a category six special education student, the~~ 7836
amount specified in division (F) of section 3317.013 of the 7837
Revised Code ~~X the district's state share index.~~ 7838

~~(4) Kindergarten through third grade literacy funds~~ 7839
~~calculated according to the following formula:~~ 7840

~~[(\$184, in fiscal year 2016, or \$193, in fiscal year~~ 7841
~~2017) X formula ADM for grades kindergarten through three X the~~ 7842
~~district's state share index] + [(\$121, in fiscal year 2016, or~~ 7843
~~\$127, in fiscal year 2017) X formula ADM for grades kindergarten~~ 7844
~~through three]~~ 7845

~~For purposes of this calculation, the department shall~~ 7846
~~subtract from a district's formula ADM for grades kindergarten~~ 7847
~~through three the number of students reported under division (B)~~ 7848
~~(3)(e) of section 3317.03 of the Revised Code as enrolled in an~~ 7849
~~internet or computer based community school who are in grades~~ 7850
~~kindergarten through three.~~ 7851

~~(5) Economically disadvantaged funds calculated according~~ 7852
~~to the following formula:~~ 7853

~~\$272 X (the district's economically disadvantaged index) X~~ 7854
~~the number of students who are economically disadvantaged as~~ 7855
~~certified under division (B) (21) of section 3317.03 of the~~ 7856
~~Revised Code~~ 7857

~~(6) (3) If the student is in kindergarten through third~~ 7858
~~grade, an additional amount of \$320.~~ 7859

(4) If the student is economically disadvantaged, \$272. 7860

(5) Limited English proficiency funds calculated as the 7861
sum of the following as follows: 7862

~~(a) The district's category one limited English proficient~~ 7863
~~ADM X~~ If the student is a category one limited English 7864
proficient student, the amount specified in division (A) of 7865
section 3317.016 of the Revised Code ~~X the district's state~~ 7866
~~share index;~~ 7867

~~(b) The district's category two limited English proficient~~ 7868
~~ADM X~~ If the student is a category two limited English 7869
proficient student, the amount specified in division (B) of 7870
section 3317.016 of the Revised Code ~~X the district's state~~ 7871
~~share index;~~ 7872

~~(c) The district's category three limited English~~ 7873
~~proficient~~ ~~ADM X~~ If the student is a category three limited 7874
English proficient student, the amount specified in division (C) 7875
of section 3317.016 of the Revised Code ~~X the district's state~~ 7876
~~share index.~~ 7877

~~(7)(a)(6)~~ Gifted identification funds calculated 7878
according to the following formula: 7879

~~\$5.05 X the district's formula~~ ~~ADM~~ 7880

~~(b) Gifted unit funding calculated under section 3317.051~~ 7881
~~of the Revised Code.~~ 7882

~~(8)~~ equal to \$5.05. 7883

(B) For each fiscal year, the department shall pay each 7884
school district the sum of the following: 7885

(1) Career-technical education funds calculated as the sum 7886
of the following: 7887

(a) The district's category one career-technical education 7888
ADM X the amount specified in division (A) of section 3317.014 7889
of the Revised Code ~~X the district's state share index;~~ 7890

(b) The district's category two career-technical education 7891
ADM X the amount specified in division (B) of section 3317.014 7892
of the Revised Code ~~X the district's state share index;~~ 7893

(c) The district's category three career-technical 7894
education ADM X the amount specified in division (C) of section 7895
3317.014 of the Revised Code ~~X the district's state share index;~~ 7896

(d) The district's category four career-technical 7897
education ADM X the amount specified in division (D) of section 7898
3317.014 of the Revised Code ~~X the district's state share index;~~ 7899

(e) The district's category five career-technical 7900
education ADM X the amount specified in division (E) of section 7901
3317.014 of the Revised Code ~~X the district's state share index.~~ 7902

Payment of funds under division ~~(A) (8)~~ (B) (1) of this 7903
section is subject to approval under section 3317.161 of the 7904
Revised Code. 7905

~~(9)~~ (2) Career-technical education associated services 7906
funds calculated according to the following formula: 7907

The ~~district's state share index X the amount for career-~~ 7908
technical education associated services specified in section 7909
3317.014 of the Revised Code X the sum of categories one through 7910
five career-technical education ADM 7911

~~(10) Capacity aid funds calculated under section 3317.0218~~ 7912
~~of the Revised Code;~~ 7913

~~(11)~~ (3) A graduation bonus calculated under section 7914
3317.0215 of the Revised Code; 7915

~~(12)~~ (4) A third-grade reading bonus calculated under 7916
section 3317.0216 of the Revised Code 7917

(5) Gifted unit funding calculated under section 3317.051 7918
of the Revised Code. 7919

~~(B)~~(C) In any fiscal year, a school district shall spend 7920
for purposes that the department designates as approved for 7921
special education and related services expenses at least the 7922
amount calculated as follows: 7923

(The formula amount X the total special education ADM) + (the 7924
district's category one special education ADM X the amount 7925
specified in division (A) of section 3317.013 of the Revised 7926
Code) + (the district's category two special education ADM X the 7927
amount specified in division (B) of section 3317.013 of the 7928
Revised Code) + (the district's category three special education 7929
ADM X the amount specified in division (C) of section 3317.013 7930
of the Revised Code) + (the district's category four special 7931
education ADM X the amount specified in division (D) of section 7932
3317.013 of the Revised Code) + (the district's category five 7933
special education ADM X the amount specified in division (E) of 7934
section 3317.013 of the Revised Code) + (the district's category 7935
six special education ADM X the amount specified in division (F) 7936
of section 3317.013 of the Revised Code) 7937

The purposes approved by the department for special 7938
education expenses shall include, but shall not be limited to, 7939
identification of children with disabilities, compliance with 7940
state rules governing the education of children with 7941
disabilities and prescribing the continuum of program options 7942
for children with disabilities, provision of speech language 7943
pathology services, and the portion of the school district's 7944
overall administrative and overhead costs that are attributable 7945
to the district's special education student population. 7946

~~The scholarships deducted from the school district's~~ 7947

~~account under sections 3310.41 and 3310.55 of the Revised Code—~~ 7948
~~shall be considered to be an approved special education and—~~ 7949
~~related services expense for the purpose of the school—~~ 7950
~~district's compliance with this division.—~~ 7951

~~(C)~~ (D) In any fiscal year, a school district receiving 7952
funds under division ~~(A) (8)~~ (B) (1) of this section shall spend 7953
those funds only for the purposes that the department designates 7954
as approved for career-technical education expenses. Career- 7955
technical education expenses approved by the department shall 7956
include only expenses connected to the delivery of career- 7957
technical programming to career-technical students. The 7958
department shall require the school district to report data 7959
annually so that the department may monitor the district's 7960
compliance with the requirements regarding the manner in which 7961
funding received under division ~~(A) (8)~~ (B) (1) of this section 7962
may be spent. 7963

~~(D)~~ (E) In any fiscal year, a school district receiving 7964
funds under division ~~(A) (9)~~ (B) (2) of this section, or through a 7965
transfer of funds pursuant to division (I) of section 3317.023 7966
of the Revised Code, shall spend those funds only for the 7967
purposes that the department designates as approved for career- 7968
technical education associated services expenses, which may 7969
include such purposes as apprenticeship coordinators, 7970
coordinators for other career-technical education services, 7971
career-technical evaluation, and other purposes designated by 7972
the department. The department may deny payment under division 7973
~~(A) (9)~~ (B) (2) of this section to any district that the 7974
department determines is not operating those services or is 7975
using funds paid under division ~~(A) (9)~~ (B) (2) of this section, 7976
or through a transfer of funds pursuant to division (I) of 7977
section 3317.023 of the Revised Code, for other purposes. 7978

~~(E)~~(F) All funds received under division ~~(A) (8)~~(B) (1) of 7979
this section shall be spent in the following manner: 7980

(1) At least seventy-five per cent of the funds shall be 7981
spent on curriculum development, purchase, and implementation; 7982
instructional resources and supplies; industry-based program 7983
certification; student assessment, credentialing, and placement; 7984
curriculum specific equipment purchases and leases; career- 7985
technical student organization fees and expenses; home and 7986
agency linkages; work-based learning experiences; professional 7987
development; and other costs directly associated with career- 7988
technical education programs including development of new 7989
programs. 7990

(2) Not more than twenty-five per cent of the funds shall 7991
be used for personnel expenditures. 7992

~~(F)~~(G) A school district shall spend the funds it 7993
receives under division (A) ~~(5)~~(4) of this section in accordance 7994
with section 3317.25 of the Revised Code. 7995

Sec. 3317.023. (A) The amounts required to be paid to a 7996
district under this chapter shall be adjusted by the amount of 7997
the computations made under divisions (B) to (K) of this 7998
section. 7999

As used in this section: 8000

(1) "CTPD" means a school district or group of school 8001
districts designated by the department of education as being 8002
responsible for the planning for and provision of career- 8003
technical education services to students within the district or 8004
group. A community school established under Chapter 3314. of the 8005
Revised Code or a STEM school established under Chapter 3326. of 8006
the Revised Code that is serving students in any of grades seven 8007

through twelve shall be assigned to a career-technical planning 8008
district by the department. A chartered nonpublic school that 8009
chooses to provide career-technical education to its students 8010
shall be assigned to a career-technical planning district by the 8011
department. 8012

(2) "Lead district" means a school district, including a 8013
joint vocational school district, designated by the department 8014
as a CTPD, or designated to provide primary career-technical 8015
education leadership within a CTPD composed of a group of 8016
districts, community schools assigned to the CTPD, ~~and~~ STEM 8017
schools assigned to the CTPD, and chartered nonpublic schools 8018
assigned to the CTPD. 8019

(B) If a local, city, or exempted village school district 8020
to which a governing board of an educational service center 8021
provides services pursuant to an agreement entered into under 8022
section 3313.843 of the Revised Code, deduct the amount of the 8023
payment required for the reimbursement of the governing board 8024
under that section. 8025

(C) (1) If the district is required to pay to or entitled 8026
to receive tuition from another school district under division 8027
(C) (2) or (3) of section 3313.64 or section 3313.65 of the 8028
Revised Code, or if the superintendent of public instruction is 8029
required to determine the correct amount of tuition and make a 8030
deduction or credit under section 3317.08 of the Revised Code, 8031
deduct and credit such amounts as provided in division (J) of 8032
section 3313.64 or section 3317.08 of the Revised Code. Division 8033
(C) (1) of this section does not apply after the effective date 8034
of this amendment. 8035

(2) For each child for whom the district is responsible 8036
for tuition or payment under ~~division (A) (1) of section 3317.082-~~ 8037

~~or~~ section 3323.091 of the Revised Code, deduct the amount of 8038
tuition or payment for which the district is responsible. 8039

(D) If the district has been certified by the 8040
superintendent of public instruction under section 3313.90 of 8041
the Revised Code as not in compliance with the requirements of 8042
that section, deduct an amount equal to ten per cent of the 8043
amount computed for the district under this chapter. 8044

(E) If the district has received a loan from a commercial 8045
lending institution for which payments are made by the 8046
superintendent of public instruction pursuant to division (E) (3) 8047
of section 3313.483 of the Revised Code, deduct an amount equal 8048
to such payments. 8049

(F) (1) If the district is a party to an agreement entered 8050
into under division (D), (E), or (F) of section 3311.06 or 8051
division (B) of section 3311.24 of the Revised Code and is 8052
obligated to make payments to another district under such an 8053
agreement, deduct an amount equal to such payments if the 8054
district school board notifies the department in writing that it 8055
wishes to have such payments deducted. 8056

(2) If the district is entitled to receive payments from 8057
another district that has notified the department to deduct such 8058
payments under division (F) (1) of this section, add the amount 8059
of such payments. 8060

(G) If the district is required to pay an amount of funds 8061
to a cooperative education district pursuant to a provision 8062
described by division (B) (4) of section 3311.52 or division (B) 8063
(8) of section 3311.521 of the Revised Code, deduct such amounts 8064
as provided under that provision and credit those amounts to the 8065
cooperative education district for payment to the district under 8066

division (B) (1) of section 3317.19 of the Revised Code. 8067

(H) (1) If a district is educating a student entitled to 8068
attend school in another district pursuant to a shared education 8069
contract, compact, or cooperative education agreement other than 8070
an agreement entered into pursuant to section 3313.842 of the 8071
Revised Code, credit to that educating district on an FTE basis 8072
both of the following: 8073

(a) An amount equal to the formula amount. 8074

(b) Any amount applicable to the student pursuant to 8075
section 3317.013 or 3317.014 of the Revised Code. 8076

(2) Deduct any amount credited pursuant to division (H) (1) 8077
of this section from amounts paid to the school district in 8078
which the student is entitled to attend school pursuant to 8079
section 3313.64 or 3313.65 of the Revised Code. 8080

(3) If the district is required by a shared education 8081
contract, compact, or cooperative education agreement to make 8082
payments to an educational service center, deduct the amounts 8083
from payments to the district and add them to the amounts paid 8084
to the service center pursuant to section 3317.11 of the Revised 8085
Code. 8086

(I) (1) If a district, including a joint vocational school 8087
district, is a lead district of a CTPD, credit to that district 8088
the amount calculated for each school district within that CTPD 8089
under division ~~(A) (9)~~ (B) (2) of section 3317.022 of the Revised 8090
Code or division (A) (6) of section 3317.16 of the Revised Code, 8091
as applicable. 8092

(2) Deduct from each appropriate district that is not a 8093
lead district, the amount attributable to that district that is 8094
credited to a lead district under division (I) (1) of this 8095

section. 8096

(J) If the department pays a joint vocational school 8097
district under division (C) (3) of section 3317.16 of the Revised 8098
Code for excess costs of providing special education and related 8099
services to a student with a disability, as calculated under 8100
division (C) (1) of that section, the department shall deduct the 8101
amount of that payment from the city, local, or exempted village 8102
school district that is responsible as specified in that section 8103
for the excess costs. 8104

(K) (1) If the district reports an amount of excess cost 8105
for special education services for a child under division (C) of 8106
section 3323.14 of the Revised Code, the department shall pay 8107
that amount to the district. 8108

(2) If the district reports an amount of excess cost for 8109
special education services for a child under division (C) of 8110
section 3323.14 of the Revised Code, the department shall deduct 8111
that amount from the district of residence of that child. 8112

Sec. 3317.024. The following shall be distributed monthly, 8113
quarterly, or annually as may be determined by the state board 8114
of education: 8115

(A) An amount for each island school district and each 8116
joint state school district for the operation of each high 8117
school and each elementary school maintained within such 8118
district and for capital improvements for such schools. Such 8119
amounts shall be determined on the basis of standards adopted by 8120
the state board of education. However, for fiscal years 2012 and 8121
2013, an island district shall receive the lesser of its actual 8122
cost of operation, as certified to the department of education, 8123
or ninety-three per cent of the amount the district received in 8124

state operating funding for fiscal year 2011. If an island 8125
district received no funding for fiscal year 2011, it shall 8126
receive no funding for either of fiscal year 2012 or 2013. 8127

(B) An amount for each school district required to pay 8128
tuition for a child in an institution maintained by the 8129
department of youth services pursuant to section 3317.082 of the 8130
Revised Code, provided the child was not included in the 8131
calculation of the district's formula ADM, as that term is 8132
defined in section 3317.02 of the Revised Code, for the 8133
preceding school year. This division does not apply after the 8134
effective date of this amendment. 8135

(C) An amount for the approved cost of transporting 8136
eligible pupils with disabilities attending a special education 8137
program approved by the department of education whom it is 8138
impossible or impractical to transport by regular school bus in 8139
the course of regular route transportation provided by the 8140
school district or educational service center. No district or 8141
service center is eligible to receive a payment under this 8142
division for the cost of transporting any pupil whom it 8143
transports by regular school bus and who is included in the 8144
district's transportation ADM. The state board of education 8145
shall establish standards and guidelines for use by the 8146
department of education in determining the approved cost of such 8147
transportation for each district or service center. 8148

(D) An amount to each school district, including each 8149
cooperative education school district, pursuant to section 8150
3313.81 of the Revised Code to assist in providing free lunches 8151
to needy children. The amounts shall be determined on the basis 8152
of rules adopted by the state board of education. 8153

~~(E) An amount to each school district, for each pupil~~ 8154

~~attending a chartered nonpublic elementary or high school within
the district. The amount shall equal the amount appropriated for
the implementation of section 3317.06 of the Revised Code
divided by the average daily membership in grades kindergarten
through twelve in nonpublic elementary and high schools within
the state as determined as of the last day of October of each
school year.~~ 8155
8156
8157
8158
8159
8160
8161

~~(F)~~ An amount for each county board of developmental 8162
disabilities, distributed on the basis of standards adopted by 8163
the state board of education, for the approved cost of 8164
transportation required for children attending special education 8165
programs operated by the county board under section 3323.09 of 8166
the Revised Code; 8167

~~(G)~~ ~~(F)~~ An amount to each institution defined under 8168
section 3317.082 of the Revised Code providing elementary or 8169
secondary education to children other than children receiving 8170
special education under section 3323.091 of the Revised Code. 8171
This amount for any institution in any fiscal year shall equal 8172
the total of all tuition amounts required to be paid to the 8173
institution under division (A) (1) of section 3317.082 of the 8174
Revised Code. Division (F) of this section does not apply after 8175
the effective date of this amendment. 8176

The state board of education or any other board of 8177
education or governing board may provide for any resident of a 8178
district or educational service center territory any educational 8179
service for which funds are made available to the board by the 8180
United States under the authority of public law, whether such 8181
funds come directly or indirectly from the United States or any 8182
agency or department thereof or through the state or any agency, 8183
department, or political subdivision thereof. 8184

Sec. 3317.025. On or before the first day of June of each 8185
year before 2019, the tax commissioner shall certify the 8186
following information to the department of education and the 8187
office of budget and management, for each school district in 8188
which the value of the property described under division (A) of 8189
this section exceeds one per cent of the taxable value of all 8190
real and tangible personal property in the district or in which 8191
is located tangible personal property designed for use or used 8192
in strip mining operations, whose taxable value exceeds five 8193
million dollars, and the taxes upon which the district is 8194
precluded from collecting by virtue of legal proceedings to 8195
determine the value of such property: 8196

(A) The total taxable value of all property in the 8197
district owned by a public utility or railroad that has filed a 8198
petition for reorganization under the "Bankruptcy Act," 47 Stat. 8199
1474 (1898), 11 U.S.C. 205, as amended, and all tangible 8200
personal property in the district designed for use or used in 8201
strip mining operations whose taxable value exceeds five million 8202
dollars upon which have not been paid in full on or before the 8203
first day of April of that calendar year all real and tangible 8204
personal property taxes levied for the preceding calendar year 8205
and which the district was precluded from collecting by virtue 8206
of proceedings under section 205 of said act or by virtue of 8207
legal proceedings to determine the tax liability of such strip 8208
mining equipment; 8209

(B) The percentage of the total operating taxes charged 8210
and payable for school district purposes levied against such 8211
valuation for the preceding calendar year that have not been 8212
paid by such date; 8213

(C) The product obtained by multiplying the value 8214

certified under division (A) of this section by the percentage 8215
certified under division (B) of this section. If the value 8216
certified under division (A) of this section includes taxable 8217
property owned by a public utility or railroad that has filed a 8218
petition for reorganization under the bankruptcy act, the amount 8219
used in making the calculation under this division shall be 8220
reduced by one per cent of the total value of all real and 8221
tangible personal property in the district or the value of the 8222
utility's or railroad's property, whichever is less. 8223

Upon receipt of the certification, the department shall 8224
recompute the payments required under this chapter in the manner 8225
the payments would have been computed if: 8226

(1) The amount certified under division (C) of this 8227
section was not subject to taxation by the district and was not 8228
included in the certification made under division (A) (1), (A) 8229
(2), or (D) of section 3317.021 of the Revised Code. 8230

(2) The amount of taxes charged and payable and unpaid and 8231
used to make the computation under division (B) of this section 8232
had not been levied and had not been used in the computation 8233
required by division (B) of section 3317.021 of the Revised 8234
Code. The department shall pay the district that amount in the 8235
ensuing fiscal year in lieu of the amounts computed under this 8236
chapter. 8237

If a school district received a grant from the 8238
catastrophic expenditures account pursuant to division (C) of 8239
section 3316.20 of the Revised Code on the basis of the same 8240
circumstances for which a recomputation is made under this 8241
section, the amount of the recomputation shall be reduced and 8242
transferred in accordance with division (C) of section 3316.20 8243
of the Revised Code. 8244

Sec. 3317.026. (A) As used in this section, "refunded 8245
taxes" means taxes charged and payable from real and tangible 8246
personal property, including public utility property, that have 8247
been found to have been overpaid as the result of reductions in 8248
the taxable value of such property and that have been refunded, 8249
including any interest or penalty refunded with those taxes. If 8250
taxes are refunded over a period of time pursuant to division 8251
(B) (2), (3), or (4) of section 319.36 or division (C) of section 8252
5727.471 of the Revised Code, the total amount of taxes required 8253
to be refunded, excluding any interest accruing after the day 8254
the undertaking is entered into, shall be considered to have 8255
been refunded on the day the first portion of the overpayment is 8256
paid or credited. 8257

(B) Not later than the last day of February each year 8258
before 2019, each county auditor shall certify to the tax 8259
commissioner, for each school district in the county, the amount 8260
of refunded taxes refunded in the preceding calendar year and 8261
the reductions in taxable value that resulted in those refunds, 8262
except for reductions in taxable value that previously have been 8263
reported to the tax commissioner on an abstract. If the tax 8264
commissioner determines that the amount of refunded taxes 8265
certified for a school district exceeds three per cent of the 8266
total taxes charged and payable for current expenses of the 8267
school district for the calendar year in which those taxes were 8268
refunded, the tax commissioner shall certify the reductions in 8269
taxable value that resulted in those refunds on or before the 8270
first day of June to the department of education and the office 8271
of budget and management. Upon receiving the certification by 8272
the tax commissioner, the department of education shall reduce 8273
the total taxable value of the school district, as defined in 8274
section 3317.02 of the Revised Code, by the total amount of the 8275

reductions in taxable value that resulted in those refunds for 8276
the purpose of computing the state education aid for the school 8277
district for the current fiscal year. The increase in the amount 8278
of such aid resulting from the adjustment required by this 8279
section shall be paid to the school district. The payment date 8280
shall be determined by the director of budget and management. 8281
The director shall select a payment date that is not earlier 8282
than the first day of June of the current fiscal year and not 8283
later than the thirty-first day of July of the following fiscal 8284
year. The department of education shall not pay the district 8285
under this section prior to approval by the director of budget 8286
and management to make that payment. 8287

If an adjustment is made under this division in the amount 8288
of state aid paid to a school district, the tax value reductions 8289
from which that adjustment results shall not be used in 8290
recomputing aid to a school district under section 3317.027 of 8291
the Revised Code. 8292

(C) If a school district received a grant from the 8293
catastrophic expenditures account pursuant to division (C) of 8294
section 3316.20 of the Revised Code on the basis of the same 8295
circumstances for which an adjustment is made under this 8296
section, the amount of the adjustment shall be reduced and 8297
transferred in accordance with division (C) of section 3316.20 8298
of the Revised Code. 8299

(D) Not later than the first day of June of each year 8300
before 2019, the tax commissioner shall certify to the 8301
department of education and the office of budget and management 8302
for each school district the total of the increases in taxable 8303
value above the amount of taxable value on which tax was paid, 8304
as provided in division (B) (1) or (2) of section 5727.47 of the 8305

Revised Code, as determined by the commissioner, and for which a notification was sent pursuant to section 5727.471 of the Revised Code, in the preceding calendar year. Upon receiving the certification, the department shall increase the total taxable value, as defined in section 3317.02 of the Revised Code, of the school district by the total amount of the increase in taxable value certified by the commissioner for the school district for the purpose of computing the school district's state education aid for the following fiscal year.

Sec. 3317.027. On or before the fifteenth day of May of each year before 2019, the tax commissioner shall certify to the department of education and the office of budget and management:

(A) The amount by which applications filed under section 5713.38 of the Revised Code or complaints filed under section 5715.19 of the Revised Code resulted in a reduction in the second preceding year's taxable value in each school district in which such a reduction occurred, and the amount by which such reduction reduced the district's taxes charged and payable for such year; and

(B) The taxes charged and payable for the second preceding tax year that were remitted under section 5713.081 of the Revised Code and the taxable value against which such taxes were imposed.

Upon receipt of such certifications, the department shall recompute the district's state education aid and determine the amount that the state education aid would have been had the taxable value not been used in the computation made under division (A) (1) of section 3317.021 of the Revised Code and had the taxes charged and payable not been included in the certification made under division (A) (3) of such section. The

department shall calculate the amount that the remainder of the 8336
fiscal year's payments should have been for the fiscal year 8337
including the amount of the state education aid as recomputed. 8338
The increase or decrease in the amount of aid resulting from the 8339
adjustment required under this section shall be paid to the 8340
school district. The payment date shall be determined by the 8341
director of budget and management. The director shall select a 8342
payment date that is not earlier than the first day of June of 8343
the current fiscal year and not later than the thirty-first day 8344
of July of the following fiscal year. The department of 8345
education shall not pay the district under this section prior to 8346
approval by the director of budget and management to make that 8347
payment. 8348

If a school district received a grant from the 8349
catastrophic expenditures account pursuant to division (C) of 8350
section 3316.20 of the Revised Code on the basis of the same 8351
circumstances for which a recomputation is made under this 8352
section, the amount of the recomputation shall be reduced and 8353
transferred in accordance with division (C) of section 3316.20 8354
of the Revised Code. 8355

Sec. 3317.028. (A) On or before the fifteenth day of May 8356
in each calendar year prior to calendar year 2007, the tax 8357
commissioner shall determine for each school district whether 8358
the taxable value of all tangible personal property, including 8359
utility tangible personal property, subject to taxation by the 8360
district in the preceding tax year was less or greater than the 8361
taxable value of such property during the second preceding tax 8362
year. If any such decrease exceeds five per cent of the 8363
district's tangible personal property taxable value included in 8364
the total taxable value used in computing the district's state 8365
education aid for the fiscal year that ends in the current 8366

calendar year, or if any such increase exceeds five per cent of 8367
the district's total taxable value used in computing the 8368
district's state education aid for the fiscal year that ends in 8369
the current calendar year, the tax commissioner shall certify 8370
both of the following to the department of education and the 8371
office of budget and management: 8372

(1) The taxable value of the tangible personal property 8373
increase or decrease, including utility tangible personal 8374
property increase or decrease, which shall be considered a 8375
change in valuation; 8376

(2) The decrease or increase in taxes charged and payable 8377
on such change in taxable value calculated in the same manner as 8378
in division (A) (3) of section 3317.021 of the Revised Code. 8379

(B) On or before ~~May 15, 2007,~~ and the fifteenth day of 8380
May in each ~~calendar year thereafter~~ before 2019, the tax 8381
commissioner shall determine for each school district whether 8382
the taxable value of all utility tangible personal property 8383
subject to taxation by the district in the preceding tax year 8384
was less or greater than the taxable value of such property 8385
during the second preceding tax year. If any decrease exceeds 8386
five per cent of the district's tangible personal property 8387
taxable value included in the total taxable value used in the 8388
district's state aid computation for the fiscal year that ends 8389
in the current calendar year, or if any increase exceeds five 8390
per cent of the district's total taxable value used in the 8391
district's state education aid computation for the fiscal year 8392
that ends in the current calendar year, the tax commissioner 8393
shall certify both of the following to the department of 8394
education and the office of budget and management: 8395

(1) The taxable value of the utility tangible personal 8396

property increase or decrease, which shall be considered a 8397
change in valuation; 8398

(2) The decrease or increase in taxes charged and payable 8399
on such change in taxable value calculated in the same manner as 8400
in division (A) (3) of section 3317.021 of the Revised Code. 8401

(C) Upon receipt of a certification specified in this 8402
section, the department of education shall reduce or increase by 8403
the respective amounts certified and the taxable value and the 8404
taxes charged and payable that were used in computing the 8405
district's state education aid for the fiscal year that ends in 8406
the current calendar year and shall recompute the state 8407
education aid for such fiscal year. The department shall pay to 8408
or deduct from the district an amount equal to one-half of the 8409
difference between the district's state education aid prior to 8410
the recomputation under this section and the district's 8411
recomputed state education aid. The payment date shall be 8412
determined by the director of budget and management. The 8413
director shall select a payment date that is not earlier than 8414
the first day of June of the current fiscal year and not later 8415
than the thirty-first day of July of the following fiscal year. 8416
The department of education shall not pay the district under 8417
this section prior to approval by the director of budget and 8418
management to make that payment. 8419

(D) If a school district received a grant from the 8420
catastrophic expenditures account pursuant to division (C) of 8421
section 3316.20 of the Revised Code on the basis of the same 8422
circumstances for which a recomputation is made under this 8423
section, the amount of the recomputation shall be reduced and 8424
transferred in accordance with division (C) of section 3316.20 8425
of the Revised Code. 8426

Sec. 3317.0210. (A) As used in this section:	8427
(1) "Bankruptcy Reform Act" means the "Bankruptcy Reform Act of 1978," 92 Stat. 2558, 11 U.S.C. 301, as amended.	8428 8429
(2) "Chapter 11 corporation" means a corporation, company, or other business organization that has filed a petition for reorganization under Chapter 11 of the "Bankruptcy Reform Act," 92 Stat. 2626, 11 U.S.C. 1101, as amended.	8430 8431 8432 8433
(3) "Uncollectable taxes" means property taxes payable in a calendar year by a Chapter 11 corporation on its property that a school district is precluded from collecting by virtue of proceedings under the Bankruptcy Reform Act.	8434 8435 8436 8437
(4) "Basic state aid" means a school district's state education aid.	8438 8439
(5) "Effective value" means the amount obtained by multiplying the total taxable value certified in a calendar year under section 3317.021 of the Revised Code by a fraction, the numerator of which is the total taxes charged and payable in that calendar year exclusive of the uncollectable taxes payable in that year, and the denominator of which is the total taxes charged and payable in that year.	8440 8441 8442 8443 8444 8445 8446
(6) "Total taxes charged and payable" has the same meaning given "taxes charged and payable" in section 3317.02 of the Revised Code.	8447 8448 8449
(B) (1) Between the first day of January and the first day of February of any year <u>before 2019</u> , a school district shall notify the department of education if it has uncollectable taxes payable in the preceding calendar year from one Chapter 11 corporation.	8450 8451 8452 8453 8454

(2) The department shall verify whether the district has 8455
such uncollectable taxes from such a corporation, and if the 8456
district does, shall immediately request the tax commissioner to 8457
certify the district's total taxes charged and payable in the 8458
preceding calendar year, and the tax commissioner shall certify 8459
that information to the department within thirty days after 8460
receiving the request. For the purposes of this section, taxes 8461
are payable in the calendar year that includes the day 8462
prescribed by law for their payment, including any lawful 8463
extension thereof. 8464

(C) Upon receiving the certification from the tax 8465
commissioner, the department shall determine whether the amount 8466
of uncollectable taxes from the corporation equals at least one 8467
per cent of the total taxes charged and payable as certified by 8468
the tax commissioner. If it does, the department shall compute 8469
the district's effective value and shall recompute the basic 8470
state aid payable to the district for the current fiscal year 8471
using the effective value in lieu of the total taxable value 8472
used to compute the basic state aid for the current fiscal year. 8473
The difference between the basic state aid amount originally 8474
computed for the district for the current fiscal year and the 8475
recomputed amount shall be paid to the district from the lottery 8476
profits education fund before the end of the current fiscal 8477
year. 8478

(D) Except as provided in division (E) of this section, 8479
amounts received by a school district under division (C) of this 8480
section shall be repaid to the department of education in any 8481
future year to the extent the district receives payments of 8482
uncollectable taxes in such future year. The district shall 8483
notify the department of any amount owed under this division. 8484

(E) If a school district received a grant from the 8485
catastrophic expenditures account pursuant to division (C) of 8486
section 3316.20 of the Revised Code on the basis of the same 8487
circumstances for which a recomputation is made under this 8488
section, the amount of the recomputation shall be reduced and 8489
transferred in accordance with division (C) of section 3316.20 8490
of the Revised Code. 8491

Sec. 3317.0211. (A) As used in this section: 8492

(1) "Port authority" means any port authority as defined 8493
in section 4582.01 or 4582.21 of the Revised Code. 8494

(2) "Real property" includes public utility real property 8495
and "personal property" includes public utility personal 8496
property. 8497

(3) "Uncollected taxes" means property taxes charged and 8498
payable against the property of a port authority for a tax year 8499
that a school district has not collected. 8500

(4) "Basic state aid" means a school district's state 8501
education aid. 8502

(5) "Effective value" means the sum of the effective 8503
residential/agricultural real property value, the effective 8504
nonresidential/agricultural real property value, and the 8505
effective personal value. 8506

(6) "Effective residential/agricultural real property 8507
value" means, for a tax year, the amount obtained by multiplying 8508
the value for that year of residential/agricultural real 8509
property subject to taxation in the district by a fraction, the 8510
numerator of which is the total taxes charged and payable for 8511
that year against the residential/agricultural real property 8512
subject to taxation in the district, exclusive of the 8513

uncollected taxes for that year on all real property subject to 8514
taxation in the district, and the denominator of which is the 8515
total taxes charged and payable for that year against the 8516
residential/agricultural real property subject to taxation in 8517
the district. 8518

(7) "Effective nonresidential/agricultural real property 8519
value" means, for a tax year, the amount obtained by multiplying 8520
the value for that year of nonresidential/agricultural real 8521
property subject to taxation in the district by a fraction, the 8522
numerator of which is the total taxes charged and payable for 8523
that year against the nonresidential/agricultural real property 8524
subject to taxation in the district, exclusive of the 8525
uncollected taxes for that year on all real property subject to 8526
taxation in the district, and the denominator of which is the 8527
total taxes charged and payable for that year against the 8528
nonresidential/agricultural real property subject to taxation in 8529
the district. 8530

(8) "Effective personal value" means, for a tax year, the 8531
amount obtained by multiplying the value for that year certified 8532
under division (A) (2) of section 3317.021 of the Revised Code by 8533
a fraction, the numerator of which is the total taxes charged 8534
and payable for that year against personal property subject to 8535
taxation in the district, exclusive of the uncollected taxes for 8536
that year on that property, and the denominator of which is the 8537
total taxes charged and payable for that year against personal 8538
property subject to taxation in the district. 8539

(9) "Nonresidential/agricultural real property value" 8540
means, for a tax year, the sum of the values certified for a 8541
school district for that year under division (B) (2) (a) of this 8542
section, and "residential/agricultural real property value" 8543

means, for a tax year, the sum of the values certified for a school district under division (B) (2) (b) of this section.

(10) "Taxes charged and payable against real property" means the taxes charged and payable against that property after making the reduction required by section 319.301 of the Revised Code.

(11) "Total taxes charged and payable" has the same meaning given "taxes charged and payable" in section 3317.02 of the Revised Code.

(B) (1) By the first day of August of any ~~calendar~~-year before 2019, a school district shall notify the department of education if it has any uncollected taxes from one port authority for the second preceding tax year whose taxes charged and payable represent at least one-half of one per cent of the district's total taxes charged and payable for that tax year.

(2) The department shall verify whether the district has such uncollected taxes by the first day of September, and if the district does, shall immediately request the county auditor of each county in which the school district has territory to certify the following information concerning the district's property values and taxes for the second preceding tax year, and each such auditor shall certify that information to the department within thirty days of receiving the request:

(a) The value of the property subject to taxation in the district that was classified as nonresidential/agricultural real property pursuant to section 5713.041 of the Revised Code, and the taxes charged and payable on that property; and

(b) The value of the property subject to taxation in the district that was classified as residential/agricultural real

property under section 5713.041 of the Revised Code. 8573

(C) By the fifteenth day of November of any year before 8574
2019, the department shall compute the district's effective 8575
nonresidential/agricultural real property value, effective 8576
residential/agricultural real property value, effective personal 8577
value, and effective value, and shall determine whether the 8578
school district's effective value for the second preceding tax 8579
year is at least one per cent less than its total value for that 8580
year certified under divisions (A) (1) and (2) of section 8581
3317.021 of the Revised Code. If it is, the department shall 8582
recompute the basic state aid payable to the district for the 8583
immediately preceding fiscal year using the effective value in 8584
lieu of the amounts previously certified under section 3317.021 8585
of the Revised Code. The difference between the original basic 8586
state aid amount computed for the district for the preceding 8587
fiscal year and the recomputed amount shall be paid to the 8588
district from the lottery profits education fund before the end 8589
of the current fiscal year. 8590

(D) Except as provided in division (E) of this section, 8591
amounts received by a school district under division (C) of this 8592
section shall be repaid to the department of education in any 8593
future year to the extent the district receives payments of 8594
uncollectable taxes in such future year. The department shall 8595
notify a district of any amount owed under this division. 8596

(E) If a school district received a grant from the 8597
catastrophic expenditures account pursuant to division (C) of 8598
section 3316.20 of the Revised Code on the basis of the same 8599
circumstances for which a recomputation is made under this 8600
section, the amount of the recomputation shall be reduced and 8601
transferred in accordance with division (C) of section 3316.20 8602

of the Revised Code. 8603

Sec. 3317.0212. (A) As used in this section: 8604

(1) "Qualifying riders" means resident students enrolled 8605
in regular education in grades kindergarten to twelve who are 8606
provided school bus service by a school district and who live 8607
more than one mile from the school they attend, including 8608
students with dual enrollment in a joint vocational school 8609
district or a cooperative education school district, and 8610
students enrolled in a community school, STEM school, or 8611
nonpublic school. 8612

(2) "Qualifying ridership" means the average number of 8613
qualifying riders who are provided school bus service by a 8614
school district during the first full week of October. 8615

(3) "Rider density" means the total ADM per square mile of 8616
a school district. 8617

(4) "School bus service" means a school district's 8618
transportation of qualifying riders in any of the following 8619
types of vehicles: 8620

(a) School buses owned or leased by the district; 8621

(b) School buses operated by a private contractor hired by 8622
the district; 8623

(c) School buses operated by another school district or 8624
entity with which the district has contracted, either as part of 8625
a consortium for the provision of transportation or otherwise. 8626

(B) Not later than the fifteenth day of October each year, 8627
each city, local, and exempted village school district shall 8628
report to the department of education its qualifying ridership 8629
and any other information requested by the department. 8630

Subsequent adjustments to the reported numbers shall be made 8631
only in accordance with rules adopted by the department. 8632

(C) The department shall calculate the statewide 8633
transportation cost per student as follows: 8634

(1) Determine each city, local, and exempted village 8635
school district's transportation cost per student by dividing 8636
the district's total costs for school bus service in the 8637
previous fiscal year by its qualifying ridership in the previous 8638
fiscal year. 8639

(2) After excluding districts that do not provide school 8640
bus service and the ten districts with the highest 8641
transportation costs per student and the ten districts with the 8642
lowest transportation costs per student, divide the aggregate 8643
cost for school bus service for the remaining districts in the 8644
previous fiscal year by the aggregate qualifying ridership of 8645
those districts in the previous fiscal year. 8646

(D) The department shall calculate the statewide 8647
transportation cost per mile as follows: 8648

(1) Determine each city, local, and exempted village 8649
school district's transportation cost per mile by dividing the 8650
district's total costs for school bus service in the previous 8651
fiscal year by its total number of miles driven for school bus 8652
service in the previous fiscal year. 8653

(2) After excluding districts that do not provide school 8654
bus service and the ten districts with the highest 8655
transportation costs per mile and the ten districts with the 8656
lowest transportation costs per mile, divide the aggregate cost 8657
for school bus service for the remaining districts in the 8658
previous fiscal year by the aggregate miles driven for school 8659

bus service in those districts in the previous fiscal year. 8660

(E) ~~The department shall calculate each city, local, and
exempted village school district's transportation payment as
follows amount for each city, local, or exempted village school
district shall be the greater of either:~~ 8661
8662
8663
8664

(1) ~~Multiply The product of~~ the statewide transportation 8665
cost per student multiplied by the district's qualifying 8666
ridership for the current fiscal year. 8667

(2) ~~Multiply The product of~~ the statewide transportation 8668
cost per mile multiplied by the district's total number of miles 8669
driven for school bus service in the current fiscal year. 8670

~~(3) Multiply the greater of the amounts calculated under
divisions (E) (1) and (2) of this section by the greater of fifty
per cent or the district's state share index, as defined in
section 3317.02 of the Revised Code.~~ 8671
8672
8673
8674

(F) In addition to funds ~~paid~~ calculated under division 8675
(E) of this section, the department shall calculate for each 8676
city, local, and exempted village district ~~shall receive in~~ 8677
accordance with rules adopted by the state board of education a 8678
~~payment~~ an amount for students transported by means other than 8679
school bus service and whose transportation is not funded under 8680
division (C) of section 3317.024 of the Revised Code. The rules 8681
shall include provisions for school district reporting of such 8682
students. 8683

(G) (1) For purposes of division (G) of this section, a 8684
school district's "transportation supplement percentage" means 8685
the following quotient: 8686

$$\frac{[(35, \text{ in fiscal year 2016, or } 50, \text{ in fiscal year 2017)} - \text{the district's rider density}] / 100}{1}$$
 8687
8688

If the result of the calculation for a district under 8689
division (G)(1) of this section is less than zero, the 8690
district's transportation supplement percentage shall be zero. 8691

(2) The department shall ~~pay~~ calculate for each district a 8692
transportation supplement ~~calculated~~ according to the following 8693
formula: 8694

The district's transportation supplement percentage X the amount 8695
calculated for the district under division (E)(2) of this 8696
section X 0.55 8697

(H) The department shall pay the amounts calculated for a 8698
city, local, or exempted village district in divisions (E), (F), 8699
and (G) of this section to the educational service center that 8700
serves the county in which the majority of the district is 8701
located, regardless of whether the district has entered into an 8702
agreement with the educational service center under section 8703
3313.843 of the Revised Code. 8704

Sec. 3317.0213. (A) The department of education shall 8705
compute and pay in accordance with this section additional state 8706
aid for preschool children with disabilities to each city, 8707
local, and exempted village school district and to each 8708
institution, as defined in section 3323.091 of the Revised Code. 8709
Funding shall be provided for children who are not enrolled in 8710
kindergarten and who are under age six on the thirtieth day of 8711
September of the academic year, or on the first day of August of 8712
the academic year if the school district in which the child is 8713
enrolled has adopted a resolution under division (A)(3) of 8714
section 3321.01 of the Revised Code, but not less than age three 8715
on the first day of December of the academic year. 8716

The additional state aid shall be calculated under the 8717

following formula: 8718

($\$4,000 \times$ the number of students who are preschool 8719
children with disabilities) + the sum of the following: 8720

(1) The district's or institution's category one special 8721
education students who are preschool children with disabilities 8722
 \times the amount specified in division (A) of section 3317.013 of 8723
the Revised Code ~~\times the district's state share index \times 0.50;~~ 8724

(2) The district's or institution's category two special 8725
education students who are preschool children with disabilities 8726
 \times the amount specified in division (B) of section 3317.013 of 8727
the Revised Code ~~\times the district's state share index \times 0.50;~~ 8728

(3) The district's or institution's category three special 8729
education students who are preschool children with disabilities 8730
 \times the amount specified in division (C) of section 3317.013 of 8731
the Revised Code ~~\times the district's state share index \times 0.50;~~ 8732

(4) The district's or institution's category four special 8733
education students who are preschool children with disabilities 8734
 \times the amount specified in division (D) of section 3317.013 of 8735
the Revised Code ~~\times the district's state share index \times 0.50;~~ 8736

(5) The district's or institution's category five special 8737
education students who are preschool children with disabilities 8738
 \times the amount specified in division (E) of section 3317.013 of 8739
the Revised Code ~~\times the district's state share index \times 0.50;~~ 8740

(6) The district's or institution's category six special 8741
education students who are preschool children with disabilities 8742
 \times the amount specified in division (F) of section 3317.013 of 8743
the Revised Code ~~\times the district's state share index \times 0.50.~~ 8744

The special education disability categories for preschool 8745

children used in this section are the same categories prescribed 8746
in section 3317.013 of the Revised Code. 8747

~~As used in division (A) of this section, the state share 8748
index of a student enrolled in an institution is the state share 8749
index of the school district in which the student is entitled to 8750
attend school under section 3313.64 or 3313.65 of the Revised 8751
Code. 8752~~

(B) If an educational service center is providing services 8753
to students who are preschool children with disabilities under 8754
agreement with the city, local, or exempted village school 8755
district in which the students are entitled to attend school, 8756
that district may authorize the department to transfer funds 8757
computed under this section to the service center providing 8758
those services. 8759

(C) If a county ~~DD~~ board of developmental disabilities is 8760
providing services to students who are preschool children with 8761
disabilities under agreement with the city, local, or exempted 8762
village school district in which the students are entitled to 8763
attend school, the department shall deduct from the district's 8764
payment computed under division (A) of this section the total 8765
amount of those funds that are attributable to the students 8766
served by the county ~~DD~~ board of developmental disabilities and 8767
pay that amount to that board. 8768

Sec. 3317.0214. (A) The department shall compute and pay 8769
in accordance with this section additional state aid to school 8770
districts for students in categories two through six special 8771
education ADM. If a district's costs for the fiscal year for a 8772
student in its categories two through six special education ADM 8773
exceed the threshold catastrophic cost for serving the student, 8774
the district may submit to the superintendent of public 8775

instruction documentation, as prescribed by the superintendent, 8776
of all its costs for that student. Upon submission of 8777
documentation for a student of the type and in the manner 8778
prescribed, the department shall pay to the district an amount 8779
equal to the ~~sum of the following:~~ 8780

~~(1) One half of the district's costs for the student in 8781
excess of the threshold catastrophic cost.~~ 8782

~~(2) The product of one half of the district's costs for 8783
the student in excess of the threshold catastrophic cost 8784
multiplied by the district's state share index. 8785~~

(B) For purposes of division (A) of this section, the 8786
threshold catastrophic cost for serving a student equals: 8787

(1) For a student in the school district's category two, 8788
three, four, or five special education ADM, twenty-seven 8789
thousand three hundred seventy-five dollars; 8790

(2) For a student in the district's category six special 8791
education ADM, thirty-two thousand eight hundred fifty dollars. 8792

(C) The district shall report under division (A) of this 8793
section, and the department shall pay for, only the costs of 8794
educational expenses and the related services provided to the 8795
student in accordance with the student's individualized 8796
education program. Any legal fees, court costs, or other costs 8797
associated with any cause of action relating to the student may 8798
not be included in the amount. 8799

Sec. 3317.0215. (A) For purposes of this section, "four- 8800
year adjusted cohort graduation rate" has the same meaning as in 8801
section 3302.01 of the Revised Code. 8802

(B) The department of education shall annually calculate a 8803

graduation bonus for each city, local, and exempted village 8804
school district according to the following formula: 8805

The district's four-year adjusted cohort graduation rate on its 8806
most recent report card issued by the department under section 8807
3302.03 of the Revised Code X 0.075 X the formula amount X the 8808
number of the district's graduates reported to the department, 8809
in accordance with the guidelines adopted under section 8810
3301.0714 of the Revised Code, for the same school year for 8811
which the most recent report card was issued ~~X the district's~~ 8812
~~state share index~~ 8813

Sec. 3317.0216. (A) For purposes of this section, a city, 8814
local, or exempted village school district's "third-grade 8815
reading proficiency percentage" means the percentage of the 8816
district's students scoring at a proficient level of skill or 8817
higher on the third-grade English language arts assessment 8818
prescribed under division (A) (1) (a) of section 3301.0710 of the 8819
Revised Code for the immediately preceding school year, as 8820
reported on the district's report card under section 3302.03 of 8821
the Revised Code. 8822

(B) The department of education shall annually calculate a 8823
third-grade reading bonus for each city, local, and exempted 8824
village school district according to the following formula: 8825

The district's third-grade reading proficiency percentage 8826
X 0.075 X the formula amount X the number of the district's 8827
students scoring at a proficient level of skill or higher on the 8828
third-grade English language arts assessment prescribed under 8829
division (A) (1) (a) of section 3301.0710 of the Revised Code for 8830
the immediately preceding school year ~~X the district's state~~ 8831
~~share index~~ 8832

Sec. 3317.03. (A) The superintendent of each city, local, 8833
and exempted village school district shall report to the state 8834
board of education as of the last day of October, March, and 8835
June of each year the enrollment of students receiving services 8836
from schools under the superintendent's supervision, and the 8837
numbers of other students entitled to attend school in the 8838
district under section 3313.64 or 3313.65 of the Revised Code 8839
the superintendent is required to report under this section, so 8840
that the department of education can calculate the district's 8841
formula ADM, total ADM, category one through five career- 8842
technical education ADM, category one through three limited 8843
English proficient ADM, category one through six special 8844
education ADM, preschool scholarship ADM, transportation ADM, 8845
and, for purposes of provisions of law outside of Chapter 3317. 8846
of the Revised Code, average daily membership. 8847

(1) The enrollment reported by the superintendent during 8848
the reporting period shall consist of the number of students in 8849
grades kindergarten through twelve receiving any educational 8850
services from the district, except that the following categories 8851
of students shall not be included in the determination: 8852

(a) Students enrolled in adult education classes; 8853

(b) Adjacent or other district students enrolled in the 8854
district under an open enrollment policy pursuant to section 8855
3313.98 of the Revised Code~~†~~. Division (A)(1)(b) of this section 8856
does not apply after the effective date of this amendment. 8857

(c) Students receiving services in the district pursuant 8858
to a compact, cooperative education agreement, or a contract, 8859
but who are entitled to attend school in another district 8860
pursuant to section 3313.64 or 3313.65 of the Revised Code; 8861

(d) Students for whom tuition is payable pursuant to 8862
~~sections 3317.081 and section~~ 3323.141 of the Revised Code; 8863

(e) Students receiving services in the district through a 8864
scholarship awarded under either section 3310.41 or sections 8865
3310.51 to 3310.64 of the Revised Code. Division (A) (1) (e) of 8866
this section does not apply after the effective date of this 8867
amendment. 8868

When reporting students under division (A) (1) of this 8869
section, the superintendent also shall report the district where 8870
each student is entitled to attend school pursuant to sections 8871
3313.64 and 3313.65 of the Revised Code. 8872

(2) The department of education shall compile a list of 8873
all students reported to be enrolled in a district under 8874
division (A) (1) of this section and of the students entitled to 8875
attend school in the district pursuant to section 3313.64 or 8876
3313.65 of the Revised Code on an FTE basis but receiving 8877
educational services in grades kindergarten through twelve from 8878
one or more of the following entities: 8879

(a) A community school pursuant to Chapter 3314. of the 8880
Revised Code, including any participation in a college pursuant 8881
to Chapter 3365. of the Revised Code while enrolled in such 8882
community school; 8883

(b) An alternative school pursuant to sections 3313.974 to 8884
3313.979 of the Revised Code as described in division (I) (2) (a) 8885
or (b) of this section~~7~~. Division (A) (2) (b) of this section does 8886
not apply after the effective date of this amendment. 8887

(c) A college pursuant to Chapter 3365. of the Revised 8888
Code, except when the student is enrolled in the college while 8889
also enrolled in a community school pursuant to Chapter 3314., a 8890

science, technology, engineering, and mathematics school 8891
established under Chapter 3326., or a college-preparatory 8892
boarding school established under Chapter 3328. of the Revised 8893
Code; 8894

(d) An adjacent or other school district under an open 8895
enrollment policy adopted pursuant to section 3313.98 of the 8896
Revised Code~~+. Division (A) (2) (d) of this section does not apply~~ 8897
~~after the effective date of this amendment.~~ 8898

(e) An educational service center or cooperative education 8899
district; 8900

(f) Another school district under a cooperative education 8901
agreement, compact, or contract; 8902

(g) A chartered nonpublic school with a scholarship paid 8903
under section 3310.08 of the Revised Code, if the students 8904
qualified for the scholarship under section 3310.03 of the 8905
Revised Code~~+. Division (A) (2) (g) of this section does not apply~~ 8906
~~after the effective date of this amendment.~~ 8907

(h) An alternative public provider or a registered private 8908
provider with a scholarship awarded under either section 3310.41 8909
or sections 3310.51 to 3310.64 of the Revised Code. Division (A) 8910
(2) (h) of this section does not apply after the effective date 8911
of this amendment. 8912

~~As used in this section, "alternative public provider" and~~ 8913
~~"registered private provider" have the same meanings as in~~ 8914
~~section 3310.41 or 3310.51 of the Revised Code, as applicable.~~ 8915

(i) A science, technology, engineering, and mathematics 8916
school established under Chapter 3326. of the Revised Code, 8917
including any participation in a college pursuant to Chapter 8918
3365. of the Revised Code while enrolled in the school; 8919

(j) A college-preparatory boarding school established 8920
under Chapter 3328. of the Revised Code, including any 8921
participation in a college pursuant to Chapter 3365. of the 8922
Revised Code while enrolled in the school. 8923

(3) The department also shall compile a list of the 8924
students entitled to attend school in the district under section 8925
3313.64 or 3313.65 of the Revised Code who are enrolled in a 8926
joint vocational school district or under a career-technical 8927
education compact, excluding any students so entitled to attend 8928
school in the district who are enrolled in another school 8929
district through an open enrollment policy as reported under 8930
division (A) (2) (d) of this section and then enroll in a joint 8931
vocational school district or under a career-technical education 8932
compact. 8933

The department shall provide each city, local, and 8934
exempted village school district with an opportunity to review 8935
the list of students compiled under divisions (A) (2) and (3) of 8936
this section to ensure that the students reported accurately 8937
reflect the enrollment of students in the district. 8938

(B) To enable the department of education to obtain the 8939
data needed to complete the calculation of payments pursuant to 8940
this chapter, each superintendent shall certify from the reports 8941
provided by the department under division (A) of this section 8942
all of the following: 8943

(1) The total student enrollment in regular learning day 8944
classes included in the report under division (A) (1) or (2) of 8945
this section for each of the individual grades kindergarten 8946
through twelve in schools under the superintendent's 8947
supervision; 8948

(2) The unduplicated count of the number of preschool 8949
children with disabilities enrolled in the district for whom the 8950
district is eligible to receive funding under section 3317.0213 8951
of the Revised Code adjusted for the portion of the year each 8952
child is so enrolled, in accordance with the disability 8953
categories prescribed in section 3317.013 of the Revised Code; 8954

(3) The number of children entitled to attend school in 8955
the district pursuant to section 3313.64 or 3313.65 of the 8956
Revised Code who are: 8957

(a) Participating in a pilot project scholarship program 8958
established under sections 3313.974 to 3313.979 of the Revised 8959
Code as described in division (I) (2) (a) or (b) of this section~~+~~. 8960
Division (B) (3) (a) of this section does not apply after the 8961
effective date of this amendment. 8962

(b) Enrolled in a college under Chapter 3365. of the 8963
Revised Code, except when the student is enrolled in the college 8964
while also enrolled in a community school pursuant to Chapter 8965
3314. of the Revised Code, a science, technology, engineering, 8966
and mathematics school established under Chapter 3326., or a 8967
college-preparatory boarding school established under Chapter 8968
3328. of the Revised Code; 8969

(c) Enrolled in an adjacent or other school district under 8970
section 3313.98 of the Revised Code~~+~~. Division (B) (3) (c) of this 8971
section does not apply after the effective date of this 8972
amendment. 8973

(d) Enrolled in a community school established under 8974
Chapter 3314. of the Revised Code that is not an internet- or 8975
computer-based community school as defined in section 3314.02 of 8976
the Revised Code, including any participation in a college 8977

pursuant to Chapter 3365. of the Revised Code while enrolled in 8978
such community school; 8979

(e) Enrolled in an internet- or computer-based community 8980
school, as defined in section 3314.02 of the Revised Code, 8981
including any participation in a college pursuant to Chapter 8982
3365. of the Revised Code while enrolled in the school; 8983

(f) Enrolled in a chartered nonpublic school with a 8984
scholarship paid under section 3310.08 of the Revised Code and 8985
who qualified for the scholarship under section 3310.03 of the 8986
Revised Code~~. Division (B) (3) (f) of this section does not apply~~ 8987
after the effective date of this amendment. 8988

(g) Enrolled in kindergarten through grade twelve in an 8989
alternative public provider or a registered private provider 8990
with a scholarship awarded under section 3310.41 of the Revised 8991
Code~~. Division (B) (3) (g) of this section does not apply after~~ 8992
the effective date of this amendment. 8993

(h) Enrolled as a preschool child with a disability in an 8994
alternative public provider or a registered private provider 8995
with a scholarship awarded under section 3310.41 of the Revised 8996
Code~~. Division (B) (3) (h) of this section does not apply after~~ 8997
the effective date of this amendment. 8998

(i) Participating in a program operated by a county board 8999
of developmental disabilities or a state institution; 9000

(j) Enrolled in a science, technology, engineering, and 9001
mathematics school established under Chapter 3326. of the 9002
Revised Code, including any participation in a college pursuant 9003
to Chapter 3365. of the Revised Code while enrolled in the 9004
school; 9005

(k) Enrolled in a college-preparatory boarding school 9006

established under Chapter 3328. of the Revised Code, including 9007
any participation in a college pursuant to Chapter 3365. of the 9008
Revised Code while enrolled in the school; 9009

(1) Enrolled in an alternative public provider or a 9010
registered private provider with a scholarship awarded under 9011
sections 3310.51 to 3310.64 of the Revised Code. Division (B)(3) 9012
(1) of this section does not apply after the effective date of 9013
this amendment. 9014

(4) The total enrollment of pupils in joint vocational 9015
schools; 9016

(5) The ~~combined~~ enrollment of children with disabilities 9017
reported under division (A) (1) or (2) of this section receiving 9018
special education services for the category one disability 9019
described in division (A) of section 3317.013 of the Revised 9020
Code, ~~including children attending a special education program~~ 9021
~~operated by an alternative public provider or a registered~~ 9022
~~private provider with a scholarship awarded under sections~~ 9023
~~3310.51 to 3310.64 of the Revised Code;~~ 9024

(6) The ~~combined~~ enrollment of children with disabilities 9025
reported under division (A) (1) or (2) of this section receiving 9026
special education services for category two disabilities 9027
described in division (B) of section 3317.013 of the Revised 9028
Code, ~~including children attending a special education program~~ 9029
~~operated by an alternative public provider or a registered~~ 9030
~~private provider with a scholarship awarded under sections~~ 9031
~~3310.51 to 3310.64 of the Revised Code;~~ 9032

(7) The ~~combined~~ enrollment of children with disabilities 9033
reported under division (A) (1) or (2) of this section receiving 9034
special education services for category three disabilities 9035

described in division (C) of section 3317.013 of the Revised Code, ~~including children attending a special education program operated by an alternative public provider or a registered private provider with a scholarship awarded under sections 3310.51 to 3310.64 of the Revised Code;~~

(8) The ~~combined~~ enrollment of children with disabilities reported under division (A) (1) or (2) of this section receiving special education services for category four disabilities described in division (D) of section 3317.013 of the Revised Code, ~~including children attending a special education program operated by an alternative public provider or a registered private provider with a scholarship awarded under sections 3310.51 to 3310.64 of the Revised Code;~~

(9) The ~~combined~~ enrollment of children with disabilities reported under division (A) (1) or (2) of this section receiving special education services for the category five disabilities described in division (E) of section 3317.013 of the Revised Code, ~~including children attending a special education program operated by an alternative public provider or a registered private provider with a scholarship awarded under sections 3310.51 to 3310.64 of the Revised Code;~~

(10) The ~~combined~~ enrollment of children with disabilities reported under division (A) (1) or (2) and under division (B) (3) (h) of this section receiving special education services for category six disabilities described in division (F) of section 3317.013 of the Revised Code, ~~including children attending a special education program operated by an alternative public provider or a registered private provider with a scholarship awarded under either section 3310.41 or sections 3310.51 to 3310.64 of the Revised Code;~~

(11) The enrollment of pupils reported under division (A) 9066
(1) or (2) of this section on a full-time equivalency basis in 9067
category one career-technical education programs or classes, 9068
described in division (A) of section 3317.014 of the Revised 9069
Code, operated by the school district or by another district 9070
that is a member of the district's career-technical planning 9071
district, other than a joint vocational school district, or by 9072
an educational service center, notwithstanding division (G) of 9073
section 3317.02 of the Revised Code and division (C) (3) of this 9074
section; 9075

(12) The enrollment of pupils reported under division (A) 9076
(1) or (2) of this section on a full-time equivalency basis in 9077
category two career-technical education programs or services, 9078
described in division (B) of section 3317.014 of the Revised 9079
Code, operated by the school district or another school district 9080
that is a member of the district's career-technical planning 9081
district, other than a joint vocational school district, or by 9082
an educational service center, notwithstanding division (G) of 9083
section 3317.02 of the Revised Code and division (C) (3) of this 9084
section; 9085

(13) The enrollment of pupils reported under division (A) 9086
(1) or (2) of this section on a full-time equivalency basis in 9087
category three career-technical education programs or services, 9088
described in division (C) of section 3317.014 of the Revised 9089
Code, operated by the school district or another school district 9090
that is a member of the district's career-technical planning 9091
district, other than a joint vocational school district, or by 9092
an educational service center, notwithstanding division (G) of 9093
section 3317.02 of the Revised Code and division (C) (3) of this 9094
section; 9095

(14) The enrollment of pupils reported under division (A) 9096
(1) or (2) of this section on a full-time equivalency basis in 9097
category four career-technical education programs or services, 9098
described in division (D) of section 3317.014 of the Revised 9099
Code, operated by the school district or another school district 9100
that is a member of the district's career-technical planning 9101
district, other than a joint vocational school district, or by 9102
an educational service center, notwithstanding division (G) of 9103
section 3317.02 of the Revised Code and division (C) (3) of this 9104
section; 9105

(15) The enrollment of pupils reported under division (A) 9106
(1) or (2) of this section on a full-time equivalency basis in 9107
category five career-technical education programs or services, 9108
described in division (E) of section 3317.014 of the Revised 9109
Code, operated by the school district or another school district 9110
that is a member of the district's career-technical planning 9111
district, other than a joint vocational school district, or by 9112
an educational service center, notwithstanding division (G) of 9113
section 3317.02 of the Revised Code and division (C) (3) of this 9114
section; 9115

(16) The enrollment of pupils reported under division (A) 9116
(1) or (2) of this section who are limited English proficient 9117
students described in division (A) of section 3317.016 of the 9118
Revised Code, excluding any student reported under division (B) 9119
(3) (e) of this section as enrolled in an internet- or computer- 9120
based community school; 9121

(17) The enrollment of pupils reported under division (A) 9122
(1) or (2) of this section who are limited English proficient 9123
students described in division (B) of section 3317.016 of the 9124
Revised Code, excluding any student reported under division (B) 9125

(3) (e) of this section as enrolled in an internet- or computer-	9126
based community school;	9127
(18) The enrollment of pupils reported under division (A)	9128
(1) or (2) of this section who are limited English proficient	9129
students described in division (C) of section 3317.016 of the	9130
Revised Code, excluding any student reported under division (B)	9131
(3) (e) of this section as enrolled in an internet- or computer-	9132
based community school;	9133
(19) The average number of children transported during the	9134
reporting period by the school district on board-owned or	9135
contractor-owned and -operated buses, reported in accordance	9136
with rules adopted by the department of education;	9137
(20) (a) The number of children, other than preschool	9138
children with disabilities, the district placed with a county	9139
board of developmental disabilities in fiscal year 1998.	9140
Division (B) (20) (a) of this section does not apply after fiscal	9141
year 2013.	9142
(b) The number of children with disabilities, other than	9143
preschool children with disabilities, placed with a county board	9144
of developmental disabilities in the current fiscal year to	9145
receive special education services for the category one	9146
disability described in division (A) of section 3317.013 of the	9147
Revised Code;	9148
(c) The number of children with disabilities, other than	9149
preschool children with disabilities, placed with a county board	9150
of developmental disabilities in the current fiscal year to	9151
receive special education services for category two disabilities	9152
described in division (B) of section 3317.013 of the Revised	9153
Code;	9154

(d) The number of children with disabilities, other than 9155
preschool children with disabilities, placed with a county board 9156
of developmental disabilities in the current fiscal year to 9157
receive special education services for category three 9158
disabilities described in division (C) of section 3317.013 of 9159
the Revised Code; 9160

(e) The number of children with disabilities, other than 9161
preschool children with disabilities, placed with a county board 9162
of developmental disabilities in the current fiscal year to 9163
receive special education services for category four 9164
disabilities described in division (D) of section 3317.013 of 9165
the Revised Code; 9166

(f) The number of children with disabilities, other than 9167
preschool children with disabilities, placed with a county board 9168
of developmental disabilities in the current fiscal year to 9169
receive special education services for the category five 9170
disabilities described in division (E) of section 3317.013 of 9171
the Revised Code; 9172

(g) The number of children with disabilities, other than 9173
preschool children with disabilities, placed with a county board 9174
of developmental disabilities in the current fiscal year to 9175
receive special education services for category six disabilities 9176
described in division (F) of section 3317.013 of the Revised 9177
Code. 9178

(21) The enrollment of students who are economically 9179
disadvantaged, as defined by the department, excluding any 9180
student reported under division (B) (3) (e) of this section as 9181
enrolled in an internet- or computer-based community school. A 9182
student shall not be categorically excluded from the number 9183
reported under division (B) (21) of this section based on 9184

anything other than family income. 9185

(C) (1) The state board of education shall adopt rules 9186
necessary for implementing divisions (A), (B), and (D) of this 9187
section. 9188

(2) A student enrolled in a ~~community school established~~ 9189
~~under Chapter 3314., a science, technology, engineering, and~~ 9190
~~mathematics school established under Chapter 3326., or a~~ 9191
college-preparatory boarding school established under Chapter 9192
3328. of the Revised Code shall be counted in the formula ADM 9193
and, if applicable, the category one, two, three, four, five, or 9194
six special education ADM of the school district in which the 9195
student is entitled to attend school under section 3313.64 or 9196
3313.65 of the Revised Code for the same proportion of the 9197
school year that the student is counted in the enrollment of ~~the~~ 9198
~~community school, the science, technology, engineering, and~~ 9199
~~mathematics school, or the college-preparatory boarding school~~ 9200
for purposes of section 3314.08, ~~3326.33, or 3328.24~~ of the 9201
Revised Code. Notwithstanding the enrollment of students 9202
certified pursuant to division (B) ~~(3) (d), (e), (j), or (k)~~ of 9203
this section, the department may adjust the formula ADM of a 9204
school district to account for students entitled to attend 9205
school in the district under section 3313.64 or 3313.65 of the 9206
Revised Code who are enrolled in a ~~community school, a science,~~ 9207
~~technology, engineering, and mathematics school, or a college-~~ 9208
preparatory boarding school for only a portion of the school 9209
year. 9210

(3) No child shall be counted as more than a total of one 9211
child in the sum of the enrollment of students of a school 9212
district under division (A), divisions (B) (1) to (22), or 9213
division (D) of this section, except as follows: 9214

(a) A child with a disability described in section 3317.013 of the Revised Code may be counted both in formula ADM and in category one, two, three, four, five, or six special education ADM and, if applicable, in category one, two, three, four, or five career-technical education ADM. As provided in division (G) of section 3317.02 of the Revised Code, such a child shall be counted in category one, two, three, four, five, or six special education ADM in the same proportion that the child is counted in formula ADM.

(b) A child enrolled in career-technical education programs or classes described in section 3317.014 of the Revised Code may be counted both in formula ADM and category one, two, three, four, or five career-technical education ADM and, if applicable, in category one, two, three, four, five, or six special education ADM. Such a child shall be counted in category one, two, three, four, or five career-technical education ADM in the same proportion as the percentage of time that the child spends in the career-technical education programs or classes.

(4) Based on the information reported under this section, the department of education shall determine the total student count, as defined in section 3301.011 of the Revised Code, for each school district.

(D) (1) The superintendent of each joint vocational school district shall report and certify to the superintendent of public instruction as of the last day of October, March, and June of each year the enrollment of students receiving services from schools under the superintendent's supervision so that the department can calculate the district's formula ADM, total ADM, category one through five career-technical education ADM, category one through three limited English proficient ADM,

category one through six special education ADM, and for purposes 9245
of provisions of law outside of Chapter 3317. of the Revised 9246
Code, average daily membership. 9247

The enrollment reported and certified by the 9248
superintendent, except as otherwise provided in this division, 9249
shall consist of the the number of students in grades six 9250
through twelve receiving any educational services from the 9251
district, except that the following categories of students shall 9252
not be included in the determination: 9253

(a) Students enrolled in adult education classes; 9254

(b) Adjacent or other district joint vocational students 9255
enrolled in the district under an open enrollment policy 9256
pursuant to section 3313.98 of the Revised Code ~~+~~. Division (D) 9257
(1)(b) of this section does not apply after the effective date 9258
of this amendment. 9259

(c) Students receiving services in the district pursuant 9260
to a compact, cooperative education agreement, or a contract, 9261
but who are entitled to attend school in a city, local, or 9262
exempted village school district whose territory is not part of 9263
the territory of the joint vocational district; 9264

(d) Students for whom tuition is payable pursuant to 9265
~~sections 3317.081 and section~~ 3323.141 of the Revised Code. 9266

(2) To enable the department of education to obtain the 9267
data needed to complete the calculation of payments pursuant to 9268
this chapter, each superintendent shall certify from the report 9269
provided under division (D)(1) of this section the enrollment 9270
for each of the following categories of students: 9271

(a) Students enrolled in each individual grade included in 9272
the joint vocational district schools; 9273

(b) Children with disabilities receiving special education services for the category one disability described in division (A) of section 3317.013 of the Revised Code;	9274 9275 9276
(c) Children with disabilities receiving special education services for the category two disabilities described in division (B) of section 3317.013 of the Revised Code;	9277 9278 9279
(d) Children with disabilities receiving special education services for category three disabilities described in division (C) of section 3317.013 of the Revised Code;	9280 9281 9282
(e) Children with disabilities receiving special education services for category four disabilities described in division (D) of section 3317.013 of the Revised Code;	9283 9284 9285
(f) Children with disabilities receiving special education services for the category five disabilities described in division (E) of section 3317.013 of the Revised Code;	9286 9287 9288
(g) Children with disabilities receiving special education services for category six disabilities described in division (F) of section 3317.013 of the Revised Code;	9289 9290 9291
(h) Students receiving category one career-technical education services, described in division (A) of section 3317.014 of the Revised Code;	9292 9293 9294
(i) Students receiving category two career-technical education services, described in division (B) of section 3317.014 of the Revised Code;	9295 9296 9297
(j) Students receiving category three career-technical education services, described in division (C) of section 3317.014 of the Revised Code;	9298 9299 9300
(k) Students receiving category four career-technical	9301

education services, described in division (D) of section 9302
3317.014 of the Revised Code; 9303

(l) Students receiving category five career-technical 9304
education services, described in division (E) of section 9305
3317.014 of the Revised Code; 9306

(m) Limited English proficient students described in 9307
division (A) of section 3317.016 of the Revised Code; 9308

(n) Limited English proficient students described in 9309
division (B) of section 3317.016 of the Revised Code; 9310

(o) Limited English proficient students described in 9311
division (C) of section 3317.016 of the Revised Code; 9312

(p) Students who are economically disadvantaged, as 9313
defined by the department. A student shall not be categorically 9314
excluded from the number reported under division (D) (2) (p) of 9315
this section based on anything other than family income. 9316

The superintendent of each joint vocational school 9317
district shall also indicate the city, local, or exempted 9318
village school district in which each joint vocational district 9319
pupil is entitled to attend school pursuant to section 3313.64 9320
or 3313.65 of the Revised Code. 9321

(E) In each school of each city, local, exempted village, 9322
joint vocational, and cooperative education school district 9323
there shall be maintained a record of school enrollment, which 9324
record shall accurately show, for each day the school is in 9325
session, the actual enrollment in regular day classes. For the 9326
purpose of determining the enrollment of students, the 9327
enrollment figure of any school shall not include any pupils 9328
except those pupils described by division (A) of this section. 9329
The record of enrollment for each school shall be maintained in 9330

such manner that no pupil shall be counted as enrolled prior to 9331
the actual date of entry in the school and also in such manner 9332
that where for any cause a pupil permanently withdraws from the 9333
school that pupil shall not be counted as enrolled from and 9334
after the date of such withdrawal. There shall not be included 9335
in the enrollment of any school any of the following: 9336

(1) Any pupil who has graduated from the twelfth grade of 9337
a public or nonpublic high school; 9338

(2) Any pupil who is not a resident of the state; 9339

(3) Any pupil who was enrolled in the schools of the 9340
district during the previous school year when assessments were 9341
administered under section 3301.0711 of the Revised Code but did 9342
not take one or more of the assessments required by that section 9343
and was not excused pursuant to division (C) (1) or (3) of that 9344
section; 9345

(4) Any pupil who has attained the age of twenty-two 9346
years, except for veterans of the armed services whose 9347
attendance was interrupted before completing the recognized 9348
twelve-year course of the public schools by reason of induction 9349
or enlistment in the armed forces and who apply for reenrollment 9350
in the public school system of their residence not later than 9351
four years after termination of war or their honorable 9352
discharge; 9353

(5) Any pupil who has a certificate of high school 9354
equivalence as defined in section 5107.40 of the Revised Code. 9355

If, however, any veteran described by division (E) (4) of 9356
this section elects to enroll in special courses organized for 9357
veterans for whom tuition is paid under the provisions of 9358
federal laws, or otherwise, that veteran shall not be included 9359

in the enrollment of students determined under this section. 9360

Notwithstanding division (E) (3) of this section, the 9361
enrollment of any school may include a pupil who did not take an 9362
assessment required by section 3301.0711 of the Revised Code if 9363
the superintendent of public instruction grants a waiver from 9364
the requirement to take the assessment to the specific pupil and 9365
a parent is not paying tuition for the pupil pursuant to section 9366
3313.6410 of the Revised Code. The superintendent may grant such 9367
a waiver only for good cause in accordance with rules adopted by 9368
the state board of education. 9369

The formula ADM, total ADM, category one through five 9370
career-technical education ADM, category one through three 9371
limited English proficient ADM, category one through six special 9372
education ADM, preschool scholarship ADM, transportation ADM, 9373
and, for purposes of provisions of law outside of Chapter 3317. 9374
of the Revised Code, average daily membership of any school 9375
district shall be determined in accordance with rules adopted by 9376
the state board of education. 9377

(F) (1) If a student attending ~~a community school under~~ 9378
~~Chapter 3314., a science, technology, engineering, and~~ 9379
~~mathematics school established under Chapter 3326., or a~~ 9380
college-preparatory boarding school established under Chapter 9381
3328. of the Revised Code is not included in the formula ADM 9382
calculated for the school district in which the student is 9383
entitled to attend school under section 3313.64 or 3313.65 of 9384
the Revised Code, the department of education shall adjust the 9385
formula ADM of that school district to include the student in 9386
accordance with division (C) (2) of this section, and shall 9387
recalculate the school district's payments under this chapter 9388
for the entire fiscal year on the basis of that adjusted formula 9389

ADM. 9390

(2) If a student awarded an educational choice scholarship 9391
is not included in the formula ADM of the school district from 9392
which the department deducts funds for the scholarship under 9393
section 3310.08 of the Revised Code, the department shall adjust 9394
the formula ADM of that school district to include the student 9395
to the extent necessary to account for the deduction, and shall 9396
recalculate the school district's payments under this chapter 9397
for the entire fiscal year on the basis of that adjusted formula 9398
ADM. Division (F) (2) of this section does not apply after the 9399
effective date of this amendment. 9400

(3) If a student awarded a scholarship under the Jon 9401
Peterson special needs scholarship program is not included in 9402
the formula ADM of the school district from which the department 9403
deducts funds for the scholarship under section 3310.55 of the 9404
Revised Code, the department shall adjust the formula ADM of 9405
that school district to include the student to the extent 9406
necessary to account for the deduction, and shall recalculate 9407
the school district's payments under this chapter for the entire 9408
fiscal year on the basis of that adjusted formula ADM. Division 9409
(F) (3) of this section does not apply after the effective date 9410
of this amendment. 9411

(G) (1) (a) The superintendent of an institution operating a 9412
special education program pursuant to section 3323.091 of the 9413
Revised Code shall, for the programs under such superintendent's 9414
supervision, certify to the state board of education, in the 9415
manner prescribed by the superintendent of public instruction, 9416
both of the following: 9417

(i) The unduplicated count of the number of all children 9418
with disabilities other than preschool children with 9419

disabilities receiving services at the institution for each 9420
category of disability described in divisions (A) to (F) of 9421
section 3317.013 of the Revised Code adjusted for the portion of 9422
the year each child is so enrolled; 9423

(ii) The unduplicated count of the number of all preschool 9424
children with disabilities in classes or programs for whom the 9425
district is eligible to receive funding under section 3317.0213 9426
of the Revised Code adjusted for the portion of the year each 9427
child is so enrolled, reported according to the categories 9428
prescribed in section 3317.013 of the Revised Code. 9429

(b) The superintendent of an institution with career- 9430
technical education units approved under section 3317.05 of the 9431
Revised Code shall, for the units under the superintendent's 9432
supervision, certify to the state board of education the 9433
enrollment in those units, in the manner prescribed by the 9434
superintendent of public instruction. 9435

(2) The superintendent of each county board of 9436
developmental disabilities that maintains special education 9437
classes under section 3317.20 of the Revised Code or provides 9438
services to preschool children with disabilities pursuant to an 9439
agreement between the county board and the appropriate school 9440
district shall do both of the following: 9441

(a) Certify to the state board, in the manner prescribed 9442
by the board, the enrollment in classes under section 3317.20 of 9443
the Revised Code for each school district that has placed 9444
children in the classes; 9445

(b) Certify to the state board, in the manner prescribed 9446
by the board, the unduplicated count of the number of all 9447
preschool children with disabilities enrolled in classes for 9448

which the ~~DD~~-board is eligible to receive funding under section 9449
3317.0213 of the Revised Code adjusted for the portion of the 9450
year each child is so enrolled, reported according to the 9451
categories prescribed in section 3317.013 of the Revised Code, 9452
and the number of those classes. 9453

(H) Except as provided in division (I) of this section, 9454
when any city, local, or exempted village school district 9455
provides instruction for a nonresident pupil whose attendance is 9456
unauthorized attendance as defined in section 3327.06 of the 9457
Revised Code, that pupil's enrollment shall not be included in 9458
that district's enrollment figure used in calculating the 9459
district's payments under this chapter. The reporting official 9460
shall report separately the enrollment of all pupils whose 9461
attendance in the district is unauthorized attendance, and the 9462
enrollment of each such pupil shall be credited to the school 9463
district in which the pupil is entitled to attend school under 9464
division (B) of section 3313.64 or section 3313.65 of the 9465
Revised Code as determined by the department of education. 9466

(I) (1) A city, local, exempted village, or joint 9467
vocational school district admitting a scholarship student of a 9468
pilot project district pursuant to division (C) of section 9469
3313.976 of the Revised Code may count such student in its 9470
enrollment. 9471

(2) In any year for which funds are appropriated for pilot 9472
project scholarship programs, a school district implementing a 9473
state-sponsored pilot project scholarship program that year 9474
pursuant to sections 3313.974 to 3313.979 of the Revised Code 9475
may count in its enrollment: 9476

(a) All children residing in the district and utilizing a 9477
scholarship to attend kindergarten in any alternative school, as 9478

defined in section 3313.974 of the Revised Code; 9479

(b) All children who were enrolled in the district in the 9480
preceding year who are utilizing a scholarship to attend an 9481
alternative school. 9482

Division (I) of this section does not apply after the 9483
effective date of this amendment. 9484

(J) The superintendent of each cooperative education 9485
school district shall certify to the superintendent of public 9486
instruction, in a manner prescribed by the state board of 9487
education, the applicable enrollments for all students in the 9488
cooperative education district, also indicating the city, local, 9489
or exempted village district where each pupil is entitled to 9490
attend school under section 3313.64 or 3313.65 of the Revised 9491
Code. 9492

(K) If the superintendent of public instruction determines 9493
that a component of the enrollment certified or reported by a 9494
district superintendent, or other reporting entity, is not 9495
correct, the superintendent of public instruction may order that 9496
the formula ADM used for the purposes of payments under any 9497
section of Title XXXIII of the Revised Code be adjusted in the 9498
amount of the error. 9499

Sec. 3317.034. For purposes of section 3317.03 of the 9500
Revised Code: 9501

(A) A student shall be considered to be enrolled in the 9502
district for any portion of the school year the student is 9503
participating at a college under Chapter 3365. of the Revised 9504
Code. 9505

(B) A student shall be considered to be enrolled in the 9506
district for the period of time beginning on the date on which 9507

the school has both received the documentation of the student's 9508
enrollment from a parent and the student has commenced 9509
participation in learning opportunities offered by the district. 9510
For purposes of applying divisions (B) and (C) of this section, 9511
"learning opportunities" means both classroom-based and 9512
nonclassroom-based learning opportunities overseen by licensed 9513
educational employees of the district that is in compliance with 9514
criteria and documentation requirements for student 9515
participation, which shall be established by the department. Any 9516
student's instruction time in nonclassroom-based learning 9517
opportunities shall be certified by an employee of the district. 9518

(C) A student's enrollment shall be considered to cease on 9519
the date on which any of the following occur: 9520

(1) The district receives documentation from a parent 9521
terminating enrollment of the student. 9522

(2) The district is provided documentation of a student's 9523
enrollment in another public or nonpublic school. 9524

(3) The student ceases to participate in learning 9525
opportunities provided by the school. 9526

(D) No public school may enroll or withdraw a student from 9527
the education management information system established under 9528
section ~~3310.0714~~3301.0714 of the Revised Code later than 9529
thirty days after the student's actual enrollment or withdrawal 9530
from the school. 9531

(E) A student in any of grades nine through twelve may be 9532
considered a full-time equivalent student if the student is 9533
enrolled in at least five units of instruction, as defined in 9534
section 3313.603 of the Revised Code, per school year. 9535

Sec. 3317.051. (A) ~~As used in this section, "gifted unit"~~ 9536

~~ADM" means a school district's formula ADM minus the number of~~ 9537
~~students reported by a district under divisions (A) (2) (a) and~~ 9538
~~(i) of section 3317.03 of the Revised Code.~~ 9539

~~(B)~~The department of education shall compute and pay to a 9540
school district funds based on units for services to students 9541
identified as gifted under Chapter 3324. of the Revised Code as 9542
prescribed by this section. 9543

~~(C)~~(B) The department shall allocate gifted units for a 9544
school district as follows: 9545

(1) One gifted coordinator unit shall be allocated for 9546
every 3,300 students in a district's ~~gifted unit formula~~ ADM, 9547
with a minimum of 0.5 units and a maximum of 8 units allocated 9548
for the district. 9549

(2) One gifted intervention specialist unit shall be 9550
allocated for every 1,100 students in a district's ~~gifted unit~~ 9551
formula ADM, with a minimum of 0.3 units allocated for the 9552
district. 9553

~~(D)~~(C) The department shall pay the following amount to a 9554
school district for gifted units: 9555

\$37,370 multiplied by the number of units allocated to a school 9556
district under division ~~(C)~~(B) of this section 9557

~~(E)~~(D) A school district may assign gifted unit funding 9558
that it receives under division ~~(D)~~(C) of this section to 9559
another school district, an educational service center, a 9560
community school, or a STEM school as part of an arrangement to 9561
provide services to the district. 9562

Beginning on July 1, 2019, a school district may also 9563
assign gifted unit funding that it receives under division (C) 9564

of this section to a chartered nonpublic school. 9565

Sec. 3317.06. (A) As used in this section: 9566

(1) "Chartered nonpublic school" means a nonpublic school 9567
that holds a valid charter issued by the state board of 9568
education under section 3301.16 of the Revised Code and meets 9569
the standards established for such schools in rules adopted by 9570
the state board of education. 9571

(2) "Formula amount" has the same meaning as in section 9572
3317.02 of the Revised Code. 9573

(3) "Four-year adjusted cohort graduation rate" has the 9574
same meaning as in section 3302.01 of the Revised Code. 9575

(4) "IEP" has the same meaning as in section 3323.01 of 9576
the Revised Code. 9577

(5) A chartered nonpublic school's "third-grade reading 9578
proficiency percentage" means the percentage of the school's 9579
students scoring at a proficient level of skill or higher on the 9580
third-grade English language arts assessment prescribed under 9581
division (A) (1) (a) of section 3301.0710 of the Revised Code for 9582
the immediately preceding school year. 9583

(6) "Total student count" means the total number of 9584
students reported by the governing authority of a chartered 9585
nonpublic school under division (B) (1) of this section. 9586

(B) The state board of education shall adopt rules 9587
requiring the governing authority of each chartered nonpublic 9588
school to annually report all of the following: 9589

(1) The number of students enrolled in grades one through 9590
twelve and the full-time equivalent number of students enrolled 9591
in kindergarten in the school; 9592

<u>(2) The number of students with disabilities reported</u>	9593
<u>under division (B) (1) of this section receiving special</u>	9594
<u>education services pursuant to an IEP for a disability described</u>	9595
<u>in each of divisions (A) to (F) of section 3317.013 of the</u>	9596
<u>Revised Code;</u>	9597
<u>(3) The full-time equivalent number of students reported</u>	9598
<u>under division (B) (1) of this section who are enrolled in</u>	9599
<u>career-technical education programs or classes described in each</u>	9600
<u>of divisions (A) to (E) of section 3317.014 of the Revised Code;</u>	9601
<u>(4) The number of students reported under division (B) (1)</u>	9602
<u>of this section who are category one to three limited English</u>	9603
<u>proficiency students as described in each of divisions (A) to</u>	9604
<u>(C) of section 3317.016 of the Revised Code;</u>	9605
<u>(5) The number of students reported under division (B) (1)</u>	9606
<u>of this section who are economically disadvantaged, as defined</u>	9607
<u>by the department. A student shall not be categorically excluded</u>	9608
<u>from the number reported under division (B) (5) of this section</u>	9609
<u>based on anything other than family income.</u>	9610
<u>(6) For each student, the city, exempted village, or local</u>	9611
<u>school district in which the student is entitled to attend</u>	9612
<u>school under section 3313.64 or 3313.65 of the Revised Code;</u>	9613
<u>(7) Any additional information that the department of</u>	9614
<u>education determines must be reported by the school in order for</u>	9615
<u>the department to make payments under division (E) of this</u>	9616
<u>section.</u>	9617
<u>(C) (1) The state board shall adopt guidelines requiring</u>	9618
<u>each chartered nonpublic school, for purposes of reporting</u>	9619
<u>information under division (B) of this section, to assign a data</u>	9620
<u>verification code that is unique on a statewide basis over time</u>	9621

to each student whose initial Ohio enrollment is in that school 9622
and to report all required individual student data for that 9623
student utilizing such code. 9624

(2) Except as provided in sections 3301.941 and 3317.20 of 9625
the Revised Code, at no time shall the state board or the 9626
department have access to information that would enable any data 9627
verification code to be matched to personally identifiable 9628
student data. 9629

(3) Each chartered nonpublic school shall ensure that the 9630
data verification code is included in the student's records 9631
reported to any subsequent school district, community school, or 9632
state institution of higher education, as defined in section 9633
3345.011 of the Revised Code, in which the student enrolls. Any 9634
such subsequent district or school shall utilize the same 9635
identifier in its reporting of data under section 3301.0714 of 9636
the Revised Code. 9637

(D) For each student enrolled in a chartered nonpublic 9638
school, the department of education annually shall pay to the 9639
school the sum of the following: 9640

(1) The amount calculated for the student under division 9641
(A) of section 3317.022 of the Revised Code; 9642

(2) If the school chooses to provide career-technical 9643
education to its students, career-technical education funds as 9644
follows: 9645

(a) If the student is a category one career-technical 9646
education student, the amount specified in division (A) of 9647
section 3317.014 of the Revised Code; 9648

(b) If the student is a category two career-technical 9649
education student, the amount specified in division (B) of 9650

section 3317.014 of the Revised Code; 9651

(c) If the student is a category three career-technical 9652
education student, the amount specified in division (C) of 9653
section 3317.014 of the Revised Code; 9654

(d) If the student is a category four career-technical 9655
education student, the amount specified in division (D) of 9656
section 3317.014 of the Revised Code; 9657

(e) If the student is a category five career-technical 9658
education student, the amount specified in division (E) of 9659
section 3317.014 of the Revised Code. 9660

Deduction and payment of funds under division (D) (2) of 9661
this section is subject to approval under section 3317.161 of 9662
the Revised Code. 9663

Nothing in division (D) (2) of this section requires a 9664
chartered nonpublic school to provide career-technical 9665
education. 9666

(E) In addition to the payments made under division (D) of 9667
this section, the department shall annually pay to each 9668
chartered nonpublic school both of the following: 9669

(1) A graduation bonus calculated according to the 9670
following formula: 9671

The school's four-year adjusted cohort graduation rate for 9672
the previous school year X 0.075 X the formula amount X the 9673
number of the school's graduates reported to the department for 9674
the previous school year 9675

(2) A third-grade reading proficiency bonus calculated 9676
according to the following formula: 9677

The school's third-grade reading proficiency percentage X 9678
0.075 X the formula amount X the number of the school's students 9679
scoring at a proficient level or higher on the third-grade 9680
English language arts assessment prescribed under division (A) 9681
(1) (a) of section 3301.0710 of the Revised Code for the 9682
immediately preceding school year 9683

(F) (1) Each chartered nonpublic school shall comply with 9684
Chapter 3324. of the Revised Code as if it were a school 9685
district. 9686

(2) In addition to the payments made under division (D) of 9687
this section, the department shall annually compute and pay to a 9688
chartered nonpublic school funds based on units for services to 9689
students identified as gifted under Chapter 3324. of the Revised 9690
Code as prescribed by division (F) (2) of this section. 9691

(a) The department shall allocate gifted units for a 9692
chartered nonpublic school as follows: 9693

(i) One gifted coordinator unit shall be allocated for 9694
every 3,300 students in the school's total student count for 9695
that year, with a minimum of 0.5 units and a maximum of 8 units 9696
allocated for the school. 9697

(ii) One gifted intervention specialist unit shall be 9698
allocated for every 1,100 students in the school's total student 9699
count for that year, with a minimum of 0.3 units allocated for 9700
the district. 9701

(b) The department shall pay the following amount to a 9702
chartered nonpublic school for gifted units: 9703

\$37,370 multiplied by the number of units allocated to the 9704
school under division (F) (2) (a) of this section 9705

(c) A chartered nonpublic school may assign gifted unit 9706
funding that it receives under division (F) (2) (b) of this 9707
section to a school district, an educational service center, a 9708
community school, a STEM school, or another chartered nonpublic 9709
school as part of an arrangement to provide services to the 9710
school. 9711

(G) (1) If a chartered nonpublic school receives special 9712
education funding for a student under division (D) (1) of this 9713
section, the school shall comply with Chapter 3323. of the 9714
Revised Code. The school may choose to decline enrollment to a 9715
special education student. 9716

(2) Nothing in this section affects the obligations and 9717
rights of a chartered nonpublic school under section 3323.041 of 9718
the Revised Code. 9719

Sec. 3317.081. ~~(A) Tuition shall be computed in accordance~~ 9720
~~with this section if:—~~ 9721

~~(1) The tuition is required by division (C) (3) (b) of~~ 9722
~~section 3313.64 of the Revised Code; or~~ 9723

~~(2) Neither the a method prescribed by the department of~~ 9724
~~education if neither a child nor the that child's parent resides~~ 9725
~~in this state and tuition is required by section 3327.06 of the~~ 9726
~~Revised Code.~~ 9727

~~(B) Tuition computed in accordance with this section shall~~ 9728
~~equal the attendance district's tuition rate computed under~~ 9729
~~section 3317.08 of the Revised Code plus the amount in state~~ 9730
~~education aid, as defined in section 3317.02 of the Revised~~ 9731
~~Code, that district would have received for the child during the~~ 9732
~~school year had the department of education counted the child in~~ 9733
~~the attendance district's formula ADM for that school year under~~ 9734

~~section 3317.03 of the Revised Code.~~ 9735

Sec. 3317.16. (A) The department of education shall 9736
compute and distribute state core foundation funding to each 9737
joint vocational school district for the fiscal year as 9738
prescribed in the following divisions: 9739

(1) An opportunity grant ~~calculated according to the~~ 9740
~~following formula:~~ 9741

~~(The equal to the formula amount X formula ADM;) (0.0005 X the~~ 9742
~~district's three year average valuation)~~ 9743

~~However, no district shall receive an opportunity grant~~ 9744
~~that is less than 0.05 times the formula amount times formula~~ 9745
~~ADM.~~ 9746

(2) Additional state aid for special education and related 9747
services provided under Chapter 3323. of the Revised Code 9748
calculated as the sum of the following: 9749

(a) The district's category one special education ADM X 9750
the amount specified in division (A) of section 3317.013 of the 9751
Revised Code ~~X the district's state share percentage;~~ 9752

(b) The district's category two special education ADM X 9753
the amount specified in division (B) of section 3317.013 of the 9754
Revised Code ~~X the district's state share percentage;~~ 9755

(c) The district's category three special education ADM X 9756
the amount specified in division (C) of section 3317.013 of the 9757
Revised Code ~~X the district's state share percentage;~~ 9758

(d) The district's category four special education ADM X 9759
the amount specified in division (D) of section 3317.013 of the 9760
Revised Code ~~X the district's state share percentage;~~ 9761

(e) The district's category five special education ADM X 9762
the amount specified in division (E) of section 3317.013 of the 9763
Revised Code ~~X the district's state share percentage;~~ 9764

(f) The district's category six special education ADM X 9765
the amount specified in division (F) of section 3317.013 of the 9766
Revised Code ~~X the district's state share percentage.~~ 9767

(3) Economically disadvantaged funds calculated according 9768
to the following formula: 9769

$\$272 \times$ ~~the district's economically disadvantaged index X the~~ 9770
number of students who are economically disadvantaged as 9771
certified under division (D) (2) (p) of section 3317.03 of the 9772
Revised Code 9773

(4) Limited English proficiency funds calculated as the 9774
sum of the following: 9775

(a) The district's category one limited English proficient 9776
ADM X the amount specified in division (A) of section 3317.016 9777
of the Revised Code ~~X the district's state share percentage;~~ 9778

(b) The district's category two limited English proficient 9779
ADM X the amount specified in division (B) of section 3317.016 9780
of the Revised Code ~~X the district's state share percentage;~~ 9781

(c) The district's category three limited English 9782
proficient ADM X the amount specified in division (C) of section 9783
3317.016 of the Revised Code ~~X the district's state share-~~ 9784
~~percentage;~~ 9785

(5) Career-technical education funds calculated as the sum 9786
of the following: 9787

(a) The district's category one career-technical education 9788
ADM X the amount specified in division (A) of section 3317.014 9789

of the Revised Code X the district's state share percentage;	9790
(b) The district's category two career-technical education	9791
ADM X the amount specified in division (B) of section 3317.014	9792
of the Revised Code X the district's state share percentage;	9793
(c) The district's category three career-technical	9794
education ADM X the amount specified in division (C) of section	9795
3317.014 of the Revised Code X the district's state share	9796
percentage;	9797
(d) The district's category four career-technical	9798
education ADM X the amount specified in division (D) of section	9799
3317.014 of the Revised Code X the district's state share	9800
percentage;	9801
(e) The district's category five career-technical	9802
education ADM X the amount specified in division (E) of section	9803
3317.014 of the Revised Code X the district's state share	9804
percentage.	9805
Payment of funds under division (A) (5) of this section is	9806
subject to approval under section 3317.161 of the Revised Code.	9807
(6) Career-technical education associated services funds	9808
calculated under the following formula:	9809
The district's state share percentage X the	9810
amount for career-technical education associated services	9811
specified in section 3317.014 of the Revised Code X the sum of	9812
categories one through five career-technical	9813
education ADM X the district's state share percentage	9814
(7) A graduation bonus calculated according to the	9815
following formula:	9816

The district's graduation rate as reported on its most recent report card issued by the department under section 3302.033 of the Revised Code X 0.075 X the formula amount X the number of the district's students who received high school or honors high school diplomas as reported by the district to the department, in accordance with the guidelines adopted under section 3301.0714 of the Revised Code, for the same school year for which the most recent report card was issued ~~X the district's state share percentage~~

(B) (1) If a joint vocational school district's costs for a fiscal year for a student in its categories two through six special education ADM exceed the threshold catastrophic cost for serving the student, as specified in division (B) of section 3317.0214 of the Revised Code, the district may submit to the superintendent of public instruction documentation, as prescribed by the superintendent, of all of its costs for that student. Upon submission of documentation for a student of the type and in the manner prescribed, the department shall pay to the district an amount equal to the ~~sum of the following:~~

~~(a) One half of the district's costs for the student in excess of the threshold catastrophic cost;~~

~~(b) The product of one half of the district's costs for the student in excess of the threshold catastrophic cost multiplied by the district's state share percentage.~~

(2) The district shall report under division (B) (1) of this section, and the department shall pay for, only the costs of educational expenses and the related services provided to the student in accordance with the student's individualized education program. Any legal fees, court costs, or other costs associated with any cause of action relating to the student may

not be included in the amount. 9847

(C) (1) For each student with a disability receiving 9848
special education and related services under an individualized 9849
education program, as defined in section 3323.01 of the Revised 9850
Code, at a joint vocational school district, the resident 9851
district or, if the student is enrolled in a community school, 9852
the community school shall be responsible for the amount of any 9853
costs of providing those special education and related services 9854
to that student that exceed the sum of the amount calculated for 9855
those services attributable to that student under division (A) 9856
of this section. 9857

Those excess costs shall be calculated using a formula 9858
approved by the department. 9859

(2) The board of education of the joint vocational school 9860
district may report the excess costs calculated under division 9861
(C) (1) of this section to the department of education. 9862

(3) If the board of education of the joint vocational 9863
school district reports excess costs under division (C) (2) of 9864
this section, the department shall pay the amount of excess cost 9865
calculated under division (C) (2) of this section to the joint 9866
vocational school district and shall deduct that amount as 9867
provided in division (C) (3) (a) or (b) of this section, as 9868
applicable: 9869

(a) If the student is not enrolled in a community school, 9870
the department shall deduct the amount from the account of the 9871
student's resident district pursuant to division (J) of section 9872
3317.023 of the Revised Code. 9873

(b) If the student is enrolled in a community school, the 9874
department shall deduct the amount from the account of the 9875

community school pursuant to section 3314.083 of the Revised Code. 9876
9877

(D) (1) In any fiscal year, a school district receiving 9878
funds under division (A) (5) of this section shall spend those 9879
funds only for the purposes that the department designates as 9880
approved for career-technical education expenses. Career- 9881
technical education expenses approved by the department shall 9882
include only expenses connected to the delivery of career- 9883
technical programming to career-technical students. The 9884
department shall require the school district to report data 9885
annually so that the department may monitor the district's 9886
compliance with the requirements regarding the manner in which 9887
funding received under division (A) (5) of this section may be 9888
spent. 9889

(2) All funds received under division (A) (5) of this 9890
section shall be spent in the following manner: 9891

(a) At least seventy-five per cent of the funds shall be 9892
spent on curriculum development, purchase, and implementation; 9893
instructional resources and supplies; industry-based program 9894
certification; student assessment, credentialing, and placement; 9895
curriculum specific equipment purchases and leases; career- 9896
technical student organization fees and expenses; home and 9897
agency linkages; work-based learning experiences; professional 9898
development; and other costs directly associated with career- 9899
technical education programs including development of new 9900
programs. 9901

(b) Not more than twenty-five per cent of the funds shall 9902
be used for personnel expenditures. 9903

(E) In any fiscal year, a school district receiving funds 9904

under division (A) (6) of this section, or through a transfer of 9905
funds pursuant to division (I) of section 3317.023 of the 9906
Revised Code, shall spend those funds only for the purposes that 9907
the department designates as approved for career-technical 9908
education associated services expenses, which may include such 9909
purposes as apprenticeship coordinators, coordinators for other 9910
career-technical education services, career-technical 9911
evaluation, and other purposes designated by the department. The 9912
department may deny payment under division (A) (6) of this 9913
section to any district that the department determines is not 9914
operating those services or is using funds paid under division 9915
(A) (6) of this section, or through a transfer of funds pursuant 9916
to division (I) of section 3317.023 of the Revised Code, for 9917
other purposes. 9918

(F) A joint vocational school district shall spend the 9919
funds it receives under division (A) (3) of this section in 9920
accordance with section 3317.25 of the Revised Code. 9921

(G) As used in this section: 9922

(1) "Community school" means a community school 9923
established under Chapter 3314. of the Revised Code. 9924

(2) "Resident district" means the city, local, or exempted 9925
village school district in which a student is entitled to attend 9926
school under section 3313.64 or 3313.65 of the Revised Code. 9927

~~(3) "State share percentage" is equal to the following: 9928~~

~~The amount computed under division (A) (1) of this section / 9929~~

~~(the formula amount X formula ADM) 9930~~

Sec. 3317.161. (A) As used in this section, "lead 9931
district" has the same meaning as in section 3317.023 of the 9932

Revised Code. 9933

(B) (1) A career-technical education program of a city, 9934
local, or exempted village school district, community school, or 9935
STEM school shall be subject to approval under this section in 9936
order for the district or school to qualify for state funding 9937
for the program. Approval granted under this section shall be 9938
valid for the five fiscal years following the fiscal year in 9939
which the program is approved and may be renewed. Approval shall 9940
be subject to annual review under division (E) of this section. 9941

(2) If a district or school becomes a new member of a 9942
career-technical planning district, its career-technical 9943
education programs shall be approved or disapproved by the lead 9944
district of the career-technical planning district during the 9945
fiscal year in which the district or school becomes a member of 9946
the career-technical planning district. Any program of the 9947
district or school that was approved by the department of 9948
education for an approval period that includes the fiscal year 9949
in which the district or school becomes a new member of the 9950
career-technical planning district shall retain its approved 9951
status during that fiscal year. 9952

(3) If an existing member of a career-technical planning 9953
district develops a new career-technical education program, that 9954
program shall be approved or disapproved by the lead district of 9955
the career-technical planning district prior to the first fiscal 9956
year for which the district or school is seeking funding for the 9957
program. 9958

(4) Except as provided in division (B) (2) of this section, 9959
if a career-technical education program was approved by the 9960
department prior to September 29, 2013, that approval remains 9961
valid for the unexpired remainder of the approval period 9962

specified by the department. Approval of that program may then 9963
be renewed in accordance with this section on a date prior to 9964
the expiration of the approval period. 9965

(C) (1) The lead district of a career-technical planning 9966
district shall approve or disapprove for a five-year period each 9967
career-technical education program of the city, local, and 9968
exempted village school districts, community schools, and STEM 9969
schools that are assigned by the department to the career- 9970
technical planning district. The lead district's decision to 9971
approve or disapprove a program shall be based on requirements 9972
for career-technical education programs that are specified in 9973
rules adopted by the department. These requirements shall 9974
include, but are not limited to, all of the following: 9975

(a) Demand for the career-technical education program by 9976
industries in the state; 9977

(b) Quality of the program; 9978

(c) Potential for a student enrolled in the program to 9979
receive the training that will qualify the student for industry 9980
credentials or post-secondary education; 9981

(d) Admission requirements of the lead district; 9982

(e) Past performance of the district or school that is 9983
offering the program; 9984

(f) Traveling distance; 9985

(g) Sustainability; 9986

(h) Capacity; 9987

(i) Availability of the program within the career- 9988
technical planning district; 9989

(j) In the case of a new program, the cost to begin the program. 9990
9991

(2) The lead district shall approve or disapprove each program not later than the first day of March prior to the first fiscal year for which the district or school is seeking funding for the program. If a program is approved, the lead district shall notify the department of its decision. If a program is disapproved, the lead district shall notify the district or school of its decision. 9992
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If the lead district disapproves the program or does not take any action to approve or disapprove the program by the first day of March, the district or school may appeal the lead district's decision or failure to take action to the department by the fifteenth day of March. 9999
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(D) (1) Upon receiving notification of a lead district's approval of a district's or school's career-technical education program, the department shall review the lead district's decision and determine whether to approve or disapprove the program not later than the fifteenth day of May prior to the first fiscal year for which the district or school is seeking funding for the program. The department shall notify the district or school and the lead district of the district's or school's career-technical planning district of its determination. 10004
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(2) Upon receiving an appeal from a district or school of a lead district's disapproval of a career-technical education program or failure to take action to approve or disapprove the program, the department shall review the lead district's disapproval or failure to take action. The department shall decide whether to approve or disapprove the program as a result 10014
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of this review not later than the fifteenth day of May prior to 10020
the first fiscal year for which the district or school is 10021
seeking funding for the program. The department shall notify the 10022
lead district and the appealing district or school of its 10023
determination. 10024

(3) In conducting a review under division (D) (1) or (2) of 10025
this section, the department shall consider the criteria 10026
prescribed under division (C) (1) of this section. 10027

(4) If the department approves a program under division 10028
(D) (1) or (2) of this section, it shall authorize the payment to 10029
the district, ~~or the deduction from the state education aid of a~~ 10030
~~district and payment to a~~ community school₄, or STEM school₇ of 10031
the funds attributed to the career-technical students enrolled 10032
in that program in the next fiscal year according to a payment 10033
schedule prescribed by the department. 10034

(5) The department's decisions under divisions (D) (1) and 10035
(2) of this section shall be final and not appealable. 10036

(6) The superintendent of public instruction may adopt 10037
guidelines identifying circumstances in which the department 10038
may, after consulting with a lead district, approve or 10039
disapprove a program that has been approved or disapproved by 10040
the lead district after the deadline prescribed in division (D) 10041
(1) or (2) of this section has passed. 10042

(E) The department and the lead district of each career- 10043
technical planning district shall conduct an annual review of 10044
each career-technical education program in the lead district's 10045
career-technical planning district that receives approval under 10046
this section. Continued funding of the program during the five- 10047
year approval period shall be subject to the school's compliance 10048

with any directives for performance improvement that are issued 10049
by the department or the lead district as a result of any review 10050
conducted under this section. 10051

(F) Beginning on July 1, 2019, each career-technical 10052
education program of a chartered nonpublic school shall also be 10053
subject to the provisions of this section. 10054

Sec. 3317.20. This section does not apply to preschool 10055
children with disabilities. 10056

(A) As used in this section: 10057

(1) "Applicable special education amount" means the amount 10058
specified in section 3317.013 of the Revised Code for a 10059
disability described in that section. 10060

(2) "Child's school district" means the school district in 10061
which a child is entitled to attend school pursuant to section 10062
3313.64 or 3313.65 of the Revised Code. 10063

~~(3) "State share index" means the state share index of the 10064~~
~~child's school district. 10065~~

(B) The department shall annually pay each county board of 10066
developmental disabilities for each child with a disability, 10067
other than a preschool child with a disability, for whom the 10068
county board provides special education and related services an 10069
amount equal to the formula amount + ~~(state share index X the 10070~~
applicable special education amount~~). 10071~~

(C) Each county board of developmental disabilities shall 10072
report to the department, in the manner specified by the 10073
department, the name of each child for whom the county board of 10074
developmental disabilities provides special education and 10075
related services and the child's school district. 10076

(D) (1) For the purpose of verifying the accuracy of the payments under this section, the department may request from either of the following entities the data verification code assigned under division (D) (2) of section 3301.0714 of the Revised Code to any child who is placed with a county board of developmental disabilities:

(a) The child's school district;

(b) The independent contractor engaged to create and maintain data verification codes.

(2) Upon a request by the department under division (D) (1) of this section for the data verification code of a child, the child's school district shall submit that code to the department in the manner specified by the department. If the child has not been assigned a code, the district shall assign a code to that child and submit the code to the department by a date specified by the department. If the district does not assign a code to the child by the specified date, the department shall assign a code to the child.

The department annually shall submit to each school district the name and data verification code of each child residing in the district for whom the department has assigned a code under this division.

(3) The department shall not release any data verification code that it receives under division (D) of this section to any person except as provided by law.

(E) Any document relative to special education and related services provided by a county board of developmental disabilities that the department holds in its files that contains both a student's name or other personally identifiable

information and the student's data verification code shall not 10106
be a public record under section 149.43 of the Revised Code. 10107

Sec. 3317.25. (A) As used in this section, "economically 10108
disadvantaged funds" means the following: 10109

(1) For a city, local, or exempted village school 10110
district, the funds received under division (A) (5) of section 10111
3317.022 of the Revised Code; 10112

(2) For a joint vocational school district, the funds 10113
received under division (A) (3) of section 3317.16 of the Revised 10114
Code; 10115

(3) For a community school established under Chapter 3314. 10116
of the Revised Code, the funds received pursuant to division (A) 10117
(4) of section 3317.022 of the Revised Code under division (C) 10118
(1)~~(e)~~(a) of section 3314.08 of the Revised Code; 10119

(4) For a STEM school established under Chapter 3326. of 10120
the Revised Code, the funds received pursuant to division (A) (4) 10121
of section 3317.022 of the Revised Code under division ~~(E)~~(A) 10122
of section 3326.33 of the Revised Code. 10123

(B) In any fiscal year, a city, local, exempted village, 10124
or joint vocational school district, community school, or STEM 10125
school shall spend the economically disadvantaged funds it 10126
receives for any of the following initiatives or a combination 10127
of any of the following initiatives: 10128

(1) Extended school day and school year; 10129

(2) Reading improvement and intervention; 10130

(3) Instructional technology or blended learning; 10131

(4) Professional development in reading instruction for 10132

teachers of students in kindergarten through third grade;	10133
(5) Dropout prevention;	10134
(6) School safety and security measures;	10135
(7) Community learning centers that address barriers to learning;	10136 10137
(8) Academic interventions for students in any of grades six through twelve;	10138 10139
(9) Employment of an individual who has successfully completed the bright new leaders for Ohio schools program as a principal or an assistant principal. As used in this section, "bright new leaders for Ohio schools program" has the same meaning as in section 3319.271 of the Revised Code.	10140 10141 10142 10143 10144
(C) At the end of each fiscal year, each city, local, exempted village, or joint vocational school district, community school, and STEM school shall submit a report to the department of education describing the initiative or initiatives on which the district's or school's economically disadvantaged funds were spent during that fiscal year.	10145 10146 10147 10148 10149 10150
(D) Starting in 2015, the department shall submit a report of the information it receives under division (C) of this section to the General Assembly not later than the first day of December of each odd-numbered year in accordance with section 101.68 of the Revised Code.	10151 10152 10153 10154 10155
Sec. 3318.011. For purposes of providing assistance under sections 3318.01 to 3318.20 of the Revised Code, the department of education shall annually do all of the following:	10156 10157 10158
(A) Calculate the adjusted valuation per pupil of each city, local, and exempted village school district according to	10159 10160

the following formula: 10161

The district's valuation per pupil - 10162

[\$30,000 X (1 - the district's income factor)]. 10163

For purposes of this calculation: 10164

(1) Except for a district with an open enrollment net gain 10165
that is ten per cent or more of its formula ADM, "valuation per 10166
pupil" for a district means its average taxable value, divided 10167
by its formula ADM for the previous fiscal year. "Valuation per 10168
pupil," for a district with an open enrollment net gain that is 10169
ten per cent or more of its formula ADM, means its average 10170
taxable value, divided by the sum of its formula ADM for the 10171
previous fiscal year plus its open enrollment net gain for the 10172
previous fiscal year. 10173

(2) "Average taxable value" means the average of the sum 10174
of the amounts certified for a district under divisions (A) (1) 10175
and (2) of section 3317.021 of the Revised Code in the second, 10176
third, and fourth preceding fiscal years. 10177

(3) "Entitled to attend school" means entitled to attend 10178
school in a city, local, or exempted village school district 10179
under section 3313.64 or 3313.65 of the Revised Code. 10180

(4) "Formula ADM" has the same meaning as in section 10181
3317.02 of the Revised Code. 10182

(5) "Native student" has the same meaning as in former 10183
section 3313.98 of the Revised Code. 10184

(6) "Open enrollment net gain" for a district means (a) 10185
the number of the students entitled to attend school in another 10186
district but who are enrolled in the schools of the district 10187
under its open enrollment policy minus (b) the number of the 10188

district's native students who are enrolled in the schools of 10189
another district under the other district's open enrollment 10190
policy, both numbers as certified to the department under former 10191
section 3313.981 of the Revised Code. If the difference is a 10192
negative number, the district's "open enrollment net gain" is 10193
zero. For fiscal years after fiscal year 2019, every district's 10194
open enrollment net gain is zero. 10195

(7) "Open enrollment policy" means an interdistrict open 10196
enrollment policy adopted under former section 3313.98 of the 10197
Revised Code. 10198

(8) "District median income" means the median Ohio 10199
adjusted gross income certified for a school district under 10200
section 3317.021 of the Revised Code. 10201

(9) "Statewide median income" means the median district 10202
median income of all city, exempted village, and local school 10203
districts in the state. 10204

(10) "Income factor" for a city, exempted village, or 10205
local school district means the quotient obtained by dividing 10206
that district's median income by the statewide median income. 10207

(B) Calculate for each district the three-year average of 10208
the adjusted valuations per pupil calculated for the district 10209
for the current and two preceding fiscal years; 10210

(C) Rank all such districts in order of adjusted valuation 10211
per pupil from the district with the lowest three-year average 10212
adjusted valuation per pupil to the district with the highest 10213
three-year average adjusted valuation per pupil; 10214

(D) Divide such ranking into percentiles with the first 10215
percentile containing the one per cent of school districts 10216
having the lowest three-year average adjusted valuations per 10217

pupil and the one-hundredth percentile containing the one per 10218
cent of school districts having the highest three-year average 10219
adjusted valuations per pupil; 10220

(E) Determine the school districts that have three-year 10221
average adjusted valuations per pupil that are greater than the 10222
median three-year average adjusted valuation per pupil for all 10223
school districts in the state; 10224

(F) On or before the first day of September, certify the 10225
information described in divisions (A) to (E) of this section to 10226
the Ohio school facilities commission. 10227

Sec. 3318.71. (A) As used in this section: 10228

(1) "Acquisition of classroom facilities" has the same 10229
meaning as in section 3318.40 of the Revised Code. 10230

(2) "Classroom facilities" has the same meaning as in 10231
section 3318.01 of the Revised Code. 10232

(3) "Qualifying partnership" means a group of city, 10233
exempted village, or local school districts that are part of a 10234
career-technical education compact and have entered into an 10235
agreement for joint or cooperative establishment and operation 10236
of a science, technology, engineering, and mathematics education 10237
program under section 3313.842 of the Revised Code. The 10238
aggregate territory of the school districts composing a 10239
qualifying partnership shall be located in two adjacent 10240
counties, each having a population greater than forty thousand, 10241
but less than fifty thousand, and at least one of which borders 10242
another state. 10243

(B) The Ohio school facilities commission shall establish 10244
guidelines for assisting a qualifying partnership in the 10245
acquisition of classroom facilities to be used for a joint 10246

science, technology, engineering, and mathematics education 10247
program. 10248

(C) Upon receipt of a written proposal from a qualifying 10249
partnership, the commission, subject to approval of the 10250
controlling board, shall provide funding to assist that 10251
qualifying partnership in the acquisition of classroom 10252
facilities described in division (B) of this section. The 10253
proposal of the qualifying partnership shall be submitted in a 10254
form and in the manner prescribed by the commission. The 10255
proposal shall indicate both the total amount of funding 10256
requested from the commission and the amount of other funding 10257
pledged for the acquisition of the classroom facilities, the 10258
latter of which shall not be less than the total amount of 10259
funding requested from the commission. Once the commission 10260
determines a proposal meets its established guidelines, and if 10261
the controlling board approves that funding, the commission 10262
shall enter into an agreement with the qualifying partnership 10263
for the acquisition of the classroom facilities and shall 10264
encumber, in accordance with section 3318.11 of the Revised 10265
Code, the approved funding from the amounts appropriated to the 10266
commission for classroom facilities assistance projects. The 10267
agreement shall include a stipulation of the ownership of the 10268
classroom facilities in the event the qualifying partnership 10269
ceases to exist. 10270

(D) A qualifying partnership may levy taxes and issue 10271
bonds under section 5705.2112 or 5705.2113 of the Revised Code 10272
subject to the limitations of those sections to use for all or 10273
part of the funding pledged for the acquisition of classroom 10274
facilities under division (C) of this section. If a qualifying 10275
partnership chooses to levy taxes or issue bonds for this 10276
purpose, it shall select one of the districts that is a member 10277

of the qualifying partnership to be the fiscal agent of the 10278
qualifying partnership for purposes of those sections. 10279

Sec. 3318.91. (A) Notwithstanding any other provision of 10280
this chapter to the contrary, on and after the effective date of 10281
this section, no projects or segments of projects shall be 10282
approved under any of the following: 10283

(1) The classroom facilities assistance program under 10284
sections 3318.01 to 3318.20 of the Revised Code, regardless of 10285
whether a school district previously has participated in the 10286
school building assistance expedited local partnership program 10287
under sections 3318.36 to 3318.363 of the Revised Code; 10288

(2) The school building emergency assistance program under 10289
section 3318.351 of the Revised Code; 10290

(3) The school building assistance expedited local 10291
partnership program under sections 3318.36 to 3318.363 of the 10292
Revised Code; 10293

(4) The exceptional needs school facilities assistance 10294
program under section 3318.37 or 3318.371 of the Revised Code; 10295

(5) The accelerated urban school building assistance 10296
program under section 3318.38 of the Revised Code; 10297

(6) The vocational school facilities assistance program 10298
under sections 3318.40 to 3318.45 of the Revised Code, 10299
regardless of whether a school district previously has 10300
participated in the vocational school facilities expedited local 10301
partnership program under section 3318.46 of the Revised Code; 10302

(7) The vocational school facilities expedited local 10303
partnership program under section 3318.46 of the Revised Code; 10304

(8) The college-preparatory boarding school facilities 10305

program under section 3318.60 or the alternative under section 3318.61 of the Revised Code; 10306
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(9) The STEM school facilities assistance program under section 3318.70 of the Revised Code; 10308
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(10) The facilities assistance program for STEM school qualifying partnerships under section 3318.71 of the Revised Code. 10310
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(B) If the approval of a project or segment has lapsed pursuant to section 3318.05 of division (D) of section 3318.41 of the Revised Code, that project or segment is not subsequently eligible for approval on or after the effective date of this section. If the thirteen-month period permitted by section 3318.05 of the Revised Code is still pending for a particular project or segment on the effective date of this section, the project or segment may proceed if the conditions of that section or division are fulfilled before the thirteen-month period expires. 10313
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(C) On or after the effective date of this section, no loan guarantees shall be issued under sections 3318.50 and 3318.52 of the Revised Code. 10323
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Sec. 3318.92. (A) The Ohio school facilities commission is abolished on the effective date of this section. 10326
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(B) On and after the effective date of this section: 10328

(1) The Ohio facilities construction commission is the successor to, assumes the obligations of, and otherwise constitutes the continuation of the Ohio school facilities commission. The facilities construction commission has jurisdiction over each project and segment previously approved by the school facilities commission, and shall administer those 10329
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projects and segments in accordance with the laws under which 10335
they were approved. The facilities construction commission has 10336
jurisdiction over each loan guarantee previously issued under 10337
sections 3318.50 and 3318.52 of the Revised Code by the school 10338
facilities commission. Subject to section 3318.91 of the Revised 10339
Code, the facilities construction commission shall assume the 10340
school facilities commission's powers and duties under all other 10341
provisions of law, including sections 133.06, 3313.372, 3318.48, 10342
and 3318.49 of the Revised Code. 10343

(2) Any business commenced but not completed by the school 10344
facilities commission shall be completed by the facilities 10345
construction commission in the same manner, and with the same 10346
effect, as if completed by the school facilities commission. No 10347
validation, cure, right, privilege, remedy, obligation, or 10348
liability is lost or impaired by reason of the transfer. 10349

(3) When the school facilities commission is referred to 10350
in any statute, rule, contract, grant, or other document, the 10351
reference shall be construed to refer to the facilities 10352
construction commission. 10353

(4) All of the rules of the school facilities commission 10354
continue in effect as rules of the facilities construction 10355
commission, until amended or rescinded by the facilities 10356
construction commission. 10357

(5) Subject to the lay-off provisions of sections 124.321 10358
to 124.328 of the Revised Code, all employees of the school 10359
facilities commission continue with the facilities construction 10360
commission and retain their positions and all benefits accruing 10361
thereto. 10362

(6) All books, records, documents, files, transcripts, 10363

equipment, furniture, supplies, and other materials assigned to 10364
or in possession of the school facilities commission shall be 10365
transferred to the facilities construction commission. 10366

(C) No judicial or administrative action or proceeding in 10367
which the school facilities commission is a party that is 10368
pending on the date that is thirty days after the effective date 10369
of this section is affected by the transfer of powers and duties 10370
by this section. Such action or proceeding shall be prosecuted 10371
or defended in the name of the facilities construction 10372
commission. On application to the court or other tribunal, the 10373
facilities construction commission shall be substituted for the 10374
school facilities commission as a party to such action or 10375
proceeding. 10376

Sec. 3319.17. (A) As used in this section, "interdistrict 10377
contract" means any contract or agreement entered into by an 10378
educational service center governing board and another board or 10379
other public entity pursuant to section 3313.17, 3313.841, 10380
3313.842, 3313.843, 3313.844, 3313.845, 3313.91, or 3323.08 of 10381
the Revised Code, ~~including any such contract or agreement for~~ 10382
~~the provision of services funded under division (E) of section~~ 10383
~~3317.024 of the Revised Code.~~ 10384

(B) When, for any of the following reasons that apply to 10385
any city, exempted village, local, or joint vocational school 10386
district or any educational service center, the board decides 10387
that it will be necessary to reduce the number of teachers it 10388
employs, it may make a reasonable reduction: 10389

(1) In the case of any district or service center, return 10390
to duty of regular teachers after leaves of absence including 10391
suspension of schools, territorial changes affecting the 10392
district or center, or financial reasons; 10393

(2) In the case of any city, exempted village, local, or joint vocational school district, decreased enrollment of pupils in the district;

(3) In the case of any governing board of a service center providing any particular service directly to pupils pursuant to one or more interdistrict contracts requiring such service, reduction in the total number of pupils the governing board is required to provide with the service under all interdistrict contracts as a result of the termination or nonrenewal of one or more of these interdistrict contracts;

(4) In the case of any governing board providing any particular service that it does not provide directly to pupils pursuant to one or more interdistrict contracts requiring such service, reduction in the total level of the service the governing board is required to provide under all interdistrict contracts as a result of the termination or nonrenewal of one or more of these interdistrict contracts.

(C) In making any such reduction, any city, exempted village, local, or joint vocational school board shall proceed to suspend contracts in accordance with the recommendation of the superintendent of schools who shall, within each teaching field affected, give preference to teachers on continuing contracts. The board shall not give preference to any teacher based on seniority, except when making a decision between teachers who have comparable evaluations.

On a case-by-case basis, in lieu of suspending a contract in whole, a board may suspend a contract in part, so that an individual is required to work a percentage of the time the employee otherwise is required to work under the contract and receives a commensurate percentage of the full compensation the

employee otherwise would receive under the contract. 10424

The teachers whose continuing contracts are suspended by 10425
any board pursuant to this section shall have the right of 10426
restoration to continuing service status by that board if and 10427
when teaching positions become vacant or are created for which 10428
any of such teachers are or become qualified. No teacher whose 10429
continuing contract has been suspended pursuant to this section 10430
shall lose that right of restoration to continuing service 10431
status by reason of having declined recall to a position that is 10432
less than full-time or, if the teacher was not employed full- 10433
time just prior to suspension of the teacher's continuing 10434
contract, to a position requiring a lesser percentage of full- 10435
time employment than the position the teacher last held while 10436
employed in the district or service center. Seniority shall not 10437
be the basis for rehiring a teacher, except when making a 10438
decision between teachers who have comparable evaluations. 10439

(D) Notwithstanding any provision to the contrary in 10440
Chapter 4117. of the Revised Code: 10441

(1) The requirements of this section, as it existed prior 10442
to September 29, 2011, prevail over any conflicting provisions 10443
of agreements between employee organizations and public 10444
employers entered into between September 29, 2005, and September 10445
29, 2011; 10446

(2) The requirements of this section, as it exists on and 10447
after September 29, 2011, prevail over any conflicting 10448
provisions of agreements between employee organizations and 10449
public employers entered into on or after September 29, 2011. 10450

Sec. 3319.57. (A) A grant program is hereby established 10451
under which the department of education shall award grants to 10452

assist certain schools in a city, exempted village, local, or 10453
joint vocational school district in implementing one of the 10454
following innovations: 10455

(1) The use of instructional specialists to mentor and 10456
support classroom teachers; 10457

(2) The use of building managers to supervise the 10458
administrative functions of school operation so that a school 10459
principal can focus on supporting instruction, providing 10460
instructional leadership, and engaging teachers as part of the 10461
instructional leadership team; 10462

(3) The reconfiguration of school leadership structure in 10463
a manner that allows teachers to serve in leadership roles so 10464
that teachers may share the responsibility for making and 10465
implementing school decisions; 10466

(4) The adoption of new models for restructuring the 10467
school day or school year, such as including teacher planning 10468
and collaboration time as part of the school day; 10469

(5) The creation of smaller schools or smaller units 10470
within larger schools for the purpose of facilitating teacher 10471
collaboration to improve and advance the professional practice 10472
of teaching; 10473

(6) The implementation of "grow your own" recruitment 10474
strategies that are designed to assist individuals who show a 10475
commitment to education become licensed teachers, to assist 10476
experienced teachers obtain licensure in subject areas for which 10477
there is need, and to assist teachers in becoming principals; 10478

(7) The provision of better conditions for new teachers, 10479
such as reduced teaching load and reduced class size; 10480

(8) The provision of incentives to attract qualified mathematics, science, or special education teachers;	10481 10482
(9) The development and implementation of a partnership with teacher preparation programs at colleges and universities to help attract teachers qualified to teach in shortage areas;	10483 10484 10485
(10) The implementation of a program to increase the cultural competency of both new and veteran teachers;	10486 10487
(11) The implementation of a program to increase the subject matter competency of veteran teachers.	10488 10489
(B) To qualify for a grant to implement one of the innovations described in division (A) of this section, a school must meet both of the following criteria:	10490 10491 10492
(1) Be hard to staff, as defined by the department.	10493
(2) Use existing school district funds for the implementation of the innovation in an amount equal to the grant amount multiplied by (1 - the district's state share index for the fiscal year in which the grant is awarded).	10494 10495 10496 10497
For purposes of division (B) (2) of this section, "state share index" has the same meaning as in section 3317.02 of the Revised Code.	10498 10499 10500
(C) The amount and number of grants awarded under this section shall be determined by the department based on any appropriations made by the general assembly for grants under this section.	10501 10502 10503 10504
(D) The state board of education shall adopt rules for the administration of this grant program.	10505 10506
Sec. 3323.01. As used in this chapter:	10507

(A) "Child with a disability" means a child who is at 10508
least three years of age and less than twenty-two years of age; 10509
who has mental retardation, a hearing impairment (including 10510
deafness), a speech or language impairment, a visual impairment 10511
(including blindness), a serious emotional disturbance, an 10512
orthopedic impairment, autism, traumatic brain injury, an other 10513
health impairment, a specific learning disability (including 10514
dyslexia), deaf-blindness, or multiple disabilities; and who, by 10515
reason thereof, needs special education and related services. 10516

A "child with a disability" may include a child who is at 10517
least three years of age and less than six years of age; who is 10518
experiencing developmental delays, as defined by standards 10519
adopted by the state board of education and as measured by 10520
appropriate diagnostic instruments and procedures in one or more 10521
of the following areas: physical development, cognitive 10522
development, communication development, social or emotional 10523
development, or adaptive development; and who, by reason 10524
thereof, needs special education and related services. 10525

(B) "County DD board" means a county board of 10526
developmental disabilities. 10527

(C) "Free appropriate public education" means special 10528
education and related services that meet all of the following: 10529

(1) Are provided at public expense, under public 10530
supervision and direction, and without charge; 10531

(2) Meet the standards of the state board of education; 10532

(3) Include an appropriate preschool, elementary, or 10533
secondary education as otherwise provided by the law of this 10534
state; 10535

(4) Are provided for each child with a disability in 10536

conformity with the child's individualized education program.	10537
(D) "Homeless children" means "homeless children and youths" as defined in section 725 of the "McKinney-Vento Homeless Assistance Act," 42 U.S.C. 11434a.	10538 10539 10540
(E) "Individualized education program" or "IEP" means the written statement described in section 3323.011 of the Revised Code.	10541 10542 10543
(F) "Individualized education program team" or "IEP team" means a group of individuals composed of:	10544 10545
(1) The parents of a child with a disability;	10546
(2) At least one regular education teacher of the child, if the child is or may be participating in the regular education environment;	10547 10548 10549
(3) At least one special education teacher, or where appropriate, at least one special education provider of the child;	10550 10551 10552
(4) A representative of the school district who meets all of the following:	10553 10554
(a) Is qualified to provide, or supervise the provision of, specially designed instruction to meet the unique needs of children with disabilities;	10555 10556 10557
(b) Is knowledgeable about the general education curriculum;	10558 10559
(c) Is knowledgeable about the availability of resources of the school district.	10560 10561
(5) An individual who can interpret the instructional implications of evaluation results, who may be a member of the	10562 10563

team as described in divisions (F)(2) to (4) of this section;	10564
(6) At the discretion of the parent or the school	10565
district, other individuals who have knowledge or special	10566
expertise regarding the child, including related services	10567
personnel as appropriate;	10568
(7) Whenever appropriate, the child with a disability.	10569
(G) "Instruction in braille reading and writing" means the	10570
teaching of the system of reading and writing through touch	10571
commonly known as standard English braille.	10572
(H) "Other educational agency" means a department,	10573
division, bureau, office, institution, board, commission,	10574
committee, authority, or other state or local agency, which is	10575
not a city, local, or exempted village school district or an	10576
agency administered by the department of developmental	10577
disabilities, that provides or seeks to provide special	10578
education or related services to children with disabilities. The	10579
term "other educational agency" includes a joint vocational	10580
school district.	10581
(I) "Parent" of a child with a disability, except as used	10582
in sections 3323.09 and 3323.141 of the Revised Code, means:	10583
(1) A natural or adoptive parent of a child but not a	10584
foster parent of a child;	10585
(2) A guardian, but not the state if the child is a ward	10586
of the state;	10587
(3) An individual acting in the place of a natural or	10588
adoptive parent, including a grandparent, stepparent, or other	10589
relative, with whom the child lives, or an individual who is	10590
legally responsible for the child's welfare;	10591

(4) An individual assigned to be a surrogate parent, 10592
provided the individual is not prohibited by this chapter from 10593
serving as a surrogate parent for a child. 10594

(J) "Preschool child with a disability" means a child with 10595
a disability who is at least three years of age but is not of 10596
compulsory school age, as defined under section 3321.01 of the 10597
Revised Code, and who is not currently enrolled in kindergarten. 10598

(K) "Related services" means transportation, and such 10599
developmental, corrective, and other supportive services 10600
(including speech-language pathology and audiology services, 10601
interpreting services, psychological services, physical and 10602
occupational therapy, recreation, including therapeutic 10603
recreation, school nurse services designed to enable a child 10604
with a disability to receive a free appropriate public education 10605
as described in the individualized education program of the 10606
child, counseling services, including rehabilitation counseling, 10607
orientation and mobility services, school health services, 10608
social work services in schools, and parent counseling and 10609
training, and medical services, except that such medical 10610
services shall be for diagnostic and evaluation purposes only) 10611
as may be required to assist a child with a disability to 10612
benefit from special education, and includes the early 10613
identification and assessment of disabling conditions in 10614
children. "Related services" does not include a medical device 10615
that is surgically implanted, or the replacement of such device. 10616

(L) "School district" means a city, local, or exempted 10617
village school district. 10618

(M) "School district of residence," as used in sections 10619
3323.09, 3323.091, 3323.13, and 3323.14 of the Revised Code, 10620
means: 10621

- (1) The school district in which the child's natural or adoptive parents reside; 10622
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- (2) If the school district specified in division (M)(1) of this section cannot be determined, the last school district in which the child's natural or adoptive parents are known to have resided if the parents' whereabouts are unknown; 10624
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- (3) If the school district specified in division (M)(2) of this section cannot be determined, the school district determined under section 2151.362 of the Revised Code, or if no district has been so determined, the school district as determined by the probate court of the county in which the child resides. 10628
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- (4) Notwithstanding divisions (M)(1) to (3) of this section, if a school district is required ~~by section 3313.65 of the Revised Code to pay tuition for to admit a child under~~ section 3313.65 of the Revised Code, that district shall be the child's school district of residence. 10634
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- (N) "Special education" means specially designed instruction, at no cost to parents, to meet the unique needs of a child with a disability. "Special education" includes instruction conducted in the classroom, in the home, in hospitals and institutions, and in other settings, including an early childhood education setting, and instruction in physical education. 10639
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- (O) "Student with a visual impairment" means any person who is less than twenty-two years of age and who has a visual impairment as that term is defined in this section. 10646
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- (P) "Transition services" means a coordinated set of activities for a child with a disability that meet all of the 10649
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following: 10651

(1) Is designed to be within a results-oriented process, 10652
that is focused on improving the academic and functional 10653
achievement of the child with a disability to facilitate the 10654
child's movement from school to post-school activities, 10655
including post-secondary education; vocational education; 10656
integrated employment (including supported employment); 10657
continuing and adult education; adult services; independent 10658
living; or community participation; 10659

(2) Is based on the individual child's needs, taking into 10660
account the child's strengths, preferences, and interests; 10661

(3) Includes instruction, related services, community 10662
experiences, the development of employment and other post-school 10663
adult living objectives, and, when appropriate, acquisition of 10664
daily living skills and functional vocational evaluation. 10665

"Transition services" for children with disabilities may 10666
be special education, if provided as specially designed 10667
instruction, or may be a related service, if required to assist 10668
a child with a disability to benefit from special education. 10669

(Q) "Visual impairment" for any individual means that one 10670
of the following applies to the individual: 10671

(1) The individual has a visual acuity of 20/200 or less 10672
in the better eye with correcting lenses or has a limited field 10673
of vision in the better eye such that the widest diameter 10674
subtends an angular distance of no greater than twenty degrees. 10675

(2) The individual has a medically indicated expectation 10676
of meeting the requirements of division (Q) (1) of this section 10677
over a period of time. 10678

(3) The individual has a medically diagnosed and medically 10679
uncorrectable limitation in visual functioning that adversely 10680
affects the individual's ability to read and write standard 10681
print at levels expected of the individual's peers of comparable 10682
ability and grade level. 10683

(R) "Ward of the state" has the same meaning as in section 10684
602(36) of the "Individuals with Disabilities Education 10685
Improvement Act of 2004," 20 U.S.C. 1401(36). 10686

Sec. 3323.052. (A) Not later than November 28, 2011, the 10687
department of education shall develop a document that compares a 10688
parent's and child's rights under this chapter and 20 U.S.C. 10689
1400 et seq. with the parent's and child's rights under the Jon 10690
Peterson special needs scholarship program, established in 10691
sections 3310.51 to 3310.64 of the Revised Code, including the 10692
deadline for application for a scholarship or renewal of a 10693
scholarship and notice of that application to the child's school 10694
district, prescribed in division (C) of section 3310.52 of the 10695
Revised Code, and the provisions of divisions (A) and (B) of 10696
section 3310.53 of the Revised Code. The department shall revise 10697
that document as necessary to reflect any pertinent changes in 10698
state or federal statutory law, rule, or regulation enacted or 10699
adopted after the initial document is developed. 10700

(B) The department and each school district shall ensure 10701
that the document prescribed in division (A) of this section is 10702
included in, appended to, or otherwise distributed in 10703
conjunction with the notice required under 20 U.S.C. 1415(d), 10704
and any provision of the Code of Federal Regulations 10705
implementing that requirement, in the manner and at all the 10706
times specified for such notice in federal law or regulation. 10707

(C) ~~In addition to the requirement prescribed by division~~ 10708

~~(B) of this section, each time a child's school district
completes an evaluation for a child with a disability or
undertakes the development, review, or revision of the child's
IEP, the district shall notify the child's parent, by letter or
electronic means, about both the autism scholarship program,
under section 3310.41 of the Revised Code, and the Jon Peterson
special needs scholarship program, under sections 3310.51 to
3310.64 of the Revised Code. The notice shall include the
following statement:~~

~~"Your child may be eligible for a scholarship under the
Autism Scholarship Program or the Jon Peterson Special Needs
Scholarship Program to attend a special education program that
implements the child's individualized education program and that
is operated by an alternative public provider or by a registered
private provider."~~

~~The notice shall include the telephone number of the
office of the department responsible for administering the
scholarship programs and the specific location of scholarship
information on the department's web site.~~

~~(D) As used in this section, a "child's school district"
means the school district in which the child is entitled to
attend school under section 3313.64 or 3313.65 of the Revised
Code.~~

Sec. 3323.091. (A) The department of mental health and
addiction services, the department of developmental
disabilities, the department of youth services, and the
department of rehabilitation and correction shall establish and
maintain special education programs for children with
disabilities in institutions under their jurisdiction according
to standards adopted by the state board of education.

(B) The superintendent of each state institution required 10739
to provide services under division (A) of this section may apply 10740
to the department of education for special education and related 10741
services funding for children with disabilities other than 10742
preschool children with disabilities, calculated in accordance 10743
with section 3317.201 of the Revised Code. 10744

Each county board of developmental disabilities providing 10745
special education for children with disabilities other than 10746
preschool children with disabilities may apply to the department 10747
of education for opportunity funds and special education and 10748
related services funding calculated in accordance with section 10749
3317.20 of the Revised Code. 10750

(C) In addition to the authorization to apply for state 10751
funding described in division (B) of this section, each state 10752
institution required to provide services under division (A) of 10753
this section is entitled to tuition payments calculated in the 10754
manner described in division (C) of this section. 10755

On or before the thirtieth day of June of each year, the 10756
superintendent of each institution that during the school year 10757
provided special education pursuant to this section shall 10758
prepare a statement for each child with a disability under 10759
twenty-two years of age who has received special education. The 10760
statement shall contain the child's data verification code 10761
assigned pursuant to division (D) (2) of section 3301.0714 of the 10762
Revised Code and the name of the child's school district of 10763
residence. Within sixty days after receipt of such statement, 10764
the department of education shall ~~perform one of the following:~~ 10765

~~(1) For any child except a preschool child with a~~ 10766
~~disability described in division (C) (2) of this section, pay to~~ 10767
the institution submitting the statement an amount equal to the 10768

~~tuition calculated under division (A) of section 3317.08 of the Revised Code in a manner provided for by the department for the period covered by the statement, and deduct the same from the amount of state funds, if any, payable under Chapter 3317. of the Revised Code, to the child's school district of residence or, if the amount of such state funds is insufficient, require the child's school district of residence to pay the institution submitting the statement an amount equal to the amount determined under this division.~~ 10769
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~~(2) For any preschool child with a disability, perform the following:~~ 10778
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~~(a) Pay to the institution submitting the statement an amount equal to the tuition calculated under division (B) of section 3317.08 of the Revised Code for the period covered by the statement, except that in calculating the tuition under that section the operating expenses of the institution submitting the statement under this section shall be used instead of the operating expenses of the school district of residence;~~ 10780
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~~(b) Deduct from the amount of state funds, if any, payable under Chapter 3317. of the Revised Code to the child's school district of residence an amount equal to the amount paid under division (C) (2) (a) of this section.~~ 10787
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Sec. 3323.13. (A) If a child who is a school resident of one school district receives special education from another district, the board of education of the district providing the education, subject to division (C) of this section, may require the payment by the board of education of the district of residence of a sum not to exceed one of the following, as applicable: 10791
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(1) For any child except a preschool child with a disability described in division (A) (2) of this section, the tuition of the district providing the education for a child of normal needs of the same school grade. The determination of the amount of such tuition shall be in ~~the~~ a manner provided for by ~~division (A) of section 3317.08 of the Revised Code~~ the department of education.

(2) For any preschool child with a disability, the tuition of the district providing the education for the child as ~~calculated under division (B) of section 3317.08 of the Revised Code~~ in a manner provided for by the department.

(B) The board of the district of residence may contract with the board of another district for the transportation of such child into any school in such other district, on terms agreed upon by such boards. Upon direction of the state board of education, the board of the district of residence shall pay for the child's transportation and the tuition.

(C) The board of education of a district providing the education for a child shall be entitled to require payment from the district of residence under this section or section 3323.14 of the Revised Code only if the district providing the education has done at least one of the following:

(1) Invited the district of residence to send representatives to attend the meetings of the team developing the child's individualized education program;

(2) Received from the district of residence a copy of the individualized education program or a multifactored evaluation developed for the child by the district of residence;

(3) Informed the district of residence in writing that the

district is providing the education for the child. 10827

As used in division (C) (2) of this section, "multifactor- 10828
evaluation" means an evaluation, conducted by a 10829
multidisciplinary team, of more than one area of the child's 10830
functioning so that no single procedure shall be the sole 10831
criterion for determining an appropriate educational program 10832
placement for the child. 10833

Sec. 3323.14. (A) Where a child who is a school resident 10834
of one school district receives special education from another 10835
district and the per capita cost to the educating district for 10836
that child exceeds the sum of the amount received by the 10837
educating district for that child ~~under division (A) of section~~ 10838
~~3317.08 of the Revised Code~~ and the amount received by the 10839
district from the state board of education for that child, then 10840
the board of education of the district of residence shall pay to 10841
the board of the school district that is providing the special 10842
education such excess cost as is determined by using a formula 10843
approved by the department of education and agreed upon in 10844
contracts entered into by the boards of the districts concerned 10845
at the time the district providing such special education 10846
accepts the child for enrollment. The department shall certify 10847
the amount of the payments under Chapter 3317. of the Revised 10848
Code for such pupils with disabilities for each school year 10849
ending on the thirtieth day of July. 10850

(B) In the case of a child described in division (A) of 10851
this section who has been placed in a home, as defined in 10852
section 3313.64 of the Revised Code, pursuant to the order of a 10853
court and who is not subject to section 3323.141 of the Revised 10854
Code, the district providing the child with special education 10855
and related services may charge to the child's district of 10856

residence the excess cost determined by formula approved by the 10857
department, regardless of whether the district of residence has 10858
entered into a contract with the district providing the 10859
services. If the district providing the services chooses to 10860
charge excess costs, the district may report the amount 10861
calculated under this division to the department. 10862

(C) If a district providing special education for a child 10863
reports an amount for the excess cost of those services, as 10864
authorized and calculated under division (A) or (B) of this 10865
section, the department shall pay that amount of excess cost to 10866
the district providing the services and shall deduct that amount 10867
from the child's district of residence in accordance with 10868
division (K) of section 3317.023 of the Revised Code. 10869

Sec. 3323.141. (A) When a child who is not in the legal or 10870
permanent custody of an Ohio resident or a government agency in 10871
this state and whose natural or adoptive parents are not known 10872
to have been residents of this state subsequent to the child's 10873
birth is a resident of a home as defined in section 3313.64 of 10874
the Revised Code and receives special education and related 10875
services from a school district or county board of developmental 10876
disabilities, the home shall pay tuition to the board providing 10877
the special education. 10878

(B) In the case of a child described in division (A) of 10879
this section who receives special education and related services 10880
from a school district, tuition shall be the amount determined 10881
under division (B) (1) or (2) of this section. 10882

(1) For a child other than a child described in division 10883
(B) (2) of this section the tuition shall be an amount equal to 10884
the sum of the following: 10885

(a) Tuition as determined in the manner provided for by 10886
~~division (B) of section 3317.081 of the Revised Code for the~~ 10887
district that provides the special education; 10888

(b) Such excess cost as is determined by using a formula 10889
established by rule of the department of education. The excess 10890
cost computed in this section shall not be used as excess cost 10891
computed under section 3323.14 of the Revised Code. 10892

(2) For a child who is a preschool child with a 10893
disability, the tuition shall be computed ~~as follows:~~ 10894

~~(a) Determine the amount of the tuition of the district~~ 10895
~~providing the education for the child as calculated under~~ 10896
~~division (B) of section 3317.08 of the Revised Code;~~ 10897

~~(b) For each type of special education service included in~~ 10898
~~the computation of the amount of tuition under division (B) (2)~~ 10899
~~(a) of this section, divide the amount determined for that~~ 10900
~~computation under division (B) (2) of section 3317.08 of the~~ 10901
~~Revised Code by the total number of preschool children with~~ 10902
~~disabilities used for that computation under division (B) (3) of~~ 10903
~~section 3317.08 of the Revised Code;~~ 10904

~~(c) Determine the sum of the quotients obtained under~~ 10905
~~division (B) (2) (b) of this section;~~ 10906

~~(d) Determine the sum of the amounts determined under~~ 10907
~~divisions (B) (2) (a) and (c) of this section in a manner provided~~ 10908
~~for by the department.~~ 10909

(C) In the case of a child described in division (A) of 10910
this section who receives special education and related services 10911
from a county board of developmental disabilities, tuition shall 10912
be the amount determined under division (C) (1) or (2) of this 10913
section. 10914

(1) For a child other than a child described in division 10915
(C) (2) of this section, the tuition shall be an amount equal to 10916
such board's per capita cost of providing special education and 10917
related services for children at least three but less than 10918
twenty-two years of age as determined by using a formula 10919
established by rule of the department of developmental 10920
disabilities. 10921

(2) For a child who is a preschool child with a 10922
disability, the tuition shall equal the sum of the amounts of 10923
each such board's per capita cost of providing each of the 10924
special education or related service that the child receives. 10925
The calculation of tuition shall be made by using a formula 10926
established by rule of the department of developmental 10927
disabilities. The formula for the calculation of per capita 10928
costs under division (C) (2) of this section shall be based only 10929
on each such county board's cost of providing each type of 10930
special education or related service to preschool children with 10931
disabilities. 10932

(D) If a home fails to pay the tuition required under this 10933
section, the board of education or county board of developmental 10934
disabilities providing the education may recover in a civil 10935
action the tuition and the expenses incurred in prosecuting the 10936
action, including court costs and reasonable attorney's fees. If 10937
the prosecuting attorney or city director of law represents the 10938
board in such action, costs and reasonable attorney's fees 10939
awarded by the court, based upon the time spent preparing and 10940
presenting the case by the prosecuting attorney, director, or a 10941
designee of either, shall be deposited in the county or city 10942
general fund. 10943

Sec. 3323.142. As used in this section, "per pupil amount" 10944

for a preschool child with a disability included in such an 10945
approved unit means the amount determined by dividing the amount 10946
received for the classroom unit in which the child has been 10947
placed by the number of children in the unit. For any other 10948
child, "per pupil amount" means the amount paid for the child 10949
under section 3317.20 of the Revised Code. 10950

When a school district places or has placed a child with a 10951
county board of developmental disabilities for special 10952
education, but ~~another district is responsible for tuition under~~ 10953
~~section 3313.64 or 3313.65 of the Revised Code and the child is~~ 10954
not a resident of the territory served by the county board of 10955
developmental disabilities, the board may charge the district 10956
~~responsible for tuition with~~ the educational costs in excess of 10957
the per pupil amount received by the board under Chapter 3317. 10958
of the Revised Code. The amount of the excess cost shall be 10959
determined by the formula established by rule of the department 10960
of education under section 3323.14 of the Revised Code, and the 10961
payment for such excess cost shall be made by the school 10962
district directly to the county board of developmental 10963
disabilities. 10964

A school district board of education and the county board 10965
of developmental disabilities that serves the school district 10966
may negotiate and contract, at or after the time of placement, 10967
for payments by the board of education to the county board for 10968
additional services provided to a child placed with the county 10969
board and whose individualized education program established 10970
pursuant to section 3323.08 of the Revised Code requires 10971
additional services that are not routinely provided children in 10972
the county board's program but are necessary to maintain the 10973
child's enrollment and participation in the program. Additional 10974
services may include, but are not limited to, specialized 10975

supplies and equipment for the benefit of the child and 10976
instruction, training, or assistance provided by staff members 10977
other than staff members for which funding is received under 10978
Chapter 3317. of the Revised Code. 10979

Sec. 3323.143. If a child with a disability's custodial 10980
parent has made a unilateral placement of the child, the parent 10981
shall be responsible for payment of tuition to the program or 10982
facility the child is attending as a result of that placement as 10983
long as the district of residence has offered a free appropriate 10984
public education to that child. As used in this section, 10985
"unilateral placement" means withdrawing a child with a 10986
disability from a program or facility operated by the district 10987
of residence or from a program or facility with which the 10988
district of residence has arranged for education of the child 10989
and instead enrolling that child in another program or facility 10990
that is not a home, as defined in section 3313.64 of the Revised 10991
Code, ~~or that is not a facility or program available to the~~ 10992
~~child pursuant to an open enrollment policy under section~~ 10993
~~3313.98 or 3313.983 of the Revised Code.~~ 10994

Sec. 3326.11. Each science, technology, engineering, and 10995
mathematics school established under this chapter and its 10996
governing body shall comply with sections 9.90, 9.91, 109.65, 10997
121.22, 149.43, 2151.357, 2151.421, 2313.19, 2921.42, 2921.43, 10998
3301.0714, 3301.0715, 3301.948, 3313.14, 3313.15, 3313.16, 10999
3313.18, 3313.201, 3313.26, 3313.472, 3313.48, 3313.481, 11000
3313.482, 3313.50, 3313.536, 3313.539, 3313.608, 3313.6012, 11001
3313.6013, 3313.6014, 3313.6015, 3313.6020, 3313.6021, 3313.61, 11002
3313.611, 3313.614, 3313.615, 3313.643, 3313.648, 3313.6411, 11003
3313.66, 3313.661, 3313.662, 3313.666, 3313.667, 3313.67, 11004
3313.671, 3313.672, 3313.673, 3313.69, 3313.71, 3313.716, 11005
3313.718, 3313.719, 3313.7112, 3317.721, 3313.80, 3313.801, 11006

3313.814, 3313.816, 3313.817, 3313.86, 3313.89, 3313.96, 11007
3319.073, 3319.21, 3319.32, 3319.321, 3319.35, 3319.39, 11008
3319.391, 3319.41, 3319.45, 3319.46, 3321.01, 3321.041, 3321.13, 11009
3321.14, 3321.17, 3321.18, 3321.19, 3321.191, 3327.10, 4111.17, 11010
4113.52, and 5705.391 and Chapters 102., 117., 1347., 2744., 11011
3307., 3309., 3324., 3365., 3742., 4112., 4123., 4141., and 11012
4167. of the Revised Code as if it were a school district. 11013

Sec. 3326.33. For each student enrolled in a science, 11014
technology, engineering, and mathematics school established 11015
under this chapter, on a full-time equivalency basis, the 11016
department of education annually shall ~~deduct from the state~~ 11017
~~education aid of a student's resident school district and, if~~ 11018
~~necessary, from the payment made to the district under sections~~ 11019
~~321.24 and 323.156 of the Revised Code and pay to the school the~~ 11020
sum of the following: 11021

(A) ~~An opportunity grant in an amount equal to the formula~~ 11022
~~amount. The amount calculated for the student under division (A)~~ 11023
~~of section 3317.022 of the Revised Code;~~ 11024

(B) ~~The per pupil amount of targeted assistance funds~~ 11025
~~calculated under division (A) of section 3317.0217 of the~~ 11026
~~Revised Code for the student's resident district, as determined~~ 11027
~~by the department, X 0.25;~~ 11028

(C) ~~Additional state aid for special education and related~~ 11029
~~services provided under Chapter 3323. of the Revised Code as~~ 11030
~~follows:~~ 11031

(1) ~~If the student is a category one special education~~ 11032
~~student, the amount specified in division (A) of section~~ 11033
~~3317.013 of the Revised Code;~~ 11034

(2) ~~If the student is a category two special education~~ 11035

student, the amount specified in division (B) of section	11036
3317.013 of the Revised Code;—	11037
(3) If the student is a category three special education	11038
student, the amount specified in division (C) of section	11039
3317.013 of the Revised Code;—	11040
(4) If the student is a category four special education	11041
student, the amount specified in division (D) of section	11042
3317.013 of the Revised Code;—	11043
(5) If the student is a category five special education	11044
student, the amount specified in division (E) of section	11045
3317.013 of the Revised Code;—	11046
(6) If the student is a category six special education	11047
student, the amount specified in division (F) of section	11048
3317.013 of the Revised Code.—	11049
(D) If the student is in kindergarten through third grade,	11050
\$305, in fiscal year 2016, or \$320, in fiscal year 2017;—	11051
(E) If the student is economically disadvantaged, an	11052
amount equal to the following:—	11053
\$272 X the resident district's economically disadvantaged	11054
index—	11055
(F) Limited English proficiency funds, as follows:—	11056
(1) If the student is a category one limited English	11057
proficient student, the amount specified in division (A) of	11058
section 3317.016 of the Revised Code;—	11059
(2) If the student is a category two limited English	11060
proficient student, the amount specified in division (B) of	11061
section 3317.016 of the Revised Code;—	11062

~~(3) If the student is a category three limited English-proficient student, the amount specified in division (C) of section 3317.016 of the Revised Code.~~ 11063
11064
11065

~~(G)~~Career-technical education funds as follows: 11066

(1) If the student is a category one career-technical education student, the amount specified in division (A) of section 3317.014 of the Revised Code; 11067
11068
11069

(2) If the student is a category two career-technical education student, the amount specified in division (B) of section 3317.014 of the Revised Code; 11070
11071
11072

(3) If the student is a category three career-technical education student, the amount specified in division (C) of section 3317.014 of the Revised Code; 11073
11074
11075

(4) If the student is a category four career-technical education student, the amount specified in division (D) of section 3317.014 of the Revised Code; 11076
11077
11078

(5) If the student is a category five career-technical education student, the amount specified in division (E) of section 3317.014 of the Revised Code. 11079
11080
11081

Deduction and payment of funds under division ~~(G)~~(B) of this section is subject to approval under section 3317.161 of the Revised Code. 11082
11083
11084

Sec. 3326.39. (A) In any fiscal year, a STEM school receiving funds under division ~~(G)~~(B) of section 3326.33 of the Revised Code shall spend those funds only for the purposes that the department designates as approved for career-technical education expenses. Career-technical-educational education expenses approved by the department shall include only expenses 11085
11086
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connected to the delivery of career-technical programming to 11091
career-technical students. The department shall require the 11092
school to report data annually so that the department may 11093
monitor the school's compliance with the requirements regarding 11094
the manner in which funding received under division (G) of 11095
section 3326.33 of the Revised Code may be spent. 11096

(B) All funds received under division ~~(G)~~ (B) of section 11097
3326.33 of the Revised Code shall be spent in the following 11098
manner: 11099

(1) At least seventy-five per cent of the funds shall be 11100
spent on curriculum development, purchase, and implementation; 11101
instructional resources and supplies; industry-based program 11102
certification; student assessment, credentialing, and placement; 11103
curriculum specific equipment purchases and leases; career- 11104
technical student organization fees and expenses; home and 11105
agency linkages; work-based learning experiences; professional 11106
development; and other costs directly associated with career- 11107
technical education programs including development of new 11108
programs. 11109

(2) Not more than twenty-five per cent of the funds shall 11110
be used for personnel expenditures. 11111

Sec. 3326.40. A STEM school shall spend the funds it 11112
receives pursuant to division (A) (4) of section 3317.022 of the 11113
Revised Code under division ~~(E)~~ (A) of section 3326.33 of the 11114
Revised Code in accordance with section 3317.25 of the Revised 11115
Code. 11116

Sec. 3326.41. (A) For purposes of this section: 11117

(1) "Formula amount" has the same meaning as in section 11118
3317.02 of the Revised Code. 11119

(2) "Four-year adjusted cohort graduation rate" has the same meaning as in section 3302.01 of the Revised Code.

(3) "Total student count" means the total number of students reported by a STEM school under divisions (A) of section 3326.32 of the Revised Code.

(B) In addition to the payments made under section 3326.33 of the Revised Code, the department of education shall annually pay to each science, technology, engineering, and mathematics school a graduation bonus calculated according to the following formula:

The school's four-year adjusted cohort graduation rate on its most recent report card issued by the department under section 3302.03 of the Revised Code X 0.075 X the formula amount X the number of the school's graduates reported to the department, in accordance with the guidelines adopted under section 3301.0714 of the Revised Code, for the same school year for which the most recent report card was issued

(C) In addition to the payments made under section 3326.33 of the Revised Code, the department shall annually compute and pay to a STEM school funds based on units for services to students identified as gifted under Chapter 3324. of the Revised Code as prescribed by this division.

(1) The department shall allocate gifted units for a STEM school as follows:

(a) One gifted coordinator unit shall be allocated for every 3,300 students in the school's total student count for that year, with a minimum of 0.5 units and a maximum of 8 units allocated for the school.

(b) One gifted intervention specialist unit shall be

allocated for every 1,100 students in the school's total student 11149
count for that year, with a minimum of 0.3 units allocated for 11150
the district. 11151

(2) The department shall pay the following amount to a 11152
STEM school for gifted units: 11153

\$37,370 multiplied by the number of units allocated to the 11154
school under division (C) (1) of this section 11155

(3) A STEM school may assign gifted unit funding that it 11156
receives under division (C) (2) of this section to a school 11157
district, an educational service center, a community school, 11158
another STEM school, or a chartered nonpublic school as part of 11159
an arrangement to provide services to the school. 11160

Sec. 3326.51. (A) As used in this section: 11161

(1) "Resident district" has the same meaning as in section 11162
3326.31 of the Revised Code. 11163

(2) "STEM school sponsoring district" means a municipal, 11164
city, local, exempted village, or joint vocational school 11165
district that governs and controls a STEM school pursuant to 11166
this section. 11167

(B) Notwithstanding any other provision of this chapter to 11168
the contrary: 11169

(1) If a proposal for a STEM school submitted under 11170
section 3326.03 of the Revised Code proposes that the governing 11171
body of the school be the board of education of a municipal, 11172
city, local, exempted village, or joint vocational school 11173
district that is one of the partners submitting the proposal, 11174
and the STEM committee approves that proposal, that school 11175
district board shall govern and control the STEM school as one 11176

of the schools of its district. 11177

(2) The STEM school sponsoring district shall maintain a 11178
separate accounting for the STEM school as a separate and 11179
distinct operational unit within the district's finances. The 11180
auditor of state, in the course of an annual or biennial audit 11181
of the school district serving as the STEM school sponsoring 11182
district, shall audit that school district for compliance with 11183
the financing requirements of this section. 11184

(3) With respect to students enrolled in a STEM school 11185
whose resident district is the STEM school sponsoring district: 11186

~~(a) The department of education shall make no deductions~~ 11187
~~under section 3326.33 of the Revised Code from the STEM school~~ 11188
~~sponsoring district's state payments.~~ 11189

~~(b)~~ The STEM school sponsoring district shall ensure that 11190
it allocates to the STEM school funds equal to or exceeding the 11191
amount ~~that would be calculated pursuant to division (B) of~~ 11192
~~section 3313.981 sections 3326.31 to 3326.49~~ of the Revised Code 11193
for the students attending the school whose resident district is 11194
the STEM school sponsoring district. 11195

~~(e)~~ (b) The STEM school sponsoring district is responsible 11196
for providing children with disabilities with a free appropriate 11197
public education under Chapter 3323. of the Revised Code. 11198

~~(d) The STEM school sponsoring district shall provide~~ 11199
~~student transportation in accordance with laws and policies~~ 11200
~~generally applicable to the district.~~ 11201

(4) With respect to students enrolled in the STEM school 11202
whose resident district is another school district, the 11203
department shall make ~~no payments or deductions~~ under sections 11204
3326.31 to 3326.49 of the Revised Code. ~~Instead, the students~~ 11205

~~shall be considered as open enrollment students and the~~ 11206
~~department shall make payments and deductions in accordance with~~ 11207
~~section 3313.981 of the Revised Code.~~ The STEM school sponsoring 11208
district shall allocate the payments to the STEM school. The 11209
STEM school sponsoring district may enter into financial 11210
agreements with the students' resident districts, which 11211
agreements may provide financial support in addition to the 11212
funds received from the open enrollment calculation under 11213
sections 3326.31 to 3326.49 of the Revised Code. The STEM school 11214
sponsoring district shall allocate all such additional funds to 11215
the STEM school. 11216

(5) Where the department is required to make, deny, 11217
reduce, or adjust payments to a STEM school sponsoring district 11218
pursuant to this section, it shall do so in such a manner that 11219
the STEM school sponsoring district may allocate that action to 11220
the STEM school. 11221

(6) A STEM school sponsoring district and its board may 11222
assign its district employees to the STEM school, in which case 11223
section 3326.18 of the Revised Code shall not apply. The 11224
district and board may apply any other resources of the district 11225
to the STEM school in the same manner that it applies district 11226
resources to other district schools. 11227

(7) Provisions of this chapter requiring a STEM school and 11228
its governing body to comply with specified laws as if it were a 11229
school district and in the same manner as a board of education 11230
shall instead require such compliance by the STEM school 11231
sponsoring district and its board of education, respectively, 11232
with respect to the STEM school. Where a STEM school or its 11233
governing body is required to perform a specific duty or 11234
permitted to take a specific action under this chapter, that 11235

duty is required to be performed or that action is permitted to 11236
be taken by the STEM school sponsoring district or its board of 11237
education, respectively, with respect to the STEM school. 11238

(8) No provision of this chapter limits the authority, as 11239
provided otherwise by law, of a school district and its board of 11240
education to levy taxes and issue bonds secured by tax revenues. 11241

(9) The treasurer of the STEM school sponsoring district 11242
or, if the STEM school sponsoring district is a municipal school 11243
district, the chief financial officer of the district, shall 11244
have all of the respective rights, authority, exemptions, and 11245
duties otherwise conferred upon the treasurer or chief financial 11246
officer by the Revised Code. 11247

~~Sec. 3327.01. Notwithstanding division (D) of section 11248
3311.19 and division (D) of section 3311.52 of the Revised Code, 11249
this section and sections 3327.011, 3327.012, and 3327.02 of the 11250
Revised Code do not apply to any joint vocational or cooperative 11251
education school district. 11252~~

On and after the effective date of this amendment, 11253
transportation of students to and from school shall be the 11254
responsibility of educational service centers on a countywide 11255
basis. Each service center shall receive payments under section 11256
3317.0212 of the Revised Code for the provision of 11257
transportation in accordance with this chapter. 11258

In all city, local, and exempted village school districts 11259
where resident school pupils in grades kindergarten through 11260
eight live more than two miles from the school for which the 11261
state board of education prescribes minimum standards pursuant 11262
to division (D) of section 3301.07 of the Revised Code and to 11263
which they are assigned by the board of education of the 11264

district of residence or to and from the nonpublic or community 11265
school which they attend, the governing board of education~~the~~ 11266
educational service center that serves the county in which the 11267
majority of the district's territory is located shall provide 11268
transportation for such pupils to and from that school except as 11269
provided in section 3327.02 of the Revised Code, regardless of 11270
whether the district has entered into an agreement with the 11271
service center under section 3313.843 of the Revised Code. 11272

In all city, local, and exempted village school districts 11273
where pupil transportation is required under a career-technical 11274
plan approved by the state board of education under section 11275
3313.90 of the Revised Code, for any student attending a career- 11276
technical program operated by another school district, including 11277
a joint vocational school district, as prescribed under that 11278
section, the governing board of education~~the educational~~ 11279
service center that serves the county in which the majority of 11280
the territory of the student's district of residence is located 11281
shall provide transportation from the public high school 11282
operated by that district to which the student is assigned to 11283
the career-technical program, regardless of whether the district 11284
has entered into an agreement with the educational service 11285
center under section 3313.843 of the Revised Code. 11286

In all city, local, and exempted village school districts, 11287
the governing board of the educational service center that 11288
serves the county in which the majority of the district's 11289
territory is located may provide transportation for resident 11290
school pupils in grades nine through twelve to and from the high 11291
school to which they are assigned by the board of education of 11292
the district of residence or to and from the nonpublic or 11293
community high school which they attend for which the state 11294
board of education prescribes minimum standards pursuant to 11295

division (D) of section 3301.07 of the Revised Code. 11296

~~A board of education~~ An educational service center 11297
governing board shall not be required to transport elementary or 11298
high school pupils to and from a nonpublic or community school 11299
where such transportation would require more than thirty minutes 11300
of direct travel time as measured by school bus from the public 11301
school building to which the pupils would be assigned if 11302
attending the public school designated by the district of 11303
residence. 11304

Where it is impractical to transport a pupil by school 11305
conveyance, ~~a board of education~~ an educational service center 11306
governing board may offer payment, in lieu of providing such 11307
transportation in accordance with section 3327.02 of the Revised 11308
Code. 11309

~~A board of education~~ An educational service center 11310
governing board shall not be required to transport elementary or 11311
high school pupils to and from a nonpublic or community school 11312
on Saturday or Sunday, unless ~~a board of education~~ the service 11313
center governing board and ~~a~~ the nonpublic or community school 11314
have an agreement in place to do so before the first day of July 11315
of the school year in which the agreement takes effect. 11316

In all city, local, and exempted village school districts, 11317
the governing board of the educational service center that 11318
serves the county in which the majority of the district's 11319
territory is located shall provide transportation for all 11320
children who are so disabled that they are unable to walk to and 11321
from the school for which the state board of education 11322
prescribes minimum standards pursuant to division (D) of section 11323
3301.07 of the Revised Code and which they attend, regardless of 11324
whether the district has entered into an agreement with the 11325

service center under section 3313.843 of the Revised Code. In 11326
case of dispute whether the child is able to walk to and from 11327
the school, the health commissioner shall be the judge of such 11328
ability. In all city, exempted village, and local school 11329
districts, the governing board of the educational service center 11330
in which the majority of the district's territory is located 11331
shall provide transportation to and from school or special 11332
education classes for mentally disabled children in accordance 11333
with standards adopted by the state board of education, 11334
regardless of whether the district has entered into an agreement 11335
with the service center under section 3313.843 of the Revised 11336
Code. 11337

When transportation of pupils is provided the conveyance 11338
shall be run on a time schedule that shall be adopted and put in 11339
force by the governing board of the educational service center 11340
not later than ten days after the beginning of the school term. 11341

The cost of any transportation service authorized by this 11342
section shall be paid first out of federal funds, if any, 11343
available for the purpose of pupil transportation, and secondly 11344
out of state appropriations, in accordance with regulations 11345
adopted by the state board of education. 11346

No transportation of any pupils shall be provided by any 11347
educational service center governing board of education to or 11348
from any school which in the selection of pupils, faculty 11349
members, or employees, practices discrimination against any 11350
person on the grounds of race, color, religion, or national 11351
origin. 11352

~~Sec. 3327.011. In determining how best to provide~~ 11353
~~transportation, where persons or firms on or after April 1,~~ 11354
~~1965, were providing transportation to and from schools pursuant~~ 11355

~~to contracts with persons or agencies responsible for the~~ 11356
~~operation of such schools, the board of education responsible~~ 11357
~~for transportation in accordance with section 3327.01 of the~~ 11358
~~Revised Code shall give preference if economically feasible~~ 11359
~~during the term of any such contract to the firm or person~~ 11360
~~providing such transportation. The governing board or boards of~~ 11361
~~education within the educational service center or centers~~ 11362
serving a county or group of counties shall establish 11363
transportation routes, schedules, and utilization of 11364
transportation equipment on a county-wide basis. The appeals 11365
from the determination of the ~~board of education service center~~ 11366
governing board responsible for transportation shall be taken to 11367
the state board of education. 11368

Sec. 3327.012. Payments to ~~school districts~~ educational 11369
service centers for transportation of school pupils shall be 11370
made on a current basis according to an estimate which shall be 11371
filed with the state board of education by respective ~~school~~ 11372
~~districts~~ service centers in accordance with rules which the 11373
state board of education shall promulgate. The sum due the 11374
respective ~~school district~~ service center as calculated from 11375
approved cost in accordance with the rules of the board of 11376
education shall be adjusted annually in the quarter next 11377
following the end of the school year. The superintendent of 11378
public instruction, subject to the approval of the state board 11379
of education, may contract with any firm, person, or board of 11380
education to provide pupil transportation services authorized by 11381
this section. In no event shall the payment for such contract 11382
service exceed the average transportation cost per pupil, such 11383
average cost to be based on the cost of transportation of 11384
children by all service center governing boards ~~of education~~ in 11385
Ohio during the next preceding year. 11386

Sec. 3327.013. (A) ~~A~~ If a board of education of a city, local, or exempted village school district, other than a board of a cooperative education school district established pursuant to divisions (A) to (C) of section 3311.52 of the Revised Code, ~~that~~ operates a preschool program under section 3313.646 of the Revised Code, the governing board of the educational service center that serves the county in which the majority of the district's territory is located may provide transportation for children participating in the program, regardless of whether the district has entered into an agreement with the service center under section 3313.843 of the Revised Code.

(B) If the board of education of any cooperative education school district established pursuant to divisions (A) to (C) of section 3311.52 of the Revised Code operates a preschool program under section 3313.646 of the Revised Code, the governing boards of education of the service center or centers that serve the county or counties in which the majority of the territory of each of the city, local, or exempted village school districts with territory in the cooperative education school district is located may provide transportation for children participating in such a preschool program, regardless of whether the cooperative education school district or any of the city, local, or exempted village school districts with territory in the cooperative education school district have entered into an agreement with the service center under section 3313.843 of the Revised Code.

Sec. 3327.02. (A) After considering each of the following factors, ~~the board of education of a city, exempted village, or local school district~~ a governing board of an educational service center, or a community school governing authority providing transportation pursuant to section 3314.091 of the Revised Code, may determine that it is impractical to transport

a pupil who is eligible for transportation to and from a school 11418
under section 3327.01 of the Revised Code: 11419

(1) The time and distance required to provide the 11420
transportation; 11421

(2) The number of pupils to be transported; 11422

(3) The cost of providing transportation in terms of 11423
equipment, maintenance, personnel, and administration; 11424

(4) Whether similar or equivalent service is provided to 11425
other pupils eligible for transportation; 11426

(5) Whether and to what extent the additional service 11427
unavoidably disrupts current transportation schedules; 11428

(6) Whether other reimbursable types of transportation are 11429
available. 11430

(B) Based on its consideration of the factors established 11431
in division (A) of this section, the governing board or 11432
governing authority may pass a resolution declaring the 11433
impracticality of transportation. The resolution shall include 11434
each pupil's name and the reason for impracticality. 11435

The governing board or governing authority shall report 11436
its determination to the state board of education in a manner 11437
determined by the state board. 11438

(C) After passing the resolution declaring the 11439
impracticality of transportation, the ~~district~~ governing board 11440
or governing authority shall offer to provide payment in lieu of 11441
transportation by doing the following: 11442

(1) In accordance with guidelines established by the 11443
department of education, informing the pupil's parent, guardian, 11444

or other person in charge of the pupil of both of the following: 11445

(a) The resolution; 11446

(b) The right of the pupil's parent, guardian, or other 11447
person in charge of the pupil to accept the offer of payment in 11448
lieu of transportation or to reject the offer and instead 11449
request the department to initiate mediation procedures. 11450

(2) Issuing the pupil's parent, guardian, or other person 11451
in charge of the pupil a contract or other form on which the 11452
parent, guardian, or other person in charge of the pupil is 11453
given the option to accept or reject the ~~board's~~ offer of 11454
payment in lieu of transportation. 11455

(D) If the parent, guardian, or other person in charge of 11456
the pupil accepts the offer of payment in lieu of providing 11457
transportation, the governing board or governing authority shall 11458
pay the parent, guardian, or other person in charge of the pupil 11459
an amount that shall be not less than the amount determined by 11460
the general assembly as the minimum for payment in lieu of 11461
transportation, and not more than the amount determined by the 11462
department of education as the average cost of pupil 11463
transportation for the previous school year. Payment may be 11464
prorated if the time period involved is only a part of the 11465
school year. 11466

(E) (1) (a) Upon the request of a parent, guardian, or other 11467
person in charge of the pupil who rejected the payment in lieu 11468
of transportation, the department shall conduct mediation 11469
procedures. 11470

(b) If the mediation does not resolve the dispute, the 11471
state board of education shall conduct a hearing in accordance 11472
with Chapter 119. of the Revised Code. The state board may 11473

approve the payment in lieu of transportation or may order the ~~district governing board of education~~ or governing authority to provide transportation. The decision of the state board is binding in subsequent years and on future parties in interest provided the facts of the determination remain comparable.

(2) The ~~school district governing board~~ or governing authority shall provide transportation for the pupil from the time the parent, guardian, or other person in charge of the pupil requests mediation until the matter is resolved under division (E) (1) (a) or (b) of this section.

(F) (1) If the department determines that a ~~school district~~ the governing board or governing authority has failed or is failing to provide transportation as required by division (E) (2) of this section or as ordered by the state board under division (E) (1) (b) of this section, the department shall order the ~~school district governing board~~ or governing authority to pay to the pupil's parent, guardian, or other person in charge of the pupil, an amount equal to the state average daily cost of transportation as determined by the state board of education for the previous year. The ~~school district governing board or governing authority~~ shall make payments on a schedule ordered by the department.

(2) If the department subsequently finds that a ~~school district governing board or governing authority~~ is not in compliance with an order issued under division (F) (1) of this section and the affected pupils are enrolled in a nonpublic or community school, the department shall deduct the amount that the board is required to pay under that order from any pupil transportation payments the department makes to the ~~school district~~ board under section 3317.0212 of the Revised Code or

other provisions of law. The department shall use the moneys so 11504
deducted to make payments to the nonpublic or community school 11505
attended by the pupil. The department shall continue to make the 11506
deductions and payments required under this division until the 11507
~~school district governing board or governing authority~~ either 11508
complies with the department's order issued under division (F) 11509
(1) of this section or begins providing transportation. 11510

(G) A nonpublic or community school that receives payments 11511
from the department under division (F) (2) of this section shall 11512
do either of the following: 11513

(1) Disburse the entire amount of the payments to the 11514
parent, guardian, or other person in charge of the pupil 11515
affected by the failure ~~of the school district of residence~~ to 11516
provide transportation; 11517

(2) Use the entire amount of the payments to provide 11518
acceptable transportation for the affected pupil. 11519

Sec. 3327.03. Notwithstanding division (D) of section 11520
3311.19 and division (D) of section 3311.52 of the Revised Code, 11521
this section does not apply to any joint vocational or 11522
cooperative education school district. 11523

~~The boards of education of city, local, or exempted-~~ 11524
~~village school districts governing boards of educational service~~ 11525
centers may by resolution designate certain places as depots 11526
from which to gather children for transportation to school, ~~when~~ 11527
~~such districts provide transportation.~~ The places designated as 11528
depots shall be provided with a shelter and be made comfortable 11529
during cold and stormy weather. 11530

Sec. 3327.06. ~~(A) When a pupil attends school pursuant to~~ 11531
~~section 3327.04 of the Revised Code in a district other than the~~ 11532

~~district in which he is entitled to attend school pursuant to~~ 11533
~~division (B) or (F) of section 3313.64 or section 3313.65 of the~~ 11534
~~Revised Code, tuition for such attendance shall be credited and~~ 11535
~~paid in the manner provided in section 3317.08 of the Revised~~ 11536
~~Code.~~ 11537

~~(B)~~ When the board of education of a city, exempted 11538
village, or local school district admits to the schools of its 11539
district any pupil who is not entitled to be admitted to the 11540
district's schools under division (B) or (F) of section 3313.64 11541
or section 3313.645 or 3313.65 of the Revised Code ~~for whose~~ 11542
~~attendance tuition is not an obligation of the board of another~~ 11543
~~district of this state, such board shall collect tuition for the~~ 11544
~~attendance of such pupil from the parents or guardian of the~~ 11545
~~pupil, and the amount of tuition collected shall be the amount~~ 11546
~~computed in the manner prescribed by section 3317.08 of the~~ 11547
~~Revised Code. When and neither the pupil nor his the pupil's~~ 11548
parents reside in this state, the amount of tuition collected 11549
shall be the amount computed in the manner prescribed by section 11550
3317.081 or 3323.141 of the Revised Code. 11551

~~(C)~~ ~~(B)~~ If a board admits to the schools of its districts 11552
any nonresident pupil ~~for whose attendance tuition is not an~~ 11553
~~obligation of the board of another district of this state or of~~ 11554
~~a home as defined in section 3313.64 of the Revised Code and~~ 11555
fails to collect tuition as required by division ~~(B)~~ (A) of this 11556
section from the pupil's parents or guardian, the attendance of 11557
such pupil is unauthorized attendance. 11558

Sec. 3327.07. (A) The governing authority of a chartered 11559
nonpublic school that transports a student enrolled in the 11560
school to and from school may charge the parent or guardian of 11561
the student a fee for the transportation, if the governing 11562

authority purchased the vehicle that transports the student 11563
using no state or federal funds. The fee shall not exceed the 11564
per student cost of the transportation, as determined by the 11565
governing authority. 11566

(B) The parent or guardian of a student who is enrolled in 11567
a chartered nonpublic school and is eligible for transportation 11568
by ~~a school district~~ an educational service center under section 11569
3327.01 of the Revised Code may decline that transportation and 11570
accept transportation from the chartered nonpublic school. The 11571
governing authority of a chartered nonpublic school may charge a 11572
fee under division (A) of this section regardless of whether a 11573
student is eligible for transportation under section 3327.01 of 11574
the Revised Code. 11575

(C) The offering by the governing authority of a chartered 11576
nonpublic school of transportation to and from the school does 11577
not relieve any ~~school district board of education~~ educational 11578
service center governing board from any duty imposed by sections 11579
3327.01 and 3327.02 of the Revised Code with respect to the 11580
chartered nonpublic school's students. 11581

Sec. 3327.09. The governing board ~~of education~~ of each 11582
~~school district~~ educational service center shall procure for the 11583
benefit of its employees who operate a school bus, motor van, or 11584
other vehicle used in the transportation of school children 11585
motor vehicle liability insurance for injuries to persons and 11586
property. Such insurance shall be in amounts not less than one 11587
hundred thousand dollars per person, three hundred thousand 11588
dollars per occurrence, fifty thousand dollars property damage 11589
and three thousand dollars medical payments coverage. If such 11590
amounts cannot be procured by a governing board ~~of education~~ by 11591
ordinary methods from insurance companies authorized to do 11592

business in this state and the superintendent of insurance has 11593
certified that fact in writing, then the board shall procure the 11594
next highest amounts which can reasonably be procured. Each 11595
governing board of education may procure uninsured motorists 11596
insurance. 11597

The governing board of education of each ~~school district~~ 11598
service center may procure accident insurance covering all 11599
pupils and other authorized passengers transported under the 11600
authority of such board. ~~such~~ Such accident insurance shall 11601
provide compensation for injury or death to any pupil or other 11602
authorized passenger caused by any accident arising out of or in 11603
connection with the operation of such school bus, motor van, or 11604
other vehicle used in the transportation of school children or 11605
other authorized passengers, in such amounts and upon such terms 11606
as may be agreed upon by the board and the insurance company. 11607
The insurance procured pursuant to this section shall be from 11608
one or more recognized insurance companies authorized to do 11609
business in this state. 11610

Sec. 3327.10. (A) No person shall be employed as driver of 11611
a school bus or motor van, owned and operated by any ~~school~~ 11612
~~district or~~ educational service center or privately owned and 11613
operated under contract with any ~~school district or~~ service 11614
center in this state, who has not received a certificate from 11615
~~either~~ the educational service center governing board ~~that has~~ 11616
~~entered into an agreement with the school district under section~~ 11617
~~3313.843 or 3313.845 of the Revised Code or the superintendent~~ 11618
~~of the school district,~~ certifying that such person is at least 11619
eighteen years of age and is of good moral character and is 11620
qualified physically and otherwise for such position. The 11621
service center governing board ~~or the superintendent, as the~~ 11622
~~case may be,~~ shall provide for an annual physical examination 11623

that conforms with rules adopted by the state board of education 11624
of each driver to ascertain the driver's physical fitness for 11625
such employment. Any certificate may be revoked by the authority 11626
granting the same on proof that the holder has been guilty of 11627
failing to comply with division (D) (1) of this section, or upon 11628
a conviction or a guilty plea for a violation, or any other 11629
action, that results in a loss or suspension of driving rights. 11630
Failure to comply with such division may be cause for 11631
disciplinary action or termination of employment under division 11632
(C) of section 3319.081, or section 124.34 of the Revised Code. 11633

(B) No person shall be employed as driver of a school bus 11634
or motor van not subject to the rules of the department of 11635
education pursuant to division (A) of this section who has not 11636
received a certificate from the school administrator or 11637
contractor certifying that such person is at least eighteen 11638
years of age, is of good moral character, and is qualified 11639
physically and otherwise for such position. Each driver shall 11640
have an annual physical examination which conforms to the state 11641
highway patrol rules, ascertaining the driver's physical fitness 11642
for such employment. The examination shall be performed by one 11643
of the following: 11644

(1) A person licensed under Chapter 4731. of the Revised 11645
Code or by another state to practice medicine and surgery or 11646
osteopathic medicine and surgery; 11647

(2) A physician assistant; 11648

(3) A certified nurse practitioner; 11649

(4) A clinical nurse specialist; 11650

(5) A certified nurse-midwife. 11651

Any written documentation of the physical examination 11652

shall be completed by the individual who performed the 11653
examination. 11654

Any certificate may be revoked by the authority granting 11655
the same on proof that the holder has been guilty of failing to 11656
comply with division (D) (2) of this section. 11657

(C) Any person who drives a school bus or motor van must 11658
give satisfactory and sufficient bond except a driver who is an 11659
employee of ~~a school district~~ an educational service center and 11660
who drives a bus or motor van owned by the ~~school district~~ 11661
service center. 11662

(D) No person employed as driver of a school bus or motor 11663
van under this section who is convicted of a traffic violation 11664
or who has had the person's commercial driver's license 11665
suspended shall drive a school bus or motor van until the person 11666
has filed a written notice of the conviction or suspension, as 11667
follows: 11668

(1) If the person is employed under division (A) of this 11669
section, the person shall file the notice with the 11670
superintendent, or a person designated by the superintendent, of 11671
the ~~school district~~ service center for which the person drives a 11672
school bus or motor van as an employee or drives a privately 11673
owned and operated school bus or motor van under contract. 11674

(2) If employed under division (B) of this section, the 11675
person shall file the notice with the employing school 11676
administrator or contractor, or a person designated by the 11677
administrator or contractor. 11678

(E) In addition to resulting in possible revocation of a 11679
certificate as authorized by divisions (A) and (B) of this 11680
section, violation of division (D) of this section is a minor 11681

misdemeanor. 11682

(F) (1) Not later than thirty days after June 30, 2007, 11683
each owner of a school bus or motor van shall obtain the 11684
complete driving record for each person who is currently 11685
employed or otherwise authorized to drive the school bus or 11686
motor van. An owner of a school bus or motor van shall not 11687
permit a person to operate the school bus or motor van for the 11688
first time before the owner has obtained the person's complete 11689
driving record. Thereafter, the owner of a school bus or motor 11690
van shall obtain the person's driving record not less frequently 11691
than semiannually if the person remains employed or otherwise 11692
authorized to drive the school bus or motor van. An owner of a 11693
school bus or motor van shall not permit a person to resume 11694
operating a school bus or motor van, after an interruption of 11695
one year or longer, before the owner has obtained the person's 11696
complete driving record. 11697

(2) The owner of a school bus or motor van shall not 11698
permit a person to operate the school bus or motor van for six 11699
years after the date on which the person pleads guilty to or is 11700
convicted of a violation of section 4511.19 of the Revised Code 11701
or a substantially equivalent municipal ordinance. 11702

(3) An owner of a school bus or motor van shall not permit 11703
any person to operate such a vehicle unless the person meets all 11704
other requirements contained in rules adopted by the state board 11705
of education prescribing qualifications of drivers of school 11706
buses and other student transportation. 11707

(G) No superintendent of a school district, educational 11708
service center, community school, or public or private employer 11709
shall permit the operation of a vehicle used for pupil 11710
transportation within this state by an individual unless both of 11711

the following apply: 11712

(1) Information pertaining to that driver has been 11713
submitted to the department of education, pursuant to procedures 11714
adopted by that department. Information to be reported shall 11715
include the name of the employer or school district, name of the 11716
driver, driver license number, date of birth, date of hire, 11717
status of physical evaluation, and status of training. 11718

(2) The most recent criminal records check required by 11719
division (J) of this section has been completed and received by 11720
the superintendent or public or private employer. 11721

(H) A person, school district, educational service center, 11722
community school, nonpublic school, or other public or nonpublic 11723
entity that owns a school bus or motor van, or that contracts 11724
with another entity to operate a school bus or motor van, may 11725
impose more stringent restrictions on drivers than those 11726
prescribed in this section, in any other section of the Revised 11727
Code, and in rules adopted by the state board. 11728

(I) For qualified drivers who, on July 1, 2007, are 11729
employed by the owner of a school bus or motor van to drive the 11730
school bus or motor van, any instance in which the driver was 11731
convicted of or pleaded guilty to a violation of section 4511.19 11732
of the Revised Code or a substantially equivalent municipal 11733
ordinance prior to two years prior to July 1, 2007, shall not be 11734
considered a disqualifying event with respect to division (F) of 11735
this section. 11736

(J) (1) This division applies to persons hired by a school 11737
district, educational service center, community school, 11738
chartered nonpublic school, or science, technology, engineering, 11739
and mathematics school established under Chapter 3326. of the 11740

Revised Code to operate a vehicle used for pupil transportation. 11741

For each person to whom this division applies who is hired 11742
on or after November 14, 2007, the employer shall request a 11743
criminal records check in accordance with section 3319.39 of the 11744
Revised Code and every six years thereafter. For each person to 11745
whom this division applies who is hired prior to that date, the 11746
employer shall request a criminal records check by a date 11747
prescribed by the department of education and every six years 11748
thereafter. 11749

(2) This division applies to persons hired by a public or 11750
private employer not described in division (J)(1) of this 11751
section to operate a vehicle used for pupil transportation. 11752

For each person to whom this division applies who is hired 11753
on or after November 14, 2007, the employer shall request a 11754
criminal records check prior to the person's hiring and every 11755
six years thereafter. For each person to whom this division 11756
applies who is hired prior to that date, the employer shall 11757
request a criminal records check by a date prescribed by the 11758
department and every six years thereafter. 11759

(3) Each request for a criminal records check under 11760
division (J) of this section shall be made to the superintendent 11761
of the bureau of criminal identification and investigation in 11762
the manner prescribed in section 3319.39 of the Revised Code, 11763
except that if both of the following conditions apply to the 11764
person subject to the records check, the employer shall request 11765
the superintendent only to obtain any criminal records that the 11766
federal bureau of investigation has on the person: 11767

(a) The employer previously requested the superintendent 11768
to determine whether the bureau of criminal identification and 11769

investigation has any information, gathered pursuant to division 11770
(A) of section 109.57 of the Revised Code, on the person in 11771
conjunction with a criminal records check requested under 11772
section 3319.39 of the Revised Code or under division (J) of 11773
this section. 11774

(b) The person presents proof that the person has been a 11775
resident of this state for the five-year period immediately 11776
prior to the date upon which the person becomes subject to a 11777
criminal records check under this section. 11778

Upon receipt of a request, the superintendent shall 11779
conduct the criminal records check in accordance with section 11780
109.572 of the Revised Code as if the request had been made 11781
under section 3319.39 of the Revised Code. However, as specified 11782
in division (B) (2) of section 109.572 of the Revised Code, if 11783
the employer requests the superintendent only to obtain any 11784
criminal records that the federal bureau of investigation has on 11785
the person for whom the request is made, the superintendent 11786
shall not conduct the review prescribed by division (B) (1) of 11787
that section. 11788

(K) (1) Until the effective date of the amendments to rule 11789
3301-83-23 of the Ohio Administrative Code required by the 11790
second paragraph of division (E) of section 3319.39 of the 11791
Revised Code, any person who is the subject of a criminal 11792
records check under division (J) of this section and has been 11793
convicted of or pleaded guilty to any offense described in 11794
division (B) (1) of section 3319.39 of the Revised Code shall not 11795
be hired or shall be released from employment, as applicable, 11796
unless the person meets the rehabilitation standards prescribed 11797
for nonlicensed school personnel by rule 3301-20-03 of the Ohio 11798
Administrative Code. 11799

(2) Beginning on the effective date of the amendments to rule 3301-83-23 of the Ohio Administrative Code required by the second paragraph of division (E) of section 3319.39 of the Revised Code, any person who is the subject of a criminal records check under division (J) of this section and has been convicted of or pleaded guilty to any offense that, under the rule, disqualifies a person for employment to operate a vehicle used for pupil transportation shall not be hired or shall be released from employment, as applicable, unless the person meets the rehabilitation standards prescribed by the rule.

Sec. 3327.12. Notwithstanding division (D) of section 3311.19 and division (D) of section 3311.52 of the Revised Code, this section does not apply to any joint vocational or cooperative education school district.

~~The board of education of a city, local, or exempted-village school district~~ An educational service center governing board may maintain school bus turn-around points in the county or counties it serves. At the request of such a governing board, a municipal corporation may maintain turn-around points on municipal roads; the township trustees may maintain turn-around points on township roads; and the county commissioners may maintain turn-around points on county roads.

The municipal corporation, township trustees, or county commissioners may also, at the request of a ~~board of education~~ service center governing board, maintain turn-around points located on private property after an investigation by such governing board ~~of education~~ has determined that such maintenance is necessary for the use of such private property as a turn-around point for school buses. Such governing board ~~of education~~ may provide the cost of the materials utilized for any

such maintenance. 11830

Sec. 3327.13. The governing board of education of a school
~~district~~ an educational service center that owns and operates 11831
~~busses~~ buses for transporting pupils to and from school may 11832
contract with a nonpublic school located within the ~~district~~ 11833
county or counties served by the educational service center to 11834
make available to the nonpublic school under a lease agreement, 11835
one or more of the ~~district's busses~~ educational service 11836
center's buses to be used by the nonpublic school for 11837
transporting nonpublic school pupils to and from a school 11838
related activity that would be an approved school related 11839
activity if it were being offered by a public school within the 11840
~~district~~ county or counties served by the educational service 11841
center to public school pupils. All state board of education 11842
regulations governing the use of such ~~busses~~ buses by ~~public~~ 11843
~~schools~~ educational service centers while transporting pupils to 11844
and from school related activities shall be applicable to their 11845
use by the nonpublic school. 11846
11847

The cost to the nonpublic school of leasing such ~~busses~~ 11848
buses shall not exceed the costs of operating such ~~busses~~ buses, 11849
as determined by the governing board of education of the school
~~district~~ the educational service center. The charge to be made 11850
to the nonpublic school for the use of the ~~busses~~ buses shall be 11851
specified in the contract entered into pursuant to this section. 11852
11853

Sec. 3327.14. The governing board of education of any 11854
~~school district~~ educational service center that owns and 11855
operates buses for transporting pupils may contract under a 11856
lease agreement with a municipal corporation or a public or 11857
nonprofit private agency or organization delivering services to 11858
the aged, to make available one or more of the ~~district's~~ 11859

service center's buses or other vehicles to be used for 11860
transporting persons sixty years of age or older. The governing 11861
board of ~~education of any school district~~ service center may 11862
also contract under a similar agreement with any group, 11863
organization or other entity engaged in adult education 11864
activities. 11865

The cost to the lessee of leasing such buses or other 11866
vehicles shall not exceed the costs of operating such buses or 11867
other vehicles as determined by the governing board of ~~education~~ 11868
~~of the school district~~ the service center. The charge to the 11869
lessee for the use of the buses or other vehicles, which may 11870
include the cost of providing an operator holding a certificate 11871
pursuant to section 3327.10 of the Revised Code, insurance 11872
coverage, and other direct and indirect costs to the ~~school-~~ 11873
~~district~~ service center shall be specified in the contract 11874
entered into pursuant to this section. 11875

All state board of education regulations governing the use 11876
of such buses or other vehicles by ~~public schools~~ educational 11877
service centers while transporting pupils to and from school 11878
related activities apply to the extent applicable to their use 11879
under this section. 11880

~~Any~~ The governing board of ~~education~~ an educational 11881
service center making available one or more of its buses or 11882
other vehicles under this section shall procure liability and 11883
property damage insurance, as provided in section 3327.09 of the 11884
Revised Code, covering each bus or vehicle used and each 11885
passenger transported under the leasing agreement. 11886

Sec. 3327.15. The governing board of ~~education of any~~ 11887
~~school district~~ educational service center that owns and 11888
operates motor vehicles for transporting pupils may permit such 11889

vehicles to be used outside this state for any lawful purpose 11890
provided the entire distance traveled outside this state on any 11891
trip does not exceed one thousand miles. 11892

Sec. 3327.16. Notwithstanding division (D) of section 11893
3311.19 and division (D) of section 3311.52 of the Revised Code, 11894
this section does not apply to any joint vocational or 11895
cooperative education school district or its superintendent. 11896

(A) The superintendent of each ~~school district~~ educational 11897
service center may establish a volunteer bus rider assistance 11898
program, under which qualified adults or responsible older 11899
pupils, as determined by the superintendent, may be authorized 11900
to ride on school buses with pupils during such periods of time 11901
that the buses are being used to transport pupils to and from 11902
schools. Volunteers shall not be compensated for their services, 11903
but older pupils may be excused early from school to participate 11904
in the program. 11905

Volunteers may be assigned duties or responsibilities by 11906
the superintendent, including but not limited to, assisting 11907
younger pupils in embarking and disembarking from buses and in 11908
crossing streets where necessary to ensure the safety of the 11909
pupil, aiding the driver of the bus to maintain order on buses, 11910
assisting pupils with disabilities, and such other activities as 11911
the superintendent determines will aid in the safe and efficient 11912
transportation of pupils. 11913

Volunteers serving under this section are not employees 11914
for purposes of Chapter 4117. or 4123. of the Revised Code. 11915
Nothing in this section shall authorize a governing board of 11916
~~education~~ an educational service center to adversely affect the 11917
employment of any employee of the board. 11918

(B) The board of education of each city, local, or 11919
exempted village school district, in collaboration with the 11920
educational service center that provides transportation to the 11921
district's students in accordance with section 3327.01 of the 11922
Revised Code, shall present a program to all pupils in 11923
kindergarten through third grade who are offered school bus 11924
transportation and who have not previously attended such 11925
program. The program shall consist of instruction in bus rider 11926
behavior, school bus safety, and the potential problems and 11927
hazards associated with school bus ridership. The department of 11928
education shall prescribe the content and length of such 11929
program, which shall be presented within two weeks after the 11930
commencement of classes each school year. 11931

Sec. 3327.17. The department of development shall 11932
establish a biodiesel school bus program under which the 11933
director of development shall make grants to ~~school districts~~ 11934
educational service centers that use biodiesel fuel for pupil 11935
transportation to help offset incremental costs incurred by 11936
using biodiesel instead of one hundred per cent petroleum 11937
diesel. 11938

As used in this section, "biodiesel" has the same meaning 11939
as in section 122.075 of the Revised Code. 11940

Sec. 3333.81. As used in sections 3333.81 to 3333.88 of 11941
the Revised Code: 11942

(A) "Clearinghouse" means the clearinghouse established 11943
under section 3333.82 of the Revised Code. 11944

(B) "Community school" means a community school 11945
established under Chapter 3314. of the Revised Code. 11946

(C) "Common statewide platform" means a software program 11947

that facilitates the delivery of courses via computers from 11948
multiple course providers to multiple end users, tracks the 11949
progress of the end user, and includes an integrated searchable 11950
database of standards-based course content. 11951

(D) "Course provider" means a school district, community 11952
school, STEM school, state institution of higher education, 11953
private college or university, or nonprofit or for-profit 11954
private entity that creates or is an agent of the creator of 11955
original course content for a course offered through the 11956
clearinghouse. 11957

(E) "Instructor" means an individual who holds a license 11958
issued by the state board of education, as defined in section 11959
3319.31 of the Revised Code, or an individual employed as an 11960
instructor or professor by a state institution of higher 11961
education or a private college or university. 11962

(F) "State institution of higher education" has the same 11963
meaning as in section 3345.011 of the Revised Code. 11964

(G) "STEM school" means a science, technology, 11965
engineering, and mathematics school established under Chapter 11966
3326. of the Revised Code. 11967

(H) A "student's community school" means the community 11968
school in which the student is enrolled instead of being 11969
enrolled in a school operated by a school district. 11970

(I) A "student's school district" means the school 11971
district operating the school in which the student is lawfully 11972
enrolled. 11973

(J) A "student's STEM school" means the STEM school in 11974
which the student is enrolled instead of being enrolled in a 11975
school operated by a school district. 11976

(K) "School district" means a city, exempted village,
local, or joint vocational school district.

(L) ~~"Digital-texts_text" has the same meaning as defined~~
~~in section 3317.06 of the Revised Code~~ means a consumable book
or book substitute that a student accesses through the use of a
computer or other electronic medium or that is available through
an internet-based provider of course content, or any other
material that contributes to the learning process through
electronic means.

Sec. 3365.07. The department of education shall calculate
and pay state funds to colleges for participants in the college
credit plus program under division (B) of section 3365.06 of the
Revised Code pursuant to this section. For a nonpublic secondary
school participant, a nonchartered nonpublic secondary school
participant, or a home-instructed participant, the department
shall pay state funds pursuant to this section only if that
participant is awarded funding according to rules adopted by the
chancellor of higher education, in consultation with the
superintendent of public instruction, pursuant to section
3365.071 of the Revised Code. The program shall be the sole
mechanism by which state funds are paid to colleges for students
to earn transcribed credit for college courses while enrolled
in both a secondary school and a college, with the exception of
state funds paid to colleges according to an agreement described
in division (A) (1) of section 3365.02 of the Revised Code.

(A) For each public or nonpublic secondary school
participant enrolled in a public college:

(1) If no agreement has been entered into under division
(A) (2) of this section, both of the following shall apply:

- (a) The department shall pay to the college the applicable amount as follows:
- (i) For a participant enrolled in a college course delivered on the college campus, at another location operated by the college, or online, the default ceiling amount;
 - (ii) For a participant enrolled in a college course delivered at the participant's secondary school but taught by college faculty, fifty per cent of the default ceiling amount;
 - (iii) For a participant enrolled in a college course delivered at the participant's secondary school and taught by a high school teacher who has met the credential requirements established for purposes of the program in rules adopted by the chancellor, the default floor amount.
- (b) The participant's secondary school shall pay for textbooks, and the college shall waive payment of all other fees related to participation in the program.
- (2) The governing entity of a participant's secondary school and the college may enter into an agreement to establish an alternative payment structure for tuition, textbooks, and fees. Under such an agreement, payments for each participant made by the department shall be not less than the default floor amount, unless approved by the chancellor, and not more than the default ceiling amount. The chancellor shall approve an agreement that includes a payment below the default floor amount, as long as the provisions of the agreement comply with all other requirements of this chapter to ensure program quality. If no agreement is entered into under division (A) (2) of this section, both of the following shall apply:
- (a) The department shall pay to the college the applicable

default amounts prescribed by division (A) (1) (a) of this 12035
section, depending upon the method of delivery and instruction. 12036

(b) In accordance with division (A) (1) (b) of this section, 12037
the participant's secondary school shall pay for textbooks, and 12038
the college shall waive payment of all other fees related to 12039
participation in the program. 12040

(3) No participant that is enrolled in a public college 12041
shall be charged for any tuition, textbooks, or other fees 12042
related to participation in the program. 12043

(B) For each public secondary school participant enrolled 12044
in a private college: 12045

(1) If no agreement has been entered into under division 12046
(B) (2) of this section, the department shall pay to the college 12047
the applicable amount calculated in the same manner as in 12048
division (A) (1) (a) of this section. 12049

(2) The governing entity of a participant's secondary 12050
school and the college may enter into an agreement to establish 12051
an alternative payment structure for tuition, textbooks, and 12052
fees. Under such an agreement, payments shall be not less than 12053
the default floor amount, unless approved by the chancellor, and 12054
not more than the default ceiling amount. 12055

If an agreement is entered into under division (B) (2) of 12056
this section, both of the following shall apply: 12057

(a) The department shall make a payment to the college for 12058
each participant that is equal to the default floor amount, 12059
unless approved by the chancellor to pay an amount below the 12060
default floor amount. The chancellor shall approve an agreement 12061
that includes a payment below the default floor amount, as long 12062
as the provisions of the agreement comply with all other 12063

requirements of this chapter to ensure program quality. 12064

(b) Payment for costs for the participant that exceed the 12065
amount paid by the department pursuant to division (B) (2) (a) of 12066
this section shall be negotiated by the school and the college. 12067
The agreement may include a stipulation permitting the charging 12068
of a participant. 12069

However, under no circumstances shall: 12070

(i) Payments for a participant made by the department 12071
under division (B) (2) of this section exceed the default ceiling 12072
amount; 12073

(ii) The amount charged to a participant under division 12074
(B) (2) of this section exceed the difference between the maximum 12075
per participant charge amount and the default floor amount; 12076

(iii) The sum of the payments made by the department for a 12077
participant and the amount charged to that participant under 12078
division (B) (2) of this section exceed the following amounts, as 12079
applicable: 12080

(I) For a participant enrolled in a college course 12081
delivered on the college campus, at another location operated by 12082
the college, or online, the maximum per participant charge 12083
amount; 12084

(II) For a participant enrolled in a college course 12085
delivered at the participant's secondary school but taught by 12086
college faculty, one hundred twenty-five dollars; 12087

(III) For a participant enrolled in a college course 12088
delivered at the participant's secondary school and taught by a 12089
high school teacher who has met the credential requirements 12090
established for purposes of the program in rules adopted by the 12091

chancellor, one hundred dollars. 12092

(iv) A participant that is identified as economically 12093
disadvantaged according to rules adopted by the department be 12094
charged under division (B) (2) of this section for any tuition, 12095
textbooks, or other fees related to participation in the 12096
program. 12097

(C) For each nonpublic secondary school participant 12098
enrolled in a private or eligible out-of-state college, the 12099
department shall pay to the college the applicable amount 12100
calculated in the same manner as in division (A) (1) (a) of this 12101
section. Payment for costs for the participant that exceed the 12102
amount paid by the department shall be negotiated by the 12103
governing body of the nonpublic secondary school and the 12104
college. 12105

However, under no circumstances shall:— 12106

~~(1) The~~ the payments for a participant made by the 12107
department under this division exceed the default ceiling 12108
amount. 12109

~~(2) Any nonpublic secondary school participant, who is~~ 12110
~~enrolled in that secondary school with a scholarship awarded~~ 12111
~~under either the educational choice scholarship pilot program,~~ 12112
~~as prescribed by sections 3310.01 to 3310.17, or the pilot~~ 12113
~~project scholarship program, as prescribed by sections 3313.974~~ 12114
~~to 3313.979 of the Revised Code, and who qualifies as a low~~ 12115
~~income student under either of those programs, be charged for~~ 12116
~~any tuition, textbooks, or other fees related to participation~~ 12117
~~in the college credit plus program.~~ 12118

(D) For each nonchartered nonpublic secondary school 12119
participant and each home-instructed participant enrolled in a 12120

public, private, or eligible out-of-state college, the 12121
department shall pay to the college the default ceiling amount, 12122
if that participant is enrolled in a college course delivered on 12123
the college campus, at another location operated by the college, 12124
or online. 12125

(E) Not later than thirty days after the end of each term, 12126
each college expecting to receive payment for the costs of a 12127
participant under this section shall notify the department of 12128
the number of enrolled credit hours for each participant. 12129

(F) Each January and July, or as soon as possible 12130
thereafter, the department shall make the applicable payments 12131
under this section to each college, which provided proper 12132
notification to the department under division (E) of this 12133
section, for the number of enrolled credit hours for 12134
participants enrolled in the college under division (B) of 12135
section 3365.06 of the Revised Code. The department shall not 12136
make any payments to a college under this section if a 12137
participant withdrew from a course prior to the date on which a 12138
withdrawal from the course would have negatively affected the 12139
participant's transcribed grade, as prescribed by the college's 12140
established withdrawal policy. 12141

(1) Payments made for public secondary school participants 12142
under this section shall be deducted from the school foundation 12143
payments made to the participant's school district or, if the 12144
participant is enrolled in a community school, a STEM school, or 12145
a college-preparatory boarding school, from the payments made to 12146
that school under section 3314.08, 3326.33, or 3328.34 of the 12147
Revised Code. If the participant is enrolled in a joint 12148
vocational school district, a portion of the amount shall be 12149
deducted from the payments to the joint vocational school 12150

district and a portion shall be deducted from the payments to 12151
the participant's city, local, or exempted village school 12152
district in accordance with the full-time equivalency of the 12153
student's enrollment in each district. Amounts deducted under 12154
division (F) (1) of this section shall be calculated in 12155
accordance with rules adopted by the chancellor, in consultation 12156
with the state superintendent, pursuant to division (B) of 12157
section 3365.071 of the Revised Code. 12158

(2) Payments made for nonpublic secondary school 12159
participants, nonchartered nonpublic secondary school 12160
participants, and home-instructed participants under this 12161
section shall be deducted from moneys appropriated by the 12162
general assembly for such purpose. Payments shall be allocated 12163
and distributed in accordance with rules adopted by the 12164
chancellor, in consultation with the state superintendent, 12165
pursuant to division (A) of section 3365.071 of the Revised 12166
Code. 12167

(G) Any public college that enrolls a student under 12168
division (B) of section 3365.06 of the Revised Code may include 12169
that student in the calculation used to determine its state 12170
share of instruction funds appropriated to the department of 12171
higher education by the general assembly. 12172

Sec. 3367.01. As used in this chapter: 12173

(A) "Bond proceedings" means the resolutions, orders, 12174
trust agreements, indentures, and other agreements, credit 12175
facilities and credit enhancement facilities, and amendments and 12176
supplements to the foregoing, or any one or more or combination 12177
thereof, authorizing, awarding, or providing for the terms and 12178
conditions applicable to or providing for the security or 12179
liquidity of obligations, and the provisions contained in those 12180

obligations. 12181

(B) "Bond service charges" means principal, including any 12182
mandatory sinking fund or redemption requirements for retirement 12183
of obligations, interest and other accreted amounts, and any 12184
redemption premium payable on obligations. If not prohibited by 12185
the applicable bond proceedings, bond service charges include 12186
costs of credit enhancement facilities that are related to, and 12187
represent or are intended to provide a source of payment of or 12188
limitation on, other bond service charges. 12189

(C) "Bond service fund" means the school district bond 12190
service fund created under section 3367.04 of the Revised Code 12191
and any accounts in that fund, including all moneys and 12192
investments, and earnings from investments, credited and to be 12193
credited to that fund and accounts as provided in the bond 12194
proceedings. 12195

(D) "Credit enhancement facilities" means letters of 12196
credit, lines of credit, stand-by, contingent, or firm 12197
securities purchase agreements, interest rate hedges including 12198
interest rate swaps, insurance or surety arrangements, reserve 12199
or guarantee funds, and guarantees, and other arrangements that 12200
provide for contingent or direct payment of bond service 12201
charges, for security or additional security in the event of 12202
nonpayment or default in respect of obligations, or for making 12203
or providing funds for making payment of bond service charges 12204
to, and at the option and on demand of, holders of obligations 12205
or at the option of the issuer under put or similar 12206
arrangements, or for otherwise supporting the credit or 12207
liquidity of obligations, and includes credit, reimbursement, 12208
marketing, remarketing, indexing, carrying, purchase, and 12209
subrogation agreements, and other agreements and arrangements 12210

for reimbursement of the person providing the credit enhancement 12211
facility and the security for that reimbursement. 12212

(E) "Financing costs" means all costs and expenses 12213
relating to the authorization, issuance, sale, delivery, 12214
authentication, deposit, custody, clearing, registration, 12215
transfer, exchange, fractionalization, replacement, and 12216
servicing of obligations, including, without limitation, costs 12217
and expenses for or relating to, or payment obligations under, 12218
publication and printing, postage and express delivery, official 12219
statements, offering circulars, and informational statements, 12220
travel and transportation, paying agents, bond registrars, 12221
authenticating agents, remarketing agents, custodians, clearing 12222
agencies or corporations, securities depositories, financial 12223
advisory services, certifications, audits, federal or state 12224
regulatory agencies, accounting services, legal services and 12225
obtaining approving legal opinions and other legal opinions, 12226
credit ratings, original issue discount, credit facilities, and 12227
credit enhancement facilities. Financing costs may be paid from 12228
any moneys lawfully available for the purpose, including, unless 12229
otherwise provided in the bond proceedings, from the proceeds of 12230
the obligations to which they relate and from the same sources 12231
from which bond service charges on the obligations are paid and 12232
as though bond service charges. 12233

(F) "Obligations" means bonds, notes, or other evidences 12234
of obligation of the state or other taxing authority, including 12235
any interest coupons pertaining thereto, issued pursuant to this 12236
chapter or other sections of the Revised Code authorizing a 12237
taxing authority to issue such. 12238

(G) "Special funds" or "funds" means, except where the 12239
context does not permit, the bond service fund, and any other 12240

funds, including reserve funds, created under the bond 12241
proceedings and stated to be special funds in those proceedings, 12242
including all moneys and investments, and earnings from 12243
investments, credited and to be credited to the particular fund. 12244
Special funds do not include the school district bond redemption 12245
fund created under section 3367.03 of the Revised Code or, if so 12246
provided in the bond proceedings, a rebate fund or account 12247
established for purposes of federal tax laws. 12248

(H) "Net proceeds" means amounts received from the sale of 12249
obligations pursuant to this chapter, excluding amounts used to 12250
refund or retire outstanding obligations, and does not include 12251
amounts required to be deposited in special funds pursuant to 12252
the applicable bond proceedings, or financing costs paid from 12253
such amounts received. 12254

(I) "Principal amount" refers to the aggregate of the 12255
amount as stated or provided for in the bond proceedings 12256
authorizing the obligations as the amount on which interest or 12257
interest equivalent is initially calculated. 12258

(J) "Internal Revenue Code" has the same meaning as in 12259
section 5747.01 of the Revised Code. 12260

(K) "Qualifying partnership" has the same meaning as in 12261
section 3318.71 of the Revised Code. 12262

Sec. 3367.02. (A) (1) On or before February 1, 2018, the 12263
taxing authority of each city, local, exempted village, 12264
cooperative education, or joint vocational school district, 12265
county school financing district, regional student education 12266
district, or qualifying partnership shall certify to the 12267
director of budget and management the total projected cost, as 12268
of January 1, 2019, to refund all outstanding obligations issued 12269

by the taxing authority on or before November 7, 2017. 12270

(2) On or before March 1, 2018, the director of budget and 12271
management shall certify to the treasurer of state the total 12272
projected cost, as of January 1, 2019, to refund outstanding 12273
obligations issued on or before November 7, 2017, by each taxing 12274
authority that submits a certification to the director under 12275
division (A)(1) of this section. The treasurer shall issue and 12276
sell general obligations of this state for the purpose of 12277
refunding outstanding obligations issued by the taxing authority 12278
of each city, local, exempted village, cooperative education, or 12279
joint vocational school district, county school financing 12280
district, regional student education district, or qualifying 12281
partnership on or before November 7, 2017. The full faith and 12282
credit, revenues, and taxing power of the state are and shall be 12283
pledged to the timely payment of bond service charges on 12284
outstanding obligations issued under this section, all in 12285
accordance with Section 12 of Article VIII, Ohio Constitution 12286
and this chapter, and so long as such obligations are 12287
outstanding there shall be levied and collected excises and 12288
taxes in amounts sufficient to pay the bond service charges on 12289
such obligations and costs relating to credit enhancement 12290
facilities. 12291

(B) The total principal amount of obligations issued 12292
pursuant to Section 12 of Article VIII, Ohio Constitution shall 12293
equal the amount, as of January 1, 2019, necessary to refund all 12294
outstanding obligations issued on or before November 7, 2017, by 12295
each city, local, exempted village, cooperative education, or 12296
joint vocational school district, county school financing 12297
district, regional student education district, or qualifying 12298
partnership. Obligations issued under this section shall be 12299
issued as necessary to facilitate the refund of those 12300

outstanding obligations. 12301

(C) The issue of obligations under this section shall be 12302
authorized by order of the treasurer of state. The bond 12303
proceedings shall provide for the principal amount or maximum 12304
principal amount of obligations of an issue, and shall provide 12305
for the manner or agency for determining the principal maturity 12306
or maturities, not exceeding the earlier of twenty years from 12307
the date of issuance of the particular obligations or twenty 12308
years from the date the debt represented by the particular 12309
obligations was originally contracted. Sections 9.96 and 9.98 to 12310
9.983 of the Revised Code are applicable to the obligations. The 12311
purpose of the obligations may be stated in the bond proceedings 12312
as "refunding outstanding obligations issued on or before 12313
November 7, 2017, by each city, local, exempted village, 12314
cooperative education, or joint vocational school district, each 12315
county school financing district, each regional student 12316
education district, and each qualifying partnership." 12317

(D) The proceeds of the obligations issued under this 12318
section, except for any portion to be deposited in special funds 12319
or in escrow funds for the purpose of refunding such outstanding 12320
obligations, all as may be provided in the bond proceedings, 12321
shall be deposited to the school district bond redemption fund 12322
created under section 3367.03 of the Revised Code. 12323

(E) The treasurer of state may appoint paying agents, bond 12324
registrars, securities depositories, and transfer agents, and 12325
may retain the services of financial advisers and accounting 12326
experts, and retain or contract for the services of marketing, 12327
remarketing, indexing, and administrative agents, other 12328
consultants, and independent contractors, including printing 12329
services, as are necessary in the treasurer's judgment to carry 12330

out this chapter. Financing costs are payable, as provided in 12331
the bond proceedings, from the proceeds of the obligations, from 12332
special funds, or from other moneys available for the purpose. 12333

(F) The bond proceedings, including any trust agreement, 12334
may contain additional provisions customary or appropriate to 12335
the financing or to the obligations or to particular 12336
obligations, including: 12337

(1) The redemption of obligations prior to maturity at the 12338
option of the state or of the holder or upon the occurrence of 12339
certain conditions at such price or prices and under such terms 12340
and conditions as are provided in the bond proceedings; 12341

(2) The form of and other terms of the obligations; 12342

(3) The establishment, deposit, investment, and 12343
application of special funds, and the safeguarding of moneys on 12344
hand or on deposit, without regard to Chapter 131. or 135. of 12345
the Revised Code, but subject to any special provisions of this 12346
section with respect to particular funds or moneys, and provided 12347
that any bank or trust company that acts as a depository of any 12348
moneys in special funds may furnish such indemnifying bonds or 12349
may pledge such securities as required by the treasurer of 12350
state; 12351

(4) Any or every provision of the bond proceedings binding 12352
upon the treasurer or other person or body as may from time to 12353
time have the authority under law to take such actions as may be 12354
necessary to perform all or any part of the duty required by 12355
such provision; 12356

(5) The maintenance of each pledge, any trust agreement, 12357
or other instrument comprising part of the bond proceedings 12358
until the state has fully paid or provided for the payment of 12359

<u>the bond service charges on the obligations or met other stated</u>	12360
<u>conditions;</u>	12361
<u>(6) In the event of default in any payments required to be</u>	12362
<u>made by the bond proceedings, or any other agreement of the</u>	12363
<u>treasurer made as a part of a contract under which the</u>	12364
<u>obligations were issued or secured, the enforcement of such</u>	12365
<u>payments or agreements by mandamus, suit in equity, action at</u>	12366
<u>law, or any combination of the foregoing;</u>	12367
<u>(7) The rights and remedies of the holders of obligations</u>	12368
<u>and of the trustee under any trust agreement, and provisions for</u>	12369
<u>protecting and enforcing them, including limitations on rights</u>	12370
<u>of individual holders of obligations;</u>	12371
<u>(8) The replacement of any obligations that become</u>	12372
<u>mutilated or are destroyed, lost, or stolen;</u>	12373
<u>(9) Provision for the funding, refunding, or advance</u>	12374
<u>refunding or other provision for payment of obligations which</u>	12375
<u>will then no longer be outstanding for purposes of this section</u>	12376
<u>or of the bond proceedings;</u>	12377
<u>(10) Any provision that may be made in bond proceedings or</u>	12378
<u>a trust agreement, including provision for amendment of the bond</u>	12379
<u>proceedings;</u>	12380
<u>(11) Such other provisions as the treasurer determines,</u>	12381
<u>including limitations, conditions, or qualifications relating to</u>	12382
<u>any of the foregoing;</u>	12383
<u>(12) Any other or additional agreements with the holders</u>	12384
<u>of the obligations relating to the obligations or the security</u>	12385
<u>for the obligations.</u>	12386
<u>(G) The great seal of the state may be affixed to or</u>	12387

printed on the obligations. The obligations requiring signature 12388
by the treasurer of state shall be signed by or bear the 12389
facsimile signature of the treasurer as provided in the bond 12390
proceedings. Any obligations may be signed by the person who, on 12391
the date of execution, is the authorized signer although on the 12392
date of such obligations such person was not the treasurer. In 12393
case the person whose signature or a facsimile of whose 12394
signature appears on any obligation ceases to be the treasurer 12395
before delivery of the obligation, such signature or facsimile 12396
is nevertheless valid and sufficient for all purposes as if the 12397
person had remained the member until such delivery, and in case 12398
the seal to be affixed to or printed on obligations has been 12399
changed after the seal has been affixed to or a facsimile of the 12400
seal has been printed on the obligations, that seal or facsimile 12401
seal shall continue to be sufficient as to those obligations and 12402
obligations issued in substitution or exchange therefor. 12403

(H) The obligations are negotiable instruments and 12404
securities under Chapter 1308. of the Revised Code, subject to 12405
the provisions of the bond proceedings as to registration. 12406
Obligations may be issued in coupon or in fully registered form, 12407
or both, as the treasurer of state determines. Provision may be 12408
made for the registration of any obligations with coupons 12409
attached as to principal alone or as to both principal and 12410
interest, their exchange for obligations so registered, and for 12411
the conversion or reconversion into obligations with coupons 12412
attached of any obligations registered as to both principal and 12413
interest, and for reasonable charges for such registration, 12414
exchange, conversion, and reconversion. Pending preparation of 12415
definitive obligations, the treasurer may issue interim receipts 12416
or certificates which shall be exchanged for such definitive 12417
obligations. 12418

(I) Obligations may be sold at public sale or at private sale, and at such price at, above, or below par, as determined by the treasurer of state in the bond proceedings. 12419
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(J) In the discretion of the treasurer, obligations may be secured additionally by a trust agreement between the state and a corporate trustee which may be any trust company or bank having a place of business within the state. Any trust agreement may contain the order authorizing the issuance of the obligations, any provisions that may be contained in the bond proceedings, and other provisions that are customary or appropriate in an agreement of the type. 12422
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(K) Except to the extent that their rights are restricted by the bond proceedings, any holder of obligations, or a trustee under the bond proceedings, may by any suitable form of legal proceedings protect and enforce any rights under the laws of this state or granted by the bond proceedings. Such rights include the right to compel the performance of all duties of the treasurer of state and the state. Each duty of the treasurer and the treasurer's employees, and of each state agency and local public entity and its officers, members, or employees, undertaken pursuant to the bond proceedings, is hereby established as a duty of the treasurer, and of each such agency, local subdivision, officer, member, or employee having authority to perform such duty, specifically enjoined by the law and resulting from an office, trust, or station within the meaning of section 2731.01 of the Revised Code. The persons who are at the time the treasurer, or the treasurer's employees, are not liable in their personal capacities on any obligations or any agreements of or with the treasurer relating to obligations or under the bond proceedings. 12430
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(L) Obligations are lawful investments for banks, 12449
societies for savings, savings and loan associations, deposit 12450
guarantee associations, trust companies, trustees, fiduciaries, 12451
insurance companies, including domestic for life and domestic 12452
not for life, trustees or other officers having charge of 12453
sinking and bond retirement or other special funds of political 12454
subdivisions and taxing districts of this state, the 12455
commissioners of the sinking fund, the administrator of workers' 12456
compensation, the state teachers retirement system, the public 12457
employees retirement system, the school employees retirement 12458
system, and the Ohio police and fire pension fund, 12459
notwithstanding any other provisions of the Revised Code or 12460
rules adopted pursuant thereto by any state agency with respect 12461
to investments by them, and are also acceptable as security for 12462
the deposit of public moneys. 12463

(M) Unless otherwise provided in any applicable bond 12464
proceedings, moneys to the credit of or in the special funds 12465
established by or pursuant to this section may be invested by or 12466
on behalf of the treasurer of state only in notes, bonds, or 12467
other direct obligations of the United States or of any agency 12468
or instrumentality of the United States, in obligations of this 12469
state or any political subdivision of this state, in 12470
certificates of deposit of any national bank located in this 12471
state and any bank, as defined in section 1101.01 of the Revised 12472
Code, subject to inspection by the superintendent of financial 12473
institutions, in the Ohio subdivision's fund created under 12474
section 135.45 of the Revised Code, in no-front-end-load money 12475
market mutual funds consisting exclusively of direct obligations 12476
of the United States or of an agency or instrumentality of the 12477
United States, and in repurchase agreements, including those 12478
issued by any fiduciary, secured by direct obligations of the 12479

United States or an agency or instrumentality of the United 12480
States, and in collective investment funds established in 12481
accordance with section 1111.14 of the Revised Code and 12482
consisting exclusively of direct obligations of the United 12483
States or of an agency or instrumentality of the United States, 12484
notwithstanding division (A)(1)(c) of that section. The income 12485
from investments shall be credited to such special funds or 12486
otherwise as the treasurer determines in the bond proceedings, 12487
and the investments may be sold or exchanged at such times as 12488
the treasurer determines or authorizes. 12489

(N) Unless otherwise provided in any applicable bond 12490
proceedings, moneys to the credit of or in a special fund shall 12491
be disbursed on the order of the treasurer of state, provided 12492
that no such order is required for the payment from the bond 12493
service fund or other special fund when due of bond service 12494
charges or required payments under credit facilities. 12495

(O) The treasurer of state may covenant in the bond 12496
proceedings, and any such covenants shall be controlling 12497
notwithstanding any other provision of law, that the state and 12498
the applicable officers and agencies of the state, including the 12499
general assembly, so long as any obligations are outstanding in 12500
accordance with their terms, shall maintain statutory authority 12501
for and cause to be charged and collected taxes, excises, and 12502
other receipts of the state so that the receipts to the bond 12503
service fund shall be sufficient in amounts to meet bond service 12504
charges and for the establishment and maintenance of any 12505
reserves and other requirements, including payment of financing 12506
costs, provided for in the bond proceedings. 12507

(P) The obligations, and the transfer of, and the interest 12508
and other income from, including any profit made on the sale, 12509

transfer, or other disposition of, the obligations shall at all 12510
times be free from taxation, direct or indirect, within the 12511
state. 12512

(Q) Unless a judicial action or proceeding challenging the 12513
validity of obligations is commenced by personal service on the 12514
treasurer of state prior to the initial delivery of an issue of 12515
the obligations, the obligations of that issue and the bond 12516
proceedings pertaining to that issue are incontestable and those 12517
obligations shall be conclusively considered to be and to have 12518
been issued, secured, payable, sold, executed, and delivered, 12519
and the bond proceedings relating to them taken, in conformity 12520
with law if all of the following apply to the obligations: 12521

(1) They state that they are issued under the provisions 12522
of this section and comply on their face with those provisions; 12523

(2) They are issued within the limitations prescribed by 12524
this section; 12525

(3) Their purchase price has been paid in full; 12526

(4) They state that all the bond proceedings were held in 12527
compliance with law, which statement creates a conclusive 12528
presumption that the bond proceedings were held in compliance 12529
with all laws, including section 121.22 of the Revised Code, 12530
where applicable, and rules. 12531

(R) The treasurer of state may issue obligations to refund 12532
any outstanding obligations previously issued by the treasurer 12533
pursuant to this section. Any obligations issued pursuant to 12534
this division shall be payable as to principal at such times and 12535
in such installments as determined by the treasurer of state. 12536
The last maturity of the refunding securities shall not be later 12537
than the earlier of twenty years from the date of issuance of 12538

the original obligations or twenty years from the date the debt 12539
represented by the original obligations was originally 12540
contracted. 12541

Obligations issued pursuant to this division shall be 12542
considered to be issued for the same purpose as the obligations 12543
that they are issued to refund, and their proceeds shall be used 12544
as determined by the treasurer of state consistent with their 12545
purpose. Moneys derived from the proceeds of obligations issued 12546
pursuant to this division, or moneys from other sources and 12547
required for the purpose shall, under an escrow agreement or 12548
otherwise, be placed in an escrow fund pledged for the purpose 12549
of refunding the original obligations and shall be used for that 12550
purpose. 12551

Sec. 3367.03. The net proceeds of obligations issued and 12552
sold by the treasurer of state pursuant to section 3367.02 of 12553
the Revised Code, as provided for in Section 12 of Article VIII, 12554
Ohio Constitution and this chapter, shall be paid into the 12555
school district bond redemption fund, which is hereby created in 12556
the state treasury, except as otherwise provided in section 12557
3367.02 of the Revised Code. Investment earnings on moneys in 12558
the fund shall be credited to the fund, except that investment 12559
earnings credited to the school district bond redemption fund 12560
that exceed the amounts required to meet estimated federal 12561
arbitrage rebate requirements shall be used to pay costs 12562
incurred by the treasurer of state in administering this 12563
chapter. 12564

The treasurer of state shall use money in the school 12565
district bond redemption fund to make payments to each city, 12566
local, exempted village, cooperative education, and joint 12567
vocational school district, county school financing district, 12568

regional student education district, and qualifying partnership 12569
in an amount equal to the amount necessary to refund outstanding 12570
obligations issued by each such subdivision on or before 12571
November 7, 2017. The treasurer may make such payments in the 12572
frequency and manner necessary to minimize the cost of refunding 12573
such outstanding obligations. Amounts received by a city, local, 12574
exempted village, cooperative education, or joint vocational 12575
school district, county school financing district, regional 12576
student education district, or qualifying partnership from the 12577
school district bond redemption fund shall be used solely to 12578
refund such outstanding obligations. 12579

The treasurer of state shall notify the director of budget 12580
and management of the amounts allocated pursuant to this section 12581
and such information shall be entered into the state accounting 12582
system. The director of budget and management shall establish 12583
appropriation line items as needed to track these allocations. 12584

The taxing authority of a city, local, exempted village, 12585
cooperative education, or joint vocational school district, 12586
county school financing district, regional student education 12587
district, or qualifying partnership shall provide any 12588
information requested by the treasurer that is necessary for the 12589
treasurer to calculate and remit payments required under this 12590
section. 12591

Sec. 3367.04. (A) There is hereby created in the state 12592
treasury the school district bond service fund. All moneys 12593
received by the state and required by the bond proceedings, 12594
consistent with this chapter, to be deposited, transferred, or 12595
credited to the bond service fund, and all other moneys 12596
transferred or allocated to or received for the purposes of that 12597
fund shall be deposited and credited to the bond service fund 12598

and to any separate accounts in that fund, subject to any 12599
applicable provisions of the bond proceedings but without 12600
necessity for any act of appropriation. During the period 12601
beginning with the date of the first issuance of obligations and 12602
continuing during such time as any obligations are outstanding 12603
in accordance with their terms, so long as moneys in the bond 12604
service fund are insufficient to pay all bond service charges on 12605
such obligations, including costs of or payments under credit 12606
enhancement facilities, becoming due in each year, except the 12607
principal amounts of bond anticipation notes and costs of or 12608
payments under credit enhancement facilities payable from the 12609
proceeds of renewal notes or of the bonds anticipated by such 12610
notes, a sufficient amount of moneys of the state is committed 12611
and, without necessity for further act of appropriation, shall 12612
be paid to the bond service fund in each year for the purpose of 12613
paying those bond service charges, including costs of or 12614
payments under credit enhancement facilities, becoming due in 12615
that year. The bond service fund is a trust fund and is hereby 12616
pledged to the payment of bond service charges, including costs 12617
of or payments under credit enhancement facilities to the extent 12618
provided in the applicable bond proceedings, and payment of bond 12619
service charges, including costs of or payments under credit 12620
enhancement facilities, from the bond service fund shall be made 12621
or provided for by the treasurer of state in accordance with the 12622
bond proceedings without necessity for any act of appropriation. 12623

(B) The bond proceedings may provide for the establishment 12624
of separate accounts in the school district bond service fund 12625
and for the application of such accounts only to the specific 12626
bond service charges on obligations, including costs of or 12627
payments under credit enhancement facilities, pertinent to such 12628
accounts and for other accounts therein within the general 12629

purposes of the bond service fund. 12630

(C) Subject to the bond proceedings for any obligations 12631
then outstanding in accordance with their terms, the treasurer 12632
of state may pledge all, or such portion as the treasurer 12633
determines, of the receipts of the school district bond service 12634
fund to the payment of bond service charges on obligations, 12635
including costs of or payments under credit enhancement 12636
facilities, and for the establishment and maintenance of any 12637
reserves for payment of bond service charges, including costs of 12638
or payments under credit enhancement facilities, as provided in 12639
the bond proceedings, and make other provisions therein with 12640
respect to receipts as authorized by this section which 12641
provisions shall be controlling notwithstanding any other 12642
provisions of law pertaining thereto. 12643

Sec. 3367.05. Notwithstanding any other provision of law, 12644
the treasurer of state may covenant and agree to do or cause or 12645
require to be done all things necessary for, and not to do or 12646
permit or authorize to be done anything that would adversely 12647
affect, the exclusion of interest on the obligations from gross 12648
income for federal income tax purposes under the Internal 12649
Revenue Code, or the classification or qualification of the 12650
obligations or the interest on the obligations for, or their 12651
exemption from, other treatment under the Internal Revenue Code, 12652
including compliance with the provisions for payment of certain 12653
investment earnings to the United States in accordance with 12654
section 148(f) of the Internal Revenue Code. Those sections and 12655
covenants and compliance therewith shall be valid, 12656
incontestable, final, and conclusive to the extent that they 12657
support that exclusion from gross income or support those 12658
classifications or qualifications. The authorization in this 12659
paragraph is solely for the purpose of satisfying those federal 12660

conditions or requirements, and is in addition to and not a 12661
limitation upon other authorization granted by or pursuant to 12662
law or the Ohio constitution, and does not preclude or exclude 12663
any actions or covenants by the treasurer of state to satisfy 12664
the federal conditions or requirements for the purpose. Subject 12665
to the terms of those covenants, compliance with covenants 12666
referred to in this section by the treasurer are acts specially 12667
enjoined by law as duties resulting from the treasurer's office, 12668
trust, and station for purposes of section 2731.01 of the 12669
Revised Code. The treasurer and employees and agents responsible 12670
in the circumstances, shall do all things necessary or 12671
appropriate to comply with such covenants and shall take all 12672
actions to account for, calculate, report, make available, and 12673
pay moneys pursuant to section 148(f) of the Internal Revenue 12674
Code to the extent required to comply with such covenants. For 12675
those purposes: 12676

(A) Moneys from the funds to which any such investment 12677
earnings are credited, and if there be any insufficiency 12678
therein, then any fund generally available for the general 12679
purposes of the responsible agency, are appropriated and shall 12680
be deemed to be appropriated for all purposes to the payment of 12681
such amounts pursuant to such covenant. Subject to the 12682
provisions of the bond proceedings and notwithstanding any 12683
statutory or administrative limitations on the use or transfer 12684
of those funds or receipts, the appropriate official may 12685
withdraw or transfer from the fund or funds, or direct the 12686
deposit from receipts, designated for the purpose, and deposit 12687
in or credit to the fund or account established for the purpose, 12688
which establishment is hereby authorized, any amounts computed 12689
at the time to represent the portion of investment income 12690
required to be rebated and paid to the United States in order to 12691

maintain the exclusion from gross income for federal income tax 12692
purposes of interest on those obligations pursuant to section 12693
148(f) of the Internal Revenue Code. 12694

(B) The treasurer of state may invest or provide for the 12695
investment of any proceeds or gross proceeds, as defined in the 12696
Internal Revenue Code, of the obligations in tax-exempt bonds of 12697
any person authorized to issue tax-exempt bonds under the 12698
Internal Revenue Code, and in any regulated investment company 12699
the investment in which is treated as an investment in tax- 12700
exempt bonds for purposes of, and in any special series of 12701
obligations of the United States made available for purposes of 12702
compliance with, the provisions of section 148 of the Internal 12703
Revenue Code. The authority to invest proceeds under this 12704
section is in addition to and not restricted or conditioned by 12705
any other authority to invest moneys. 12706

Nothing in this chapter or other provisions of law 12707
requires compliance with provisions of federal tax law or 12708
regulations to exclude interest on the obligations from gross 12709
income for federal income tax purposes or otherwise have the 12710
obligations or interest on the obligations treated in any 12711
particular way under federal tax laws, except to the extent, if 12712
any, that the treasurer of state covenants to do so, and the 12713
validity of the obligations shall not be adversely affected by 12714
the absence of that compliance or of compliance with any related 12715
covenants made pursuant to those sections. 12716

Sec. 3735.67. (A) The owner of real property located in a 12717
community reinvestment area and eligible for exemption from 12718
taxation under a resolution adopted pursuant to section 3735.66 12719
of the Revised Code may file an application for an exemption 12720
from real property taxation of a percentage of the assessed 12721

valuation of a new structure or remodeling, completed after the 12722
effective date of the resolution adopted pursuant to section 12723
3735.66 of the Revised Code, with the housing officer designated 12724
pursuant to section 3735.66 of the Revised Code for the 12725
community reinvestment area in which the property is located. If 12726
any part of the new structure or remodeling that would be 12727
exempted is of real property to be used for commercial or 12728
industrial purposes, the legislative authority and the owner of 12729
the property shall enter into a written agreement pursuant to 12730
section 3735.671 of the Revised Code prior to commencement of 12731
construction or remodeling; ~~if such an agreement is subject to~~ 12732
~~approval by the board of education of the school district within~~ 12733
~~the territory of which the property is or will be located, the~~ 12734
~~agreement shall not be formally approved by the legislative~~ 12735
~~authority until the board of education approves the agreement in~~ 12736
~~the manner prescribed by that section.~~ 12737

(B) The housing officer shall verify the construction of 12738
the new structure or the cost of the remodeling and the facts 12739
asserted in the application. The housing officer shall determine 12740
whether the construction or the cost of the remodeling meets the 12741
requirements for an exemption under this section. In cases 12742
involving a structure of historical or architectural 12743
significance, the housing officer shall not determine whether 12744
the remodeling meets the requirements for a tax exemption unless 12745
the appropriateness of the remodeling has been certified, in 12746
writing, by the society, association, agency, or legislative 12747
authority that has designated the structure or by any 12748
organization or person authorized, in writing, by such society, 12749
association, agency, or legislative authority to certify the 12750
appropriateness of the remodeling. 12751

(C) If the construction or remodeling meets the 12752

requirements for exemption, the housing officer shall forward 12753
the application to the county auditor with a certification as to 12754
the division of this section under which the exemption is 12755
granted, and the period and percentage of the exemption as 12756
determined by the legislative authority pursuant to that 12757
division. ~~If the construction or remodeling is of commercial or~~ 12758
~~industrial property and the legislative authority is not~~ 12759
~~required to certify a copy of a resolution under section~~ 12760
~~3735.671 of the Revised Code, the housing officer shall comply~~ 12761
~~with the notice requirements prescribed under section 5709.83 of~~ 12762
~~the Revised Code, unless the board has adopted a resolution~~ 12763
~~under that section waiving its right to receive such a notice.~~ 12764

(D) Except as provided in division (F) of this section, 12765
the tax exemption shall first apply in the year the construction 12766
or remodeling would first be taxable but for this section. In 12767
the case of remodeling that qualifies for exemption, a 12768
percentage, not to exceed one hundred per cent, of the amount by 12769
which the remodeling increased the assessed value of the 12770
structure shall be exempted from real property taxation. In the 12771
case of construction of a structure that qualifies for 12772
exemption, a percentage, not to exceed one hundred per cent, of 12773
the assessed value of the structure shall be exempted from real 12774
property taxation. In either case, the percentage shall be the 12775
percentage set forth in the agreement if the structure or 12776
remodeling is to be used for commercial or industrial purposes, 12777
or the percentage set forth in the resolution describing the 12778
community reinvestment area if the structure or remodeling is to 12779
be used for residential purposes. 12780

The construction of new structures and the remodeling of 12781
existing structures are hereby declared to be a public purpose 12782
for which exemptions from real property taxation may be granted 12783

for the following periods: 12784

(1) For every dwelling containing not more than two family 12785
units located within the same community reinvestment area and 12786
upon which the cost of remodeling is at least two thousand five 12787
hundred dollars, a period to be determined by the legislative 12788
authority adopting the resolution describing the community 12789
reinvestment area where the dwelling is located, but not 12790
exceeding ten years unless extended pursuant to division (D) (3) 12791
of this section; 12792

(2) For every dwelling containing more than two units and 12793
commercial or industrial properties, located within the same 12794
community reinvestment area, upon which the cost of remodeling 12795
is at least five thousand dollars, a period to be determined by 12796
the legislative authority adopting the resolution, but not 12797
exceeding twelve years unless extended pursuant to division (D) 12798
(3) of this section; 12799

(3) The period of exemption for a dwelling described in 12800
division (D) (1) or (2) of this section may be extended by a 12801
legislative authority for up to an additional ten years if the 12802
dwelling is a structure of historical or architectural 12803
significance, is a certified historic structure that has been 12804
subject to federal tax treatment under 26 U.S.C. 47 and 170(h), 12805
and units within the structure have been leased to individual 12806
tenants for five consecutive years; 12807

(4) Except as provided in division (F) of this section, 12808
for construction of every dwelling, and commercial or industrial 12809
structure located within the same community reinvestment area, a 12810
period to be determined by the legislative authority adopting 12811
the resolution, but not exceeding fifteen years. 12812

(E) Any person, board, or officer authorized by section 12813
5715.19 of the Revised Code to file complaints with the county 12814
board of revision may file a complaint with the housing officer 12815
challenging the continued exemption of any property granted an 12816
exemption under this section. A complaint against exemption 12817
shall be filed prior to the thirty-first day of December of the 12818
tax year for which taxation of the property is requested. The 12819
housing officer shall determine whether the property continues 12820
to meet the requirements for exemption and shall certify the 12821
housing officer's findings to the complainant. If the housing 12822
officer determines that the property does not meet the 12823
requirements for exemption, the housing officer shall notify the 12824
county auditor, who shall correct the tax list and duplicate 12825
accordingly. 12826

(F) The owner of a dwelling constructed in a community 12827
reinvestment area may file an application for an exemption after 12828
the year the construction first became subject to taxation. The 12829
application shall be processed in accordance with the procedures 12830
prescribed under this section and shall be granted if the 12831
construction that is the subject of the application otherwise 12832
meets the requirements for an exemption under this section. If 12833
approved, the exemption sought in the application first applies 12834
in the year the application is filed. An exemption approved 12835
pursuant to this division continues only for those years 12836
remaining in the period described in division (D) (4) of this 12837
section. No exemption may be claimed for any year in that period 12838
that precedes the year in which the application is filed. 12839

(G) The owner of new or remodeled structures exempted from 12840
taxation under this section shall make annual service payments 12841
in lieu of taxes as required under section 5709.94 of the 12842
Revised Code. 12843

Sec. 3735.671. (A) If construction or remodeling of 12844
commercial or industrial property is to be exempted from 12845
taxation pursuant to section 3735.67 of the Revised Code, the 12846
legislative authority and the owner of the property, prior to 12847
the commencement of construction or remodeling, shall enter into 12848
a written agreement, binding on both parties for a period of 12849
time that does not end prior to the end of the period of the 12850
exemption, that includes all of the information and statements 12851
prescribed by this section. Agreements may include terms not 12852
prescribed by this section, but such terms shall in no way 12853
derogate from the information and statements prescribed by this 12854
section. 12855

~~(1) Except as otherwise provided in division (A) (2) or (3) 12856
of this section, an agreement entered into under this section 12857
shall not be approved by the legislative authority unless the 12858
board of education of the city, local, or exempted village 12859
school district within the territory of which the property is or 12860
will be located approves the agreement. For the purpose of 12861
obtaining such approval, the legislative authority shall certify 12862
a copy of the agreement to the board of education not later than 12863
forty five days prior to approving the agreement, excluding 12864
Saturday, Sunday, and a legal holiday as defined in section 1.14 12865
of the Revised Code. The board of education, by resolution 12866
adopted by a majority of the board, shall approve or disapprove 12867
the agreement and certify a copy of the resolution to the 12868
legislative authority not later than fourteen days prior to the 12869
date stipulated by the legislative authority as the date upon 12870
which approval of the agreement is to be formally considered by 12871
the legislative authority. The board of education may include in 12872
the resolution conditions under which the board would approve 12873
the agreement. The legislative authority may approve an 12874~~

~~agreement at any time after the board of education certifies its
resolution approving the agreement to the legislative authority,
or, if the board approves the agreement conditionally, at any
time after the conditions are agreed to by the board and the
legislative authority.~~ 12875
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~~(2) Approval of an agreement by the board of education is
not required under division (A) (1) of this section if, for each
tax year the real property is exempted from taxation, the sum of
the following quantities, as estimated at or prior to the time
the agreement is formally approved by the legislative authority,
equals or exceeds fifty per cent of the amount of taxes, as
estimated at or prior to that time, that would have been charged
and payable that year upon the real property had that property
not been exempted from taxation:~~ 12880
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~~(a) The amount of taxes charged and payable on any portion
of the assessed valuation of the new structure or remodeling
that will not be exempted from taxation under the agreement;~~ 12889
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~~(b) The amount of taxes charged and payable on tangible
personal property located on the premises of the new structure
or of the structure to be remodeled under the agreement, whether
payable by the owner of the structure or by a related member, as
defined in section 5733.042 of the Revised Code without regard
to division (B) of that section.~~ 12892
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~~(c) The amount of any cash payment by the owner of the new
structure or structure to be remodeled to the school district,
the dollar value, as mutually agreed to by the owner and the
board of education, of any property or services provided by the
owner of the property to the school district, whether by gift,
loan, or otherwise, and any payment by the legislative authority
to the school district pursuant to section 5709.82 of the~~ 12898
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~~Revised Code.~~ 12905

~~The estimates of quantities used for purposes of division
(A) (2) of this section shall be estimated by the legislative
authority. The legislative authority shall certify to the board
of education that the estimates have been made in good faith.
Departures of the actual quantities from the estimates
subsequent to approval of the agreement by the board of
education do not invalidate the agreement.~~ 12906
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~~(3) If a board of education has adopted a resolution
waiving its right to approve agreements and the resolution
remains in effect, approval of an agreement 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 execution of
the agreement, the legislative authority shall deliver the
notice to the board not later than the number of days prior to
such execution as prescribed by the board in its resolution. If
a board of education adopts a resolution waiving its right to
approve agreements 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.~~ 12913
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(B) Each agreement shall include the following 12929
information: 12930

(1) The names of all parties to the agreement; 12931

(2) A description of the remodeling or construction, 12932
whether or not to be exempted from taxation, including existing 12933

or new structure size and cost thereof; the value of machinery, 12934
equipment, furniture, and fixtures, including an itemization of 12935
the value of machinery, equipment, furniture, and fixtures used 12936
at another location in this state prior to the agreement and 12937
relocated or to be relocated from that location to the property, 12938
and the value of machinery, equipment, furniture, and fixtures 12939
at the facility prior to the execution of the agreement; the 12940
value of inventory at the property, including an itemization of 12941
the value of inventory held at another location in this state 12942
prior to the agreement and relocated or to be relocated from 12943
that location to the property, and the value of inventory held 12944
at the property prior to the execution of the agreement; 12945

(3) The scheduled starting and completion dates of 12946
remodeling or construction of real property or of investments 12947
made in machinery, equipment, furniture, fixtures, and 12948
inventory; 12949

(4) Estimates of the number of employee positions to be 12950
created each year of the agreement and of the number of employee 12951
positions retained by the owner due to the remodeling or 12952
construction, itemized as to the number of full-time, part-time, 12953
permanent, and temporary positions; 12954

(5) Estimates of the dollar amount of payroll attributable 12955
to the positions set forth in division (B)(4) of this section, 12956
similarly itemized; 12957

(6) The number of employee positions, if any, at the 12958
property and at any other location in this state at the time the 12959
agreement is executed, itemized as to the number of full-time, 12960
part-time, permanent, and temporary positions. 12961

(C) Each agreement shall set forth the following 12962

information and incorporate the following statements: 12963

(1) A description of real property to be exempted from 12964
taxation under the agreement, the percentage of the assessed 12965
valuation of the real property exempted from taxation, and the 12966
period for which the exemption is granted, accompanied by the 12967
statement: "The exemption commences the first year for which the 12968
real property would first be taxable were that property not 12969
exempted from taxation. No exemption shall commence 12970
after (insert date) nor extend beyond 12971
(insert date)." 12972

(2) "..... (insert name of owner) shall pay such real 12973
property taxes as are not exempted under this agreement and are 12974
charged against such property and shall file all tax reports and 12975
returns as required by law. If (insert name of owner) 12976
fails to pay such taxes or file such returns and reports, 12977
exemptions from taxation granted under this agreement are 12978
rescinded beginning with the year for which such taxes are 12979
charged or such reports or returns are required to be filed and 12980
thereafter." 12981

(3) "..... (insert name of owner) hereby certifies 12982
that at the time this agreement is executed, (insert 12983
name of owner) does not owe any delinquent real or tangible 12984
personal property taxes to any taxing authority of the State of 12985
Ohio, and does not owe delinquent taxes for which 12986
(insert name of owner) is liable under Chapter 5733., 5735., 12987
5739., 5741., 5743., 5747., or 5753. of the Ohio Revised Code, 12988
or, if such delinquent taxes are owed, (insert name 12989
of owner) currently is paying the delinquent taxes pursuant to 12990
an undertaking enforceable by the State of Ohio or an agent or 12991
instrumentality thereof, has filed a petition in bankruptcy 12992

under 11 U.S.C.A. 101, et seq., or such a petition has been 12993
filed against (insert name of owner). For the 12994
purposes of this certification, delinquent taxes are taxes that 12995
remain unpaid on the latest day prescribed for payment without 12996
penalty under the chapter of the Revised Code governing payment 12997
of those taxes." 12998

(4) "..... (insert name of municipal corporation or 12999
county) shall perform such acts as are reasonably necessary or 13000
appropriate to effect, claim, reserve, and maintain exemptions 13001
from taxation granted under this agreement including, without 13002
limitation, joining in the execution of all documentation and 13003
providing any necessary certificates required in connection with 13004
such exemptions." 13005

(5) "If for any reason (insert name of 13006
municipal corporation or county) revokes the designation of the 13007
area, entitlements granted under this agreement shall continue 13008
for the number of years specified under this agreement, 13009
unless (insert name of owner) materially fails to 13010
fulfill its obligations under this agreement 13011
and (insert name of municipal corporation or 13012
county) terminates or modifies the exemptions from taxation 13013
pursuant to this agreement." 13014

(6) "If (insert name of owner) materially fails 13015
to fulfill its obligations under this agreement, or 13016
if (insert name of municipal corporation or county) 13017
determines that the certification as to delinquent taxes 13018
required by this agreement is fraudulent, (insert 13019
name of municipal corporation or county) may terminate or modify 13020
the exemptions from taxation granted under this agreement." 13021

(7) "..... (insert name of owner) shall provide to 13022

the proper tax incentive review council any information 13023
reasonably required by the council to evaluate the applicant's 13024
compliance with the agreement, including returns filed pursuant 13025
to section 5711.02 of the Ohio Revised Code if requested by the 13026
council." 13027

(8) "This agreement is not transferable or assignable 13028
without the express, written approval of (insert name 13029
of municipal corporation or county)." 13030

(9) "Exemptions from taxation granted under this agreement 13031
shall be revoked if it is determined that (insert 13032
name of owner), any successor to that person, or any related 13033
member (as those terms are defined in division (E) of section 13034
3735.671 of the Ohio Revised Code) has violated the prohibition 13035
against entering into this agreement under division (E) of 13036
section 3735.671 or section 5709.62 or 5709.63 of the Ohio 13037
Revised Code prior to the time prescribed by that division or 13038
either of those sections." 13039

(10) "..... (insert name of owner) and 13040
(insert name of municipal corporation or county) acknowledge 13041
that this agreement must be approved by formal action of the 13042
legislative authority of (insert name of municipal 13043
corporation or county) as a condition for the agreement to take 13044
effect. This agreement takes effect upon such approval." 13045

The statement described in division (C)(6) of this section 13046
may include the following statement, appended at the end of the 13047
statement: ", and may require the repayment of the amount of 13048
taxes that would have been payable had the property not been 13049
exempted from taxation under this agreement." If the agreement 13050
includes a statement requiring repayment of exempted taxes, it 13051
also may authorize the legislative authority to secure repayment 13052

of such taxes by a lien on the exempted property in the amount 13053
required to be repaid. Such a lien shall attach, and may be 13054
perfected, collected, and enforced, in the same manner as a 13055
mortgage lien on real property, and shall otherwise have the 13056
same force and effect as a mortgage lien on real property. 13057

(D) Except as otherwise provided in this division, an 13058
agreement entered into under this section shall require that the 13059
owner pay an annual fee equal to the greater of one per cent of 13060
the amount of taxes exempted under the agreement or five hundred 13061
dollars; provided, however, that if the value of the incentives 13062
exceeds two hundred fifty thousand dollars, the fee shall not 13063
exceed two thousand five hundred dollars. The fee shall be 13064
payable to the legislative authority once per year for each year 13065
the agreement is effective on the days and in the form specified 13066
in the agreement. Fees paid shall be deposited in a special fund 13067
created for such purpose by the legislative authority and shall 13068
be used by the legislative authority exclusively for the purpose 13069
of complying with section 3735.672 of the Revised Code and by 13070
the tax incentive review council created under section 5709.85 13071
of the Revised Code exclusively for the purposes of performing 13072
the duties prescribed under that section. The legislative 13073
authority may waive or reduce the amount of the fee, but such 13074
waiver or reduction does not affect the obligations of the 13075
legislative authority or the tax incentive review council to 13076
comply with section 3735.672 or 5709.85 of the Revised Code. 13077

(E) If any person that is party to an agreement granting 13078
an exemption from taxation discontinues operations at the 13079
structure to which that exemption applies prior to the 13080
expiration of the term of the agreement, that person, any 13081
successor to that person, and any related member shall not enter 13082
into an agreement under this section or section 5709.62, 13083

5709.63, or 5709.632 of the Revised Code, and no legislative 13084
authority shall enter into such an agreement with such a person, 13085
successor, or related member, prior to the expiration of five 13086
years after the discontinuation of operations. As used in this 13087
division, "successor" means a person to which the assets or 13088
equity of another person has been transferred, which transfer 13089
resulted in the full or partial nonrecognition of gain or loss, 13090
or resulted in a carryover basis, both as determined by rule 13091
adopted by the tax commissioner. "Related member" has the same 13092
meaning as defined in section 5733.042 of the Revised Code 13093
without regard to division (B) of that section. 13094

The director of development shall review all agreements 13095
submitted to the director under division (F) of this section for 13096
the purpose of enforcing this division. If the director 13097
determines there has been a violation of this division, the 13098
director shall notify the legislative authority of such 13099
violation, and the legislative authority immediately shall 13100
revoke the exemption granted under the agreement. 13101

(F) When an agreement is entered into under this section, 13102
the legislative authority authorizing the agreement shall 13103
forward a copy of the agreement to the director of development 13104
within fifteen days after the agreement is entered into. 13105

(G) An agreement entered into under this section shall 13106
require the owner to make annual service payments in lieu of 13107
taxes as required under section 5709.94 of the Revised Code. 13108

Sec. 4503.06. (A) The owner of each manufactured or mobile 13109
home that has acquired situs in this state shall pay either a 13110
real property tax pursuant to Title LVII of the Revised Code or 13111
a manufactured home tax pursuant to division (C) of this 13112
section. 13113

(B) The owner of a manufactured or mobile home shall pay	13114
real property taxes if either of the following applies:	13115
(1) The manufactured or mobile home acquired situs in the	13116
state or ownership in the home was transferred on or after	13117
January 1, 2000, and all of the following apply:	13118
(a) The home is affixed to a permanent foundation as	13119
defined in division (C) (5) of section 3781.06 of the Revised	13120
Code.	13121
(b) The home is located on land that is owned by the owner	13122
of the home.	13123
(c) The certificate of title has been inactivated by the	13124
clerk of the court of common pleas that issued it, pursuant to	13125
division (H) of section 4505.11 of the Revised Code.	13126
(2) The manufactured or mobile home acquired situs in the	13127
state or ownership in the home was transferred before January 1,	13128
2000, and all of the following apply:	13129
(a) The home is affixed to a permanent foundation as	13130
defined in division (C) (5) of section 3781.06 of the Revised	13131
Code.	13132
(b) The home is located on land that is owned by the owner	13133
of the home.	13134
(c) The owner of the home has elected to have the home	13135
taxed as real property and, pursuant to section 4505.11 of the	13136
Revised Code, has surrendered the certificate of title to the	13137
auditor of the county containing the taxing district in which	13138
the home has its situs, together with proof that all taxes have	13139
been paid.	13140
(d) The county auditor has placed the home on the real	13141

property tax list and delivered the certificate of title to the 13142
clerk of the court of common pleas that issued it and the clerk 13143
has inactivated the certificate. 13144

(C) (1) Any mobile or manufactured home that is not taxed 13145
as real property as provided in division (B) of this section is 13146
subject to an annual manufactured home tax, payable by the 13147
owner, for locating the home in this state. The tax as levied in 13148
this section is for the purpose of supplementing the general 13149
revenue funds of the local subdivisions in which the home has 13150
its situs pursuant to this section. 13151

(2) The year for which the manufactured home tax is levied 13152
commences on the first day of January and ends on the following 13153
thirty-first day of December. The state shall have the first 13154
lien on any manufactured or mobile home on the list for the 13155
amount of taxes, penalties, and interest charged against the 13156
owner of the home under this section. The lien of the state for 13157
the tax for a year shall attach on the first day of January to a 13158
home that has acquired situs on that date. The lien for a home 13159
that has not acquired situs on the first day of January, but 13160
that acquires situs during the year, shall attach on the next 13161
first day of January. The lien shall continue until the tax, 13162
including any penalty or interest, is paid. 13163

(3) (a) The situs of a manufactured or mobile home located 13164
in this state on the first day of January is the local taxing 13165
district in which the home is located on that date. 13166

(b) The situs of a manufactured or mobile home not located 13167
in this state on the first day of January, but located in this 13168
state subsequent to that date, is the local taxing district in 13169
which the home is located thirty days after it is acquired or 13170
first enters this state. 13171

(4) The tax is collected by and paid to the county treasurer of the county containing the taxing district in which the home has its situs. 13172
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(D) The manufactured home tax shall be computed and assessed by the county auditor of the county containing the taxing district in which the home has its situs as follows: 13175
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(1) On a home that acquired situs in this state prior to January 1, 2000: 13178
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(a) By multiplying the assessable value of the home by the tax rate of the taxing district in which the home has its situs, and deducting from the product thus obtained any reduction authorized under section 4503.065 of the Revised Code. The tax levied under this formula shall not be less than thirty-six dollars, unless the home qualifies for a reduction in assessable value under section 4503.065 of the Revised Code, in which case there shall be no minimum tax and the tax shall be the amount calculated under this division. 13180
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(b) The assessable value of the home shall be forty per cent of the amount arrived at by the following computation: 13189
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(i) If the cost to the owner, or market value at time of purchase, whichever is greater, of the home includes the furnishings and equipment, such cost or market value shall be multiplied according to the following schedule: 13191
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For the first calendar year			13195
in which the			13196
home is owned by the			13197
current owner	x	80%	13198
2nd calendar year	x	75%	13199
3rd "	x	70%	13200

4th "	x	65%	13201
5th "	x	60%	13202
6th "	x	55%	13203
7th "	x	50%	13204
8th "	x	45%	13205
9th "	x	40%	13206
10th and each year thereafter	x	35%	13207

The first calendar year means any period between the first day of January and the thirty-first day of December of the first year. 13208
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(ii) If the cost to the owner, or market value at the time of purchase, whichever is greater, of the home does not include the furnishings and equipment, such cost or market value shall be multiplied according to the following schedule: 13211
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For the first calendar year			13215
in which the			13216
home is owned by the			13217
current owner	x	95%	13218
2nd calendar year	x	90%	13219
3rd "	x	85%	13220
4th "	x	80%	13221
5th "	x	75%	13222
6th "	x	70%	13223
7th "	x	65%	13224
8th "	x	60%	13225
9th "	x	55%	13226
10th and each year thereafter	x	50%	13227

The first calendar year means any period between the first day of January and the thirty-first day of December of the first year. 13228
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(2) On a home in which ownership was transferred or that first acquired situs in this state on or after January 1, 2000: 13231
13232

(a) By multiplying the assessable value of the home by the effective tax rate, as defined in section 323.08 of the Revised Code, for residential real property of the taxing district in which the home has its situs, and deducting from the product thus obtained the reductions required or authorized under section 319.302, division (B) of section 323.152, or section 4503.065 of the Revised Code. 13233
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(b) The assessable value of the home shall be thirty-five per cent of its true value as determined under division (L) of this section. 13240
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(3) On or before the fifteenth day of January each year, the county auditor shall record the assessable value and the amount of tax on the manufactured or mobile home on the tax list and deliver a duplicate of the list to the county treasurer. In the case of an emergency as defined in section 323.17 of the Revised Code, the tax commissioner, by journal entry, may extend the times for delivery of the duplicate for an additional fifteen days upon receiving a written application from the county auditor regarding an extension for the delivery of the duplicate, or from the county treasurer regarding an extension of the time for the billing and collection of taxes. The application shall contain a statement describing the emergency that will cause the unavoidable delay and must be received by the tax commissioner on or before the last day of the month preceding the day delivery of the duplicate is otherwise required. When an extension is granted for delivery of the duplicate, the time period for payment of taxes shall be extended for a like period of time. When a delay in the closing 13243
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of a tax collection period becomes unavoidable, the tax 13261
commissioner, upon application by the county auditor and county 13262
treasurer, may order the time for payment of taxes to be 13263
extended if the tax commissioner determines that penalties have 13264
accrued or would otherwise accrue for reasons beyond the control 13265
of the taxpayers of the county. The order shall prescribe the 13266
final extended date for payment of taxes for that collection 13267
period. 13268

(4) After January 1, 1999, the owner of a manufactured or 13269
mobile home taxed pursuant to division (D)(1) of this section 13270
may elect to have the home taxed pursuant to division (D)(2) of 13271
this section by filing a written request with the county auditor 13272
of the taxing district in which the home is located on or before 13273
the first day of December of any year. Upon the filing of the 13274
request, the county auditor shall determine whether all taxes 13275
levied under division (D)(1) of this section have been paid, and 13276
if those taxes have been paid, the county auditor shall tax the 13277
manufactured or mobile home pursuant to division (D)(2) of this 13278
section commencing in the next tax year. 13279

(5) A manufactured or mobile home that acquired situs in 13280
this state prior to January 1, 2000, shall be taxed pursuant to 13281
division (D)(2) of this section if no manufactured home tax had 13282
been paid for the home and the home was not exempted from 13283
taxation pursuant to division (E) of this section for the year 13284
for which the taxes were not paid. 13285

(6) (a) Immediately upon receipt of any manufactured home 13286
tax duplicate from the county auditor, but not less than twenty 13287
days prior to the last date on which the first one-half taxes 13288
may be paid without penalty as prescribed in division (F) of 13289
this section, the county treasurer shall cause to be prepared 13290

and mailed or delivered to each person charged on that duplicate 13291
with taxes, or to an agent designated by such person, the tax 13292
bill prescribed by the tax commissioner under division (D) (7) of 13293
this section. When taxes are paid by installments, the county 13294
treasurer shall mail or deliver to each person charged on such 13295
duplicate or the agent designated by that person a second tax 13296
bill showing the amount due at the time of the second tax 13297
collection. The second half tax bill shall be mailed or 13298
delivered at least twenty days prior to the close of the second 13299
half tax collection period. A change in the mailing address of 13300
any tax bill shall be made in writing to the county treasurer. 13301
Failure to receive a bill required by this section does not 13302
excuse failure or delay to pay any taxes shown on the bill or, 13303
except as provided in division (B) (1) of section 5715.39 of the 13304
Revised Code, avoid any penalty, interest, or charge for such 13305
delay. 13306

(b) After delivery of the copy of the delinquent 13307
manufactured home tax list under division (H) of this section, 13308
the county treasurer may prepare and mail to each person in 13309
whose name a home is listed an additional tax bill showing the 13310
total amount of delinquent taxes charged against the home as 13311
shown on the list. The tax bill shall include a notice that the 13312
interest charge prescribed by division (G) of this section has 13313
begun to accrue. 13314

(7) Each tax bill prepared and mailed or delivered under 13315
division (D) (6) of this section shall be in the form and contain 13316
the information required by the tax commissioner. The 13317
commissioner may prescribe different forms for each county and 13318
may authorize the county auditor to make up tax bills and tax 13319
receipts to be used by the county treasurer. The tax bill shall 13320
not contain or be mailed or delivered with any information or 13321

material that is not required by this section or that is not 13322
authorized by section 321.45 of the Revised Code or by the tax 13323
commissioner. In addition to the information required by the 13324
commissioner, each tax bill shall contain the following 13325
information: 13326

(a) The taxes levied and the taxes charged and payable 13327
against the manufactured or mobile home; 13328

(b) The following notice: "Notice: If the taxes are not 13329
paid within sixty days after the county auditor delivers the 13330
delinquent manufactured home tax list to the county treasurer, 13331
you and your home may be subject to collection proceedings for 13332
tax delinquency." Failure to provide such notice has no effect 13333
upon the validity of any tax judgment to which a home may be 13334
subjected. 13335

(c) In the case of manufactured or mobile homes taxed 13336
under division (D) (2) of this section, the following additional 13337
information: 13338

(i) The effective tax rate. The words "effective tax rate" 13339
shall appear in boldface type. 13340

(ii) The following notice: "Notice: If the taxes charged 13341
against this home have been reduced by the 2-1/2 per cent tax 13342
reduction for residences occupied by the owner but the home is 13343
not a residence occupied by the owner, the owner must notify the 13344
county auditor's office not later than March 31 of the year for 13345
which the taxes are due. Failure to do so may result in the 13346
owner being convicted of a fourth degree misdemeanor, which is 13347
punishable by imprisonment up to 30 days, a fine up to \$250, or 13348
both, and in the owner having to repay the amount by which the 13349
taxes were erroneously or illegally reduced, plus any interest 13350

that may apply. 13351

If the taxes charged against this home have not been 13352
reduced by the 2-1/2 per cent tax reduction and the home is a 13353
residence occupied by the owner, the home may qualify for the 13354
tax reduction. To obtain an application for the tax reduction or 13355
further information, the owner may contact the county auditor's 13356
office at (insert the address and telephone number of 13357
the county auditor's office)." 13358

(E) (1) A manufactured or mobile home is not subject to 13359
this section when any of the following applies: 13360

(a) It is taxable as personal property pursuant to section 13361
5709.01 of the Revised Code. Any manufactured or mobile home 13362
that is used as a residence shall be subject to this section and 13363
shall not be taxable as personal property pursuant to section 13364
5709.01 of the Revised Code. 13365

(b) It bears a license plate issued by any state other 13366
than this state unless the home is in this state in excess of an 13367
accumulative period of thirty days in any calendar year. 13368

(c) The annual tax has been paid on the home in this state 13369
for the current year. 13370

(d) The tax commissioner has determined, pursuant to 13371
section 5715.27 of the Revised Code, that the property is exempt 13372
from taxation, or would be exempt from taxation under Chapter 13373
5709. of the Revised Code if it were classified as real 13374
property. 13375

(2) A travel trailer or park trailer, as these terms are 13376
defined in section 4501.01 of the Revised Code, is not subject 13377
to this section if it is unused or unoccupied and stored at the 13378
owner's normal place of residence or at a recognized storage 13379

facility. 13380

(3) A travel trailer or park trailer, as these terms are 13381
defined in section 4501.01 of the Revised Code, is subject to 13382
this section and shall be taxed as a manufactured or mobile home 13383
if it has a situs longer than thirty days in one location and is 13384
connected to existing utilities, unless either of the following 13385
applies: 13386

(a) The situs is in a state facility or a camping or park 13387
area as defined in division (C), (Q), (S), or (V) of section 13388
3729.01 of the Revised Code. 13389

(b) The situs is in a camping or park area that is a tract 13390
of land that has been limited to recreational use by deed or 13391
zoning restrictions and subdivided for sale of five or more 13392
individual lots for the express or implied purpose of occupancy 13393
by either self-contained recreational vehicles as defined in 13394
division (T) of section 3729.01 of the Revised Code or by 13395
dependent recreational vehicles as defined in division (D) of 13396
section 3729.01 of the Revised Code. 13397

(F) Except as provided in division (D) (3) of this section, 13398
the manufactured home tax is due and payable as follows: 13399

(1) When a manufactured or mobile home has a situs in this 13400
state, as provided in this section, on the first day of January, 13401
one-half of the amount of the tax is due and payable on or 13402
before the first day of March and the balance is due and payable 13403
on or before the thirty-first day of July. At the option of the 13404
owner of the home, the tax for the entire year may be paid in 13405
full on the first day of March. 13406

(2) When a manufactured or mobile home first acquires a 13407
situs in this state after the first day of January, no tax is 13408

due and payable for that year. 13409

(G) (1) (a) Except as otherwise provided in division (G) (1) 13410
(b) of this section, if one-half of the current taxes charged 13411
under this section against a manufactured or mobile home, 13412
together with the full amount of any delinquent taxes, are not 13413
paid on or before the first day of March in that year, or on or 13414
before the last day for such payment as extended pursuant to 13415
section 4503.063 of the Revised Code, a penalty of ten per cent 13416
shall be charged against the unpaid balance of such half of the 13417
current taxes. If the total amount of all such taxes is not paid 13418
on or before the thirty-first day of July, next thereafter, or 13419
on or before the last day for payment as extended pursuant to 13420
section 4503.063 of the Revised Code, a like penalty shall be 13421
charged on the balance of the total amount of the unpaid current 13422
taxes. 13423

(b) After a valid delinquent tax contract that includes 13424
unpaid current taxes from a first-half collection period 13425
described in division (F) of this section has been entered into 13426
under section 323.31 of the Revised Code, no ten per cent 13427
penalty shall be charged against such taxes after the second- 13428
half collection period while the delinquent tax contract remains 13429
in effect. On the day a delinquent tax contract becomes void, 13430
the ten per cent penalty shall be charged against such taxes and 13431
shall equal the amount of penalty that would have been charged 13432
against unpaid current taxes outstanding on the date on which 13433
the second-half penalty would have been charged thereon under 13434
division (G) (1) (a) of this section if the contract had not been 13435
in effect. 13436

(2) (a) On the first day of the month following the last 13437
day the second installment of taxes may be paid without penalty 13438

beginning in 2000, interest shall be charged against and 13439
computed on all delinquent taxes other than the current taxes 13440
that became delinquent taxes at the close of the last day such 13441
second installment could be paid without penalty. The charge 13442
shall be for interest that accrued during the period that began 13443
on the preceding first day of December and ended on the last day 13444
of the month that included the last date such second installment 13445
could be paid without penalty. The interest shall be computed at 13446
the rate per annum prescribed by section 5703.47 of the Revised 13447
Code and shall be entered as a separate item on the delinquent 13448
manufactured home tax list compiled under division (H) of this 13449
section. 13450

(b) On the first day of December beginning in 2000, the 13451
interest shall be charged against and computed on all delinquent 13452
taxes. The charge shall be for interest that accrued during the 13453
period that began on the first day of the month following the 13454
last date prescribed for the payment of the second installment 13455
of taxes in the current year and ended on the immediately 13456
preceding last day of November. The interest shall be computed 13457
at the rate per annum prescribed by section 5703.47 of the 13458
Revised Code and shall be entered as a separate item on the 13459
delinquent manufactured home tax list. 13460

(c) After a valid undertaking has been entered into for 13461
the payment of any delinquent taxes, no interest shall be 13462
charged against such delinquent taxes while the undertaking 13463
remains in effect in compliance with section 323.31 of the 13464
Revised Code. If a valid undertaking becomes void, interest 13465
shall be charged against the delinquent taxes for the periods 13466
that interest was not permitted to be charged while the 13467
undertaking was in effect. The interest shall be charged on the 13468
day the undertaking becomes void and shall equal the amount of 13469

interest that would have been charged against the unpaid 13470
delinquent taxes outstanding on the dates on which interest 13471
would have been charged thereon under divisions (G) (1) and (2) 13472
of this section had the undertaking not been in effect. 13473

(3) If the full amount of the taxes due at either of the 13474
times prescribed by division (F) of this section is paid within 13475
ten days after such time, the county treasurer shall waive the 13476
collection of and the county auditor shall remit one-half of the 13477
penalty provided for in this division for failure to make that 13478
payment by the prescribed time. 13479

(4) The treasurer shall compile and deliver to the county 13480
auditor a list of all tax payments the treasurer has received as 13481
provided in division (G) (3) of this section. The list shall 13482
include any information required by the auditor for the 13483
remission of the penalties waived by the treasurer. The taxes so 13484
collected shall be included in the settlement next succeeding 13485
the settlement then in process. 13486

(H) (1) The county auditor shall compile annually a 13487
"delinquent manufactured home tax list" consisting of homes the 13488
county treasurer's records indicate have taxes that were not 13489
paid within the time prescribed by divisions (D) (3) and (F) of 13490
this section, have taxes that remain unpaid from prior years, or 13491
have unpaid tax penalties or interest that have been assessed. 13492

(2) Within thirty days after the settlement under division 13493
(H) (2) of section 321.24 of the Revised Code, the county auditor 13494
shall deliver a copy of the delinquent manufactured home tax 13495
list to the county treasurer. The auditor shall update and 13496
publish the delinquent manufactured home tax list annually in 13497
the same manner as delinquent real property tax lists are 13498
published. The county auditor may apportion the cost of 13499

publishing the list among taxing districts in proportion to the 13500
amount of delinquent manufactured home taxes so published that 13501
each taxing district is entitled to receive upon collection of 13502
those taxes, or the county auditor may charge the owner of a 13503
home on the list a flat fee established under section 319.54 of 13504
the Revised Code for the cost of publishing the list and, if the 13505
fee is not paid, may place the fee upon the delinquent 13506
manufactured home tax list as a lien on the listed home, to be 13507
collected as other manufactured home taxes. 13508

(3) When taxes, penalties, or interest are charged against 13509
a person on the delinquent manufactured home tax list and are 13510
not paid within sixty days after the list is delivered to the 13511
county treasurer, the county treasurer shall, in addition to any 13512
other remedy provided by law for the collection of taxes, 13513
penalties, and interest, enforce collection of such taxes, 13514
penalties, and interest by civil action in the name of the 13515
treasurer against the owner for the recovery of the unpaid taxes 13516
following the procedures for the recovery of delinquent real 13517
property taxes in sections 323.25 to 323.28 of the Revised Code. 13518
The action may be brought in municipal or county court, provided 13519
the amount charged does not exceed the monetary limitations for 13520
original jurisdiction for civil actions in those courts. 13521

It is sufficient, having made proper parties to the suit, 13522
for the county treasurer to allege in the treasurer's bill of 13523
particulars or petition that the taxes stand chargeable on the 13524
books of the county treasurer against such person, that they are 13525
due and unpaid, and that such person is indebted in the amount 13526
of taxes appearing to be due the county. The treasurer need not 13527
set forth any other matter relating thereto. If it is found on 13528
the trial of the action that the person is indebted to the 13529
state, judgment shall be rendered in favor of the county 13530

treasurer prosecuting the action. The judgment debtor is not 13531
entitled to the benefit of any law for stay of execution or 13532
exemption of property from levy or sale on execution in the 13533
enforcement of the judgment. 13534

Upon the filing of an entry of confirmation of sale or an 13535
order of forfeiture in a proceeding brought under this division, 13536
title to the manufactured or mobile home shall be in the 13537
purchaser. The clerk of courts shall issue a certificate of 13538
title to the purchaser upon presentation of proof of filing of 13539
the entry of confirmation or order and, in the case of a 13540
forfeiture, presentation of the county auditor's certificate of 13541
sale. 13542

(I) The total amount of taxes collected shall be 13543
distributed in the following manner: four per cent shall be 13544
allowed as compensation to the county auditor for the county 13545
auditor's service in assessing the taxes; two per cent shall be 13546
allowed as compensation to the county treasurer for the services 13547
the county treasurer renders as a result of the tax levied by 13548
this section. Such amounts shall be paid into the county 13549
treasury, to the credit of the county general revenue fund, on 13550
the warrant of the county auditor. Fees to be paid to the credit 13551
of the real estate assessment fund shall be collected pursuant 13552
to division (C) of section 319.54 of the Revised Code and paid 13553
into the county treasury, on the warrant of the county auditor. 13554
The balance of the taxes collected shall be distributed among 13555
the state and taxing subdivisions of the county in which the 13556
taxes are collected and paid in the same ratio as those taxes 13557
were collected for the benefit of the state or taxing 13558
subdivision. Taxes distributed to the state shall be paid and 13559
credited to the state education fund in the same manner as 13560
provided in section 321.31 of the Revised Code. The taxes levied 13561

and revenues collected under this section shall be in lieu of 13562
any general property tax and any tax levied with respect to the 13563
privilege of using or occupying a manufactured or mobile home in 13564
this state except as provided in sections 4503.04 and 5741.02 of 13565
the Revised Code. 13566

(J) An agreement to purchase or a bill of sale for a 13567
manufactured home shall show whether or not the furnishings and 13568
equipment are included in the purchase price. 13569

(K) If the county treasurer and the county prosecuting 13570
attorney agree that an item charged on the delinquent 13571
manufactured home tax list is uncollectible, they shall certify 13572
that determination and the reasons to the county board of 13573
revision. If the board determines the amount is uncollectible, 13574
it shall certify its determination to the county auditor, who 13575
shall strike the item from the list. 13576

(L) (1) The county auditor shall appraise at its true value 13577
any manufactured or mobile home in which ownership is 13578
transferred or which first acquires situs in this state on or 13579
after January 1, 2000, and any manufactured or mobile home the 13580
owner of which has elected, under division (D) (4) of this 13581
section, to have the home taxed under division (D) (2) of this 13582
section. The true value shall include the value of the home, any 13583
additions, and any fixtures, but not any furnishings in the 13584
home. In determining the true value of a manufactured or mobile 13585
home, the auditor shall consider all facts and circumstances 13586
relating to the value of the home, including its age, its 13587
capacity to function as a residence, any obsolete 13588
characteristics, and other factors that may tend to prove its 13589
true value. 13590

(2) (a) If a manufactured or mobile home has been the 13591

subject of an arm's length sale between a willing seller and a 13592
willing buyer within a reasonable length of time prior to the 13593
determination of true value, the county auditor shall consider 13594
the sale price of the home to be the true value for taxation 13595
purposes. 13596

(b) The sale price in an arm's length transaction between 13597
a willing seller and a willing buyer shall not be considered the 13598
true value of the home if either of the following occurred after 13599
the sale: 13600

(i) The home has lost value due to a casualty. 13601

(ii) An addition or fixture has been added to the home. 13602

(3) The county auditor shall have each home viewed and 13603
appraised at least once in each six-year period in the same year 13604
in which real property in the county is appraised pursuant to 13605
Chapter 5713. of the Revised Code, and shall update the 13606
appraised values in the third calendar year following the 13607
appraisal. The person viewing or appraising a home may enter the 13608
home to determine by actual view any additions or fixtures that 13609
have been added since the last appraisal. In conducting the 13610
appraisals and establishing the true value, the auditor shall 13611
follow the procedures set forth for appraising real property in 13612
sections 5713.01 and 5713.03 of the Revised Code. 13613

(4) The county auditor shall place the true value of each 13614
home on the manufactured home tax list upon completion of an 13615
appraisal. 13616

(5) (a) If the county auditor changes the true value of a 13617
home, the auditor shall notify the owner of the home in writing, 13618
delivered by mail or in person. The notice shall be given at 13619
least thirty days prior to the issuance of any tax bill that 13620

reflects the change. Failure to receive the notice does not 13621
invalidate any proceeding under this section. 13622

(b) Any owner of a home or any other person or party 13623
listed in division (A)(1) of section 5715.19 of the Revised Code 13624
may file a complaint against the true value of the home as 13625
appraised under this section. The complaint shall be filed with 13626
the county auditor on or before the thirty-first day of March of 13627
the current tax year or the date of closing of the collection 13628
for the first half of manufactured home taxes for the current 13629
tax year, whichever is later. The auditor shall present to the 13630
county board of revision all complaints filed with the auditor 13631
under this section. The board shall hear and investigate the 13632
complaint and may take action on it as provided under sections 13633
5715.11 to 5715.19 of the Revised Code. 13634

(c) If the county board of revision determines, pursuant 13635
to a complaint against the valuation of a manufactured or mobile 13636
home filed under this section, that the amount of taxes, 13637
assessments, or other charges paid was in excess of the amount 13638
due based on the valuation as finally determined, then the 13639
overpayment shall be refunded in the manner prescribed in 13640
section 5715.22 of the Revised Code. 13641

(d) Payment of all or part of a tax under this section for 13642
any year for which a complaint is pending before the county 13643
board of revision does not abate the complaint or in any way 13644
affect the hearing and determination thereof. 13645

(M) If the county auditor determines that any tax or other 13646
charge or any part thereof has been erroneously charged as a 13647
result of a clerical error as defined in section 319.35 of the 13648
Revised Code, the county auditor shall call the attention of the 13649
county board of revision to the erroneous charges. If the board 13650

finds that the taxes or other charges have been erroneously charged or collected, it shall certify the finding to the auditor. Upon receipt of the certification, the auditor shall remove the erroneous charges on the manufactured home tax list or delinquent manufactured home tax list in the same manner as is prescribed in section 319.35 of the Revised Code for erroneous charges against real property, and refund any erroneous charges that have been collected, with interest, in the same manner as is prescribed in section 319.36 of the Revised Code for erroneous charges against real property.

(N) As used in this section and section 4503.061 of the Revised Code:

(1) "Manufactured home taxes" includes taxes, penalties, and interest charged under division (C) or (G) of this section and any penalties charged under division (G) or (H) (5) of section 4503.061 of the Revised Code.

(2) "Current taxes" means all manufactured home taxes charged against a manufactured or mobile home that have not appeared on the manufactured home tax list for any prior year. Current taxes become delinquent taxes if they remain unpaid after the last day prescribed for payment of the second installment of current taxes without penalty, whether or not they have been certified delinquent.

(3) "Delinquent taxes" means:

(a) Any manufactured home taxes that were charged against a manufactured or mobile home for a prior year, including any penalties or interest charged for a prior year and the costs of publication under division (H) (2) of this section, and that remain unpaid;

(b) Any current manufactured home taxes charged against a 13680
manufactured or mobile home that remain unpaid after the last 13681
day prescribed for payment of the second installment of current 13682
taxes without penalty, whether or not they have been certified 13683
delinquent, including any penalties or interest and the costs of 13684
publication under division (H) (2) of this section. 13685

Sec. 5139.07. (A) (1) (a) As a means of correcting the 13686
socially harmful tendencies of a child committed to it, the 13687
department of youth services may require a child to participate 13688
in vocational, physical, and corrective training and activities, 13689
and the conduct and modes of life that seem best adapted to 13690
rehabilitate the child and fit the child for return to full 13691
liberty without danger to the public welfare. 13692

(b) Except as otherwise provided, the department shall 13693
require any child committed to it who has not attained a diploma 13694
or certificate of high school equivalence, to participate in 13695
courses leading toward a high school diploma or an Ohio 13696
certificate of high school equivalence. This requirement does 13697
not apply to a child in an assessment program or treatment 13698
intervention program prescribed by the department. 13699

(c) The department may monetarily compensate the child for 13700
the activities described in this section by transferring the 13701
wages of the child for those activities to the appropriate youth 13702
benefit fund created under section 5139.86 of the Revised Code. 13703

(d) This section does not permit the department to release 13704
a child committed to it from institutional care or institutional 13705
care in a secure facility, whichever is applicable, other than 13706
in accordance with sections 2152.22, 5139.06, 5139.38, and 13707
5139.50 to 5139.54 of the Revised Code. 13708

(2) The failure of the department of youth services to provide, pursuant to division (A)(1) of this section, an opportunity for any child committed to it to participate in courses that lead to a high school diploma or an Ohio certificate of high school equivalence, does not give rise to a claim for damages against the department.

(B) The department may require a child committed to it to return to the child's home or to be placed in a foster care placement if it is authorized to make a placement of that nature under sections 2152.22, 5139.06, 5139.38, and 5139.50 to 5139.54 of the Revised Code. Any placement of that nature shall be made in accordance with those sections. The legal residence of a child so placed by the department is the place in which the child is residing in accordance with a department order of placement. ~~The school district responsible for payment of tuition on behalf of the child so placed shall be determined pursuant to section 3313.64 or 3313.65 of the Revised Code.~~

Sec. 5705.01. As used in this chapter:

(A) "Subdivision" means any county; municipal corporation; township; township police district; joint police district; township fire district; joint fire district; joint ambulance district; joint emergency medical services district; fire and ambulance district; joint recreation district; township waste disposal district; township road district; community college district; technical college district; detention facility district; a district organized under section 2151.65 of the Revised Code; a combined district organized under sections 2152.41 and 2151.65 of the Revised Code; a joint-county alcohol, drug addiction, and mental health service district; a drainage improvement district created under section 6131.52 of the

Revised Code; a lake facilities authority created under Chapter 13739
353. of the Revised Code; a union cemetery district; a county 13740
school financing district; a city, local, exempted village, 13741
cooperative education, or joint vocational school district; or a 13742
regional student education district created under section 13743
3313.83 of the Revised Code. 13744

(B) "Municipal corporation" means all municipal 13745
corporations, including those that have adopted a charter under 13746
Article XVIII, Ohio Constitution. 13747

(C) "Taxing authority" or "bond issuing authority" means, 13748
in the case of any county, the board of county commissioners; in 13749
the case of a municipal corporation, the council or other 13750
legislative authority of the municipal corporation; in the case 13751
of a city, local, exempted village, cooperative education, or 13752
joint vocational school district, the board of education; in the 13753
case of a community college district, the board of trustees of 13754
the district; in the case of a technical college district, the 13755
board of trustees of the district; in the case of a detention 13756
facility district, a district organized under section 2151.65 of 13757
the Revised Code, or a combined district organized under 13758
sections 2152.41 and 2151.65 of the Revised Code, the joint 13759
board of county commissioners of the district; in the case of a 13760
township, the board of township trustees; in the case of a joint 13761
police district, the joint police district board; in the case of 13762
a joint fire district, the board of fire district trustees; in 13763
the case of a joint recreation district, the joint recreation 13764
district board of trustees; in the case of a joint-county 13765
alcohol, drug addiction, and mental health service district, the 13766
district's board of alcohol, drug addiction, and mental health 13767
services; in the case of a joint ambulance district or a fire 13768
and ambulance district, the board of trustees of the district; 13769

in the case of a union cemetery district, the legislative 13770
authority of the municipal corporation and the board of township 13771
trustees, acting jointly as described in section 759.341 of the 13772
Revised Code; in the case of a drainage improvement district, 13773
the board of county commissioners of the county in which the 13774
drainage district is located; in the case of a lake facilities 13775
authority, the board of directors; in the case of a joint 13776
emergency medical services district, the joint board of county 13777
commissioners of all counties in which all or any part of the 13778
district lies; and in the case of a township police district, a 13779
township fire district, a township road district, or a township 13780
waste disposal district, the board of township trustees of the 13781
township in which the district is located. "Taxing authority" 13782
also means the educational service center governing board that 13783
serves as the taxing authority of a county school financing 13784
district as provided in section 3311.50 of the Revised Code, and 13785
the board of directors of a regional student education district 13786
created under section 3313.83 of the Revised Code. 13787

(D) "Fiscal officer" in the case of a county, means the 13788
county auditor; in the case of a municipal corporation, the city 13789
auditor or village clerk, or an officer who, by virtue of the 13790
charter, has the duties and functions of the city auditor or 13791
village clerk, except that in the case of a municipal university 13792
the board of directors of which have assumed, in the manner 13793
provided by law, the custody and control of the funds of the 13794
university, the chief accounting officer of the university shall 13795
perform, with respect to the funds, the duties vested in the 13796
fiscal officer of the subdivision by sections 5705.41 and 13797
5705.44 of the Revised Code; in the case of a school district, 13798
the treasurer of the board of education; in the case of a county 13799
school financing district, the treasurer of the educational 13800

service center governing board that serves as the taxing 13801
authority; in the case of a township, the township fiscal 13802
officer; in the case of a joint police district, the treasurer 13803
of the district; in the case of a joint fire district, the clerk 13804
of the board of fire district trustees; in the case of a joint 13805
ambulance district, the clerk of the board of trustees of the 13806
district; in the case of a joint emergency medical services 13807
district, the person appointed as fiscal officer pursuant to 13808
division (D) of section 307.053 of the Revised Code; in the case 13809
of a fire and ambulance district, the person appointed as fiscal 13810
officer pursuant to division (B) of section 505.375 of the 13811
Revised Code; in the case of a joint recreation district, the 13812
person designated pursuant to section 755.15 of the Revised 13813
Code; in the case of a union cemetery district, the clerk of the 13814
municipal corporation designated in section 759.34 of the 13815
Revised Code; in the case of a children's home district, 13816
educational service center, general health district, joint- 13817
county alcohol, drug addiction, and mental health service 13818
district, county library district, detention facility district, 13819
district organized under section 2151.65 of the Revised Code, a 13820
combined district organized under sections 2152.41 and 2151.65 13821
of the Revised Code, or a metropolitan park district for which 13822
no treasurer has been appointed pursuant to section 1545.07 of 13823
the Revised Code, the county auditor of the county designated by 13824
law to act as the auditor of the district; in the case of a 13825
metropolitan park district which has appointed a treasurer 13826
pursuant to section 1545.07 of the Revised Code, that treasurer; 13827
in the case of a drainage improvement district, the auditor of 13828
the county in which the drainage improvement district is 13829
located; in the case of a lake facilities authority, the fiscal 13830
officer designated under section 353.02 of the Revised Code; in 13831
the case of a regional student education district, the fiscal 13832

officer appointed pursuant to section 3313.83 of the Revised 13833
Code; and in all other cases, the officer responsible for 13834
keeping the appropriation accounts and drawing warrants for the 13835
expenditure of the moneys of the district or taxing unit. 13836

(E) "Permanent improvement" or "improvement" means any 13837
property, asset, or improvement with an estimated life or 13838
usefulness of five years or more, including land and interests 13839
therein, and reconstructions, enlargements, and extensions 13840
thereof having an estimated life or usefulness of five years or 13841
more. 13842

(F) "Current operating expenses" and "current expenses" 13843
mean the lawful expenditures of a subdivision, except those for 13844
permanent improvements, and except payments for interest, 13845
sinking fund, and retirement of bonds, notes, and certificates 13846
of indebtedness of the subdivision. 13847

(G) "Debt charges" means interest, sinking fund, and 13848
retirement charges on bonds, notes, or certificates of 13849
indebtedness. 13850

(H) "Taxing unit" means any subdivision or other 13851
governmental district having authority to levy taxes on the 13852
property in the district or issue bonds that constitute a charge 13853
against the property of the district, including conservancy 13854
districts, metropolitan park districts, sanitary districts, road 13855
districts, and other districts. 13856

(I) "District authority" means any board of directors, 13857
trustees, commissioners, or other officers controlling a 13858
district institution or activity that derives its income or 13859
funds from two or more subdivisions, such as the educational 13860
service center, the trustees of district children's homes, the 13861

district board of health, a joint-county alcohol, drug 13862
addiction, and mental health service district's board of 13863
alcohol, drug addiction, and mental health services, detention 13864
facility districts, a joint recreation district board of 13865
trustees, districts organized under section 2151.65 of the 13866
Revised Code, combined districts organized under sections 13867
2152.41 and 2151.65 of the Revised Code, and other such boards. 13868

(J) "Tax list" and "tax duplicate" mean the general tax 13869
lists and duplicates prescribed by sections 319.28 and 319.29 of 13870
the Revised Code. 13871

(K) "Property" as applied to a tax levy means taxable 13872
property listed on general tax lists and duplicates. 13873

(L) "Association library district" means a territory, the 13874
boundaries of which are defined by the state library board 13875
pursuant to division (I) of section 3375.01 of the Revised Code, 13876
in which a library association or private corporation maintains 13877
a free public library. 13878

(M) "Library district" means a territory, the boundaries 13879
of which are defined by the state library board pursuant to 13880
section 3375.01 of the Revised Code, in which the board of 13881
trustees of a county, municipal corporation, school district, or 13882
township public library maintains a free public library. 13883

(N) "Qualifying library levy" means either of the 13884
following: 13885

(1) A levy for the support of a library association or 13886
private corporation that has an association library district 13887
with boundaries that are not identical to those of a 13888
subdivision; 13889

(2) A levy proposed under section 5705.23 of the Revised 13890

Code for the support of the board of trustees of a public library that has a library district with boundaries that are not identical to those of a subdivision. 13891
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13893

(O) "School library district" means a school district in which a free public library has been established that is under the control and management of a board of library trustees as provided in section 3375.15 of the Revised Code. 13894
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13897

(P) "Qualifying partnership" has the same meaning as in section 3318.71 of the Revised Code. 13898
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Sec. 5705.03. (A) The taxing authority of each subdivision may levy taxes annually, subject to the limitations of sections 5705.01 to 5705.47 of the Revised Code, on the real and personal property within the subdivision for the purpose of paying the current operating expenses of the subdivision and acquiring or constructing permanent improvements. The taxing authority of each subdivision and taxing unit shall, subject to the limitations of such sections, levy such taxes annually as are necessary to pay the interest and sinking fund on and retire at maturity the bonds, notes, and certificates of indebtedness of such subdivision and taxing unit, including levies in anticipation of which the subdivision or taxing unit has incurred indebtedness. No tax described under this section, including a tax within the ten-mill limitation, may be levied by the taxing authority of a city, local, exempted village, cooperative education, or joint vocational school district, a county school financing district, a regional student education district, or a qualifying partnership for tax year 2018 or any tax year thereafter, regardless of the tax year to which the tax first applies. 13900
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(B) (1) When a taxing authority determines that it is 13920

necessary to levy a tax outside the ten-mill limitation for any purpose authorized by the Revised Code, the taxing authority shall certify to the county auditor a resolution or ordinance requesting that the county auditor certify to the taxing authority the total current tax valuation of the subdivision, and the number of mills required to generate a specified amount of revenue, or the dollar amount of revenue that would be generated by a specified number of mills. The resolution or ordinance shall state the purpose of the tax, whether the tax is an additional levy or a renewal or a replacement of an existing tax, and the section of the Revised Code authorizing submission of the question of the tax. If a subdivision is located in more than one county, the county auditor shall obtain from the county auditor of each other county in which the subdivision is located the current tax valuation for the portion of the subdivision in that county. The county auditor shall issue the certification to the taxing authority within ten days after receiving the taxing authority's resolution or ordinance requesting it. The auditor shall not issue a certification under this division to the taxing authority of a city, local, exempted village, cooperative education, or joint vocational school district, a county school financing district, a regional student education district, or a qualifying partnership for tax year 2018 or any tax year thereafter.

(2) When considering the tangible personal property component of the tax valuation of the subdivision, the county auditor shall take into account the assessment percentages prescribed in section 5711.22 of the Revised Code. The tax commissioner may issue rules, orders, or instructions directing how the assessment percentages must be utilized.

(3) If, upon receiving the certification from the county

auditor, the taxing authority proceeds with the submission of 13952
the question of the tax to electors, the taxing authority shall 13953
certify its resolution or ordinance, accompanied by a copy of 13954
the county auditor's certification, to the proper county board 13955
of elections in the manner and within the time prescribed by the 13956
section of the Revised Code governing submission of the 13957
question, and shall include with its certification the rate of 13958
the tax levy, expressed in mills for each one dollar in tax 13959
valuation as estimated by the county auditor. The county board 13960
of elections shall not submit the question of the tax to 13961
electors unless a copy of the county auditor's certification 13962
accompanies the resolution or ordinance the taxing authority 13963
certifies to the board. Before requesting a taxing authority to 13964
submit a tax levy, any agency or authority authorized to make 13965
that request shall first request the certification from the 13966
county auditor provided under this section. The taxing authority 13967
of a city, local, exempted village, cooperative education, or 13968
joint vocational school district, a county school financing 13969
district, a regional student education district, or a qualifying 13970
partnership shall not submit a question of a tax under this 13971
section that would be levied for tax year 2018 or any tax year 13972
thereafter. 13973

(4) This division is supplemental to, and not in 13974
derogation of, any similar requirement governing the 13975
certification by the county auditor of the tax valuation of a 13976
subdivision or necessary tax rates for the purposes of the 13977
submission of the question of a tax in excess of the ten-mill 13978
limitation, including sections 133.18 and 5705.195 of the 13979
Revised Code. 13980

(C) All taxes levied on property shall be extended on the 13981
tax duplicate by the county auditor of the county in which the 13982

property is located, and shall be collected by the county 13983
treasurer of such county in the same manner and under the same 13984
laws and rules as are prescribed for the assessment and 13985
collection of county taxes. The proceeds of any tax levied by or 13986
for any subdivision when received by its fiscal officer shall be 13987
deposited in its treasury to the credit of the appropriate fund. 13988

Sec. 5705.10. (A) All revenue derived from the general 13989
levy for current expense within the ten-mill limitation, from 13990
any general levy for current expense authorized by vote in 13991
excess of the ten-mill limitation, and from sources other than 13992
the general property tax, unless its use for a particular 13993
purpose is prescribed by law, shall be paid into the general 13994
fund. 13995

(B) All revenue derived from general or special levies for 13996
debt charges, whether within or in excess of the ten-mill 13997
limitation, which is levied for the debt charges on serial 13998
bonds, notes, or certificates of indebtedness having a life less 13999
than five years, shall be paid into the bond retirement fund; 14000
and all such revenue which is levied for the debt charges on all 14001
other bonds, notes, or certificates of indebtedness shall be 14002
paid into the sinking fund. 14003

(C) All revenue derived from a special levy shall be 14004
credited to a special fund for the purpose for which the levy 14005
was made. 14006

(D) Except as otherwise provided by resolution adopted 14007
pursuant to section 3315.01 of the Revised Code, all revenue 14008
derived from a source other than the general property tax and 14009
which the law prescribes shall be used for a particular purpose, 14010
shall be paid into a special fund for such purpose. Except as 14011
otherwise provided by resolution adopted pursuant to section 14012

3315.01 of the Revised Code or as otherwise provided by section 14013
3315.40 of the Revised Code, all revenue derived from a source 14014
other than the general property tax, for which the law does not 14015
prescribe use for a particular purpose, including interest 14016
earned on the principal of any special fund, regardless of the 14017
source or purpose of the principal, shall be paid into the 14018
general fund. 14019

(E) All proceeds from the sale of public obligations or 14020
fractionalized interests in public obligations as defined in 14021
section 133.01 of the Revised Code, except premium and accrued 14022
interest, shall be paid into a special fund for the purpose of 14023
such issue, and any interest and other income earned on money in 14024
such special fund may be used for the purposes for which the 14025
indebtedness was authorized or may be credited to the general 14026
fund or other fund or account as the taxing authority authorizes 14027
and used for the purposes of that fund or account. The premium 14028
and accrued interest received from such sale shall be paid into 14029
the sinking fund or the bond retirement fund of the subdivision. 14030

(F) Except as provided in divisions (G) and (H) of this 14031
section, if a permanent improvement of the subdivision is sold, 14032
the amount received from the sale shall be paid into the sinking 14033
fund, the bond retirement fund, or a special fund for the 14034
construction or acquisition of permanent improvements; provided 14035
that the proceeds from the sale of a public utility shall be 14036
paid into the sinking fund or bond retirement fund to the extent 14037
necessary to provide for the retirement of the outstanding 14038
indebtedness incurred in the construction or acquisition of such 14039
utility. Proceeds from the sale of property other than a 14040
permanent improvement shall be paid into the fund from which 14041
such property was acquired or is maintained or, if there is no 14042
such fund, into the general fund. 14043

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

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

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

(H) If a board of education of a school district disposes of real property under section 3313.41 of the Revised Code, the proceeds received on or after September 29, 2013, from the sale shall be used for either of the following purposes:

(1) The retirement of any debt that was incurred by the district with respect to that real property. Proceeds in excess of the funds necessary to retire that debt may be paid into the school district's capital and maintenance fund and used only to pay for the costs of nonoperating capital expenses related to technology infrastructure and equipment to be used for instruction and assessment.

(2) Payment into a special fund for the construction or

acquisition of permanent improvements. 14073

(I) Money paid into any fund shall be used only for the 14074
purposes for which such fund is established. 14075

(J) All revenue derived from the tax levied under section 14076
5705.17 of the Revised Code shall be paid to the state and 14077
credited to the state education fund as provided in section 14078
321.31 of the Revised Code. 14079

Sec. 5705.17. For the purpose of funding the primary and 14080
secondary education of students in this state, there is hereby 14081
levied by the state an additional tax in excess of the ten-mill 14082
limitation on all taxable property in this state at the rate of 14083
thirty-eight and six-tenths mills for each one dollar of taxable 14084
valuation. The tax levied by this section shall be extended on 14085
the tax list by the county auditor of the county in which the 14086
property is located for tax year 2018 and thereafter. 14087

The tax levied by this section shall be collected in the 14088
same manner as a tax levied before tax year 2018 under section 14089
5705.21 of the Revised Code is collected, and is subject to the 14090
same sections of the Revised Code as a tax levied under that 14091
section, except as otherwise provided in the Revised Code. 14092
Collections from the tax levied under this section shall be 14093
distributed to the state and credited to the state education 14094
fund created under section 3317.011 of the Revised Code as 14095
provided in section 321.31 of the Revised Code. 14096

The tax levied under this section is not subject to 14097
reduction under section 5705.261 of the Revised Code. 14098
Notwithstanding the tax levied by this section, the state shall 14099
not be subject to sections 5705.27 to 5705.50 of the Revised 14100
Code. 14101

Sec. 5705.191. The taxing authority of any subdivision, 14102
other than the board of education of a school district or the 14103
taxing authority of a county school financing district or 14104
regional student education district, by a vote of two-thirds of 14105
all its members, may declare by resolution that the amount of 14106
taxes that may be raised within the ten-mill limitation by 14107
levies on the current tax duplicate will be insufficient to 14108
provide an adequate amount for the necessary requirements of the 14109
subdivision, and that it is necessary to levy a tax in excess of 14110
such limitation for any of the purposes in section 5705.19 of 14111
the Revised Code, or to supplement the general fund for the 14112
purpose of making appropriations for one or more of the 14113
following purposes: public assistance, human or social services, 14114
relief, welfare, hospitalization, health, and support of general 14115
hospitals, and that the question of such additional tax levy 14116
shall be submitted to the electors of the subdivision at a 14117
general, primary, or special election to be held at a time 14118
therein specified. In the case of a qualifying library levy for 14119
the support of a library association or private corporation, the 14120
question of the levy shall be submitted to the electors of the 14121
association library district. Such resolution shall not include 14122
a levy on the current tax list and duplicate unless such 14123
election is to be held at or prior to the general election day 14124
of the current tax year. Such resolution shall conform to the 14125
requirements of section 5705.19 of the Revised Code, except that 14126
a levy to supplement the general fund for the purposes of public 14127
assistance, human or social services, relief, welfare, 14128
hospitalization, health, or the support of general or 14129
tuberculosis hospitals may not be for a longer period than ten 14130
years. All other levies under this section may not be for a 14131
longer period than five years unless a longer period is 14132
permitted by section 5705.19 of the Revised Code, and the 14133

resolution shall specify the date of holding such election, 14134
which shall not be earlier than ninety days after the adoption 14135
and certification of such resolution. The resolution shall go 14136
into immediate effect upon its passage and no publication of the 14137
same is necessary other than that provided for in the notice of 14138
election. A copy of such resolution, immediately after its 14139
passage, shall be certified to the board of elections of the 14140
proper county or counties in the manner provided by section 14141
5705.25 of the Revised Code, and such section shall govern the 14142
arrangements for the submission of such question and other 14143
matters with respect to such election, to which section 5705.25 14144
of the Revised Code refers, excepting that such election shall 14145
be held on the date specified in the resolution, which shall be 14146
consistent with the requirements of section 3501.01 of the 14147
Revised Code, provided that only one special election for the 14148
submission of such question may be held in any one calendar year 14149
and provided that a special election may be held upon the same 14150
day a primary election is held. Publication of notice of that 14151
election shall be made in a newspaper of general circulation in 14152
the county once a week for two consecutive weeks, or as provided 14153
in section 7.16 of the Revised Code, prior to the election. If 14154
the board of elections operates and maintains a web site, the 14155
board of elections shall post notice of the election on its web 14156
site for thirty days prior to the election. 14157

If a majority of the electors voting on the question vote 14158
in favor thereof, the taxing authority of the subdivision may 14159
make the necessary levy within such subdivision or, in the case 14160
of a qualifying library levy for the support of a library 14161
association or private corporation, within the association 14162
library district, at the additional rate or at any lesser rate 14163
outside the ten-mill limitation on the tax list and duplicate 14164

for the purpose stated in the resolution. Such tax levy shall be 14165
included in the next annual tax budget that is certified to the 14166
county budget commission. 14167

After the approval of such a levy by the electors, the 14168
taxing authority of the subdivision may anticipate a fraction of 14169
the proceeds of such levy and issue anticipation notes. In the 14170
case of a continuing levy that is not levied for the purpose of 14171
current expenses, notes may be issued at any time after approval 14172
of the levy in an amount not more than fifty per cent of the 14173
total estimated proceeds of the levy for the succeeding ten 14174
years, less an amount equal to the fraction of the proceeds of 14175
the levy previously anticipated by the issuance of anticipation 14176
notes. In the case of a levy for a fixed period that is not for 14177
the purpose of current expenses, notes may be issued at any time 14178
after approval of the levy in an amount not more than fifty per 14179
cent of the total estimated proceeds of the levy throughout the 14180
remaining life of the levy, less an amount equal to the fraction 14181
of the proceeds of the levy previously anticipated by the 14182
issuance of anticipation notes. In the case of a levy for 14183
current expenses, notes may be issued after the approval of the 14184
levy by the electors and prior to the time when the first tax 14185
collection from the levy can be made. Such notes may be issued 14186
in an amount not more than fifty per cent of the total estimated 14187
proceeds of the levy throughout the term of the levy in the case 14188
of a levy for a fixed period, or fifty per cent of the total 14189
estimated proceeds for the first ten years of the levy in the 14190
case of a continuing levy. 14191

No anticipation notes that increase the net indebtedness 14192
of a county may be issued without the prior consent of the board 14193
of county commissioners of that county. The notes shall be 14194
issued as provided in section 133.24 of the Revised Code, shall 14195

have principal payments during each year after the year of their 14196
issuance over a period not exceeding the life of the levy 14197
anticipated, and may have a principal payment in the year of 14198
their issuance. 14199

"Taxing authority" and "subdivision" have the same 14200
meanings as in section 5705.01 of the Revised Code. 14201

This section is supplemental to and not in derogation of 14202
sections 5705.20, 5705.21, and 5705.22 of the Revised Code. 14203

Sec. 5705.192. (A) For the purposes of this section only, 14204
"taxing authority" includes a township board of park 14205
commissioners appointed under section 511.18 of the Revised 14206
Code. 14207

(B) A taxing authority may propose to replace an existing 14208
levy that the taxing authority is authorized to levy, regardless 14209
of the section of the Revised Code under which the authority is 14210
granted, ~~except a school district emergency levy proposed~~ 14211
~~pursuant to sections 5705.194 to 5705.197 of the Revised Code.~~ 14212
The taxing authority may propose to replace the existing levy in 14213
its entirety at the rate at which it is authorized to be levied; 14214
may propose to replace a portion of the existing levy at a 14215
lesser rate; or may propose to replace the existing levy in its 14216
entirety and increase the rate at which it is levied. If the 14217
taxing authority proposes to replace an existing levy, the 14218
proposed levy shall be called a replacement levy and shall be so 14219
designated on the ballot. Except as otherwise provided in this 14220
division, a replacement levy shall be limited to the purpose of 14221
the existing levy, and shall appear separately on the ballot 14222
from, and shall not be conjoined with, the renewal of any other 14223
existing levy. ~~In the case of an existing school district levy~~ 14224
~~imposed under section 5705.21 of the Revised Code for the~~ 14225

~~purpose specified in division (F) of section 5705.19 of the~~ 14226
~~Revised Code, or in the case of an existing school district levy~~ 14227
~~imposed under section 5705.217 of the Revised Code for the~~ 14228
~~acquisition, construction, enlargement, renovation, and~~ 14229
~~financing of permanent improvements, the replacement for that~~ 14230
~~existing levy may be for the same purpose or for the purpose of~~ 14231
~~general permanent improvements as defined in section 5705.21 of~~ 14232
~~the Revised Code. The replacement for an existing levy imposed~~ 14233
under division (L) of section 5705.19 or section 5705.222 of the 14234
Revised Code may be for any purpose authorized for a levy 14235
imposed under section 5705.222 of the Revised Code. 14236

The resolution proposing a replacement levy shall specify 14237
the purpose of the levy; its proposed rate expressed in mills; 14238
whether the proposed rate is the same as the rate of the 14239
existing levy, a reduction, or an increase; the extent of any 14240
reduction or increase expressed in mills; the first calendar 14241
year in which the levy will be due; and the term of the levy, 14242
expressed in years or, if applicable, that it will be levied for 14243
a continuing period of time. 14244

The sections of the Revised Code governing the maximum 14245
rate and term of the existing levy, the contents of the 14246
resolution that proposed the levy, the adoption of the 14247
resolution, the arrangements for the submission of the question 14248
of the levy, and notice of the election also govern the 14249
respective provisions of the proposal to replace the existing 14250
levy, except as provided in divisions (B) (1) ~~to (4)~~ and (2) of 14251
this section: 14252

(1) ~~In the case of an existing school district levy that~~ 14253
~~is imposed under section 5705.21 of the Revised Code for the~~ 14254
~~purpose specified in division (F) of section 5705.19 of the~~ 14255

~~Revised Code or under section 5705.217 of the Revised Code for~~ 14256
~~the acquisition, construction, enlargement, renovation, and~~ 14257
~~financing of permanent improvements, and that is to be replaced~~ 14258
~~by a levy for general permanent improvements, the term of the~~ 14259
~~replacement levy may be for a continuing period of time.~~ 14260

~~(2)~~The date on which the election is held shall be as 14261
follows: 14262

(a) For the replacement of a levy with a fixed term of 14263
years, the date of the general election held during the last 14264
year the existing levy may be extended on the real and public 14265
utility property tax list and duplicate, or the date of any 14266
election held in the ensuing year; 14267

(b) For the replacement of a levy imposed for a continuing 14268
period of time, the date of any election held in any year after 14269
the year the levy to be replaced is first approved by the 14270
electors, except that only one election on the question of 14271
replacing the levy may be held during any calendar year. 14272

The failure by the electors to approve a proposal to 14273
replace a levy imposed for a continuing period of time does not 14274
terminate the existing continuing levy. 14275

~~(3) In the case of an existing school district levy~~ 14276
~~imposed under division (B) of section 5705.21, division (C) of~~ 14277
~~section 5705.212, or division (J) of section 5705.218 of the~~ 14278
~~Revised Code, the rates allocated to the qualifying school~~ 14279
~~district and to partnering community schools each may be~~ 14280
~~increased or decreased or remain the same, and the total rate~~ 14281
~~may be increased, decreased, or remain the same.~~ 14282

~~(4)~~(2) In the case of an existing levy imposed under 14283
division (L) of section 5705.19 of the Revised Code, the term 14284

may be for any number of years not exceeding ten or for a 14285
continuing period of time. 14286

(C) The form of the ballot at the election on the question 14287
of a replacement levy shall be as follows: 14288

"A replacement of a tax for the benefit of 14289
(name of subdivision or public library) for the purpose 14290
of (the purpose stated in the resolution) at a rate 14291
not exceeding mills for each one dollar of valuation, 14292
which amounts to (rate expressed in dollars and 14293
cents) for each one hundred dollars in valuation, for 14294
(number of years levy is to run, or that it will be levied for a 14295
continuous period of time) 14296

FOR THE TAX LEVY
AGAINST THE TAX LEVY

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~~If the replacement levy is proposed by a qualifying school-~~ 14300
~~district to replace an existing tax levied under division (B) of~~ 14301
~~section 5705.21, division (C) (1) of section 5705.212, or~~ 14302
~~division (J) of section 5705.218 of the Revised Code, the form-~~ 14303
~~of the ballot shall be modified by adding, after the phrase~~ 14304
~~"each one dollar of valuation," the following: "(of which"~~ 14305
~~mills is to be allocated to partnering community schools)."~~ 14306

If the proposal is to replace an existing levy and 14307
increase the rate of the existing levy, the form of the ballot 14308
shall be changed by adding the words "..... mills of an 14309
existing levy and an increase of mills, to 14310
constitute" after the words "a replacement of." If the proposal 14311
is to replace only a portion of an existing levy, the form of 14312
the ballot shall be changed by adding the words "a portion of an 14313

existing levy, being a reduction of mills, to 14314
constitute" after the words "a replacement of." ~~If the existing~~ 14315
~~levy is imposed under division (B) of section 5705.21, division~~ 14316
~~(C) (1) of section 5705.212, or division (J) of section 5705.218~~ 14317
~~of the Revised Code, the form of the ballot also shall state the~~ 14318
~~portion of the total increased rate or of the total rate as~~ 14319
~~reduced that is to be allocated to partnering community schools.~~ 14320

If the tax is to be placed on the tax list of the current 14321
tax year, the form of the ballot shall be modified by adding at 14322
the end of the form the phrase ", commencing in 14323
(first year the replacement tax is to be levied), first due in 14324
calendar year (first calendar year in which the tax 14325
shall be due)." 14326

The question covered by the resolution shall be submitted 14327
as a separate proposition, but may be printed on the same ballot 14328
with any other proposition submitted at the same election, other 14329
than the election of officers. More than one such question may 14330
be submitted at the same election. 14331

(D) Two or more existing levies, or any portion of those 14332
levies, may be combined into one replacement levy, so long as 14333
all of the existing levies are for the same purpose and either 14334
all are due to expire the same year or all are for a continuing 14335
period of time. The question of combining all or portions of 14336
those existing levies into the replacement levy shall appear as 14337
one ballot proposition before the electors. If the electors 14338
approve the ballot proposition, all or the stated portions of 14339
the existing levies are replaced by one replacement levy. 14340

(E) A levy approved in excess of the ten-mill limitation 14341
under this section shall be certified to the tax commissioner. 14342
In the first year of a levy approved under this section, the 14343

levy shall be extended on the tax lists after the February 14344
settlement succeeding the election at which the levy was 14345
approved. If the levy is to be placed on the tax lists of the 14346
current year, as specified in the resolution providing for its 14347
submission, the result of the election shall be certified 14348
immediately after the canvass by the board of elections to the 14349
taxing authority, which shall forthwith make the necessary levy 14350
and certify it to the county auditor, who shall extend it on the 14351
tax lists for collection. After the first year, the levy shall 14352
be included in the annual tax budget that is certified to the 14353
county budget commission. 14354

If notes are authorized to be issued in anticipation of 14355
the proceeds of the existing levy, notes may be issued in 14356
anticipation of the proceeds of the replacement levy, and such 14357
issuance is subject to the terms and limitations governing the 14358
issuance of notes in anticipation of the proceeds of the 14359
existing levy. 14360

(F) This section does not authorize a tax to be levied in 14361
any year after the year in which revenue is not needed for the 14362
purpose for which the tax is levied. 14363

(G) For tax year 2018 and every tax year thereafter, the 14364
taxing authority of a city, local, exempted village, cooperative 14365
education, or joint vocational school district, a county school 14366
financing district, a regional student education center, or a 14367
qualifying partnership shall not levy a tax under the authority 14368
of this section, regardless of the tax year to which the tax 14369
first applies. 14370

Sec. 5705.194. The board of education of any city, local, 14371
exempted village, cooperative education, or joint vocational 14372
school district at any time may declare by resolution that the 14373

revenue that will be raised by all tax levies which the district 14374
is authorized to impose, when combined with state and federal 14375
revenues, will be insufficient to provide for the emergency 14376
requirements of the school district or to avoid an operating 14377
deficit, and that it is therefore necessary to levy an 14378
additional tax in excess of the ten-mill limitation. The 14379
resolution shall be confined to a single purpose and shall 14380
specify that purpose. If the levy is proposed to renew all or a 14381
portion of the proceeds derived from one or more existing levies 14382
imposed pursuant to this section, it shall be called a renewal 14383
levy and shall be so designated on the ballot. If two or more 14384
existing levies are to be included in a single renewal levy but 14385
are not scheduled to expire in the same year, the resolution 14386
shall specify that the existing levies to be renewed shall not 14387
be levied after the year preceding the year in which the renewal 14388
levy is first imposed. Notwithstanding the original purpose of 14389
any one or more existing levies that are to be in any single 14390
renewal levy, the purpose of the renewal levy may be either to 14391
avoid an operating deficit or to provide for the emergency 14392
requirements of the school district. The resolution shall 14393
further specify the amount of money it is necessary to raise for 14394
the specified purpose for each calendar year the millage is to 14395
be imposed; if a renewal levy, whether the levy is to renew all, 14396
or a portion of, the proceeds derived from one or more existing 14397
levies; and the number of years in which the millage is to be in 14398
effect, which may include a levy upon the current year's tax 14399
list. The number of years may be any number not exceeding ten. 14400

The question shall be submitted at a special election on a 14401
date specified in the resolution. The date shall not be earlier 14402
than eighty days after the adoption and certification of the 14403
resolution to the county auditor and shall be consistent with 14404

the requirements of section 3501.01 of the Revised Code. A 14405
resolution for a renewal levy shall not be placed on the ballot 14406
unless the question is submitted on a date on which a special 14407
election may be held under division (D) of section 3501.01 of 14408
the Revised Code, except for the first Tuesday after the first 14409
Monday in August, during the last year the levy to be renewed 14410
may be extended on the real and public utility property tax list 14411
and duplicate, or at any election held in the ensuing year, 14412
except that if the resolution proposes renewing two or more 14413
existing levies, the question shall be submitted on the date of 14414
the general or primary election held during the last year at 14415
least one of the levies to be renewed may be extended on that 14416
list and duplicate, or at any election held during the ensuing 14417
year. For purposes of this section, a levy shall be considered 14418
to be an "existing levy" through the year following the last 14419
year it can be placed on the real and public utility property 14420
tax list and duplicate. 14421

The submission of questions to the electors under this 14422
section is subject to the limitation on the number of election 14423
dates established by section 5705.214 of the Revised Code. 14424

The resolution shall go into immediate effect upon its 14425
passage, and no publication of the resolution shall be necessary 14426
other than that provided for in the notice of election. A copy 14427
of the resolution shall immediately after its passing be 14428
certified to the county auditor of the proper county. Section 14429
5705.195 of the Revised Code shall govern the arrangements for 14430
the submission of questions to the electors under this section 14431
and other matters concerning the election. Publication of notice 14432
of the election shall be made in one newspaper of general 14433
circulation in the county once a week for two consecutive weeks, 14434
or as provided in section 7.16 of the Revised Code, prior to the 14435

election. If the board of elections operates and maintains a web site, the board of elections shall post notice of the election on its web site for thirty days prior to the election. If a majority of the electors voting on the question submitted in an election vote in favor of the levy, the board of education of the school district may make the additional levy necessary to raise the amount specified in the resolution for the purpose stated in the resolution. The tax levy shall be included in the next tax budget that is certified to the county budget commission.

After the approval of the levy and prior to the time when the first tax collection from the levy can be made, the board of education may anticipate a fraction of the proceeds of the levy and issue anticipation notes in an amount not exceeding the total estimated proceeds of the levy to be collected during the first year of the levy.

The notes shall be issued as provided in section 133.24 of the Revised Code, shall have principal payments during each year after the year of their issuance over a period not to exceed five years, and may have principal payment in the year of their issuance.

For tax year 2018 and every tax year thereafter, the board of education of a city, local, exempted village, cooperative education, or joint vocational school district shall not levy a tax under the authority of this section, regardless of the tax year to which the tax first applies.

Sec. 5705.199. (A) At any time the board of education of a city, local, exempted village, cooperative education, or joint vocational school district, by a vote of two-thirds of all its members, may declare by resolution that the revenue that will be

raised by all tax levies that the district is authorized to 14466
impose, when combined with state and federal revenues, will be 14467
insufficient to provide for the necessary requirements of the 14468
school district, and that it is therefore necessary to levy a 14469
tax in excess of the ten-mill limitation for the purpose of 14470
providing for the necessary requirements of the school district. 14471
Such a levy shall be proposed as a substitute for all or a 14472
portion of one or more existing levies imposed under sections 14473
5705.194 to 5705.197 of the Revised Code or under this section, 14474
by levying a tax as follows: 14475

(1) In the initial year the levy is in effect, the levy 14476
shall be in a specified amount of money equal to the aggregate 14477
annual dollar amount of proceeds derived from the levy or 14478
levies, or portion thereof, being substituted. 14479

(2) In each subsequent year the levy is in effect, the 14480
levy shall be in a specified amount of money equal to the sum of 14481
the following: 14482

(a) The dollar amount of the proceeds derived from the 14483
levy in the prior year; and 14484

(b) The dollar amount equal to the product of the total 14485
taxable value of all taxable real property in the school 14486
district in the then-current year, excluding carryover property 14487
as defined in section 319.301 of the Revised Code, multiplied by 14488
the annual levy, expressed in mills for each one dollar of 14489
valuation, that was required to produce the annual dollar amount 14490
of the levy under this section in the prior year; provided, that 14491
the amount under division (A) (2) (b) of this section shall not be 14492
less than zero. 14493

(B) The resolution proposing the substitute levy shall 14494

specify the annual dollar amount the levy is to produce in its 14495
initial year; the first calendar year in which the levy will be 14496
due; and the term of the levy expressed in years, which may be 14497
any number not exceeding ten, or for a continuing period of 14498
time. The resolution shall specify the date of holding the 14499
election, which shall not be earlier than ninety days after 14500
certification of the resolution to the board of elections, and 14501
which shall be consistent with the requirements of section 14502
3501.01 of the Revised Code. If two or more existing levies are 14503
to be included in a single substitute levy, but are not 14504
scheduled to expire in the same year, the resolution shall 14505
specify that the existing levies to be substituted shall not be 14506
levied after the year preceding the year in which the substitute 14507
levy is first imposed. 14508

The resolution shall go into immediate effect upon its 14509
passage, and no publication of the resolution shall be necessary 14510
other than that provided for in the notice of election. A copy 14511
of the resolution shall immediately after its passage be 14512
certified to the county auditor in the manner provided by 14513
section 5705.195 of the Revised Code, and sections 5705.194 and 14514
5705.196 of the Revised Code shall govern the arrangements for 14515
the submission of the question and other matters concerning the 14516
notice of election and the election, except as may be provided 14517
otherwise in this section. 14518

(C) The form of the ballot to be used at the election on 14519
the question of a levy under this section shall be as follows: 14520

"Shall a tax levy substituting for an existing levy be 14521
imposed by the (here insert name of school district) 14522
for the purpose of providing for the necessary requirements of 14523
the school district in the initial sum of (here 14524

insert the annual dollar amount the levy is to produce in its 14525
initial year), and a levy of taxes be made outside of the ten- 14526
mill limitation estimated by the county auditor to 14527
require (here insert number of mills) mills for each 14528
one dollar of valuation, which amounts to (here 14529
insert rate expressed in dollars and cents) for each one hundred 14530
dollars of valuation for the initial year of the tax, for a 14531
period of (here insert the number of years the levy 14532
is to be imposed, or that it will be levied for a continuing 14533
period of time), commencing in (first year the tax is 14534
to be levied), first due in calendar year (first 14535
calendar year in which the tax shall be due), with the sum of 14536
such tax to increase only if and as new land or real property 14537
improvements not previously taxed by the school district are 14538
added to its tax list? 14539

FOR THE TAX LEVY
AGAINST THE TAX LEVY

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If the levy submitted is a proposal to substitute all or a
portion of more than one existing levy, the form of the ballot
may be changed so long as the ballot reflects the number of
levies to be substituted and that none of the existing levies to
be substituted will be levied after the year preceding the year
in which the substitute levy is first imposed. The form of the
ballot shall be modified by substituting the statement "Shall a
tax levy substituting for an existing levy" with "Shall a tax
levy substituting for existing levies" and adding the following
statement after "added to its tax list?" and before "For the Tax
Levy":

"If approved, any remaining tax years on any of 14554

the (here insert the number of existing levies) 14555
existing levies will not be collected after (here 14556
insert the current tax year or, if not the current tax year, the 14557
applicable tax year)."

(D) The submission of questions to the electors under this 14559
section is subject to the limitation on the number of election 14560
dates established by section 5705.214 of the Revised Code. 14561

(E) If a majority of the electors voting on the question 14562
so submitted in an election vote in favor of the levy, the board 14563
of education may make the necessary levy within the school 14564
district at the rate and for the purpose stated in the 14565
resolution. The tax levy shall be included in the next tax 14566
budget that is certified to the county budget commission. 14567

(F) A levy for a continuing period of time may be 14568
decreased pursuant to section 5705.261 of the Revised Code. 14569

(G) A levy under this section substituting for all or a 14570
portion of one or more existing levies imposed under sections 14571
5705.194 to 5705.197 of the Revised Code or under this section 14572
shall be treated as having renewed the levy or levies being 14573
substituted for purposes of the payments made under sections 14574
5751.20 to 5751.22 of the Revised Code. 14575

(H) After the approval of a levy on the current tax list 14576
and duplicate, and prior to the time when the first tax 14577
collection from the levy can be made, the board of education may 14578
anticipate a fraction of the proceeds of the levy and issue 14579
anticipation notes in a principal amount not exceeding fifty per 14580
cent of the total estimated proceeds of the levy to be collected 14581
during the first year of the levy. The notes shall be issued as 14582
provided in section 133.24 of the Revised Code, shall have 14583

principal payments during each year after the year of their 14584
issuance over a period not to exceed five years, and may have a 14585
principal payment in the year of their issuance. 14586

(I) For tax year 2018 and every tax year thereafter, the 14587
board of education of a city, local, exempted village, 14588
cooperative education, or joint vocational school district shall 14589
not levy a tax under the authority of this section, regardless 14590
of the tax year to which the tax first applies. 14591

Sec. 5705.21. (A) At any time, the board of education of 14592
any city, local, exempted village, cooperative education, or 14593
joint vocational school district, by a vote of two-thirds of all 14594
its members, may declare by resolution that the amount of taxes 14595
that may be raised within the ten-mill limitation by levies on 14596
the current tax duplicate will be insufficient to provide an 14597
adequate amount for the necessary requirements of the school 14598
district, that it is necessary to levy a tax in excess of such 14599
limitation for one of the purposes specified in division (A), 14600
(D), (F), (H), or (DD) of section 5705.19 of the Revised Code, 14601
for general permanent improvements, for the purpose of operating 14602
a cultural center, for the purpose of providing for school 14603
safety and security, or for the purpose of providing education 14604
technology, and that the question of such additional tax levy 14605
shall be submitted to the electors of the school district at a 14606
special election on a day to be specified in the resolution. In 14607
the case of a qualifying library levy for the support of a 14608
library association or private corporation, the question shall 14609
be submitted to the electors of the association library 14610
district. If the resolution states that the levy is for the 14611
purpose of operating a cultural center, the ballot shall state 14612
that the levy is "for the purpose of operating the..... 14613
(name of cultural center)." 14614

As used in this division, "cultural center" means a 14615
freestanding building, separate from a public school building, 14616
that is open to the public for educational, musical, artistic, 14617
and cultural purposes; "education technology" means, but is not 14618
limited to, computer hardware, equipment, materials, and 14619
accessories, equipment used for two-way audio or video, and 14620
software; and "general permanent improvements" means permanent 14621
improvements without regard to the limitation of division (F) of 14622
section 5705.19 of the Revised Code that the improvements be a 14623
specific improvement or a class of improvements that may be 14624
included in a single bond issue. 14625

A resolution adopted under this division shall be confined 14626
to a single purpose and shall specify the amount of the increase 14627
in rate that it is necessary to levy, the purpose of the levy, 14628
and the number of years during which the increase in rate shall 14629
be in effect. The number of years may be any number not 14630
exceeding five or, if the levy is for current expenses of the 14631
district or for general permanent improvements, for a continuing 14632
period of time. 14633

(B) (1) The board of education of a qualifying school 14634
district, by resolution, may declare that it is necessary to 14635
levy a tax in excess of the ten-mill limitation for the purpose 14636
of paying the current expenses of partnering community schools 14637
and, if any of the levy proceeds are so allocated, of the 14638
district. A qualifying school district that is not a municipal 14639
school district may allocate all of the levy proceeds to 14640
partnering community schools. A municipal school district shall 14641
allocate a portion of the levy proceeds to the current expenses 14642
of the district. The resolution shall declare that the question 14643
of the additional tax levy shall be submitted to the electors of 14644
the school district at a special election on a day to be 14645

specified in the resolution. The resolution shall state the 14646
purpose of the levy, the rate of the tax expressed in mills per 14647
dollar of taxable value, the number of such mills to be levied 14648
for the current expenses of the partnering community schools and 14649
the number of such mills, if any, to be levied for the current 14650
expenses of the school district, the number of years the tax 14651
will be levied, and the first year the tax will be levied. The 14652
number of years the tax may be levied may be any number not 14653
exceeding ten years, or for a continuing period of time. 14654

The levy of a tax for the current expenses of a partnering 14655
community school under this section and the distribution of 14656
proceeds from the tax by a qualifying school district to 14657
partnering community schools is hereby determined to be a proper 14658
public purpose. 14659

(2) (a) If any portion of the levy proceeds are to be 14660
allocated to the current expenses of the qualifying school 14661
district, the form of the ballot at an election held pursuant to 14662
division (B) of this section shall be as follows: 14663

"Shall a levy be imposed by the..... (insert the name 14664
of the qualifying school district) for the purpose of current 14665
expenses of the school district and of partnering community 14666
schools at a rate not exceeding..... (insert the number of 14667
mills) mills for each one dollar of valuation, of which..... 14668
(insert the number of mills to be allocated to partnering 14669
community schools) mills is to be allocated to partnering 14670
community schools), which amounts to..... (insert the rate 14671
expressed in dollars and cents) for each one hundred dollars of 14672
valuation, for..... (insert the number of years the levy is to 14673
be imposed, or that it will be levied for a continuing period of 14674
time), beginning..... (insert first year the tax is to be 14675

levied), which will first be payable in calendar year..... 14676
(insert the first calendar year in which the tax would be 14677
payable)? 14678

FOR THE TAX LEVY
AGAINST THE TAX LEVY

14679
14680
14681

"

14682

(b) If all of the levy proceeds are to be allocated to the 14683
current expenses of partnering community schools, the form of 14684
the ballot shall be as follows: 14685

"Shall a levy be imposed by the..... (insert the name 14686
of the qualifying school district) for the purpose of current 14687
expenses of partnering community schools at a rate not 14688
exceeding..... (insert the number of mills) mills for each one 14689
dollar of valuation which amounts to..... (insert the rate 14690
expressed in dollars and cents) for each one hundred dollars of 14691
valuation, for..... (insert the number of years the levy is to 14692
be imposed, or that it will be levied for a continuing period of 14693
time), beginning..... (insert first year the tax is to be 14694
levied), which will first be payable in calendar year..... 14695
(insert the first calendar year in which the tax would be 14696
payable)? 14697

FOR THE TAX LEVY
AGAINST THE TAX LEVY

14698
14699
14700

"

14701

(3) Upon each receipt of a tax distribution by the 14702
qualifying school district, the board of education shall credit 14703

the portion allocated to partnering community schools to the 14704
partnering community schools fund. All income from the 14705
investment of money in the partnering community schools fund 14706
shall be credited to that fund. 14707

(a) If the qualifying school district is a municipal 14708
school district, the board of education shall distribute the 14709
partnering community schools amount among the then qualifying 14710
community schools not more than forty-five days after the school 14711
district receives and deposits each tax distribution. From each 14712
tax distribution, each such partnering community school shall 14713
receive a portion of the partnering community schools amount in 14714
the proportion that the number of its resident students bears to 14715
the aggregate number of resident students of all such partnering 14716
community schools as of the date of receipt and deposit of the 14717
tax distribution. 14718

(b) If the qualifying school district is not a municipal 14719
school district, the board of education may distribute all or a 14720
portion of the amount in the partnering community schools fund 14721
during a fiscal year to partnering community schools on or 14722
before the first day of June of the preceding fiscal year. Each 14723
such partnering community school shall receive a portion of the 14724
amount distributed by the board from the partnering community 14725
schools fund during the fiscal year in the proportion that the 14726
number of its resident students bears to the aggregate number of 14727
resident students of all such partnering community schools as of 14728
the date the school district received and deposited the most 14729
recent tax distribution. On or before the fifteenth day of June 14730
of each fiscal year, the board of education shall announce an 14731
estimated allocation to partnering community schools for the 14732
ensuing fiscal year. The board is not required to allocate to 14733
partnering community schools the entire partnering community 14734

schools amount in the fiscal year in which a tax distribution is received and deposited in the partnering community schools fund. The estimated allocation shall be published on the web site of the school district and expressed as a dollar amount per resident student. The actual allocation to community schools in a fiscal year need not conform to the estimate published by the school district so long if the estimate was made in good faith.

Distributions by a school district under division (B) (3) (b) of this section shall be made in accordance with distribution agreements entered into by the board of education and each partnering community school eligible for distributions under this division. The distribution agreements shall be certified to the department of education each fiscal year before the thirtieth day of July. Each agreement shall provide for at least three distributions by the school district to the partnering community school during the fiscal year and shall require the initial distribution be made on or before the thirtieth day of July.

(c) For the purposes of division (B) of this section, the number of resident students shall be the number of such students reported under section 3317.03 of the Revised Code and established by the department of education as of the date of receipt and deposit of the tax distribution.

(4) To the extent an agreement whereby the qualifying school district and a community school endorse each other's programs is necessary for the community school to qualify as a partnering community school under division (B) (6) (b) of this section, the board of education of the school district shall certify to the department of education the agreement along with the determination that such agreement satisfies the requirements

of that division. The board's determination is conclusive. 14765

(5) For the purposes of Chapter 3317. of the Revised Code 14766
or other laws referring to the "taxes charged and payable" for a 14767
school district, the taxes charged and payable for a qualifying 14768
school district that levies a tax under division (B) of this 14769
section includes only the taxes charged and payable under that 14770
levy for the current expenses of the school district, and does 14771
not include the taxes charged and payable for the current 14772
expenses of partnering community schools. The taxes charged and 14773
payable for the current expenses of partnering community schools 14774
shall not affect the calculation of "state education aid" as 14775
defined in section 5751.20 of the Revised Code. 14776

(6) As used in division (B) of this section: 14777

(a) "Qualifying school district" means a municipal school 14778
district, as defined in section 3311.71 of the Revised Code or a 14779
school district that contains within its territory a partnering 14780
community school. 14781

(b) "Partnering community school" means a community school 14782
established under Chapter 3314. of the Revised Code that is 14783
located within the territory of the qualifying school district 14784
and meets one of the following criteria: 14785

(i) If the qualifying school district is a municipal 14786
school district, the community school is sponsored by the 14787
district or is a party to an agreement with the district whereby 14788
the district and the community school endorse each other's 14789
programs; 14790

(ii) If the qualifying school district is not a municipal 14791
school district, the community school is sponsored by a sponsor 14792
that was rated as "exemplary" in the ratings most recently 14793

published under section 3314.016 of the Revised Code before the 14794
resolution proposing the levy is certified to the board of 14795
elections. 14796

(c) "Partnering community schools amount" means the 14797
product obtained, as of the receipt and deposit of the tax 14798
distribution, by multiplying the amount of a tax distribution by 14799
a fraction, the numerator of which is the number of mills per 14800
dollar of taxable value of the property tax to be allocated to 14801
partnering community schools, and the denominator of which is 14802
the total number of mills per dollar of taxable value authorized 14803
by the electors in the election held under division (B) of this 14804
section, each as set forth in the resolution levying the tax. If 14805
the resolution allocates all of the levy proceeds to partnering 14806
community schools, the "partnering schools amount" equals the 14807
amount of the tax distribution. 14808

(d) "Partnering community schools fund" means a separate 14809
fund established by the board of education of a qualifying 14810
school district for the deposit of partnering community school 14811
amounts under this section. 14812

(e) "Resident student" means a student enrolled in a 14813
partnering community school who is entitled to attend school in 14814
the qualifying school district under section 3313.64 or 3313.65 14815
of the Revised Code. 14816

(f) "Tax distribution" means a distribution of proceeds of 14817
the tax authorized by division (B) of this section under section 14818
321.24 of the Revised Code and distributions that are 14819
attributable to that tax under sections 323.156 and 4503.068 of 14820
the Revised Code or other applicable law. 14821

(C) A resolution adopted under this section shall specify 14822

the date of holding the election, which shall not be earlier 14823
than ninety days after the adoption and certification of the 14824
resolution and which shall be consistent with the requirements 14825
of section 3501.01 of the Revised Code. 14826

A resolution adopted under this section may propose to 14827
renew one or more existing levies imposed under division (A) or 14828
(B) of this section or to increase or decrease a single levy 14829
imposed under either such division. 14830

If the board of education imposes one or more existing 14831
levies for the purpose specified in division (F) of section 14832
5705.19 of the Revised Code, the resolution may propose to renew 14833
one or more of those existing levies, or to increase or decrease 14834
a single such existing levy, for the purpose of general 14835
permanent improvements. 14836

If the resolution proposes to renew two or more existing 14837
levies, the levies shall be levied for the same purpose. The 14838
resolution shall identify those levies and the rates at which 14839
they are levied. The resolution also shall specify that the 14840
existing levies shall not be extended on the tax lists after the 14841
year preceding the year in which the renewal levy is first 14842
imposed, regardless of the years for which those levies 14843
originally were authorized to be levied. 14844

If the resolution proposes to renew an existing levy 14845
imposed under division (B) of this section, the rates allocated 14846
to the qualifying school district and to partnering community 14847
schools each may be increased or decreased or remain the same, 14848
and the total rate may be increased, decreased, or remain the 14849
same. The resolution and notice of election shall specify the 14850
number of the mills to be levied for the current expenses of the 14851
partnering community schools and the number of the mills, if 14852

any, to be levied for the current expenses of the qualifying school district. 14853
14854

A resolution adopted under this section shall go into 14855
immediate effect upon its passage, and no publication of the 14856
resolution shall be necessary other than that provided for in 14857
the notice of election. A copy of the resolution shall 14858
immediately after its passing be certified to the board of 14859
elections of the proper county in the manner provided by section 14860
5705.25 of the Revised Code. That section shall govern the 14861
arrangements for the submission of such question and other 14862
matters concerning the election to which that section refers, 14863
including publication of notice of the election, except that the 14864
election shall be held on the date specified in the resolution. 14865
In the case of a resolution adopted under division (B) of this 14866
section, the publication of notice of that election shall state 14867
the number of the mills, if any, to be levied for the current 14868
expenses of partnering community schools and the number of the 14869
mills to be levied for the current expenses of the qualifying 14870
school district. If a majority of the electors voting on the 14871
question so submitted in an election vote in favor of the levy, 14872
the board of education may make the necessary levy within the 14873
school district or, in the case of a qualifying library levy for 14874
the support of a library association or private corporation, 14875
within the association library district, at the additional rate, 14876
or at any lesser rate in excess of the ten-mill limitation on 14877
the tax list, for the purpose stated in the resolution. A levy 14878
for a continuing period of time may be reduced pursuant to 14879
section 5705.261 of the Revised Code. The tax levy shall be 14880
included in the next tax budget that is certified to the county 14881
budget commission. 14882

(D) (1) After the approval of a levy on the current tax 14883

list and duplicate for current expenses, for recreational 14884
purposes, for community centers provided for in section 755.16 14885
of the Revised Code, or for a public library of the district 14886
under division (A) of this section, and prior to the time when 14887
the first tax collection from the levy can be made, the board of 14888
education may anticipate a fraction of the proceeds of the levy 14889
and issue anticipation notes in a principal amount not exceeding 14890
fifty per cent of the total estimated proceeds of the levy to be 14891
collected during the first year of the levy. 14892

(2) After the approval of a levy for general permanent 14893
improvements for a specified number of years or for permanent 14894
improvements having the purpose specified in division (F) of 14895
section 5705.19 of the Revised Code, the board of education may 14896
anticipate a fraction of the proceeds of the levy and issue 14897
anticipation notes in a principal amount not exceeding fifty per 14898
cent of the total estimated proceeds of the levy remaining to be 14899
collected in each year over a period of five years after the 14900
issuance of the notes. 14901

The notes shall be issued as provided in section 133.24 of 14902
the Revised Code, shall have principal payments during each year 14903
after the year of their issuance over a period not to exceed 14904
five years, and may have a principal payment in the year of 14905
their issuance. 14906

(3) After approval of a levy for general permanent 14907
improvements for a continuing period of time, the board of 14908
education may anticipate a fraction of the proceeds of the levy 14909
and issue anticipation notes in a principal amount not exceeding 14910
fifty per cent of the total estimated proceeds of the levy to be 14911
collected in each year over a specified period of years, not 14912
exceeding ten, after the issuance of the notes. 14913

The notes shall be issued as provided in section 133.24 of the Revised Code, shall have principal payments during each year after the year of their issuance over a period not to exceed ten years, and may have a principal payment in the year of their issuance.

(4) After the approval of a levy on the current tax list and duplicate under division (B) of this section, and prior to the time when the first tax collection from the levy can be made, the board of education may anticipate a fraction of the proceeds of the levy for the current expenses of the school district and issue anticipation notes in a principal amount not exceeding fifty per cent of the estimated proceeds of the levy to be collected during the first year of the levy and allocated to the school district. The portion of the levy proceeds to be allocated to partnering community schools under that division shall not be included in the estimated proceeds anticipated under this division and shall not be used to pay debt charges on any anticipation notes.

The notes shall be issued as provided in section 133.24 of the Revised Code, shall have principal payments during each year after the year of their issuance over a period not to exceed five years, and may have a principal payment in the year of their issuance.

(E) The submission of questions to the electors under this section is subject to the limitation on the number of election dates established by section 5705.214 of the Revised Code.

(F) The board of education of any school district that levies a tax under this section for the purpose of providing for school safety and security may report to the department of education how the district is using revenue from that tax.

(G) For tax year 2018 and every tax year thereafter, the 14944
board of education of a city, local, exempted village, 14945
cooperative education, or joint vocational school district shall 14946
not levy a tax under the authority of this section, regardless 14947
of the tax year to which the tax first applies, unless the levy 14948
is for library purposes as described in division (D) of section 14949
5705.19 of the Revised Code. 14950

Sec. 5705.211. (A) As used in this section: 14951

(1) "Adjusted charge-off increase" for a tax year means 14952
two and two-tenths per cent of the cumulative carryover property 14953
value increase. 14954

(2) "Cumulative carryover property value increase" means 14955
the sum of the increases in carryover value certified under 14956
division (B) (2) of section 3317.015 of the Revised Code and 14957
included in a school district's total taxable value in the 14958
computation of recognized valuation under division (B) of that 14959
section for all fiscal years from the fiscal year that ends in 14960
the first tax year a levy under this section is extended on the 14961
tax list of real and public utility property until and including 14962
the fiscal year that ends in the current tax year. 14963

(3) "Taxes charged and payable" means the taxes charged 14964
and payable from a tax levy extended on the real and public 14965
utility property tax list and the general list of personal 14966
property before any reduction under section 319.302, 323.152, or 14967
323.158 of the Revised Code. 14968

(B) The board of education of a city, local, or exempted 14969
village school district may adopt a resolution proposing the 14970
levy of a tax in excess of the ten-mill limitation for the 14971
purpose of paying the current operating expenses of the 14972

district. If the resolution is approved as provided in division 14973
(D) of this section, the tax may be levied at such a rate each 14974
tax year that the total taxes charged and payable from the levy 14975
equals the adjusted charge-off increase for the tax year or 14976
equals a lesser amount as prescribed under division (C) of this 14977
section. The tax may be levied for a continuing period of time 14978
or for a specific number of years, but not fewer than five 14979
years, as provided in the resolution. The tax may not be placed 14980
on the tax list for a tax year beginning before the first day of 14981
January following adoption of the resolution. A board of 14982
education may not adopt a resolution under this section 14983
proposing to levy a tax under this section concurrently with any 14984
other tax levied by the board under this section. 14985

(C) After the first year a tax is levied under this 14986
section, the rate of the tax in any year shall not exceed the 14987
rate, estimated by the county auditor, that would cause the sums 14988
levied from the tax against carryover property to exceed one 14989
hundred four per cent of the sums levied from the tax against 14990
carryover property in the preceding year. A board of education 14991
imposing a tax under this section may specify in the resolution 14992
imposing the tax that the percentage shall be less than one 14993
hundred four per cent, but the percentage shall not be less than 14994
one hundred per cent. At any time after a resolution adopted 14995
under this section is approved by a majority of electors as 14996
provided in division (D) of this section, the board of 14997
education, by resolution, may decrease the percentage specified 14998
in the resolution levying the tax. 14999

(D) A resolution adopted under this section shall state 15000
that the purpose of the tax is to pay current operating expenses 15001
of the district, and shall specify the first year in which the 15002
tax is to be levied, the number of years the tax will be levied 15003

or that it will be levied for a continuing period of time, and 15004
the election at which the question of the tax is to appear on 15005
the ballot, which shall be a general or special election 15006
consistent with the requirements of section 3501.01 of the 15007
Revised Code. If the board of education specifies a percentage 15008
less than one hundred four per cent pursuant to division (C) of 15009
this section, the percentage shall be specified in the 15010
resolution. 15011

Upon adoption of the resolution, the board of education 15012
may certify a copy of the resolution to the proper county board 15013
of elections. The copy of the resolution shall be certified to 15014
the board of elections not later than ninety days before the day 15015
of the election at which the question of the tax is to appear on 15016
the ballot. Upon receiving a timely certified copy of such a 15017
resolution, the board of elections shall make the necessary 15018
arrangements for the submission of the question to the electors 15019
of the school district, and the election shall be conducted, 15020
canvassed, and certified in the same manner as regular elections 15021
in the school district for the election of members of the board 15022
of education. Notice of the election shall be published in a 15023
newspaper of general circulation in the school district once per 15024
week for four consecutive weeks or as provided in section 7.16 15025
of the Revised Code. The notice shall state that the purpose of 15026
the tax is for the current operating expenses of the school 15027
district, the first year the tax is to be levied, the number of 15028
years the tax is to be levied or that it is to be levied for a 15029
continuing period of time, that the tax is to be levied each 15030
year in an amount estimated to offset decreases in state base 15031
cost funding caused by appreciation in real estate values, and 15032
that the estimated additional tax in any year shall not exceed 15033
the previous year's by more than four per cent, or a lesser 15034

percentage specified in the resolution levying the tax, except 15035
for increases caused by the addition of new taxable property. 15036

The question shall be submitted as a separate proposition 15037
but may be printed on the same ballot with any other proposition 15038
submitted at the same election other than the election of 15039
officers. 15040

The form of the ballot shall be substantially as follows: 15041

"An additional tax for the benefit of (name of school 15042
district) for the purpose of paying the current operating 15043
expenses of the district, for (number of years or for 15044
continuing period of time), at a rate sufficient to offset any 15045
reduction in basic state funding caused by appreciation in real 15046
estate values? This levy will permit variable annual growth in 15047
revenue up to (amount specified by school district) 15048
per cent for the duration of the levy. 15049

For the tax levy
Against the tax levy

15050
15051
15052
If a majority of the electors of the school district 15053
voting on the question vote in favor of the question, the board 15054
of elections shall certify the results of the election to the 15055
board of education and to the tax commissioner immediately after 15056
the canvass. 15057

(E) When preparing any estimate of the contemplated 15058
receipts from a tax levied pursuant to this section for the 15059
purposes of sections 5705.28 to 5705.40 of the Revised Code, and 15060
in preparing to certify the tax under section 5705.34 of the 15061
Revised Code, a board of education authorized to levy such a tax 15062
shall use information supplied by the department of education to 15063

determine the adjusted charge-off increase for the tax year for 15064
which that certification is made. If the board levied a tax 15065
under this section in the preceding tax year, the sum to be 15066
certified for collection from the tax shall not exceed the sum 15067
that would exceed the limitation imposed under division (C) of 15068
this section. At the request of the board of education or the 15069
treasurer of the school district, the county auditor shall 15070
assist the board of education in determining the rate or sum 15071
that may be levied under this section. 15072

The board of education shall certify the sum authorized to 15073
be levied to the county auditor, and, for the purpose of the 15074
county auditor determining the rate at which the tax is to be 15075
levied in the tax year, the sum so certified shall be the sum to 15076
be raised by the tax unless the sum exceeds the limitation 15077
imposed by division (C) of this section. A tax levied pursuant 15078
to this section shall not be levied at a rate in excess of the 15079
rate estimated by the county auditor to produce the sum 15080
certified by the board of education before the reductions under 15081
sections 319.302, 323.152, and 323.158 of the Revised Code. 15082
Notwithstanding section 5705.34 of the Revised Code, a board of 15083
education authorized to levy a tax under this section shall 15084
certify the tax to the county auditor before the first day of 15085
October of the tax year in which the tax is to be levied, or at 15086
a later date as approved by the tax commissioner. 15087

(F) For tax year 2018 and every tax year thereafter, the 15088
board of education of a city, local, or exempted village school 15089
district shall not levy a tax under the authority of this 15090
section, regardless of the tax year to which the tax first 15091
applies. 15092

Sec. 5705.212. (A) (1) The board of education of any school 15093

district, at any time and by a vote of two-thirds of all of its 15094
members, may declare by resolution that the amount of taxes that 15095
may be raised within the ten-mill limitation will be 15096
insufficient to provide an adequate amount for the present and 15097
future requirements of the school district, that it is necessary 15098
to levy not more than five taxes in excess of that limitation 15099
for current expenses, and that each of the proposed taxes first 15100
will be levied in a different year, over a specified period of 15101
time. The board shall identify the taxes proposed under this 15102
section as follows: the first tax to be levied shall be called 15103
the "original tax." Each tax subsequently levied shall be called 15104
an "incremental tax." The rate of each incremental tax shall be 15105
identical, but the rates of such incremental taxes need not be 15106
the same as the rate of the original tax. The resolution also 15107
shall state that the question of these additional taxes shall be 15108
submitted to the electors of the school district at a special 15109
election. The resolution shall specify separately for each tax 15110
proposed: the amount of the increase in rate that it is 15111
necessary to levy, expressed separately for the original tax and 15112
each incremental tax; that the purpose of the levy is for 15113
current expenses; the number of years during which the original 15114
tax shall be in effect; a specification that the last year in 15115
which the original tax is in effect shall also be the last year 15116
in which each incremental tax shall be in effect; and the year 15117
in which each tax first is proposed to be levied. The original 15118
tax may be levied for any number of years not exceeding ten, or 15119
for a continuing period of time. The resolution shall specify 15120
the date of holding the special election, which shall not be 15121
earlier than ninety days after the adoption and certification of 15122
the resolution and shall be consistent with the requirements of 15123
section 3501.01 of the Revised Code. 15124

(2) The board of education, by a vote of two-thirds of all 15125
of its members, may adopt a resolution proposing to renew taxes 15126
levied other than for a continuing period of time under division 15127
(A) (1) of this section. Such a resolution shall provide for 15128
levying a tax and specify all of the following: 15129

(a) That the tax shall be called and designated on the 15130
ballot as a renewal levy; 15131

(b) The rate of the renewal tax, which shall be a single 15132
rate that combines the rate of the original tax and each 15133
incremental tax into a single rate. The rate of the renewal tax 15134
shall not exceed the aggregate rate of the original and 15135
incremental taxes. 15136

(c) The number of years, not to exceed ten, that the 15137
renewal tax will be levied, or that it will be levied for a 15138
continuing period of time; 15139

(d) That the purpose of the renewal levy is for current 15140
expenses; 15141

(e) Subject to the certification and notification 15142
requirements of section 5705.251 of the Revised Code, that the 15143
question of the renewal levy shall be submitted to the electors 15144
of the school district at the general election held during the 15145
last year the original tax may be extended on the real and 15146
public utility property tax list and duplicate or at a special 15147
election held during the ensuing year. 15148

(3) A resolution adopted under division (A) (1) or (2) of 15149
this section shall go into immediate effect upon its adoption 15150
and no publication of the resolution is necessary other than 15151
that provided for in the notice of election. Immediately after 15152
its adoption, a copy of the resolution shall be certified to the 15153

board of elections of the proper county in the manner provided 15154
by division (A) of section 5705.251 of the Revised Code, and 15155
that division shall govern the arrangements for the submission 15156
of the question and other matters concerning the election to 15157
which that section refers. The election shall be held on the 15158
date specified in the resolution. If a majority of the electors 15159
voting on the question so submitted in an election vote in favor 15160
of the taxes or a renewal tax, the board of education, if the 15161
original or a renewal tax is authorized to be levied for the 15162
current year, immediately may make the necessary levy within the 15163
school district at the authorized rate, or at any lesser rate in 15164
excess of the ten-mill limitation, for the purpose stated in the 15165
resolution. No tax shall be imposed prior to the year specified 15166
in the resolution as the year in which it is first proposed to 15167
be levied. The rate of the original tax and the rate of each 15168
incremental tax shall be cumulative, so that the aggregate rate 15169
levied in any year is the sum of the rates of both the original 15170
tax and all incremental taxes levied in or prior to that year 15171
under the same proposal. A tax levied for a continuing period of 15172
time under this section may be reduced pursuant to section 15173
5705.261 of the Revised Code. 15174

(B) Notwithstanding section 133.30 of the Revised Code, 15175
after the approval of a tax to be levied in the current or the 15176
succeeding year and prior to the time when the first tax 15177
collection from that levy can be made, the board of education 15178
may anticipate a fraction of the proceeds of the levy and issue 15179
anticipation notes in an amount not to exceed fifty per cent of 15180
the total estimated proceeds of the levy to be collected during 15181
the first year of the levy. The notes shall be sold as provided 15182
in Chapter 133. of the Revised Code. If anticipation notes are 15183
issued, they shall mature serially and in substantially equal 15184

amounts during each year over a period not to exceed five years; 15185
and the amount necessary to pay the interest and principal as 15186
the anticipation notes mature shall be deemed appropriated for 15187
those purposes from the levy, and appropriations from the levy 15188
by the board of education shall be limited each fiscal year to 15189
the balance available in excess of that amount. 15190

If the auditor of state has certified a deficit pursuant 15191
to section 3313.483 of the Revised Code, the notes authorized 15192
under this section may be sold in accordance with Chapter 133. 15193
of the Revised Code, except that the board may sell the notes 15194
after providing a reasonable opportunity for competitive 15195
bidding. 15196

(C) (1) The board of education of a qualifying school 15197
district, at any time and by a vote of two-thirds of all its 15198
members, may declare by resolution that it is necessary to levy 15199
not more than five taxes in excess of the ten-mill limitation 15200
for the current expenses of partnering community schools and, if 15201
any of the levy proceeds are so allocated, of the school 15202
district, and that each of the proposed taxes first will be 15203
levied in a different year, over a specified period of time. A 15204
qualifying school district that is not a municipal school 15205
district may allocate all of the levy proceeds to partnering 15206
community schools. A municipal school district shall allocate a 15207
portion of the levy proceeds to the current expenses of the 15208
district. The board shall identify the taxes proposed under this 15209
division in the same manner as in division (A) (1) of this 15210
section. The rate of each incremental tax shall be identical, 15211
but the rates of such incremental taxes need not be the same as 15212
the rate of the original tax. In addition to the specifications 15213
required of the resolution in division (A) of this section, the 15214
resolution shall state the number of the mills to be levied each 15215

year for the current expenses of the partnering community 15216
schools and the number of the mills, if any, to be levied each 15217
year for the current expenses of the school district. The number 15218
of mills for the current expenses of partnering community 15219
schools shall be the same for each of the incremental taxes, and 15220
the number of mills for the current expenses of the qualifying 15221
school district shall be the same for each of the incremental 15222
taxes. 15223

The levy of taxes for the current expenses of a partnering 15224
community school under division (C) of this section and the 15225
distribution of proceeds from the tax by a qualifying school 15226
district to partnering community schools is hereby determined to 15227
be a proper public purpose. 15228

(2) The board of education, by a vote of two-thirds of all 15229
of its members, may adopt a resolution proposing to renew taxes 15230
levied other than for a continuing period of time under division 15231
(C)(1) of this section. In such a renewal levy, the rates 15232
allocated to the qualifying school district and to partnering 15233
community schools each may be increased or decreased or remain 15234
the same, and the total rate may be increased, decreased, or 15235
remain the same. In addition to the requirements of division (A) 15236
(2) of this section, the resolution shall state the number of 15237
the mills to be levied for the current expenses of the 15238
partnering community schools and the number of the mills to be 15239
levied for the current expenses of the school district. 15240

(3) A resolution adopted under division (C)(1) or (2) of 15241
this section is subject to the rules and procedures prescribed 15242
by division (A)(3) of this section. 15243

(4) The proceeds of each tax levied under division (C)(1) 15244
or (2) of this section shall be credited and distributed in the 15245

manner prescribed by division (B) (3) of section 5705.21 of the Revised Code, and divisions (B) (4), (5), and (6) of that section apply to taxes levied under division (C) of this section.

(5) Notwithstanding section 133.30 of the Revised Code, after the approval of a tax to be levied under division (C) (1) or (2) of this section, in the current or succeeding year and prior to the time when the first tax collection from that levy can be made, the board of education may anticipate a fraction of the proceeds of the levy for the current expenses of the qualifying school district and issue anticipation notes in a principal amount not exceeding fifty per cent of the estimated proceeds of the levy to be collected during the first year of the levy and allocated to the school district. The portion of levy proceeds to be allocated to partnering community schools shall not be included in the estimated proceeds anticipated under this division and shall not be used to pay debt charges on any anticipation notes.

The notes shall be sold as provided in Chapter 133. of the Revised Code. If anticipation notes are issued, they shall mature serially and in substantially equal amounts during each year over a period not to exceed five years. The amount necessary to pay the interest and principal as the anticipation notes mature shall be deemed appropriated for those purposes from the levy, and appropriations from the levy by the board of education shall be limited each fiscal year to the balance available in excess of that amount.

If the auditor of state has certified a deficit pursuant to section 3313.483 of the Revised Code, the notes authorized under this section may be sold in accordance with Chapter 133. of the Revised Code, except that the board may sell the notes

after providing a reasonable opportunity for competitive bidding. 15276
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As used in division (C) of this section, "qualifying school district" and "partnering community schools" have the same meanings as in section 5705.21 of the Revised Code. 15278
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(D) The submission of questions to the electors under this section is subject to the limitation on the number of election dates established by section 5705.214 of the Revised Code. 15281
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(E) For tax year 2018 and every tax year thereafter, the board of education of a school district shall not levy a tax under the authority of this section, regardless of the tax year to which the tax first applies. 15284
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Sec. 5705.213. (A) (1) The board of education of any school district, at any time and by a vote of two-thirds of all of its members, may declare by resolution that the amount of taxes that may be raised within the ten-mill limitation will be insufficient to provide an adequate amount for the present and future requirements of the school district and that it is necessary to levy a tax in excess of that limitation for current expenses. The resolution also shall state that the question of the additional tax shall be submitted to the electors of the school district at a special election. The resolution shall specify, for each year the levy is in effect, the amount of money that the levy is proposed to raise, which may, for years after the first year the levy is made, be expressed in terms of a dollar or percentage increase over the prior year's amount. The resolution also shall specify that the purpose of the levy is for current expenses, the number of years during which the tax shall be in effect which may be for any number of years not exceeding ten, and the year in which the tax first is proposed 15288
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to be levied. The resolution shall specify the date of holding 15306
the special election, which shall not be earlier than ninety- 15307
five days after the adoption and certification of the resolution 15308
to the county auditor and not earlier than ninety days after 15309
certification to the board of elections. The date of the 15310
election shall be consistent with the requirements of section 15311
3501.01 of the Revised Code. 15312

(2) The board of education, by a vote of two-thirds of all 15313
of its members, may adopt a resolution proposing to renew a tax 15314
levied under division (A) (1) of this section. Such a resolution 15315
shall provide for levying a tax and specify all of the 15316
following: 15317

(a) That the tax shall be called and designated on the 15318
ballot as a renewal levy; 15319

(b) The amount of the renewal tax, which shall be no more 15320
than the amount of tax levied during the last year the tax being 15321
renewed is authorized to be in effect; 15322

(c) The number of years, not to exceed ten, that the 15323
renewal tax will be levied, or that it will be levied for a 15324
continuing period of time; 15325

(d) That the purpose of the renewal levy is for current 15326
expenses; 15327

(e) Subject to the certification and notification 15328
requirements of section 5705.251 of the Revised Code, that the 15329
question of the renewal levy shall be submitted to the electors 15330
of the school district at the general election held during the 15331
last year the tax being renewed may be extended on the real and 15332
public utility property tax list and duplicate or at a special 15333
election held during the ensuing year. 15334

(3) A resolution adopted under division (A) (1) or (2) of this section shall go into immediate effect upon its adoption and no publication of the resolution is necessary other than that provided for in the notice of election. Immediately after its adoption, a copy of the resolution shall be certified to the county auditor of the proper county, who shall, within five days, calculate and certify to the board of education the estimated levy, for the first year, and for each subsequent year for which the tax is proposed to be in effect. The estimates shall be made both in mills for each dollar of valuation, and in dollars and cents for each one hundred dollars of valuation. In making the estimates, the auditor shall assume that the amount of the tax list remains throughout the life of the levy, the same as the tax list for the current year. If the tax list for the current year is not determined, the auditor shall base the auditor's estimates on the estimated amount of the tax list for the current year as submitted to the county budget commission.

If the board desires to proceed with the submission of the question, it shall certify its resolution, with the estimated tax levy expressed in mills and dollars and cents per hundred dollars of valuation for each year that the tax is proposed to be in effect, to the board of elections of the proper county in the manner provided by division (A) of section 5705.251 of the Revised Code. Section 5705.251 of the Revised Code shall govern the arrangements for the submission of the question and other matters concerning the election to which that section refers. The election shall be held on the date specified in the resolution. If a majority of the electors voting on the question so submitted in an election vote in favor of the tax, and if the tax is authorized to be levied for the current year, the board of education immediately may make the additional levy necessary

to raise the amount specified in the resolution or a lesser amount for the purpose stated in the resolution. 15366
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(4) The submission of questions to the electors under this section is subject to the limitation on the number of election dates established by section 5705.214 of the Revised Code. 15368
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(B) Notwithstanding sections 133.30 and 133.301 of the Revised Code, after the approval of a tax to be levied in the current or the succeeding year and prior to the time when the first tax collection from that levy can be made, the board of education may anticipate a fraction of the proceeds of the levy and issue anticipation notes in an amount not to exceed fifty per cent of the total estimated proceeds of the levy to be collected during the first year of the levy. The notes shall be sold as provided in Chapter 133. of the Revised Code. If anticipation notes are issued, they shall mature serially and in substantially equal amounts during each year over a period not to exceed five years; and the amount necessary to pay the interest and principal as the anticipation notes mature shall be deemed appropriated for those purposes from the levy, and appropriations from the levy by the board of education shall be limited each fiscal year to the balance available in excess of that amount. 15371
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If the auditor of state has certified a deficit pursuant to section 3313.483 of the Revised Code, the notes authorized under this section may be sold in accordance with Chapter 133. of the Revised Code, except that the board may sell the notes after providing a reasonable opportunity for competitive bidding. 15388
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(C) For tax year 2018 and every tax year thereafter, the board of education of a school district shall not levy a tax 15394
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under the authority of this section, regardless of the tax year 15396
to which the tax first applies. 15397

Sec. 5705.215. (A) The governing board of an educational 15398
service center that is the taxing authority of a county school 15399
financing district, upon receipt of identical resolutions 15400
adopted within a sixty-day period by a majority of the members 15401
of the board of education of each school district that is within 15402
the territory of the county school financing district, may 15403
submit a tax levy to the electors of the territory in the same 15404
manner as a school board may submit a levy under division (C) of 15405
section 5705.21 of the Revised Code, except that: 15406

(1) The levy may be for a period not to exceed ten years, 15407
or, if the levy is solely for the purpose or purposes described 15408
in division (A) (2) (a) or (c) of this section, for a continuing 15409
period of time. 15410

(2) The purpose of the levy shall be one or more of the 15411
following: 15412

(a) For current expenses for the provision of special 15413
education and related services within the territory of the 15414
district; 15415

(b) For permanent improvements within the territory of the 15416
district for special education and related services; 15417

(c) For current expenses for specified educational 15418
programs within the territory of the district; 15419

(d) For permanent improvements within the territory of the 15420
district for specified educational programs; 15421

(e) For permanent improvements within the territory of the 15422
district. 15423

(B) If the levy provides for but is not limited to current expenses, the resolutions shall apportion the annual rate of the levy between current expenses and the other purposes. The apportionment need not be the same for each year of the levy, but the respective portions of the rate actually levied each year for current expenses and the other purposes shall be limited by that apportionment.

(C) Prior to the application of section 319.301 of the Revised Code, the rate of a levy that is limited to, or to the extent that it is apportioned to, purposes other than current expenses shall be reduced in the same proportion in which the district's total valuation increases during the life of the levy because of additions to such valuation that have resulted from improvements added to the tax list and duplicate.

(D) After the approval of a county school financing district levy under this section, the taxing authority may anticipate a fraction of the proceeds of such levy and may from time to time during the life of such levy, but in any given year prior to the time when the tax collection from such levy can be made for that year, issue anticipation notes in an amount not exceeding fifty per cent of the estimated proceeds of the levy to be collected in each year up to a period of five years after the date of the issuance of such notes, less an amount equal to the proceeds of such levy obligated for each year by the issuance of anticipation notes, provided that the total amount maturing in any one year shall not exceed fifty per cent of the anticipated proceeds of the levy for that year. Each issue of notes shall be sold as provided in Chapter 133. of the Revised Code, and shall, except for such limitation that the total amount of such notes maturing in any one year shall not exceed fifty per cent of the anticipated proceeds of such levy for that

year, mature serially in substantially equal installments during 15455
each year over a period not to exceed five years after their 15456
issuance. 15457

(E) (1) In a resolution to be submitted to the taxing 15458
authority of a county school financing district under division 15459
(A) of this section calling for a ballot issue on the question 15460
of the levying of a tax for a continuing period of time by the 15461
taxing authority, the board of education of a school district 15462
that is part of the territory of the county school financing 15463
district also may propose to reduce the rate of one or more of 15464
that school district's property taxes levied for a continuing 15465
period of time in excess of the ten-mill limitation. The 15466
reduction in the rate of a property tax may be any amount, 15467
expressed in mills per one dollar of valuation, not exceeding 15468
the rate at which the tax is authorized to be levied. The 15469
reduction in the rate of a tax shall first take effect in the 15470
same year that the county school financing district tax takes 15471
effect, and shall continue for each year that the county school 15472
financing district tax is in effect. A board of education's 15473
resolution proposing to reduce the rate of one or more of its 15474
school district property taxes shall specifically identify each 15475
such tax and shall state for each tax the maximum rate at which 15476
it currently may be levied and the maximum rate at which it 15477
could be levied after the proposed reduction, expressed in mills 15478
per one dollar of valuation. 15479

Before submitting the resolution to the taxing authority 15480
of the county school financing district, the board of education 15481
of the school district shall certify a copy of it to the tax 15482
commissioner. Within ten days of receiving the copy, the tax 15483
commissioner shall certify to the board the reduction in the 15484
school district's total effective tax rate for each class of 15485

property that would have resulted if the proposed reduction in 15486
the rate or rates had been in effect the previous year. After 15487
receiving the certification from the commissioner, the board may 15488
amend its resolution to change the proposed property tax rate 15489
reduction before submitting the resolution to the financing 15490
district taxing authority. As used in this paragraph, "effective 15491
tax rate" has the same meaning as in section 323.08 of the 15492
Revised Code. 15493

If the board of education of a school district that is 15494
part of the territory of a county school financing district 15495
adopts a resolution proposing to reduce the rate of one or more 15496
of its property taxes in conjunction with the levying of a tax 15497
by the financing district, the resolution submitted by the board 15498
to the taxing authority of the financing district under division 15499
(A) of this section does not have to be identical in this 15500
respect to the resolutions submitted by the boards of education 15501
of the other school districts that are part of the territory of 15502
the county school financing district. 15503

(2) Each school district that is part of the territory of 15504
a county school financing district may tailor to its own 15505
situation a proposed reduction in one or more property tax rates 15506
in conjunction with the proposed levying of a tax by the county 15507
school financing district; if one such school district proposes 15508
a reduction in one or more tax rates, another school district 15509
may propose a reduction of a different size or may propose no 15510
reduction. Within each school district that is part of the 15511
territory of the county school financing district, the electors 15512
shall vote on one ballot issue combining the question of the 15513
levying of the tax by the taxing authority of the county school 15514
financing district with, if any such reduction is proposed, the 15515
question of the reduction in the rate of one or more taxes of 15516

the school district. If a majority of the electors of the county school financing district voting on the question of the proposed levying of a tax by the taxing authority of the financing district vote to approve the question, any tax reductions proposed by school districts that are part of the territory of the financing district also are approved.

(3) The form of the ballot for an issue proposing to levy a county school financing district tax in conjunction with the reduction of the rate of one or more school district taxes shall be as follows:

"Shall the (name of the county school financing district) be authorized to levy an additional tax for (purpose stated in the resolutions) at a rate not exceeding mills for each one dollar of valuation, which amounts to (rate expressed in dollars and cents) for each one hundred dollars of valuation, for a continuing period of time? If the county school financing district tax is approved, the rate of an existing tax currently levied by the (name of the school district of which the elector is a resident) at the rate of mills for each one dollar of valuation shall be reduced to mills until any such time as the county school financing district tax is decreased or repealed.

For the issue
Against the issue

If the board of education of the school district proposes to reduce the rate of more than one of its existing taxes, the second sentence of the ballot language shall be modified for residents of that district to express the rates at which those

taxes currently are levied and the rates to which they would be 15547
reduced. If the board of education of the school district does 15548
not propose to reduce the rate of any of its taxes, the second 15549
sentence of the ballot language shall not be used for residents 15550
of that district. In any case, the first sentence of the ballot 15551
language shall be the same for all the electors in the county 15552
school financing district, but the second sentence shall be 15553
different in each school district depending on whether and in 15554
what amount the board of education of the school district 15555
proposes to reduce the rate of one or more of its property 15556
taxes. 15557

(4) If the rate of a school district property tax is 15558
reduced pursuant to this division, the tax commissioner shall 15559
compute the percentage required to be computed for that tax 15560
under division (D) of section 319.301 of the Revised Code each 15561
year the rate is reduced as if the tax had been levied in the 15562
preceding year at the rate to which it has been reduced. If the 15563
reduced rate of a tax is increased under division (E) (5) of this 15564
section, the commissioner shall compute the percentage required 15565
to be computed for that tax under division (D) of section 15566
319.301 of the Revised Code each year the rate is increased as 15567
if the tax had been levied in the preceding year at the rate to 15568
which it has been increased. 15569

(5) After the levying of a county school financing 15570
district tax in conjunction with the reduction of the rate of 15571
one or more school district taxes is approved by the electors 15572
under this division, if the rate of the county school financing 15573
district tax is decreased pursuant to an election under section 15574
5705.261 of the Revised Code, the rate of each school district 15575
tax that had been reduced shall be increased by the number of 15576
mills obtained by multiplying the number of mills of the 15577

original reduction by the same percentage that the financing 15578
district tax rate is decreased. If the county school financing 15579
district tax is repealed pursuant to an election under section 15580
5705.261 of the Revised Code, each school district may resume 15581
levying the property taxes that had been reduced at the full 15582
rate originally approved by the electors. A reduction in the 15583
rate of a school district property tax under this division is a 15584
reduction in the rate at which the board of education may levy 15585
that tax only for the period during which the county school 15586
financing district tax is levied prior to any decrease or repeal 15587
under section 5705.261 of the Revised Code. The resumption of 15588
the authority of the board of education to levy an increased or 15589
the full rate of tax does not constitute the levying of a new 15590
tax in excess of the ten-mill limitation. 15591

(F) For tax year 2018 and every tax year thereafter, the 15592
governing board of a county school financing district shall not 15593
levy a tax under the authority of this section, regardless of 15594
the tax year to which the tax first applies. 15595

Sec. 5705.217. (A) The board of education of a city, 15596
local, or exempted village school district, at any time by a 15597
vote of two-thirds of all its members, may declare by resolution 15598
that the amount of taxes that can be raised within the ten-mill 15599
limitation will be insufficient to provide an adequate amount 15600
for the present and future requirements of the school district; 15601
that it is necessary to levy an additional tax in excess of that 15602
limitation for the purposes of providing funds for current 15603
operating expenses and for general permanent improvements as 15604
defined in section 5705.21 of the Revised Code; and that the 15605
question of the tax shall be submitted to the electors of the 15606
district at a special election. The tax may be levied for a 15607
specified number of years not exceeding five or for a continuing 15608

period of time. The resolution shall specify the proposed tax 15609
rate, the first year the tax will be levied, and the number of 15610
years it will be levied, or that it will be levied for a 15611
continuing period of time. The resolution shall apportion the 15612
annual rate of the tax between current operating expenses and 15613
permanent improvements. The apportionment may but need not be 15614
the same for each year of the tax, but the respective portions 15615
of the rate actually levied each year for current operating 15616
expenses and permanent improvements shall be limited by the 15617
apportionment. 15618

The resolution shall specify the date of holding the 15619
special election, which shall not be earlier than ninety days 15620
after certification of the resolution to the board of elections 15621
and shall be consistent with the requirements of section 3501.01 15622
of the Revised Code. The resolution shall go into immediate 15623
effect upon its passage, and no publication of it is necessary 15624
other than that provided in the notice of election. The board of 15625
education shall certify a copy of the resolution to the board of 15626
elections immediately after its adoption. Section 5705.25 of the 15627
Revised Code governs the arrangements and form of the ballot for 15628
the submission of the question to the electors. 15629

If a majority of the electors voting on the question vote 15630
in favor of the tax, the board of education may make the levy at 15631
the additional rate, or at any lesser rate in excess of the ten- 15632
mill limitation. If the tax is for a continuing period of time, 15633
it may be decreased in accordance with section 5705.261 of the 15634
Revised Code. 15635

A board of education may adopt a resolution to renew one 15636
or more existing levies imposed under this section, or to 15637
increase or decrease the rate of a tax levied under this 15638

section, for the purpose of providing funds for either current 15639
expenses and general permanent improvements or solely for 15640
general permanent improvements. 15641

(B) (1) After the approval of a tax for current operating 15642
expenses under this section and prior to the time the first 15643
collection and distribution from the levy can be made, the board 15644
of education may anticipate a fraction of the proceeds of such 15645
levy and issue anticipation notes in a principal amount not 15646
exceeding fifty per cent of the total estimated proceeds of the 15647
tax to be collected during the first year of the levy. 15648

(2) After the approval of a tax for general permanent 15649
improvements levied under this section for a specified number of 15650
years, the board of education may anticipate a fraction of the 15651
proceeds of such tax and issue anticipation notes in a principal 15652
amount not exceeding fifty per cent of the total estimated 15653
proceeds of the tax remaining to be collected in each year over 15654
a specified period of years, not exceeding the number of years 15655
for which the tax was levied, after issuance of the notes. 15656

(3) After the approval of a tax for general permanent 15657
improvements levied under this section for a continuing period 15658
of time, the board of education may anticipate a fraction of the 15659
proceeds of such tax and issue anticipation notes in a principal 15660
amount not exceeding fifty per cent of the total estimated 15661
proceeds of the tax to be collected in each year over a 15662
specified period of years, not exceeding ten, after issuance of 15663
the notes. 15664

Anticipation notes under this section shall be issued as 15665
provided in section 133.24 of the Revised Code. Notes issued 15666
under division (B) (1) or (2) of this section shall have 15667
principal payments during each year after the year of their 15668

issuance over a period not to exceed five years, and may have a principal payment in the year of their issuance. Notes issued under division (B) (3) of this section shall have principal payments during each year after the year of their issuance over a period not to exceed ten years, and may have a principal payment in the year of their issuance.

(C) The submission of a question to the electors under this section is subject to the limitation on the number of elections that can be held in a year under section 5705.214 of the Revised Code.

(D) For tax year 2018 and every tax year thereafter, the board of education of a city, local, or exempted village school district shall not levy a tax under the authority of this section, regardless of the tax year to which the tax first applies.

Sec. 5705.218. (A) The board of education of a city, local, or exempted village school district, at any time by a vote of two-thirds of all its members, may declare by resolution that it may be necessary for the school district to issue general obligation bonds for permanent improvements. The resolution shall state all of the following:

(1) The necessity and purpose of the bond issue;

(2) The date of the special election at which the question shall be submitted to the electors;

(3) The amount, approximate date, estimated rate of interest, and maximum number of years over which the principal of the bonds may be paid;

(4) The necessity of levying a tax outside the ten-mill limitation to pay debt charges on the bonds and any anticipatory

securities. 15698

On adoption of the resolution, the board shall certify a 15699
copy of it to the county auditor. The county auditor promptly 15700
shall estimate and certify to the board the average annual 15701
property tax rate required throughout the stated maturity of the 15702
bonds to pay debt charges on the bonds, in the same manner as 15703
under division (C) of section 133.18 of the Revised Code. 15704

(B) After receiving the county auditor's certification 15705
under division (A) of this section, the board of education of 15706
the city, local, or exempted village school district, by a vote 15707
of two-thirds of all its members, may declare by resolution that 15708
the amount of taxes that can be raised within the ten-mill 15709
limitation will be insufficient to provide an adequate amount 15710
for the present and future requirements of the school district; 15711
that it is necessary to issue general obligation bonds of the 15712
school district for permanent improvements and to levy an 15713
additional tax in excess of the ten-mill limitation to pay debt 15714
charges on the bonds and any anticipatory securities; that it is 15715
necessary for a specified number of years or for a continuing 15716
period of time to levy additional taxes in excess of the ten- 15717
mill limitation to provide funds for the acquisition, 15718
construction, enlargement, renovation, and financing of 15719
permanent improvements or to pay for current operating expenses, 15720
or both; and that the question of the bonds and taxes shall be 15721
submitted to the electors of the school district at a special 15722
election, which shall not be earlier than ninety days after 15723
certification of the resolution to the board of elections, and 15724
the date of which shall be consistent with section 3501.01 of 15725
the Revised Code. The resolution shall specify all of the 15726
following: 15727

(1) The county auditor's estimate of the average annual property tax rate required throughout the stated maturity of the bonds to pay debt charges on the bonds;

(2) The proposed rate of the tax, if any, for current operating expenses, the first year the tax will be levied, and the number of years it will be levied, or that it will be levied for a continuing period of time;

(3) The proposed rate of the tax, if any, for permanent improvements, the first year the tax will be levied, and the number of years it will be levied, or that it will be levied for a continuing period of time.

The resolution shall apportion the annual rate of the tax between current operating expenses and permanent improvements, if both taxes are proposed. The apportionment may but need not be the same for each year of the tax, but the respective portions of the rate actually levied each year for current operating expenses and permanent improvements shall be limited by the apportionment. The resolution shall go into immediate effect upon its passage, and no publication of it is necessary other than that provided in the notice of election. The board of education shall certify a copy of the resolution, along with copies of the auditor's estimate and its resolution under division (A) of this section, to the board of elections immediately after its adoption.

(C) The board of elections shall make the arrangements for the submission to the electors of the school district of the question proposed under division (B) or (J) of this section, and the election shall be conducted, canvassed, and certified in the same manner as regular elections in the district for the election of county officers. The resolution shall be put before

the electors as one ballot question, with a favorable vote 15758
indicating approval of the bond issue, the levy to pay debt 15759
charges on the bonds and any anticipatory securities, the 15760
current operating expenses levy, the permanent improvements 15761
levy, and the levy for the current expenses of a qualifying 15762
school district and of partnering community schools, as those 15763
levies may be proposed. The board of elections shall publish 15764
notice of the election in a newspaper of general circulation in 15765
the school district once a week for two consecutive weeks, or as 15766
provided in section 7.16 of the Revised Code, prior to the 15767
election. If a board of elections operates and maintains a web 15768
site, that board also shall post notice of the election on its 15769
web site for thirty days prior to the election. The notice of 15770
election shall state all of the following: 15771

(1) The principal amount of the proposed bond issue; 15772

(2) The permanent improvements for which the bonds are to 15773
be issued; 15774

(3) The maximum number of years over which the principal 15775
of the bonds may be paid; 15776

(4) The estimated additional average annual property tax 15777
rate to pay the debt charges on the bonds, as certified by the 15778
county auditor; 15779

(5) The proposed rate of the additional tax, if any, for 15780
current operating expenses and, if the question is proposed 15781
under division (J) of this section, the portion of the rate to 15782
be allocated to the school district and the portion to be 15783
allocated to partnering community schools; 15784

(6) The number of years the current operating expenses tax 15785
will be in effect, or that it will be in effect for a continuing 15786

period of time; 15787

(7) The proposed rate of the additional tax, if any, for 15788
permanent improvements; 15789

(8) The number of years the permanent improvements tax 15790
will be in effect, or that it will be in effect for a continuing 15791
period of time; 15792

(9) The time and place of the special election. 15793

(D) The form of the ballot for an election under this 15794
section is as follows: 15795

"Shall the school district be authorized to do 15796
the following: 15797

(1) Issue bonds for the purpose of in the 15798
principal amount of \$....., to be repaid annually over a 15799
maximum period of years, and levy a property tax outside 15800
the ten-mill limitation, estimated by the county auditor to 15801
average over the bond repayment period mills for each one 15802
dollar of tax valuation, which amounts to (rate expressed 15803
in cents or dollars and cents, such as "36 cents" or "\$1.41") 15804
for each \$100 of tax valuation, to pay the annual debt charges 15805
on the bonds, and to pay debt charges on any notes issued in 15806
anticipation of those bonds?" 15807

If either a levy for permanent improvements or a levy for 15808
current operating expenses is proposed, or both are proposed, 15809
the ballot also shall contain the following language, as 15810
appropriate: 15811

"(2) Levy an additional property tax to provide funds for 15812
the acquisition, construction, enlargement, renovation, and 15813
financing of permanent improvements at a rate not 15814

exceeding mills for each one dollar of tax valuation, 15815
which amounts to (rate expressed in cents or dollars and 15816
cents) for each \$100 of tax valuation, for (number of 15817
years of the levy, or a continuing period of time)? 15818

(3) Levy an additional property tax to pay current 15819
operating expenses at a rate not exceeding mills for 15820
each one dollar of tax valuation, which amounts to (rate 15821
expressed in cents or dollars and cents) for each \$100 of tax 15822
valuation, for (number of years of the levy, or a 15823
continuing period of time)? 15824

FOR THE BOND ISSUE AND LEVY (OR LEVIES)	15825
AGAINST THE BOND ISSUE AND LEVY (OR LEVIES)	15826

" 15827

If the question is proposed under division (J) of this 15828
section, the form of the ballot shall be modified as prescribed 15829
by division (J)(4) of this section. 15830

(E) The board of elections promptly shall certify the 15831
results of the election to the tax commissioner and the county 15832
auditor of the county in which the school district is located. 15833
If a majority of the electors voting on the question vote for 15834
it, the board of education may proceed with issuance of the 15835
bonds and with the levy and collection of the property tax or 15836
taxes at the additional rate or any lesser rate in excess of the 15837
ten-mill limitation. Any securities issued by the board of 15838
education under this section are Chapter 133. securities, as 15839
that term is defined in section 133.01 of the Revised Code. 15840

(F) (1) After the approval of a tax for current operating 15841
expenses under this section and prior to the time the first 15842

collection and distribution from the levy can be made, the board 15844
of education may anticipate a fraction of the proceeds of such 15845
levy and issue anticipation notes in a principal amount not 15846
exceeding fifty per cent of the total estimated proceeds of the 15847
tax to be collected during the first year of the levy. 15848

(2) After the approval of a tax under this section for 15849
permanent improvements having a specific purpose, the board of 15850
education may anticipate a fraction of the proceeds of such tax 15851
and issue anticipation notes in a principal amount not exceeding 15852
fifty per cent of the total estimated proceeds of the tax 15853
remaining to be collected in each year over a period of five 15854
years after issuance of the notes. 15855

(3) After the approval of a tax under this section for 15856
general permanent improvements as defined under section 5705.21 15857
of the Revised Code, the board of education may anticipate a 15858
fraction of the proceeds of such tax and issue anticipation 15859
notes in a principal amount not exceeding fifty per cent of the 15860
total estimated proceeds of the tax to be collected in each year 15861
over a specified period of years, not exceeding ten, after 15862
issuance of the notes. 15863

Anticipation notes under this section shall be issued as 15864
provided in section 133.24 of the Revised Code. Notes issued 15865
under division (F) (1) or (2) of this section shall have 15866
principal payments during each year after the year of their 15867
issuance over a period not to exceed five years, and may have a 15868
principal payment in the year of their issuance. Notes issued 15869
under division (F) (3) of this section shall have principal 15870
payments during each year after the year of their issuance over 15871
a period not to exceed ten years, and may have a principal 15872
payment in the year of their issuance. 15873

(G) A tax for current operating expenses or for permanent improvements levied under this section for a specified number of years may be renewed or replaced in the same manner as a tax for current operating expenses or for permanent improvements levied under section 5705.21 of the Revised Code. A tax for current operating expenses or for permanent improvements levied under this section for a continuing period of time may be decreased in accordance with section 5705.261 of the Revised Code. 15874
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(H) The submission of a question to the electors under this section is subject to the limitation on the number of elections that can be held in a year under section 5705.214 of the Revised Code. 15882
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(I) A school district board of education proposing a ballot measure under this section to generate local resources for a project under the school building assistance expedited local partnership program under section 3318.36 of the Revised Code may combine the questions under division (D) of this section with a question for the levy of a property tax to generate moneys for maintenance of the classroom facilities acquired under that project as prescribed in section 3318.361 of the Revised Code. 15886
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(J) (1) After receiving the county auditor's certification under division (A) of this section, the board of education of a qualifying school district, by a vote of two-thirds of all its members, may declare by resolution that it is necessary to levy a tax in excess of the ten-mill limitation for the purpose of paying the current expenses of the school district and of partnering community schools, as defined in section 5705.21 of the Revised Code; that it is necessary to issue general obligation bonds of the school district for permanent 15895
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improvements of the district and to levy an additional tax in excess of the ten-mill limitation to pay debt charges on the bonds and any anticipatory securities; and that the question of the bonds and taxes shall be submitted to the electors of the school district at a special election, which shall not be earlier than ninety days after certification of the resolution to the board of elections, and the date of which shall be consistent with section 3505.01 of the Revised Code.

The levy of taxes for the current expenses of a partnering community school under division (J) of this section and the distribution of proceeds from the tax by a qualifying school district to partnering community schools is hereby determined to be a proper public purpose.

(2) The tax for the current expenses of the school district and of partnering community schools is subject to the requirements of divisions (B)(3), (4), and (5) of section 5705.21 of the Revised Code.

(3) In addition to the required specifications of the resolution under division (B) of this section, the resolution shall express the rate of the tax in mills per dollar of taxable value, state the number of the mills to be levied for the current expenses of the partnering community schools and the number of the mills to be levied for the current expenses of the school district, specify the number of years (not exceeding ten) the tax will be levied or that it will be levied for a continuing period of time, and state the first year the tax will be levied.

The resolution shall go into immediate effect upon its passage, and no publication of it is necessary other than that provided in the notice of election. The board of education shall

certify a copy of the resolution, along with copies of the auditor's estimate and its resolution under division (A) of this section, to the board of elections immediately after its adoption.

(4) The form of the ballot shall be modified by replacing the ballot form set forth in division (D)(3) of this section with the following:

"Levy an additional property tax for the purpose of the current expenses of the school district and of partnering community schools at a rate not exceeding (insert the number of mills) mills for each one dollar of valuation (of which (insert the number of mills to be allocated to partnering community schools) mills is to be allocated to partnering community schools), which amounts to (insert the rate expressed in dollars and cents) for each one hundred dollars of valuation, for (insert the number of years the levy is to be imposed, or that it will be levied for a continuing period of time)?

FOR THE BOND ISSUE AND LEVY (OR LEVIES)
AGAINST THE BOND ISSUE AND LEVY (OR LEVIES)

" 15955

(5) After the approval of a tax for the current expenses of the school district and of partnering community schools under division (J) of this section, and prior to the time the first collection and distribution from the levy can be made, the board of education may anticipate a fraction of the proceeds of the levy for the current expenses of the school district and issue anticipation notes in a principal amount not exceeding fifty per

cent of the estimated proceeds of the levy to be collected 15963
during the first year of the levy and allocated to the school 15964
district. The portion of levy proceeds to be allocated to 15965
partnering community schools shall not be included in the 15966
estimated proceeds anticipated under this division and shall not 15967
be used to pay debt charges on any anticipation notes. 15968

The notes shall be issued as provided in section 133.24 of 15969
the Revised Code, shall have principal payments during each year 15970
after the year of their issuance over a period not to exceed 15971
five years, and may have a principal payment in the year of 15972
their issuance. 15973

(6) A tax for the current expenses of the school district 15974
and of partnering community schools levied under division (J) of 15975
this section for a specified number of years may be renewed or 15976
replaced in the same manner as a tax for the current expenses of 15977
a school district and of partnering community schools levied 15978
under division (B) of section 5705.21 of the Revised Code. A tax 15979
for the current expenses of the school district and of 15980
partnering community schools levied under this division for a 15981
continuing period of time may be decreased in accordance with 15982
section 5705.261 of the Revised Code. 15983

(7) The proceeds from the issuance of the general 15984
obligation bonds under division (J) of this section shall be 15985
used solely to pay for permanent improvements of the school 15986
district and not for permanent improvements of partnering 15987
community schools. 15988

(K) For tax year 2018 and every tax year thereafter, the 15989
board of education of a city, local, or exempted village school 15990
district shall not levy a tax under the authority of this 15991
section, regardless of the tax year to which the tax first 15992

applies. 15993

Sec. 5705.219. (A) As used in this section: 15994

(1) "Eligible school district" means a city, local, or 15995
exempted village school district in which the taxes charged and 15996
payable for current expenses on residential/agricultural real 15997
property in the tax year preceding the year in which the levy 15998
authorized by this section will be submitted for elector 15999
approval or rejection are greater than two per cent of the 16000
taxable value of the residential/agricultural real property. 16001

(2) "Residential/agricultural real property" and 16002
"nonresidential/agricultural real property" means the property 16003
classified as such under section 5713.041 of the Revised Code. 16004

(3) "Effective tax rate" and "taxes charged and payable" 16005
have the same meanings as in division (B) of section 319.301 of 16006
the Revised Code. 16007

(B) On or after January 1, 2010, but before January 1, 16008
2015, the board of education of an eligible school district, by 16009
a vote of two-thirds of all its members, may adopt a resolution 16010
proposing to convert existing levies imposed for the purpose of 16011
current expenses into a levy raising a specified amount of tax 16012
money by repealing all or a portion of one or more of those 16013
existing levies and imposing a levy in excess of the ten-mill 16014
limitation that will raise a specified amount of money for 16015
current expenses of the district. 16016

The board of education shall certify a copy of the 16017
resolution to the tax commissioner not later than one hundred 16018
five days before the election upon which the repeal and levy 16019
authorized by this section will be proposed to the electors. 16020
Within ten days after receiving the copy of the resolution, the 16021

tax commissioner shall determine each of the following and 16022
certify the determinations to the board of education: 16023

(1) The dollar amount to be raised by the proposed levy, 16024
which shall be the product of: 16025

(a) The difference between the aggregate effective tax 16026
rate for residential/agricultural real property for the tax year 16027
preceding the year in which the repeal and levy will be proposed 16028
to the electors and twenty mills per dollar of taxable value; 16029

(b) The total taxable value of all property on the tax 16030
list of real and public utility property for the tax year 16031
preceding the year in which the repeal and levy will be proposed 16032
to the electors. 16033

(2) The estimated tax rate of the proposed levy. 16034

(3) The existing levies and any portion of an existing 16035
levy to be repealed upon approval of the question. Levies shall 16036
be repealed in reverse chronological order from most recently 16037
imposed to least recently imposed until the sum of the effective 16038
tax rates repealed for residential/agricultural real property is 16039
equal to the difference calculated in division (B) (1) (a) of this 16040
section. 16041

(4) The sum of the following: 16042

(a) The total taxable value of nonresidential/agricultural 16043
real property for the tax year preceding the year in which the 16044
repeal and levy will be proposed to the electors multiplied by 16045
the difference between (i) the aggregate effective tax rate for 16046
nonresidential/agricultural real property for the existing 16047
levies and any portion of an existing levy to be repealed and 16048
(ii) the amount determined under division (B) (1) (a) of this 16049
section, but not less than zero; 16050

(b) The total taxable value of public utility tangible personal property for the tax year preceding the year in which the repeal and levy will be proposed to the electors multiplied by the difference between (i) the aggregate voted tax rate for the existing levies and any portion of an existing levy to be repealed and (ii) the amount determined under division (B)(1)(a) of this section, but not less than zero.

(C) Upon receipt of the certification from the tax commissioner under division (B) of this section, a majority of the members of the board of education may adopt a resolution proposing the repeal of the existing levies as identified in the certification and the imposition of a levy in excess of the ten-mill limitation that will raise annually the amount certified by the commissioner. If the board determines that the tax should be for an amount less than that certified by the commissioner, the board may request that the commissioner redetermine the rate under division (B)(2) of this section on the basis of the lesser amount the levy is to raise as specified by the board. The amount certified under division (B)(4) and the levies to be repealed as certified under division (B)(3) of this section shall not be redetermined. Within ten days after receiving a timely request specifying the lesser amount to be raised by the levy, the commissioner shall redetermine the rate and recertify it to the board as otherwise provided in division (B) of this section. Only one such request may be made by the board of education of an eligible school district.

The resolution shall state the first calendar year in which the levy will be due; the existing levies and any portion of an existing levy that will be repealed, as certified by the commissioner; the term of the levy expressed in years, which may be any number not exceeding ten, or that it will be levied for a

continuing period of time; and the date of the election, which 16082
shall be the date of a primary or general election. 16083

Immediately upon its passage, the resolution shall go into 16084
effect and shall be certified by the board of education to the 16085
county auditor of the proper county. The county auditor and the 16086
board of education shall proceed as required under section 16087
5705.195 of the Revised Code. No publication of the resolution 16088
is necessary other than that provided for in the notice of 16089
election. Section 5705.196 of the Revised Code shall govern the 16090
matters concerning the election. The submission of a question to 16091
the electors under this section is subject to the limitation on 16092
the number of election dates established by section 5705.214 of 16093
the Revised Code. 16094

(D) The form of the ballot to be used at the election 16095
provided for in this section shall be as follows: 16096

"Shall the existing levy of (insert the voted 16097
millage rate of the levy to be repealed), currently being 16098
charged against residential and agricultural property by 16099
the (insert the name of school district) at a rate of 16100
..... (insert the residential/agricultural real property 16101
effective tax rate of the levy being repealed) for the purpose 16102
of (insert the purpose of the existing levy) be 16103
repealed, and shall a levy be imposed by the (insert 16104
the name of school district) in excess of the ten-mill 16105
limitation for the necessary requirements of the school district 16106
in the sum of (insert the annual amount the levy is 16107
to produce), estimated by the tax commissioner to 16108
require (insert the number of mills) mills for each 16109
one dollar of valuation, which amounts to (insert the 16110
rate expressed in dollars and cents) for each one hundred 16111

dollars of valuation for the initial year of the tax, for a 16112
period of (insert the number of years the levy is to 16113
be imposed, or that it will be levied for a continuing period of 16114
time), commencing in (insert the first year the tax 16115
is to be levied), first due in calendar year (insert 16116
the first calendar year in which the tax shall be due)? 16117

16118

16119

FOR THE REPEAL AND TAX
AGAINST THE REPEAL AND TAX

16120

16121

If the question submitted is a proposal to repeal all or a 16122
portion of more than one existing levy, the form of the ballot 16123
shall be modified by substituting the statement "shall the 16124
existing levy of" with "shall existing levies of" and inserting 16125
the aggregate voted and aggregate effective tax rates to be 16126
repealed. 16127

(E) If a majority of the electors voting on the question 16128
submitted in an election vote in favor of the repeal and levy, 16129
the result shall be certified immediately after the canvass by 16130
the board of elections to the board of education. The board of 16131
education may make the levy necessary to raise the amount 16132
specified in the resolution for the purpose stated in the 16133
resolution and shall certify it to the county auditor, who shall 16134
extend it on the current year tax lists for collection. After 16135
the first year, the levy shall be included in the annual tax 16136
budget that is certified to the county budget commission. 16137

(F) A levy imposed under this section for a continuing 16138
period of time may be decreased or repealed pursuant to section 16139
5705.261 of the Revised Code. If a levy imposed under this 16140

section is decreased, the amount calculated under division (B) 16141
(4) of this section and paid under section 5705.2110 of the 16142
Revised Code shall be decreased by the same proportion as the 16143
levy is decreased. If the levy is repealed, no further payments 16144
shall be made to the district under that section. 16145

(G) At any time, the board of education, by a vote of two- 16146
thirds of all of its members, may adopt a resolution to renew a 16147
tax levied under this section. The resolution shall provide for 16148
levying the tax and specifically all of the following: 16149

(1) That the tax shall be called, and designated on the 16150
ballot as, a renewal levy; 16151

(2) The amount of the renewal tax, which shall be no more 16152
than the amount of tax previously collected; 16153

(3) The number of years, not to exceed ten, that the 16154
renewal tax will be levied, or that it will be levied for a 16155
continuing period of time; 16156

(4) That the purpose of the renewal tax is for current 16157
expenses. 16158

The board shall certify a copy of the resolution to the 16159
board of elections not later than ninety days before the date of 16160
the election at which the question is to be submitted, which 16161
shall be the date of a primary or general election. 16162

(H) The form of the ballot to be used at the election on 16163
the question of renewing a levy under this section shall be as 16164
follows: 16165

"Shall a tax levy renewing an existing levy of 16166
(insert the annual dollar amount the levy is to produce each 16167
year), estimated to require (insert the number of 16168

mills) mills for each one dollar of valuation be imposed by 16169
the (insert the name of school district) for the 16170
purpose of current expenses for a period of (insert 16171
the number of years the levy is to be imposed, or that it will 16172
be levied for a continuing period of time), commencing 16173
in (insert the first year the tax is to be levied), 16174
first due in calendar year (insert the first calendar 16175
year in which the tax shall be due)? 16176

FOR THE RENEWAL OF THE TAX LEVY
AGAINST THE RENEWAL OF THE TAX LEVY

"

If the levy submitted is to be for less than the amount of 16181
money previously collected, the form of the ballot shall be 16182
modified to add "and reducing" after "renewing" and to add 16183
before "estimated to require" the statement "be approved at a 16184
tax rate necessary to produce (insert the lower 16185
annual dollar amount the levy is to produce each year)." 16186

(I) For tax year 2018 and every tax year thereafter, the 16187
board of education of an eligible school district shall not levy 16188
a tax under the authority of this section, regardless of the tax 16189
year to which the tax first applies. 16190

Sec. 5705.2111. (A) If the board of directors of a 16191
regional student education district created under section 16192
3313.83 of the Revised Code desires to levy a tax in excess of 16193
the ten-mill limitation throughout the district for the purpose 16194
of funding the services to be provided by the district to 16195
students enrolled in the school districts of which the district 16196
is composed and their immediate family members, the board shall 16197

propose the levy to each of the boards of education of those 16198
school districts. The proposal shall specify the rate or amount 16199
of the tax, the number of years the tax will be levied or that 16200
it will be levied for a continuing period of time, and that the 16201
aggregate rate of the tax shall not exceed three mills per 16202
dollar of taxable value in the regional student education 16203
district. 16204

(B) (1) If a majority of the boards of education of the 16205
school districts of which the regional student education 16206
district is composed approves the proposal for the tax levy, the 16207
board of directors of the regional student education district 16208
may adopt a resolution approved by a majority of the board's 16209
full membership declaring the necessity of levying the proposed 16210
tax in excess of the ten-mill limitation throughout the district 16211
for the purpose of funding the services to be provided by the 16212
district to students enrolled in the school districts of which 16213
the district is composed and their immediate family members. The 16214
resolution shall provide for the question of the tax to be 16215
submitted to the electors of the district at a general, primary, 16216
or special election on a day to be specified in the resolution 16217
that is consistent with the requirements of section 3501.01 of 16218
the Revised Code and that occurs at least ninety days after the 16219
resolution is certified to the board of elections. The 16220
resolution shall specify the rate or amount of the tax and the 16221
number of years the tax will be levied or that the tax will be 16222
levied for a continuing period of time. The aggregate rate of 16223
tax levied by a regional student education district under this 16224
section at any time shall not exceed three mills per dollar of 16225
taxable value in the district. A tax levied under this section 16226
may be renewed, subject to section 5705.25 of the Revised Code, ~~or~~ 16227
~~or replaced as provided in section 5705.192 of the Revised Code.~~ 16228

(2) The resolution shall take effect immediately upon passage, and no publication of the resolution is necessary other than that provided in the notice of election. The resolution shall be certified and submitted in the manner provided under section 5705.25 of the Revised Code, and that section governs the arrangements governing submission of the question and other matters concerning the election.

(C) For tax year 2018 and every tax year thereafter, the board of directors of a regional student education district shall not levy a tax under the authority of this section, regardless of the tax year to which the tax first applies.

Sec. 5705.2112. (A) As used in this section and section 5705.2113 of the Revised Code:

(1) "Qualifying partnership" has the same meaning as in section 3318.71 of the Revised Code.

(2) "Fiscal board" means the board of education of the school district that is selected as the fiscal agent of a qualifying partnership under division (D) of section 3318.71 of the Revised Code.

(3) "Participating school district" means a city, local, exempted village, cooperative education, or joint vocational school district that is a party to the qualifying partnership agreement described in section 3318.71 of the Revised Code.

(4) "Tax distribution" means a distribution of proceeds of the tax authorized by this section under section 321.24 of the Revised Code and distributions that are attributable to that tax under sections 323.156 and 4503.068 of the Revised Code or other applicable law.

(5) "Acquisition of classroom facilities" has the same

meaning as in section 3318.01 of the Revised Code. 16258

(B) The fiscal board of a qualifying partnership may levy 16259
a tax under this section in excess of the ten-mill limitation 16260
for the purpose of funding the acquisition of classroom 16261
facilities that benefit the qualifying partnership. The tax is 16262
subject to the approval of the electors of all participating 16263
school districts. Before proposing the tax to such electors, the 16264
fiscal board shall obtain identical resolutions adopted by two- 16265
thirds of the members of the board of education of each 16266
participating school district. The resolutions shall specify all 16267
of the following: 16268

(1) The rate of the levy; 16269

(2) The purpose of the levy, which shall be confined to 16270
the acquisition of classroom facilities; 16271

(3) The number of years during which the levy shall be in 16272
effect, which shall be for any number of years not exceeding 16273
ten; 16274

(4) That the question of the levy shall be submitted to 16275
the electors of each participating school district at a special 16276
election; 16277

(5) The date that such special election shall be held, 16278
which shall not be earlier than ninety days after the 16279
resolutions are certified to the board or boards of elections 16280
under division (C) of this section and which shall be consistent 16281
with the requirements of section 3501.01 of the Revised Code. 16282

(C) A resolution adopted under division (B) of this 16283
section shall go into immediate effect upon its passage, and no 16284
publication of the resolution shall be necessary other than that 16285
provided for in the notice of election. Upon passing such a 16286

resolution, the board of education of a participating school 16287
district shall certify a copy of the resolution to the fiscal 16288
board of the qualifying partnership. Once the fiscal board 16289
receives an identical resolution from each participating school 16290
district, the fiscal board shall certify copies of such 16291
resolutions to the board of elections of the proper county or 16292
counties in the manner provided by section 5705.25 of the 16293
Revised Code. That section shall govern the arrangements for the 16294
submission of the levy to the electors of each participating 16295
school district and other matters concerning the election to 16296
which that section refers, including publication of notice of 16297
the election, except that the election shall be held on the date 16298
specified in the resolutions and the notice shall be published 16299
in newspapers of general circulation in all the participating 16300
school districts. 16301

The question of the levy shall be submitted as a single 16302
ballot issue to the electors of all the participating school 16303
districts. If a majority of all such electors voting on the 16304
question so submitted in the election vote in favor of the levy, 16305
the fiscal board may make the necessary levy within the 16306
territory of the participating school districts at the 16307
additional rate, or at any lesser rate in excess of the ten-mill 16308
limitation on the tax list, for the purpose stated in the 16309
resolutions. 16310

The submission of questions to the electors under this 16311
section is subject to the limitation on the number of election 16312
dates established by section 5705.214 of the Revised Code. 16313

(D) Each tax distribution shall be deposited to a special 16314
fund, established for the purposes described in the resolutions 16315
proposing the tax levy, in the county treasury of the county in 16316

which the fiscal board of the qualifying partnership is located. 16317
The fiscal board shall be the custodian of the amounts deposited 16318
to such fund and shall have the same rights and responsibilities 16319
with respect to the fund as boards of education do with respect 16320
to other levy revenues. 16321

(E) The levy of a tax under this section for the purpose 16322
of funding the acquisition of classroom facilities benefiting a 16323
qualifying partnership is hereby determined to be a proper 16324
public purpose. For the purposes of Chapter 3317. of the Revised 16325
Code or other laws referring to the "taxes charged and payable" 16326
for a school district, the taxes charged and payable for a levy 16327
authorized under this section are not included in the taxes 16328
charged and payable for any participating school district. The 16329
taxes charged and payable for a levy authorized under this 16330
section shall not affect the calculation of "state education 16331
aid," as defined in section 5751.20 of the Revised Code, for any 16332
participating school district. 16333

(F) (1) After the approval of a levy under this section for 16334
a specified number of years, the fiscal board of a qualifying 16335
partnership may anticipate a fraction of the proceeds of the 16336
levy and issue anticipation notes in a principal amount not 16337
exceeding seventy-five per cent of the total estimated proceeds 16338
of the levy remaining to be collected in each year over a period 16339
of ten years after the issuance of the notes. 16340

The notes shall be issued as provided in section 133.24 of 16341
the Revised Code, shall have principal payments during each year 16342
after the year of their issuance over a period not to exceed ten 16343
years, and may have a principal payment in the year of their 16344
issuance. 16345

(2) The fiscal board of a qualifying partnership is a 16346

"taxing authority" for the purposes of Chapter 133. of the 16347
Revised Code with respect to the tax and securities authorized 16348
under this section, and the treasurer of the school district 16349
serving as the fiscal board is the fiscal officer for the 16350
purposes of that chapter. 16351

(G) For tax year 2018 and every tax year thereafter, the 16352
fiscal board of a qualifying partnership shall not levy a tax 16353
under the authority of this section, regardless of the tax year 16354
to which the tax first applies. 16355

Sec. 5705.2113. The fiscal board of a qualifying 16356
partnership may declare that it is necessary to issue general 16357
obligation bonds for the purpose of acquiring classroom 16358
facilities and necessary appurtenances and to levy a tax in 16359
excess of the ten-mill limitation to pay debt charges on the 16360
bonds as provided in section 133.18 of the Revised Code, subject 16361
to the following: 16362

(A) The issuance of the bonds and the levy of the tax is 16363
subject to approval by a majority of the electors in the 16364
combined territory of all participating school districts, not 16365
necessarily by a majority of electors in each participating 16366
school district. 16367

(B) Before proposing the question of issuing bonds to the 16368
electors, the fiscal board shall obtain identical resolutions 16369
adopted by a majority of the members of the board of education 16370
of each participating school district specifying all of the 16371
matters required by division (B) of section 133.18 of the 16372
Revised Code. 16373

(C) The maximum maturity of the bonds shall be fifteen 16374
years, notwithstanding section 133.20 of the Revised Code. 16375

(D) The bonds are Chapter 133. securities for the purposes 16376
of Chapter 133. of the Revised Code and other law applying to 16377
Chapter 133. securities, except as otherwise provided in this 16378
section. 16379

(E) The combined territory and tax valuation of all 16380
participating school districts is the territory and tax 16381
valuation of the subdivision for the purposes of that section. 16382

(F) The fiscal board is a "taxing authority" for the 16383
purposes of Chapter 133. of the Revised Code with respect to the 16384
tax and bonds authorized under this section, and the treasurer 16385
of the school district serving as the fiscal board is the fiscal 16386
officer for the purposes of that chapter. 16387

(G) For tax year 2018 and every tax year thereafter, the 16388
fiscal board of a qualifying partnership shall not levy a tax 16389
under the authority of this section, regardless of the tax year 16390
to which the tax first applies. 16391

Sec. 5705.28. (A) Except as provided in division (B) (1) or 16392
(2) of this section or in section 5705.281 of the Revised Code, 16393
the taxing authority of each subdivision or other taxing unit 16394
shall adopt a tax budget for the next succeeding fiscal year: 16395

(1) On or before the fifteenth day of January in the case 16396
of school districts and the city of Cincinnati; 16397

(2) On or before the fifteenth day of July in the case of 16398
all other subdivisions and taxing units. 16399

(B) (1) Before the first day of June in each year, the 16400
board of trustees of a school library district entitled to 16401
participate in any appropriation or revenue of a school district 16402
or to have a tax proposed by the board of education of a school 16403
district shall file with the board of education of the school 16404

district a tax budget for the ensuing fiscal year. On or before 16405
the fifteenth day of July in each year, the board of education 16406
of a school district to which a school library district tax 16407
budget was submitted under this division shall adopt such tax 16408
budget on behalf of the library district, but such budget shall 16409
not be part of the school district's tax budget. 16410

(2) (a) The taxing authority of a taxing unit that does not 16411
levy a tax is not required to adopt a tax budget pursuant to 16412
division (A) of this section. Instead, ~~on or before the~~ 16413
~~fifteenth day of July each year,~~ such taxing authority shall 16414
adopt an operating budget for the taxing unit for the ensuing 16415
fiscal year on or before one of the following dates: 16416

(i) On or before the fifteenth day of January in the case 16417
of school districts and the city of Cincinnati; 16418

(ii) On or before the fifteenth day of July in the case of 16419
all other subdivisions and taxing units. ~~The~~ 16420

The operating budget shall include an estimate of receipts 16421
from all sources, a statement of all taxing unit expenses that 16422
are anticipated to occur, and the amount required for debt 16423
charges during the fiscal year. The operating budget is not 16424
required to be filed with the county auditor or the county 16425
budget commission. 16426

(b) Except for this section and sections 5705.36, 5705.38, 16427
5705.40, 5705.41, 5705.43, 5705.44, and 5705.45 of the Revised 16428
Code, a taxing unit that does not levy a tax is not a taxing 16429
unit for purposes of Chapter 5705. of the Revised Code. 16430
Documents prepared in accordance with such sections are not 16431
required to be filed with the county auditor or county budget 16432
commission. 16433

(c) The total appropriations from each fund of a taxing unit that does not levy a tax shall not exceed the total estimated revenue available for expenditures from the fund, and appropriations shall be made from each fund only for the purposes for which the fund is established.

(C) (1) To assist in the preparation of the tax budget, the head of each department, board, commission, and district authority entitled to participate in any appropriation or revenue of a subdivision shall file with the taxing authority, or in the case of a municipal corporation, with its chief executive officer, before the forty-fifth day prior to the date on which the budget must be adopted, an estimate of contemplated revenue and expenditures for the ensuing fiscal year, in such form as is prescribed by the taxing authority of the subdivision or by the auditor of state. The taxing authority shall include in its budget of expenditures the full amounts requested by district authorities, not to exceed the amount authorized by law, if such authorities may fix the amount of revenue they are to receive from the subdivision. In a municipal corporation in which a special levy for a municipal university has been authorized to be levied in excess of the ten-mill limitation, or is required by the charter of the municipal corporation, the taxing authority shall include an amount not less than the estimated yield of such levy, if such amount is requested by the board of directors of the municipal university.

(2) A county board of developmental disabilities may include within its estimate of contemplated revenue and expenditures a reserve balance account in the community developmental disabilities residential services fund. The account shall contain money that is not needed to pay for current expenses for residential services and supported living

but will be needed to pay for expenses for such services in the 16465
future or may be needed for unanticipated emergency expenses. On 16466
the request of the county board of developmental disabilities, 16467
the board of county commissioners shall include such an account 16468
in its budget of expenditures and appropriate money to the 16469
account from residential service moneys for the county board. 16470

(D) The board of trustees of any public library desiring 16471
to participate in the distribution of the county public library 16472
fund shall adopt appropriate rules extending the benefits of the 16473
library service of such library to all the inhabitants of the 16474
county on equal terms, unless such library service is by law 16475
available to all such inhabitants, and shall certify a copy of 16476
such rules to the taxing authority with its estimate of 16477
contemplated revenue and expenditures. Where such rules have 16478
been so certified or where the adoption of such rules is not 16479
required, the taxing authority shall include in its budget of 16480
receipts such amounts as are specified by such board as 16481
contemplated revenue from the county public library fund, and in 16482
its budget of expenditures the full amounts requested therefrom 16483
by such board. No library association, incorporated or 16484
unincorporated, is entitled to participate in the proceeds of 16485
the county public library fund unless such association both was 16486
organized and operating prior to January 1, 1968, and 16487
participated in the distribution of the proceeds of the county 16488
public library fund prior to December 31, 2005. 16489

Sec. 5705.31. The county auditor shall present to the 16490
county budget commission the annual tax budgets submitted under 16491
sections 5705.01 to 5705.47 of the Revised Code, together with 16492
an estimate prepared by the auditor of the amount of any state 16493
levy, the rate of any school tax levy as previously determined, 16494
the tax commissioner's estimate of the amount to be received in 16495

the county public library fund, the tax rates provided under 16496
section 5705.281 of the Revised Code if adoption of the tax 16497
budget was waived under that section, and such other information 16498
as the commission requests or the tax commissioner prescribes. 16499
The budget commission shall examine such budget and ascertain 16500
the total amount proposed to be raised in the county for the 16501
purposes of each subdivision and other taxing units in the 16502
county. 16503

The commission shall ascertain that the following levies 16504
have been properly authorized and, if so authorized, shall 16505
approve them without modification: 16506

(A) All levies in excess of the ten-mill limitation; 16507

(B) All levies for debt charges not provided for by levies 16508
in excess of the ten-mill limitation, including levies necessary 16509
to pay notes issued for emergency purposes; 16510

(C) The levies prescribed by division (B) of sections 16511
742.33 and 742.34 of the Revised Code; 16512

(D) (1) Except as otherwise provided in ~~this~~ division (D) 16513
(2) or (3) of this section, a minimum levy within the ten-mill 16514
limitation for the current expense and debt service of each 16515
subdivision or taxing unit, which shall equal two-thirds of the 16516
average levy for current expenses and debt service allotted 16517
within the fifteen-mill limitation to such subdivision or taxing 16518
unit during the last five years the fifteen-mill limitation was 16519
in effect unless such subdivision or taxing unit requests an 16520
amount requiring a lower rate. ~~Except~~ 16521

(2) No school district, county school financing district, 16522
regional student education district, or qualifying partnership 16523
shall be allotted any portion of the minimum levy calculated 16524

under division (D) (1) of this section for tax year 2018 or any 16525
tax year thereafter except for the number of mills, if any, a 16526
school district levied for library purposes pursuant to sections 16527
3375.17 and 5705.06 of the Revised Code for each of tax years 16528
2016 and 2017. The millage allotted to such districts or 16529
partnerships for tax year 2017 shall not be allotted to any 16530
other subdivision or taxing unit for any subsequent tax year, 16531
even if the total of all the minimum levies within the district 16532
or partnership is less than otherwise allowed under this section 16533
and section 5705.02 of the Revised Code. 16534

(3) Except as provided in section 5705.312 of the Revised 16535
Code, if the levies required in divisions (B) and (C) of this 16536
section for the subdivision or taxing unit equal or exceed the 16537
entire minimum levy of the subdivision as fixed, the minimum 16538
levies of the other subdivisions or taxing units shall be 16539
reduced by the commission to provide for the levies and an 16540
operating levy for the subdivision. Such additional levy shall 16541
be deducted from the minimum levies of each of the other 16542
subdivisions or taxing units, but, for tax years before 2018, 16543
the operating levy for a school district shall not be reduced 16544
below a figure equivalent to forty-five per cent of the millage 16545
available within the ten-mill limitation after all the levies in 16546
divisions (B) and (C) of this section have been provided for. 16547

If a municipal corporation and a township have entered 16548
into an annexation agreement under section 709.192 of the 16549
Revised Code in which they agree to reallocate their shares of 16550
the minimum levies established under this division and if that 16551
annexation agreement is submitted along with the annual tax 16552
budget of both the township and the municipal corporation, then, 16553
when determining the minimum levy under this division, the 16554
auditor shall allocate, to the extent possible, the minimum levy 16555

for that municipal corporation and township in accordance with 16556
their annexation agreement. 16557

(E) The levies prescribed by section 3709.29 of the 16558
Revised Code. 16559

Divisions (A) to (E) of this section are mandatory, and 16560
commissions shall be without discretion to reduce such minimum 16561
levies except as provided in such divisions. 16562

If any debt charge is omitted from the budget, the 16563
commission shall include it therein. 16564

Sec. 5705.311. During any tax year or years within which 16565
any territory annexed to a city or a village is not a part of 16566
the city school district or a school district of which such 16567
village is a part, the minimum levy for such city or village 16568
under section 5705.31 of the Revised Code shall not be 16569
diminished except that in such annexed territory and only during 16570
said tax year or years, and in order to preserve the minimum 16571
levies of overlapping subdivisions under said section so that 16572
the full amount of taxes within the ten-mill limitation may be 16573
levied to the extent possible, the minimum levy of said city or 16574
village shall be the lowest of the following amounts: ~~an amount~~ 16575
~~which when added to the minimum levies of the other overlapping~~ 16576
~~subdivisions equals ten mills, or an~~ 16577

(A) An amount equal to the minimum levy of such city or 16578
village, or an; 16579

(B) An amount equal to the minimum levy theretofore made 16580
in said area for township or municipal purposes; 16581

(C) An amount that when added to the minimum levies of the 16582
other overlapping subdivisions equals ten mills, unless division 16583
(D) (2) of section 5705.31 of the Revised Code applies; if that 16584

division applies, an amount that, when added to the minimum 16585
levies of the other overlapping subdivisions, equals ten mills 16586
minus the number of mills that is not permitted to be allotted 16587
under that division. 16588

Sec. 5705.315. With respect to annexations granted on or 16589
~~after the effective date of this section~~ March 27, 2002, and 16590
during any tax year or years within which any territory annexed 16591
to a municipal corporation is part of a township, the minimum 16592
levy for the municipal corporation and township under section 16593
5705.31 of the Revised Code shall not be diminished, except that 16594
in the annexed territory and only during those tax year or 16595
years, and in order to preserve the minimum levies of 16596
overlapping subdivisions under section 5705.31 of the Revised 16597
Code so that the full amount of taxes within the ten-mill 16598
limitation may be levied to the extent possible, the minimum 16599
levy of the municipal corporation or township shall be the 16600
lowest of the following amounts: 16601

(A) An amount that when added to the minimum levies of the 16602
other overlapping subdivisions equals ten mills, unless division 16603
(D) (2) of section 5705.31 of the Revised Code applies; if that 16604
division applies, an amount that, when added to the minimum 16605
levies of the other overlapping subdivisions, equals ten mills 16606
minus the number of mills that is not permitted to be allotted 16607
under that division; 16608

(B) An amount equal to the minimum levy of the municipal 16609
corporation or township, provided the total minimum levy does 16610
not exceed ten mills. 16611

The municipal corporation and the township may enter into 16612
an agreement to determine the municipal corporation's and the 16613
township's minimum levy under this section. If it cannot be 16614

determined what minimum levy is available to each and no 16615
agreement has been entered into by the municipal corporation and 16616
township, the municipal corporation and township shall each 16617
receive one-half of the millage available for use within the 16618
portion of the territory annexed to the municipal corporation 16619
that remains part of the township. 16620

Sec. 5705.32. (A) The county budget commission shall 16621
adjust the estimated amounts required from the general property 16622
tax for each fund, as shown by the tax budgets or other 16623
information required to be provided under section 5705.281 of 16624
the Revised Code, so as to bring the tax levies required 16625
therefor within the limitations specified in sections 5705.01 to 16626
5705.47 of the Revised Code, for such levies, but no levy shall 16627
be reduced below a minimum fixed by law. The commission may 16628
revise and adjust the estimate of balances and receipts from all 16629
sources for each fund and shall determine the total 16630
appropriations that may be made therefrom. 16631

For tax year 2018 and every tax year thereafter, a county 16632
budget commission shall not allot to a city, local, exempted 16633
village, cooperative education, or joint vocational school 16634
district, a county school financing district, a regional student 16635
education district, or a qualifying partnership any portion of a 16636
tax levied within the ten-mill limitation. 16637

(B) The commission shall fix the amount of the county 16638
public library fund to be distributed to each board of public 16639
library trustees that has qualified under section 5705.28 of the 16640
Revised Code for participation in the proceeds of such fund. The 16641
amount paid to all libraries in the county from such fund shall 16642
never be a smaller per cent of the fund than the average of the 16643
percentages of the county's classified taxes that were 16644

distributed to libraries in 1982, 1983, and 1984, as determined 16645
by the county auditor. The commission shall base the amount for 16646
distribution on the needs of such library for the construction 16647
of new library buildings, parts of buildings, improvements, 16648
operation, maintenance, or other expenses. In determining the 16649
needs of each library board of trustees, and in calculating the 16650
amount to be distributed to any library board of trustees on the 16651
basis of its needs, the commission shall make no reduction in 16652
its allocation from the fund on account of additional revenues 16653
realized by a library from increased taxes or service charges 16654
voted by its electorate, from revenues received through federal 16655
or state grants, projects, or programs, or from grants from 16656
private sources. 16657

(C) Notwithstanding the fact that alternative methods of 16658
financing such needs are available, after fixing the amount to 16659
be distributed to libraries, the commission shall fix the 16660
amount, if any, of the county public library fund to be 16661
distributed to each board of township park commissioners, the 16662
county, and each municipal corporation in accordance with the 16663
following: 16664

(1) Each municipal corporation in the county shall receive 16665
a per cent of the remainder that equals the per cent that the 16666
county auditor determines the classified property taxes 16667
originating in such municipal corporation in 1984 were of the 16668
total of all of the county's classified property taxes in 1984. 16669
The commission may deduct from this amount any amount that the 16670
budget commission allows to the board of township park 16671
commissioners of a township park district, the boundaries of 16672
which are coextensive with or contained within the boundaries of 16673
the municipal corporation. 16674

(2) The county shall receive a per cent of the remainder 16675
that equals the per cent that the county auditor determines the 16676
classified property taxes originating outside of the boundaries 16677
of municipal corporations in the county in 1984 were of the 16678
total of all of the county's classified property taxes in 1984. 16679
The commission may deduct from this amount any amount that the 16680
budget commission allows to the board of township park 16681
commissioners of a township park district, the boundaries of 16682
which are not coextensive with or contained within those of any 16683
municipal corporation in the county. 16684

(D) The commission shall separately set forth the amounts 16685
fixed and determined under divisions (B) and (C) of this section 16686
in the "official certificate of estimated resources," as 16687
provided in section 5705.35 of the Revised Code, and separately 16688
certify such amount to the county auditor who shall be guided 16689
thereby in the distribution of the county public library fund 16690
for and during the fiscal year. In determining such amounts, the 16691
commission shall be guided by the estimate certified by the tax 16692
commissioner and presented by the auditor under section 5705.31 16693
of the Revised Code, as to the total amount of revenue to be 16694
received in the county public library fund during such fiscal 16695
year. 16696

(E) (1) At least five days before the date of any meeting 16697
at which the budget commission plans to discuss the distribution 16698
of the county public library fund, it shall notify each 16699
legislative authority and board of public library trustees, 16700
county commissioners, and township park commissioners eligible 16701
to participate in the distribution of the fund of the date, 16702
time, place, and agenda for the meeting. Any legislative 16703
authority or board entitled to notice under this division may 16704
designate an officer or employee of such legislative authority 16705

or board to whom the commission shall deliver the notice. 16706

(2) Before the final determination of the amount to be 16707
allotted to each subdivision from any source, the commission 16708
shall permit representatives of each subdivision and of each 16709
board of public library trustees to appear before it to explain 16710
its financial needs. 16711

(F) If any public library receives and expends any funds 16712
allocated to it under this section for the construction of new 16713
library buildings or parts of buildings, such library shall be 16714
free and open to the inhabitants of the county in which it is 16715
located. Any board of library trustees that receives funds under 16716
this section and section 5747.48 of the Revised Code shall have 16717
its financial records open for public inspection at all 16718
reasonable times. 16719

Sec. 5705.412. (A) As used in this section, "qualifying 16720
contract" means any agreement for the expenditure of money under 16721
which aggregate payments from the funds included in the school 16722
district's five-year forecast under section 5705.391 of the 16723
Revised Code will exceed the lesser of the following amounts: 16724

(1) Five hundred thousand dollars; 16725

(2) One per cent of the total revenue to be credited in 16726
the current fiscal year to the district's general fund, as 16727
specified in the district's most recent certificate of estimated 16728
resources certified under section 5705.36 of the Revised Code. 16729

(B) (1) Notwithstanding section 5705.41 of the Revised 16730
Code, no school district shall adopt any appropriation measure, 16731
make any qualifying contract, or increase during any school year 16732
any wage or salary schedule unless there is attached thereto a 16733
certificate, signed as required by this section, that the school 16734

district has ~~in effect the authorization to levy taxes including~~ 16735
~~the renewal or replacement of existing levies which, when~~ 16736
~~combined with the estimated revenue from all other sources~~ 16737
available to the district at the time of certification, are as 16738
is sufficient to provide the operating revenues necessary to 16739
enable the district to maintain all personnel and programs for 16740
all the days set forth in its adopted school calendars for the 16741
current fiscal year and for a number of days in succeeding 16742
fiscal years equal to the number of days instruction was held or 16743
is scheduled for the current fiscal year, as follows: 16744

(a) A certificate attached to an appropriation measure 16745
under this section shall cover only the fiscal year in which the 16746
appropriation measure is effective ~~and shall not consider the~~ 16747
~~renewal or replacement of an existing levy as the authority to~~ 16748
~~levy taxes that are subject to appropriation in the current~~ 16749
~~fiscal year unless the renewal or replacement levy has been~~ 16750
~~approved by the electors and is subject to appropriation in the~~ 16751
~~current fiscal year.~~ 16752

(b) A certificate attached, in accordance with this 16753
section, to any qualifying contract shall cover the term of the 16754
contract. 16755

(c) A certificate attached under this section to a wage or 16756
salary schedule shall cover the term of the schedule. 16757

If the board of education has not adopted a school 16758
calendar for the school year beginning on the first day of the 16759
fiscal year in which a certificate is required, the certificate 16760
attached to an appropriation measure shall include the number of 16761
days on which instruction was held in the preceding fiscal year 16762
and other certificates required under this section shall include 16763
that number of days for the fiscal year in which the certificate 16764

is required and any succeeding fiscal years that the certificate must cover. 16765
16766

The certificate shall be signed by the treasurer and president of the board of education and the superintendent of the school district, unless the district is in a state of fiscal emergency declared under Chapter 3316. of the Revised Code. In that case, the certificate shall be signed by a member of the district's financial planning and supervision commission who is designated by the commission for this purpose. 16767
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(2) In lieu of the certificate required under division (B) of this section, an alternative certificate stating the following may be attached: 16774
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16776

(a) The contract is a multi-year contract for materials, equipment, or nonpayroll services essential to the education program of the district; 16777
16778
16779

(b) The multi-year contract demonstrates savings over the duration of the contract as compared to costs that otherwise would have been demonstrated in a single year contract, and the terms will allow the district to reduce the deficit it is currently facing in future years as demonstrated in its five-year forecast adopted in accordance with section 5705.391 of the Revised Code. 16780
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The certificate shall be signed by the treasurer and president of the board of education and the superintendent of the school district, unless the district is in a state of fiscal emergency declared under Chapter 3316. of the Revised Code. In that case, the certificate shall be signed by a member of the district's financial planning and supervision commission who is designated by the commission for this purpose. 16787
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(C) Every qualifying contract made or wage or salary 16794
schedule adopted or put into effect without such a certificate 16795
shall be void, and no payment of any amount due thereon shall be 16796
made. 16797

(D) The department of education and the auditor of state 16798
jointly shall adopt rules governing the methods by which 16799
treasurers, presidents of boards of education, superintendents, 16800
and members of financial planning and supervision commissions 16801
shall estimate revenue and determine whether such revenue is 16802
sufficient to provide necessary operating revenue for the 16803
purpose of making certifications required by this section. 16804

(E) The auditor of state shall be responsible for 16805
determining whether school districts are in compliance with this 16806
section. At the time a school district is audited pursuant to 16807
section 117.11 of the Revised Code, the auditor of state shall 16808
review each certificate issued under this section since the 16809
district's last audit, and the appropriation measure, contract, 16810
or wage and salary schedule to which such certificate was 16811
attached. If the auditor of state determines that a school 16812
district has not complied with this section with respect to any 16813
qualifying contract or wage or salary schedule, the auditor of 16814
state shall notify the prosecuting attorney for the county, the 16815
city director of law, or other chief law officer of the school 16816
district. That officer may file a civil action in any court of 16817
appropriate jurisdiction to seek a declaration that the contract 16818
or wage or salary schedule is void, to recover for the school 16819
district from the payee the amount of payments already made 16820
under it, or both, except that the officer shall not seek to 16821
recover payments made under any collective bargaining agreement 16822
entered into under Chapter 4117. of the Revised Code. If the 16823
officer does not file such an action within one hundred twenty 16824

days after receiving notice of noncompliance from the auditor of 16825
state, any taxpayer may institute the action in the taxpayer's 16826
own name on behalf of the school district. 16827

(F) This section does not apply to any contract or 16828
increase in any wage or salary schedule that is necessary in 16829
order to enable a board of education to comply with division (B) 16830
of section 3317.13 of the Revised Code, provided the contract or 16831
increase does not exceed the amount required to be paid to be in 16832
compliance with such division. 16833

(G) Any officer, employee, or other person who expends or 16834
authorizes the expenditure of any public funds or authorizes or 16835
executes any contract or schedule contrary to this section, 16836
expends or authorizes the expenditure of any public funds on the 16837
void contract or schedule, or issues a certificate under this 16838
section which contains any false statements is liable to the 16839
school district for the full amount paid from the district's 16840
funds on the contract or schedule. The officer, employee, or 16841
other person is jointly and severally liable in person and upon 16842
any official bond that the officer, employee, or other person 16843
has given to the school district to the extent of any payments 16844
on the void claim, not to exceed ten thousand dollars. However, 16845
no officer, employee, or other person shall be liable for a 16846
mistaken estimate of available resources made in good faith and 16847
based upon reasonable grounds. If an officer, employee, or other 16848
person is found to have complied with rules jointly adopted by 16849
the department of education and the auditor of state under this 16850
section governing methods by which revenue shall be estimated 16851
and determined sufficient to provide necessary operating revenue 16852
for the purpose of making certifications required by this 16853
section, the officer, employee, or other person shall not be 16854
liable under this section if the estimates and determinations 16855

made according to those rules do not, in fact, conform with 16856
actual revenue. The prosecuting attorney of the county, the city 16857
director of law, or other chief law officer of the district 16858
shall enforce this liability by civil action brought in any 16859
court of appropriate jurisdiction in the name of and on behalf 16860
of the school district. If the prosecuting attorney, city 16861
director of law, or other chief law officer of the district 16862
fails, upon the written request of any taxpayer, to institute 16863
action for the enforcement of the liability, the attorney 16864
general, or the taxpayer in the taxpayer's own name, may 16865
institute the action on behalf of the subdivision. 16866

(H) This section does not require the attachment of an 16867
additional certificate beyond that required by section 5705.41 16868
of the Revised Code for current payrolls of, or contracts of 16869
employment with, any employees or officers of the school 16870
district. 16871

This section does not require the attachment of a 16872
certificate to a temporary appropriation measure if all of the 16873
following apply: 16874

(1) The amount appropriated does not exceed twenty-five 16875
per cent of the total amount from all sources available for 16876
expenditure from any fund during the preceding fiscal year; 16877

(2) The measure will not be in effect on or after the 16878
thirtieth day following the earliest date on which the district 16879
may pass an annual appropriation measure; 16880

(3) An amended official certificate of estimated resources 16881
for the current year, if required, has not been certified to the 16882
board of education under division (B) of section 5705.36 of the 16883
Revised Code. 16884

Sec. 5709.081. (A) Real and tangible personal property 16885
owned by a political subdivision that is a public recreational 16886
facility for athletic events shall be exempt from taxation if 16887
all of the following apply: 16888

(1) The property is controlled and managed by a political 16889
subdivision or a county-related corporation or by a similar 16890
corporation under the direct control of a political subdivision 16891
and whose members and trustees are chosen or appointed by the 16892
subdivision; 16893

(2) All revenues and receipts derived by the subdivision 16894
or corporation that controls and manages the property, after 16895
deducting amounts needed to pay necessary expenses for the 16896
operation and management of the property, accrue to the 16897
political subdivision owning the property; 16898

(3) The property is not occupied and used for more than 16899
seven days in any calendar month by any private entity for 16900
profit or for more than a total of fifteen days in any calendar 16901
month by all such private entities for profit; 16902

(4) The property is under the direction and control of the 16903
political subdivision or managing corporation whenever it is 16904
being used by a private entity for profit; 16905

(5) The primary user or users of the property, if such a 16906
primary user exists, are controlled and managed by the political 16907
subdivision or corporation that controls and manages the 16908
property. 16909

(B) Tangible personal property, and all buildings, 16910
structures, fixtures, and improvements of any kind to the land, 16911
that are constructed or, in the case of personal property, 16912
acquired after March 2, 1992, and are part of or used in a 16913

public recreational facility used by a major league professional 16914
athletic team or a class A to class AAA minor league affiliate 16915
of a major league baseball team for a significant portion of its 16916
home schedule, and land acquired by a political subdivision in 16917
1999 for such purposes or originally leased from a political 16918
subdivision, such political subdivision qualifying as such 16919
pursuant to division (H) of this section, in 1998 for such 16920
purposes, are declared to be public property used for a public 16921
purpose and are exempt from taxation, if all of the following 16922
apply: 16923

(1) Such property, or the land upon which such property is 16924
located if such land was originally leased in 1998 from a 16925
political subdivision that qualifies as such pursuant to 16926
division (H) of this section, is owned by one or more political 16927
subdivisions or by a corporation controlled by such 16928
subdivisions; 16929

(2) Such property was or is any of the following: 16930

(a) Constructed or, in the case of personal property, 16931
acquired pursuant to an agreement with a municipal corporation 16932
to implement a development, redevelopment, or renewal plan for 16933
an area declared by the municipal corporation to be a slum or 16934
blighted area, as those terms are defined in section 725.01 of 16935
the Revised Code; 16936

(b) Financed in whole or in part with public obligations 16937
as defined in section 5709.76 of the Revised Code or otherwise 16938
paid for in whole or in part by one or more political 16939
subdivisions; 16940

(c) An improvement or addition to property defined in 16941
division (B) (2) (a) or (b) of this section. 16942

(3) Such property is controlled and managed by either of 16943
the following: 16944

(a) One or more of the political subdivisions or the 16945
corporation that owns it; 16946

(b) A designee, tenant, or agent of such political 16947
subdivision or subdivisions or corporation pursuant to a 16948
management, lease, or similar written agreement. 16949

(4) The primary user or users of such property, if a 16950
primary user or primary users exist, either: 16951

(a) Are controlled and managed by one or more of the 16952
political subdivisions or the corporation that owns the 16953
property; or 16954

(b) Operate under leases, licenses, management agreements, 16955
or similar arrangements with, and providing for the payment of 16956
rents, revenues, or other remuneration to, one or more of the 16957
political subdivisions or the corporation that owns the 16958
property. 16959

(5) Any residual cash accrues to the political subdivision 16960
or subdivisions that own the property or that control the 16961
corporation that owns the property, and is used for the public 16962
purposes of the subdivision or subdivisions. As used in division 16963
(B) (5) of this section, "residual cash" means any revenue and 16964
receipts derived from the property by the political subdivision 16965
or subdivisions or corporation that owns the property and that 16966
are available for unencumbered use by the political subdivision 16967
or subdivisions or corporation, after deducting amounts needed 16968
to make necessary expenditures, pay debt service, and provide 16969
for working capital related to the ownership, management, 16970
operation, and use of the property, including payments of taxes 16971

on the taxable part of the public recreational facility, 16972
contractually obligated payments or deposits into reserves or 16973
otherwise, and service payments under section 307.699 of the 16974
Revised Code. 16975

(C) The exemption provided in division (B) of this section 16976
also applies to both of the following: 16977

(1) The property during its construction or, in the case 16978
of tangible personal property, acquisition during the 16979
construction period, if the owner meets the condition of 16980
division (B)(1) of this section and has agreements that provide 16981
for the satisfaction of all other conditions of division (B) of 16982
this section upon the completion of the construction; 16983

(2) Any improvement or addition made after March 2, 1992, 16984
to a public recreational facility that was constructed before 16985
March 2, 1992, as long as all other conditions in division (B) 16986
of this section are met. 16987

(D) A corporation that owns property exempt from taxation 16988
under division (B) of this section is a public body for the 16989
purposes of section 121.22 of the Revised Code. The 16990
corporation's records are public records for the purposes of 16991
section 149.43 of the Revised Code, except records related to 16992
matters set forth in division (G) of section 121.22 of the 16993
Revised Code and records related to negotiations that are not 16994
yet completed for financing, leases, or other agreements. 16995

(E) The exemption under division (B) of this section 16996
applies to property that is owned by the political subdivision 16997
or subdivisions or the corporation that owns the public 16998
recreational facility. Tangible personal property owned by 16999
users, managers, or lessees of the facility is taxable when used 17000

in the public recreational facility. 17001

(F) All real property constituting a public recreational 17002
facility, including the land on which the facility is situated, 17003
that is owned by a municipal corporation and used primarily by 17004
an independent professional minor league baseball team for a 17005
significant portion of its home schedule is declared to be 17006
public property used for a public purpose, and is exempt from 17007
taxation, if the facility is constructed in 2008 or thereafter, 17008
the team operates at the facility under a lease, license, 17009
management agreement, or similar arrangement with the municipal 17010
corporation that requires the team to pay rent, revenue, or 17011
other remuneration to the municipal corporation, and any 17012
residual cash, as defined in division (B) (5) of this section, 17013
that accrues to the municipal corporation is used for the public 17014
purposes of the municipal corporation. 17015

For the purposes of this division, an independent 17016
professional minor league baseball team is a baseball team that 17017
employs professional players and that is a member of an 17018
established league composed of teams that are not affiliated 17019
with a constituent member club of the association known as major 17020
league baseball. 17021

~~(G) Nothing in this section or in any other section of the 17022
Revised Code prohibits or otherwise precludes an agreement 17023
between a political subdivision, or a corporation controlled by 17024
a political subdivision, that owns or operates a public 17025
recreational facility that is exempted from taxation under 17026
division (A), (B), or (F) of this section and the board of 17027
education of a school district or the legislative authority of a 17028
municipal corporation, or both, in which all or a part of that 17029
facility is located, providing for payments to the school 17030~~

~~district or municipal corporation, or both, in lieu of taxes— 17031
that otherwise would be charged against real and tangible— 17032
personal property exempted from taxation under this section, for— 17033
a period of time and under such terms and conditions as the— 17034
legislative authority of the political subdivision and the board— 17035
of education or municipal legislative authority, or both, may— 17036
agree, which agreements are hereby specifically authorized. 17037~~

~~(H) As used in this section, "political subdivision" 17038
includes the state or an agency of the state if the city, local,— 17039
or exempted village school district in which the property is— 17040
situated expressly consents to exempting the property from— 17041
taxation. 17042~~

Sec. 5709.40. (A) As used in this section: 17043

(1) "Blighted area" and "impacted city" have the same 17044
meanings as in section 1728.01 of the Revised Code. 17045

(2) "Business day" means a day of the week excluding 17046
Saturday, Sunday, and a legal holiday as defined under section 17047
1.14 of the Revised Code. 17048

(3) "Housing renovation" means a project carried out for 17049
residential purposes. 17050

(4) "Improvement" means the increase in the assessed value 17051
of any real property that would first appear on the tax list and 17052
duplicate of real and public utility property after the 17053
effective date of an ordinance adopted under this section were 17054
it not for the exemption granted by that ordinance. 17055

(5) "Incentive district" means an area not more than three 17056
hundred acres in size enclosed by a continuous boundary in which 17057
a project is being, or will be, undertaken and having one or 17058
more of the following distress characteristics: 17059

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

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

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

(d) The district is a blighted area.

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

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

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

(6) "Project" means development activities undertaken on one or more parcels, including, but not limited to,

construction, expansion, and alteration of buildings or 17089
structures, demolition, remediation, and site development, and 17090
any building or structure that results from those activities. 17091

(7) "Public infrastructure improvement" includes, but is 17092
not limited to, public roads and highways; water and sewer 17093
lines; the continued maintenance of those public roads and 17094
highways and water and sewer lines; environmental remediation; 17095
land acquisition, including acquisition in aid of industry, 17096
commerce, distribution, or research; demolition, including 17097
demolition on private property when determined to be necessary 17098
for economic development purposes; stormwater and flood 17099
remediation projects, including such projects on private 17100
property when determined to be necessary for public health, 17101
safety, and welfare; the provision of gas, electric, and 17102
communications service facilities, including the provision of 17103
gas or electric service facilities owned by nongovernmental 17104
entities when such improvements are determined to be necessary 17105
for economic development purposes; and the enhancement of public 17106
waterways through improvements that allow for greater public 17107
access. 17108

(B) The legislative authority of a municipal corporation, 17109
by ordinance, may declare improvements to certain parcels of 17110
real property located in the municipal corporation to be a 17111
public purpose. Improvements with respect to a parcel that is 17112
used or to be used for residential purposes may be declared a 17113
public purpose under this division only if the parcel is located 17114
in a blighted area of an impacted city. For this purpose, 17115
"parcel that is used or to be used for residential purposes" 17116
means a parcel that, as improved, is used or to be used for 17117
purposes that would cause the tax commissioner to classify the 17118
parcel as residential property in accordance with rules adopted 17119

by the commissioner under section 5713.041 of the Revised Code. 17120
~~Except with the approval under division (D) of this section of~~ 17121
~~the board of education of each city, local, or exempted village~~ 17122
~~school district within which the improvements are located, not~~ 17123
Not more than seventy-five one hundred per cent of an 17124
improvement thus declared to be a public purpose may be exempted 17125
from real property taxation for a period of not more than ~~ten~~ 17126
thirty years. The ordinance shall specify the percentage of the 17127
improvement to be exempted from taxation and the life of the 17128
exemption. 17129

An ordinance adopted or amended under this division shall 17130
designate the specific public infrastructure improvements made, 17131
to be made, or in the process of being made by the municipal 17132
corporation that directly benefit, or that once made will 17133
directly benefit, the parcels for which improvements are 17134
declared to be a public purpose. The service payments provided 17135
for in section 5709.42 of the Revised Code shall be used to 17136
finance the public infrastructure improvements designated in the 17137
ordinance, ~~for the purpose described in division (D)(1) of this~~ 17138
~~section~~ or as provided in section 5709.43 of the Revised Code. 17139

(C) (1) The legislative authority of a municipal 17140
corporation may adopt an ordinance creating an incentive 17141
district and declaring improvements to parcels within the 17142
district to be a public purpose and, except as provided in 17143
division (F) of this section, exempt from taxation as provided 17144
in this section, but no legislative authority of a municipal 17145
corporation that has a population that exceeds twenty-five 17146
thousand, as shown by the most recent federal decennial census, 17147
shall adopt an ordinance that creates an incentive district if 17148
the sum of the taxable value of real property in the proposed 17149
district for the preceding tax year and the taxable value of all 17150

real property in the municipal corporation that would have been 17151
taxable in the preceding year were it not for the fact that the 17152
property was in an existing incentive district and therefore 17153
exempt from taxation exceeds twenty-five per cent of the taxable 17154
value of real property in the municipal corporation for the 17155
preceding tax year. The ordinance shall delineate the boundary 17156
of the district and specifically identify each parcel within the 17157
district. A district may not include any parcel that is or has 17158
been exempted from taxation under division (B) of this section 17159
or that is or has been within another district created under 17160
this division. An ordinance may create more than one such 17161
district, and more than one ordinance may be adopted under 17162
division (C) (1) of this section. 17163

(2) Not later than thirty days prior to adopting an 17164
ordinance under division (C) (1) of this section, if the 17165
municipal corporation intends to apply for exemptions from 17166
taxation under section 5709.911 of the Revised Code on behalf of 17167
owners of real property located within the proposed incentive 17168
district, the legislative authority of a municipal corporation 17169
shall conduct a public hearing on the proposed ordinance. Not 17170
later than thirty days prior to the public hearing, the 17171
legislative authority shall give notice of the public hearing 17172
and the proposed ordinance by first class mail to every real 17173
property owner whose property is located within the boundaries 17174
of the proposed incentive district that is the subject of the 17175
proposed ordinance. 17176

(3) (a) An ordinance adopted under division (C) (1) of this 17177
section shall specify the life of the incentive district and the 17178
percentage of the improvements to be exempted, shall designate 17179
the public infrastructure improvements made, to be made, or in 17180
the process of being made, that benefit or serve, or, once made, 17181

will benefit or serve parcels in the district. The ordinance 17182
also shall identify one or more specific projects being, or to 17183
be, undertaken in the district that place additional demand on 17184
the public infrastructure improvements designated in the 17185
ordinance. The project identified may, but need not be, the 17186
project under division (C) (3) (b) of this section that places 17187
real property in use for commercial or industrial purposes. 17188
Except as otherwise permitted under that division, the service 17189
payments provided for in section 5709.42 of the Revised Code 17190
shall be used to finance the designated public infrastructure 17191
improvements, for the purpose described in division ~~(D) (1) or~~ 17192
(E) of this section, or as provided in section 5709.43 of the 17193
Revised Code. 17194

An ordinance adopted under division (C) (1) of this section 17195
on or after March 30, 2006, shall not designate police or fire 17196
equipment as public infrastructure improvements, and no service 17197
payment provided for in section 5709.42 of the Revised Code and 17198
received by the municipal corporation under the ordinance shall 17199
be used for police or fire equipment. 17200

(b) An ordinance adopted under division (C) (1) of this 17201
section may authorize the use of service payments provided for 17202
in section 5709.42 of the Revised Code for the purpose of 17203
housing renovations within the incentive district, provided that 17204
the ordinance also designates public infrastructure improvements 17205
that benefit or serve the district, and that a project within 17206
the district places real property in use for commercial or 17207
industrial purposes. Service payments may be used to finance or 17208
support loans, deferred loans, and grants to persons for the 17209
purpose of housing renovations within the district. The 17210
ordinance shall designate the parcels within the district that 17211
are eligible for housing renovation. The ordinance shall state 17212

separately the amounts or the percentages of the expected 17213
aggregate service payments that are designated for each public 17214
infrastructure improvement and for the general purpose of 17215
housing renovations. 17216

~~(4) Except with the approval of the board of education of 17217
each city, local, or exempted village school district within the 17218
territory of which the incentive district is or will be located, 17219
and subject Subject to division (E) of this section, the life of 17220
an incentive district shall not exceed ~~ten~~ thirty years, and the 17221
percentage of improvements to be exempted shall not exceed 17222
~~seventy five~~ one hundred per cent. With approval of the board of 17223
education, the life of a district may be not more than thirty 17224
years, and the percentage of improvements to be exempted may be 17225
not more than one hundred per cent. The approval of a board of 17226
education shall be obtained in the manner provided in division 17227
~~(D)~~ of this section. 17228~~

~~(D)(1) If the ordinance declaring improvements to a parcel 17229
to be a public purpose or creating an incentive district 17230
specifies that payments in lieu of taxes provided for in section 17231
5709.42 of the Revised Code shall be paid to the city, local, or 17232
exempted village, and joint vocational school district in which 17233
the parcel or incentive district is located in the amount of the 17234
taxes that would have been payable to the school district if the 17235
improvements had not been exempted from taxation, the percentage 17236
of the improvement that may be exempted from taxation may exceed 17237
seventy five per cent, and the exemption may be granted for up 17238
to thirty years, without the approval of the board of education 17239
as otherwise required under division (D)(2) of this section. 17240~~

~~(2) Improvements with respect to a parcel may be exempted 17241
from taxation under division (B) of this section, and 17242~~

~~improvements to parcels within an incentive district may be~~ 17243
~~exempted from taxation under division (C) of this section, for~~ 17244
~~up to ten years or, with the approval under this paragraph of~~ 17245
~~the board of education of the city, local, or exempted village~~ 17246
~~school district within which the parcel or district is located,~~ 17247
~~for up to thirty years. The percentage of the improvement~~ 17248
~~exempted from taxation may, with such approval, exceed seventy~~ 17249
~~five per cent, but shall not exceed one hundred per cent. Not~~ 17250
~~later than forty-five business days prior to adopting an~~ 17251
~~ordinance under this section declaring improvements to be a~~ 17252
~~public purpose that is subject to approval by a board of~~ 17253
~~education under this division, the legislative authority shall~~ 17254
~~deliver to the board of education a notice stating its intent to~~ 17255
~~adopt an ordinance making that declaration. The notice regarding~~ 17256
~~improvements with respect to a parcel under division (B) of this~~ 17257
~~section shall identify the parcels for which improvements are to~~ 17258
~~be exempted from taxation, provide an estimate of the true value~~ 17259
~~in money of the improvements, specify the period for which the~~ 17260
~~improvements would be exempted from taxation and the percentage~~ 17261
~~of the improvement that would be exempted, and indicate the date~~ 17262
~~on which the legislative authority intends to adopt the~~ 17263
~~ordinance. The notice regarding improvements to parcels within~~ 17264
~~an incentive district under division (C) of this section shall~~ 17265
~~delineate the boundaries of the district, specifically identify~~ 17266
~~each parcel within the district, identify each anticipated~~ 17267
~~improvement in the district, provide an estimate of the true~~ 17268
~~value in money of each such improvement, specify the life of the~~ 17269
~~district and the percentage of improvements that would be~~ 17270
~~exempted, and indicate the date on which the legislative~~ 17271
~~authority intends to adopt the ordinance. The board of~~ 17272
~~education, by resolution adopted by a majority of the board, may~~ 17273
~~approve the exemption for the period or for the exemption~~ 17274

~~percentage specified in the notice; may disapprove the exemption- 17275
for the number of years in excess of ten, may disapprove the- 17276
exemption for the percentage of the improvement to be exempted- 17277
in excess of seventy five per cent, or both; or may approve the- 17278
exemption on the condition that the legislative authority and- 17279
the board negotiate an agreement providing for compensation to- 17280
the school district equal in value to a percentage of the amount- 17281
of taxes exempted in the eleventh and subsequent years of the- 17282
exemption period or, in the case of exemption percentages in- 17283
excess of seventy five per cent, compensation equal in value to- 17284
a percentage of the taxes that would be payable on the portion- 17285
of the improvement in excess of seventy five per cent were that- 17286
portion to be subject to taxation, or other mutually agreeable- 17287
compensation. If an agreement is negotiated between the- 17288
legislative authority and the board to compensate the school- 17289
district for all or part of the taxes exempted, including- 17290
agreements for payments in lieu of taxes under section 5709.42- 17291
of the Revised Code, the legislative authority shall compensate- 17292
the joint vocational school district within which the parcel or- 17293
district is located at the same rate and under the same terms- 17294
received by the city, local, or exempted village school- 17295
district. 17296~~

~~(3) The board of education shall certify its resolution to- 17297
the legislative authority not later than fourteen days prior to- 17298
the date the legislative authority intends to adopt the- 17299
ordinance as indicated in the notice. If the board of education- 17300
and the legislative authority negotiate a mutually acceptable- 17301
compensation agreement, the ordinance may declare the- 17302
improvements a public purpose for the number of years specified- 17303
in the ordinance or, in the case of exemption percentages in- 17304
excess of seventy five per cent, for the exemption percentage- 17305~~

~~specified in the ordinance. In either case, if the board and the~~ 17306
~~legislative authority fail to negotiate a mutually acceptable~~ 17307
~~compensation agreement, the ordinance may declare the~~ 17308
~~improvements a public purpose for not more than ten years, and~~ 17309
~~shall not exempt more than seventy five per cent of the~~ 17310
~~improvements from taxation. If the board fails to certify a~~ 17311
~~resolution to the legislative authority within the time~~ 17312
~~prescribed by this division, the legislative authority thereupon~~ 17313
~~may adopt the ordinance and may declare the improvements a~~ 17314
~~public purpose for up to thirty years, or, in the case of~~ 17315
~~exemption percentages proposed in excess of seventy five per~~ 17316
~~cent, for the exemption percentage specified in the ordinance.~~ 17317
~~The legislative authority may adopt the ordinance at any time~~ 17318
~~after the board of education certifies its resolution approving~~ 17319
~~the exemption to the legislative authority, or, if the board~~ 17320
~~approves the exemption on the condition that a mutually~~ 17321
~~acceptable compensation agreement be negotiated, at any time~~ 17322
~~after the compensation agreement is agreed to by the board and~~ 17323
~~the legislative authority.~~ 17324

~~(4) If a board of education has adopted a resolution~~ 17325
~~waiving its right to approve exemptions from taxation under this~~ 17326
~~section and the resolution remains in effect, approval of~~ 17327
~~exemptions by the board is not required under division (D) of~~ 17328
~~this section. If a board of education has adopted a resolution~~ 17329
~~allowing a legislative authority to deliver the notice required~~ 17330
~~under division (D) of this section fewer than forty five~~ 17331
~~business days prior to the legislative authority's adoption of~~ 17332
~~the ordinance, the legislative authority shall deliver the~~ 17333
~~notice to the board not later than the number of days prior to~~ 17334
~~such adoption as prescribed by the board in its resolution. If a~~ 17335
~~board of education adopts a resolution waiving its right to~~ 17336

~~approve agreements or shortening the notification period, the~~ 17337
~~board shall certify a copy of the resolution to the legislative~~ 17338
~~authority. If the board of education rescinds such a resolution,~~ 17339
~~it shall certify notice of the rescission to the legislative~~ 17340
~~authority.~~ 17341

~~(5) If the legislative authority is not required by~~ 17342
~~division (D) of this section to notify the board of education of~~ 17343
~~the legislative authority's intent to declare improvements to be~~ 17344
~~a public purpose, the legislative authority shall comply with~~ 17345
~~the notice requirements imposed under section 5709.83 of the~~ 17346
~~Revised Code, unless the board has adopted a resolution under~~ 17347
~~that section waiving its right to receive such a notice.~~ 17348

(D) The owner of improvements exempted from taxation under 17349
this section shall make annual service payments in lieu of taxes 17350
as required under section 5709.94 of the Revised Code. 17351

(E) (1) If a proposed ordinance under division (C) (1) of 17352
this section exempts improvements with respect to a parcel 17353
within an incentive district for more than ten years, or the 17354
percentage of the improvement exempted from taxation exceeds 17355
seventy-five per cent, not later than forty-five business days 17356
prior to adopting the ordinance the legislative authority of the 17357
municipal corporation shall deliver to the board of county 17358
commissioners of the county within which the incentive district 17359
will be located a notice that states its intent to adopt an 17360
ordinance creating an incentive district. The notice shall 17361
include a copy of the proposed ordinance, identify the parcels 17362
for which improvements are to be exempted from taxation, provide 17363
an estimate of the true value in money of the improvements, 17364
specify the period of time for which the improvements would be 17365
exempted from taxation, specify the percentage of the 17366

improvements that would be exempted from taxation, and indicate 17367
the date on which the legislative authority intends to adopt the 17368
ordinance. 17369

(2) The board of county commissioners, by resolution 17370
adopted by a majority of the board, may object to the exemption 17371
for the number of years in excess of ten, may object to the 17372
exemption for the percentage of the improvement to be exempted 17373
in excess of seventy-five per cent, or both. If the board of 17374
county commissioners objects, the board may negotiate a mutually 17375
acceptable compensation agreement with the legislative 17376
authority. In no case shall the compensation provided to the 17377
board exceed the property taxes forgone due to the exemption. If 17378
the board of county commissioners objects, and the board and 17379
legislative authority fail to negotiate a mutually acceptable 17380
compensation agreement, the ordinance adopted under division (C) 17381
(1) of this section shall provide to the board compensation in 17382
the eleventh and subsequent years of the exemption period equal 17383
in value to not more than fifty per cent of the taxes that would 17384
be payable to the county or, if the board's objection includes 17385
an objection to an exemption percentage in excess of seventy- 17386
five per cent, compensation equal in value to not more than 17387
fifty per cent of the taxes that would be payable to the county, 17388
on the portion of the improvement in excess of seventy-five per 17389
cent, were that portion to be subject to taxation. The board of 17390
county commissioners shall certify its resolution to the 17391
legislative authority not later than thirty days after receipt 17392
of the notice. 17393

(3) If the board of county commissioners does not object 17394
or fails to certify its resolution objecting to an exemption 17395
within thirty days after receipt of the notice, the legislative 17396
authority may adopt the ordinance, and no compensation shall be 17397

provided to the board of county commissioners. If the board 17398
timely certifies its resolution objecting to the ordinance, the 17399
legislative authority may adopt the ordinance at any time after 17400
a mutually acceptable compensation agreement is agreed to by the 17401
board and the legislative authority, or, if no compensation 17402
agreement is negotiated, at any time after the legislative 17403
authority agrees in the proposed ordinance to provide 17404
compensation to the board of fifty per cent of the taxes that 17405
would be payable to the county in the eleventh and subsequent 17406
years of the exemption period or on the portion of the 17407
improvement in excess of seventy-five per cent, were that 17408
portion to be subject to taxation. 17409

(F) Service payments in lieu of taxes that are 17410
attributable to any amount by which the effective tax rate of 17411
either a renewal levy with an increase or a replacement levy 17412
exceeds the effective tax rate of the levy renewed or replaced, 17413
or that are attributable to an additional levy, for a levy 17414
authorized by the voters for any of the following purposes on or 17415
after January 1, 2006, and which are provided pursuant to an 17416
ordinance creating an incentive district under division (C) (1) 17417
of this section that is adopted on or after January 1, 2006, 17418
shall be distributed to the appropriate taxing authority as 17419
required under division (C) of section 5709.42 of the Revised 17420
Code in an amount equal to the amount of taxes from that 17421
additional levy or from the increase in the effective tax rate 17422
of such renewal or replacement levy that would have been payable 17423
to that taxing authority from the following levies were it not 17424
for the exemption authorized under division (C) of this section: 17425

(1) A tax levied under division (L) of section 5705.19 or 17426
section 5705.191 or 5705.222 of the Revised Code for community 17427
developmental disabilities programs and services pursuant to 17428

Chapter 5126. of the Revised Code;	17429
(2) A tax levied under division (Y) of section 5705.19 of the Revised Code for providing or maintaining senior citizens services or facilities;	17430 17431 17432
(3) A tax levied under section 5705.22 of the Revised Code for county hospitals;	17433 17434
(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;	17435 17436 17437 17438
(5) A tax levied under section 5705.23 of the Revised Code for library purposes;	17439 17440
(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;	17441 17442 17443
(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;	17444 17445 17446 17447
(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;	17448 17449 17450
(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;	17451 17452 17453 17454
(10) A tax levied under section 1545.20 or 1545.21 of the Revised Code for park district purposes;	17455 17456

(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.

(G) An exemption from taxation granted under this section commences with the tax year specified in the ordinance so long as the year specified in the ordinance commences after the effective date of the ordinance. If the ordinance 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 ordinance. In lieu of stating a specific year, the ordinance 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. With respect to the exemption of improvements to parcels under division (B) of this section, the ordinance 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 ordinance as the date the improvement ceases to be a public purpose or the incentive district expires, or ends on the date on which the

public infrastructure improvements and housing renovations are 17487
paid in full from the municipal public improvement tax increment 17488
equivalent fund established under division (A) of section 17489
5709.43 of the Revised Code, whichever occurs first. The 17490
exemption of an improvement with respect to a parcel or within 17491
an incentive district may end on a later date, as specified in 17492
the ordinance, ~~if the legislative authority and the board of~~ 17493
~~education of the city, local, or exempted village school~~ 17494
~~district within which the parcel or district is located have~~ 17495
~~entered into a compensation agreement under section 5709.82 of~~ 17496
~~the Revised Code with respect to the improvement, and the board~~ 17497
~~of education has approved the term of the exemption under~~ 17498
~~division (D) (2) of this section,~~ but in no case shall the 17499
improvement be exempted from taxation for more than thirty 17500
years. Exemptions shall be claimed and allowed in the same 17501
manner as in the case of other real property exemptions. If an 17502
exemption status changes during a year, the procedure for the 17503
apportionment of the taxes for that year is the same as in the 17504
case of other changes in tax exemption status during the year. 17505

(H) Additional municipal financing of public 17506
infrastructure improvements and housing renovations may be 17507
provided by any methods that the municipal corporation may 17508
otherwise use for financing such improvements or renovations. If 17509
the municipal corporation issues bonds or notes to finance the 17510
public infrastructure improvements and housing renovations and 17511
pledges money from the municipal public improvement tax 17512
increment equivalent fund to pay the interest on and principal 17513
of the bonds or notes, the bonds or notes are not subject to 17514
Chapter 133. of the Revised Code. 17515

(I) The municipal corporation, not later than fifteen days 17516
after the adoption of an ordinance under this section, shall 17517

submit to the director of development services a copy of the 17518
ordinance. On or before the thirty-first day of March of each 17519
year, the municipal corporation shall submit a status report to 17520
the director of development services. The report shall indicate, 17521
in the manner prescribed by the director, the progress of the 17522
project during each year that an exemption remains in effect, 17523
including a summary of the receipts from service payments in 17524
lieu of taxes; expenditures of money from the funds created 17525
under section 5709.43 of the Revised Code; a description of the 17526
public infrastructure improvements and housing renovations 17527
financed with such expenditures; and a quantitative summary of 17528
changes in employment and private investment resulting from each 17529
project. 17530

(J) Nothing in this section shall be construed to prohibit 17531
a legislative authority from declaring to be a public purpose 17532
improvements with respect to more than one parcel. 17533

(K) If a parcel is located in a new community district in 17534
which the new community authority imposes a community 17535
development charge on the basis of rentals received from leases 17536
of real property as described in division (L) (2) of section 17537
349.01 of the Revised Code, the parcel may not be exempted from 17538
taxation under this section. 17539

Sec. 5709.41. (A) As used in this section: 17540

(1) "Business day" means a day of the week excluding 17541
Saturday, Sunday, and a legal holiday as defined under section 17542
1.14 of the Revised Code. 17543

(2) "Improvement" means the increase in assessed value of 17544
any parcel of property subsequent to the acquisition of the 17545
parcel by a municipal corporation engaged in urban 17546

redevelopment. 17547

(B) The legislative authority of a municipal corporation, 17548
by ordinance, may declare to be a public purpose any improvement 17549
to a parcel of real property if both of the following apply: 17550

(1) The municipal corporation held fee title to the parcel 17551
prior to the adoption of the ordinance; 17552

(2) The parcel is leased, or the fee of the parcel is 17553
conveyed, to any person either before or after adoption of the 17554
ordinance. 17555

Improvements used or to be used for residential purposes 17556
may be declared a public purpose under this section only if the 17557
parcel is located in a blighted area of an impacted city as 17558
those terms are defined in section 1728.01 of the Revised Code. 17559
For this purpose, "parcel that is used or to be used for 17560
residential purposes" means a parcel that, as improved, is used 17561
or to be used for purposes that would cause the tax commissioner 17562
to classify the parcel as residential property in accordance 17563
with rules adopted by the commissioner under section 5713.041 of 17564
the Revised Code. 17565

(C) ~~Except as otherwise provided in division (C) (1), (2),~~ 17566
~~or (3) of this section, not~~ Not more than seventy-five one 17567
hundred per cent of an improvement thus declared to be a public 17568
purpose may be exempted from real property taxation. The 17569
ordinance shall specify the percentage of the improvement to be 17570
exempted from taxation. If a parcel is located in a new 17571
community district in which the new community authority imposes 17572
a community development charge on the basis of rentals received 17573
from leases of real property as described in division (L) (2) of 17574
section 349.01 of the Revised Code, the parcel may not be 17575

exempted from taxation under this section. 17576

~~(1) If the ordinance declaring improvements to a parcel to be a public purpose specifies that payments in lieu of taxes provided for in section 5709.42 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.~~ 17577
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~~(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 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. The board of education, by resolution adopted by a majority of the board, may approve the exemption for the period or for the exemption~~ 17588
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~~percentage specified in the notice, may disapprove the exemption~~ 17607
~~for the number of years in excess of ten, may disapprove the~~ 17608
~~exemption for the percentage of the improvements to be exempted~~ 17609
~~in excess of seventy five per cent, or both, or may approve the~~ 17610
~~exemption on the condition that the legislative authority and~~ 17611
~~the board negotiate an agreement providing for compensation to~~ 17612
~~the school district equal in value to a percentage of the amount~~ 17613
~~of taxes exempted in the eleventh and subsequent years of the~~ 17614
~~exemption period, or, in the case of exemption percentages in~~ 17615
~~excess of seventy five per cent, compensation equal in value to~~ 17616
~~a percentage of the taxes that would be payable on the portion~~ 17617
~~of the improvement in excess of seventy five per cent were that~~ 17618
~~portion to be subject to taxation. The board of education shall~~ 17619
~~certify its resolution to the legislative authority not later~~ 17620
~~than fourteen days prior to the date the legislative authority~~ 17621
~~intends to adopt the ordinance as indicated in the notice. If~~ 17622
~~the board of education approves the exemption on the condition~~ 17623
~~that a compensation agreement be negotiated, the board in its~~ 17624
~~resolution shall propose a compensation percentage. If the board~~ 17625
~~of education and the legislative authority negotiate a mutually~~ 17626
~~acceptable compensation agreement, the ordinance may declare the~~ 17627
~~improvements a public purpose for the number of years specified~~ 17628
~~in the ordinance or, in the case of exemption percentages in~~ 17629
~~excess of seventy five per cent, for the exemption percentage~~ 17630
~~specified in the ordinance. In either case, if the board and the~~ 17631
~~legislative authority fail to negotiate a mutually acceptable~~ 17632
~~compensation agreement, the ordinance may declare the~~ 17633
~~improvements a public purpose for not more than ten years, but~~ 17634
~~shall not exempt more than seventy five per cent of the~~ 17635
~~improvements from taxation. If the board fails to certify a~~ 17636
~~resolution to the legislative authority within the time~~ 17637
~~prescribed by this division, the legislative authority thereupon~~ 17638

~~may adopt the ordinance and may declare the improvements a~~ 17639
~~public purpose for up to thirty years. The legislative authority~~ 17640
~~may adopt the ordinance at any time after the board of education~~ 17641
~~certifies its resolution approving the exemption to the~~ 17642
~~legislative authority, or, if the board approves the exemption~~ 17643
~~on the condition that a mutually acceptable compensation~~ 17644
~~agreement be negotiated, at any time after the compensation~~ 17645
~~agreement is agreed to by the board and the legislative~~ 17646
~~authority. If a mutually acceptable compensation agreement is~~ 17647
~~negotiated between the legislative authority and the board,~~ 17648
~~including agreements for payments in lieu of taxes under section~~ 17649
~~5709.42 of the Revised Code, the legislative authority shall~~ 17650
~~compensate the joint vocational school district within the~~ 17651
~~territory of which the improvements are or will be located at~~ 17652
~~the same rate and under the same terms received by the city,~~ 17653
~~local, or exempted village school district.~~ 17654

~~(3) If a board of education has adopted a resolution~~ 17655
~~waiving its right to approve exemptions from taxation and the~~ 17656
~~resolution remains in effect, approval of exemptions by the~~ 17657
~~board is not required under this division. If a board of~~ 17658
~~education has adopted a resolution allowing a legislative~~ 17659
~~authority to deliver the notice required under this division~~ 17660
~~fewer than forty five business days prior to the legislative~~ 17661
~~authority's adoption of the ordinance, the legislative authority~~ 17662
~~shall deliver the notice to the board not later than the number~~ 17663
~~of days prior to such adoption as prescribed by the board in its~~ 17664
~~resolution. If a board of education adopts a resolution waiving~~ 17665
~~its right to approve exemptions or shortening the notification~~ 17666
~~period, the board shall certify a copy of the resolution to the~~ 17667
~~legislative authority. If the board of education rescinds such a~~ 17668
~~resolution, it shall certify notice of the rescission to the~~ 17669

~~legislative authority.~~ 17670

~~(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.~~ 17671
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(D) The exemption commences on the effective date of the 17679
ordinance and ends on the date specified in the ordinance as the 17680
date the improvement ceases to be a public purpose. The 17681
exemption shall be claimed and allowed in the same or a similar 17682
manner as in the case of other real property exemptions. If an 17683
exemption status changes during a tax year, the procedure for 17684
the apportionment of the taxes for that year is the same as in 17685
the case of other changes in tax exemption status during the 17686
year. 17687

(E) A municipal corporation, not later than fifteen days 17688
after the adoption of an ordinance granting a tax exemption 17689
under this section, shall submit to the director of development 17690
a copy of the ordinance. On or before the thirty-first day of 17691
March each year, the municipal corporation shall submit a status 17692
report to the director of development outlining the progress of 17693
the project during each year that the exemption remains in 17694
effect. 17695

(F) The owner of improvements exempted from taxation under 17696
this section shall make annual service payments in lieu of taxes 17697
as required under section 5709.94 of the Revised Code. 17698

Sec. 5709.42. (A) A municipal corporation that has 17699
declared an improvement to be a public purpose under section 17700
5709.40 or 5709.41 of the Revised Code may require the owner of 17701
any structure located on the parcel to make annual service 17702
payments in lieu of taxes to the county treasurer on or before 17703
the final dates for payment of real property taxes. Each such 17704
payment shall be charged and collected in the same manner and in 17705
the same amount as the real property taxes that would have been 17706
charged and payable against the improvement if it were not 17707
exempt from taxation, less any amount required to be paid by the 17708
owner under section 5709.94 of the Revised Code. If any 17709
reduction in the levies otherwise applicable to such exempt 17710
property is made by the county budget commission under section 17711
5705.31 of the Revised Code, the amount of the service payment 17712
in lieu of taxes shall be calculated as if such reduction in 17713
levies had not been made. 17714

(B) Moneys collected as service payments in lieu of taxes 17715
shall be distributed at the same time and in the same manner as 17716
real property tax payments. However, subject to division (C) of 17717
this section or section 5709.913 of the Revised Code, the entire 17718
amount so collected shall be distributed to the municipal 17719
corporation in which the improvement is located. ~~If an ordinance~~ 17720
~~adopted under section 5709.40 or 5709.41 of the Revised Code~~ 17721
~~specifies that service payments shall be paid to the city,~~ 17722
~~local, or exempted village school district in which the~~ 17723
~~improvements are located, the county treasurer shall distribute~~ 17724
~~the portion of the service payments to that school district in~~ 17725
~~an amount equal to the property tax payments the school district~~ 17726
~~would have received from the portion of the improvements~~ 17727
~~exempted from taxation had the improvements not been exempted,~~ 17728
as directed in the ordinance. The treasurer shall maintain a 17729

record of the service payments in lieu of taxes made from 17730
property in each municipal corporation. 17731

(C) If annual service payments in lieu of taxes are 17732
required under this section, the county treasurer shall 17733
distribute to the appropriate taxing authorities the portion of 17734
the service payments that represents payments required under 17735
division (F) of section 5709.40 of the Revised Code. 17736

(D) Nothing in this section or section 5709.40 or 5709.41 17737
of the Revised Code affects the taxes levied against that 17738
portion of the value of any parcel of property that is not 17739
exempt from taxation. 17740

Sec. 5709.43. (A) A municipal corporation that grants a 17741
tax exemption under section 5709.40 of the Revised Code shall 17742
establish a municipal public improvement tax increment 17743
equivalent fund into which shall be deposited service payments 17744
in lieu of taxes distributed to the municipal corporation under 17745
section 5709.42 of the Revised Code. If the legislative 17746
authority of the municipal corporation has adopted an ordinance 17747
under division (C) of section 5709.40 of the Revised Code, the 17748
municipal corporation shall establish at least one account in 17749
that fund with respect to ordinances adopted under division (B) 17750
of that section, and one account with respect to each incentive 17751
district created in an ordinance adopted under division (C) of 17752
that section. If an ordinance adopted under division (C) of 17753
section 5709.40 of the Revised Code also authorizes the use of 17754
service payments for housing renovations within the district, 17755
the municipal corporation shall establish separate accounts for 17756
the service payments designated for public infrastructure 17757
improvements and for the service payments authorized for the 17758
purpose of housing renovations. Money in an account of the 17759

municipal public improvement tax increment equivalent fund shall 17760
be used to finance the public infrastructure improvements 17761
designated in, or the housing renovations authorized by, the 17762
ordinance with respect to which the account is established; in 17763
the case of an account established with respect to an ordinance 17764
adopted under division (C) of that section, money in the account 17765
shall be used to finance the public infrastructure improvements 17766
designated, or the housing renovations authorized, for each 17767
incentive district created in the ordinance. Money in an account 17768
shall not be used to finance or support housing renovations that 17769
take place after the incentive district has expired. The 17770
municipal corporation also may deposit into any of those 17771
accounts municipal income tax revenue that has been designated 17772
by ordinance to finance the public infrastructure improvements 17773
and housing renovations. 17774

(B) A municipal corporation may establish an urban 17775
redevelopment tax increment equivalent fund, by resolution or 17776
ordinance of its legislative authority, into which shall be 17777
deposited service payments in lieu of taxes distributed to the 17778
municipal corporation by the county treasurer as provided in 17779
section 5709.42 of the Revised Code for improvements exempt from 17780
taxation pursuant to an ordinance adopted under section 5709.41 17781
of the Revised Code. Moneys deposited in the urban redevelopment 17782
tax increment equivalent fund shall be used for such purposes as 17783
are authorized in the resolution or ordinance establishing the 17784
fund. The municipal corporation also may deposit into the urban 17785
redevelopment tax increment equivalent fund municipal income tax 17786
revenue that has been dedicated to fund any of the purposes for 17787
which the fund is established. 17788

~~(C) (1) (a) A municipal corporation may distribute money in 17789
the municipal public improvement tax increment equivalent fund 17790~~

~~or the urban 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, or use money in either or both funds to finance specific public improvements benefiting the school district. The resolution or ordinance establishing the fund shall set forth the percentage of such maximum amount that will be distributed to any affected school district or used to finance specific public improvements benefiting the school district.~~

~~(b)~~ A municipal corporation ~~also~~ may distribute money in the municipal public improvement tax increment equivalent fund or the urban redevelopment tax increment equivalent fund as follows:

~~(i)~~ (a) To a board of county commissioners, in the amount that is owed to the board pursuant to division (E) of section 5709.40 of the Revised Code;

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

(2) Money from an account in a municipal public improvement tax increment equivalent fund or from an urban redevelopment tax increment equivalent fund may be distributed under division (C)(1)~~(b)~~ of this section, regardless of the date a resolution or an ordinance was adopted under section 5709.40 or 5709.41 of the Revised Code that prompted the establishment of the account or the establishment of the urban redevelopment tax increment equivalent fund, even if the resolution or ordinance was adopted prior to ~~the effective date of this amendment~~ March 30, 2006.

(D) Any incidental surplus remaining in the municipal 17821
public improvement tax increment equivalent fund or an account 17822
of that fund, or in the urban redevelopment tax increment 17823
equivalent fund, upon dissolution of the account or fund shall 17824
be transferred to the general fund of the municipal corporation. 17825

Sec. 5709.45. (A) As used in sections 5709.45 to 5709.47 17826
of the Revised Code: 17827

(1) "Downtown redevelopment district" or "district" means 17828
an area not more than ten acres enclosed by a continuous 17829
boundary in which at least one historic building is being, or 17830
will be, rehabilitated. 17831

(2) "Historic building" and "rehabilitation" have the same 17832
meanings as in section 149.311 of the Revised Code. 17833

(3) "Public infrastructure improvement" has the same 17834
meaning as in section 5709.40 of the Revised Code. 17835

(4) "Improvement" means the increase in the assessed value 17836
of real property that would first appear on the tax list after 17837
the effective date of an ordinance adopted under this section 17838
were it not for the exemption granted by the ordinance. 17839

(5) "Innovation district" means an area located entirely 17840
within a downtown redevelopment district, enclosed by a 17841
continuous boundary, and equipped with a high-speed broadband 17842
network capable of download speeds of at least one hundred 17843
gigabits per second. 17844

(6) "Qualified business" means a business primarily 17845
engaged, or primarily organized to engage, in a trade or 17846
business that involves research and development, technology 17847
transfer, bio-technology, information technology, or the 17848
application of new technology developed through research and 17849

development or acquired through technology transfer. 17850

(7) "Information technology" means the branch of 17851
technology devoted to the study and application of data and the 17852
processing thereof; the automatic acquisition, storage, 17853
manipulation or transformation, management, movement, control, 17854
display, switching, interchange, transmission or reception of 17855
data, and the development or use of hardware, software, 17856
firmware, and procedures associated with this processing. 17857
"Information technology" includes matters concerned with the 17858
furtherance of computer science and technology, design, 17859
development, installation, and implementation of information 17860
systems and applications that in turn will be licensed or sold 17861
to a specific target market. "Information technology" does not 17862
include the creation of a distribution method for existing 17863
products and services. 17864

(8) "Research and development" means designing, creating, 17865
or formulating new or enhanced products, equipment, or 17866
processes, and conducting scientific or technological inquiry 17867
and experimentation in the physical sciences with the goal of 17868
increasing scientific knowledge that may reveal the bases for 17869
new or enhanced products, equipment, or processes. 17870

(9) "Technology transfer" means the transfer of technology 17871
from one sector of the economy to another, including the 17872
transfer of military technology to civilian applications, 17873
civilian technology to military applications, or technology from 17874
public or private research laboratories to military or civilian 17875
applications. 17876

(B) For the purposes of promoting rehabilitation of 17877
historic buildings, creating jobs, and encouraging economic 17878
development in commercial and mixed-use commercial and 17879

residential areas, the legislative authority of a municipal corporation may adopt an ordinance creating a downtown redevelopment district and declaring improvements to parcels within the district to be a public purpose and exempt from taxation. Downtown redevelopment districts shall not be created in areas used exclusively for residential purposes and shall not be utilized for development or redevelopment of residential areas.

The ordinance shall specify all of the following:

(1) The boundary of the district;

(2) The county treasurer's permanent parcel number associated with each parcel included in the district;

(3) The parcel or parcels within the district that include a historic building that is being or will be rehabilitated;

(4) The proposed life of the district;

(5) An economic development plan for the district that includes all of the following:

(a) A statement describing the principal purposes and goals to be served by creating the district;

(b) An explanation of how the municipal corporation will collaborate with businesses and property owners within the district to develop strategies for achieving such purposes and goals;

(c) A plan for using the service payments provided for in section 5709.46 of the Revised Code to promote economic development and job creation within the district.

Not more than seventy per cent of improvements to parcels

within a downtown redevelopment district may be exempted from 17907
taxation under this section. A district may not include a parcel 17908
that is or has been exempted from taxation under this section or 17909
section 5709.40 or 5709.41 of the Revised Code. ~~Except as~~ 17910
~~provided in division (F) of this section, the~~ The life of a 17911
downtown redevelopment district shall not exceed ~~ten~~ thirty 17912
years. 17913

A municipal corporation may adopt more than one ordinance 17914
under division (B) of this section. A single such ordinance may 17915
create more than one downtown redevelopment district. 17916

(C) For the purposes of attracting and facilitating growth 17917
of qualified businesses and supporting the economic development 17918
efforts of business incubators and accelerators, the legislative 17919
authority of a municipal corporation may designate an innovation 17920
district within a proposed or existing downtown redevelopment 17921
district. The life of the innovation district shall be identical 17922
to the downtown redevelopment district in which the innovation 17923
district is located. In addition to the requirements in division 17924
(B) of this section, an ordinance creating a downtown 17925
redemption district that includes an innovation district 17926
shall specify all of the following: 17927

(1) The boundary of the innovation district; 17928

(2) The permanent parcel number associated with each 17929
parcel included in the innovation district; 17930

(3) An economic development plan for the innovation 17931
district that meets the criteria prescribed by division (B) (5) 17932
of this section. 17933

(D) At least thirty days before adopting an ordinance 17934
under division (B) of this section, the legislative authority of 17935

the municipal corporation shall conduct a public hearing on the 17936
proposed ordinance and the accompanying economic development 17937
plan. At least thirty days before the public hearing, the 17938
legislative authority shall give notice of the public hearing 17939
and the proposed ordinance by first class mail to every real 17940
property owner whose property is located within the boundaries 17941
of the proposed district that is the subject of the proposed 17942
ordinance. 17943

(E) Revenue derived from downtown redevelopment district 17944
service payments may be used by the municipal corporation for 17945
any of the following purposes: 17946

(1) To finance or support loans, deferred loans, or grants 17947
to owners of historic buildings within the downtown 17948
redemption district. Such loans or grants shall be awarded 17949
upon the condition that the loan or grant amount may be used by 17950
the owner only to rehabilitate the historic building. A 17951
municipal corporation that awards a loan or grant under this 17952
division shall develop a plan for tracking the loan or grant 17953
recipient's use of the loan or grant and monitoring the progress 17954
of the recipient's rehabilitation project. 17955

(2) To make contributions to a special improvement 17956
district for use under section 1710.14 of the Revised Code, to a 17957
community improvement corporation for use under section 1724.12 17958
of the Revised Code, or to a nonprofit corporation, as defined 17959
in section 1702.01 of the Revised Code, the primary purpose of 17960
which is redeveloping historic buildings and historic districts 17961
for use by the corporation to rehabilitate a historic building 17962
within the downtown redevelopment district or to otherwise 17963
promote or enhance the district. Amounts contributed under 17964
division (E) (2) of this section shall not exceed the property 17965

tax revenue that would have been generated by twenty per cent of 17966
the assessed value of the exempted improvements within the 17967
downtown redevelopment district. 17968

(3) To finance or support loans to owners of one or more 17969
buildings located within the district that do not qualify as 17970
historic buildings. Such loans shall be awarded upon the 17971
condition that the loan amount may be used by the owner only to 17972
make repairs and improvements to the building or buildings. A 17973
municipal corporation that awards a loan under this division 17974
shall develop a plan for tracking the loan recipient's use of 17975
the loan and monitoring the progress of the recipient's repairs 17976
or improvements. 17977

(4) To finance public infrastructure improvements within 17978
the downtown redevelopment district. If revenue generated by the 17979
downtown redevelopment district will be used to finance public 17980
infrastructure improvements, the economic development plan 17981
described by division (B) (5) of this section shall identify 17982
specific projects that are being or will be undertaken within 17983
the district and describe how such infrastructure improvements 17984
will accommodate additional demands on the existing 17985
infrastructure within the district. A municipal corporation 17986
shall not use service payments derived from a downtown 17987
redemption district to repair or replace police or fire 17988
equipment. 17989

(5) To finance or support loans, deferred loans, or grants 17990
to qualified businesses or to incubators and accelerators that 17991
provide services and capital to qualified businesses within an 17992
innovation district. Such loans or grants shall be awarded upon 17993
the condition that the loan or grant shall be used by the 17994
recipient to start or develop one or more qualified businesses 17995

within the innovation district. A municipal corporation that 17996
awards a loan or grant under this division shall develop a plan 17997
for tracking the loan or grant recipient's use of the loan or 17998
grant and monitoring the establishment and growth of the 17999
qualified business. 18000

~~(F) Notwithstanding division (B) of this section, 18001
improvements to parcels located within a downtown redevelopment 18002
district may be exempted from taxation under this section for up 18003
to thirty years if either of the following apply: 18004~~

~~(1) The ordinance creating the redevelopment district 18005
specifies that payments in lieu of taxes shall be paid to the 18006
city, local, or exempted village, and joint vocational school 18007
district or districts in which the redevelopment district is 18008
located in the amount of the taxes that would have been payable 18009
to the school district or districts if the improvements had not 18010
been exempted from taxation. 18011~~

~~(2) The municipal corporation creating the district 18012
obtains the approval under division (G) of this section of the 18013
board of education of each city, local, and exempted village 18014
school district within which the district will be located. 18015~~

~~(G) (1) The legislative authority of a municipal 18016
corporation seeking the approval of a school district for the 18017
purpose of division (G) (2) of this section shall send notice of 18018
the proposed ordinance to the school district not later than 18019
forty five business days before it intends to adopt the 18020
ordinance. The notice shall include a copy of the proposed 18021
ordinance and shall indicate the date on which the legislative 18022
authority intends to adopt the ordinance. The board of education 18023
of the school district, by resolution adopted by a majority of 18024
the board, may do any of the following: 18025~~

~~(a) Approve the exemption for the number of years specified in the proposed ordinance;~~ 18026
18027

~~(b) Disapprove the exemption for the number of years in excess of ten;~~ 18028
18029

~~(c) 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 other mutually agreeable compensation. If an agreement is negotiated under this division, the legislative authority shall compensate all joint-vocational school districts within which the downtown-redevelopment district is located at the same rate and under the same terms received by the city, local, or exempted village school district.~~ 18030
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~~(2) The board of education shall certify a resolution adopted under division (G) (1) of this section to the legislative authority of the municipal corporation not later than fourteen days before the date the legislative authority intends to adopt the ordinance as indicated in the notice. If the board of education approves the ordinance or negotiates a mutually acceptable compensation agreement with the legislative authority, the legislative authority may enact the ordinance in its current form. If the board disapproves of the ordinance and fails to negotiate a mutually acceptable compensation agreement with the legislative authority, the legislative authority may exempt improvements to parcels within the downtown-redevelopment district for not more than ten years. If the board fails to certify a resolution to the legislative authority within the time prescribed by this division, the legislative authority may~~ 18041
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~~adopt the ordinance and may exempt improvements to parcels within the downtown redevelopment district for the period of time specified in the notice delivered to the board of education. The legislative authority may adopt the ordinance at any time after the board of education certifies its resolution approving the exemption to the legislative authority or, if the board approves the exemption on the condition that a mutually acceptable compensation agreement be negotiated, at any time after the compensation agreement is agreed to by the board and the legislative authority.~~

~~(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 exemptions by the board is not required under division (G) of this section. If a board of education has adopted a resolution allowing a legislative authority to deliver the notice required under division (G) (1) of this section fewer than forty-five business days before the legislative authority's adoption of the ordinance, the legislative authority shall deliver the notice to the board not later than the number of days before such adoption as prescribed by the board in its resolution. If a board of education adopts a resolution waiving its right to approve agreements 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 (G) of this section to notify the board of education of the legislative authority's intent to create a downtown redevelopment district, the legislative authority shall comply~~

~~with the notice requirements imposed under section 5709.83 of~~ 18087
~~the Revised Code, unless the board has adopted a resolution~~ 18088
~~under that section waiving its right to receive such a notice.~~ 18089

(H) The owner of improvements exempted from taxation under 18090
this section shall make annual service payments in lieu of taxes 18091
as required under section 5709.94 of the Revised Code. 18092

(G) Service payments in lieu of taxes that are 18093
attributable to any amount by which the effective tax rate of 18094
either a renewal levy with an increase or a replacement levy 18095
exceeds the effective tax rate of the levy renewed or replaced, 18096
or that are attributable to an additional levy, for a levy 18097
authorized by the voters for any of the following purposes on or 18098
after January 1, 2006, and which are provided pursuant to an 18099
ordinance creating a downtown redevelopment district under 18100
division (B) of this section shall be distributed to the 18101
appropriate taxing authority as required under division (C) of 18102
section 5709.46 of the Revised Code in an amount equal to the 18103
amount of taxes from that additional levy or from the increase 18104
in the effective tax rate of such renewal or replacement levy 18105
that would have been payable to that taxing authority from the 18106
following levies were it not for the exemption authorized under 18107
division (B) of this section: 18108

(1) A tax levied under division (L) of section 5705.19 or 18109
section 5705.191 of the Revised Code for community mental 18110
retardation and developmental disabilities programs and services 18111
pursuant to Chapter 5126. of the Revised Code; 18112

(2) A tax levied under division (Y) of section 5705.19 of 18113
the Revised Code for providing or maintaining senior citizens 18114
services or facilities; 18115

(3) A tax levied under section 5705.22 of the Revised Code for county hospitals;	18116 18117
(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;	18118 18119 18120 18121
(5) A tax levied under section 5705.23 of the Revised Code for library purposes;	18122 18123
(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;	18124 18125 18126
(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;	18127 18128 18129 18130
(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;	18131 18132 18133
(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;	18134 18135 18136 18137
(10) A tax levied under section 1545.20 or 1545.21 of the Revised Code for park district purposes;	18138 18139
(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	18140 18141 18142 18143

general hospitals; 18144

(12) A tax levied under section 3709.29 of the Revised 18145
Code for a general health district program. 18146

~~(I)~~ (H) An exemption from taxation granted under this 18147
section commences with the tax year specified in the ordinance 18148
so long as the year specified in the ordinance commences after 18149
the effective date of the ordinance. If the ordinance specifies 18150
a year commencing before the effective date of the ordinance or 18151
specifies no year whatsoever, the exemption commences with the 18152
tax year in which an exempted improvement first appears on the 18153
tax list and that commences after the effective date of the 18154
ordinance. In lieu of stating a specific year, the ordinance may 18155
provide that the exemption commences in the tax year in which 18156
the value of an improvement exceeds a specified amount or in 18157
which the construction of one or more improvements is completed, 18158
provided that such tax year commences after the effective date 18159
of the ordinance. 18160

Except as otherwise provided in this division, the 18161
exemption ends on the date specified in the ordinance as the 18162
date the improvement ceases to be a public purpose or the 18163
downtown redevelopment district expires, whichever occurs first. 18164
The exemption of an improvement within a downtown redevelopment 18165
district may end on a later date, as specified in the ordinance, 18166
~~if the legislative authority and the board of education of the~~ 18167
~~city, local, or exempted village school district within which~~ 18168
~~the parcel or district is located have entered into a~~ 18169
~~compensation agreement under section 5709.82 of the Revised Code~~ 18170
~~with respect to the improvement, and the board of education has~~ 18171
~~approved the term of the exemption under division (G) of this~~ 18172
~~section, but in no case shall the improvement be exempted from~~ 18173

taxation for more than thirty years. Exemptions shall be claimed 18174
and allowed in the same manner as in the case of other real 18175
property exemptions. If an exemption status changes during a 18176
year, the procedure for the apportionment of the taxes for that 18177
year is the same as in the case of other changes in tax 18178
exemption status during the year. 18179

~~(J)~~ (I) Additional municipal financing of the projects and 18180
services described in division (E) of this section may be 18181
provided by any methods that the municipal corporation may 18182
otherwise use for financing such projects and services. If the 18183
municipal corporation issues bonds or notes to finance such 18184
projects and services and pledges money from the municipal 18185
downtown redevelopment district fund to pay the interest on and 18186
principal of the bonds or notes, the bonds or notes are not 18187
subject to Chapter 133. of the Revised Code. 18188

~~(K)~~ (J) The municipal corporation, not later than fifteen 18189
days after the adoption of an ordinance under this section, 18190
shall submit to the director of development services a copy of 18191
the ordinance. On or before the thirty-first day of March of 18192
each year, the municipal corporation shall submit a status 18193
report to the director of development services. The report shall 18194
indicate, in the manner prescribed by the director, the progress 18195
of the projects and services during each year that an exemption 18196
remains in effect, including a summary of the receipts from 18197
service payments in lieu of taxes; expenditures of money from 18198
the funds created under section 5709.47 of the Revised Code; a 18199
description of the projects and services financed with such 18200
expenditures; and a quantitative summary of changes in 18201
employment and private investment resulting from each project 18202
and service. 18203

~~(I)~~ (K) Nothing in this section shall be construed to 18204
prohibit a legislative authority from declaring to be a public 18205
purpose improvements with respect to more than one parcel. 18206

~~(M)~~ (L) (1) The owner of real property located in a downtown 18207
redevelopment district may enter into an agreement with the 18208
municipal corporation that created the district to impose a 18209
redevelopment charge on the property to cover all or part of the 18210
cost of services, facilities, and improvements provided within 18211
the district under division (E) of this section. The agreement 18212
shall include the following: 18213

(a) The amount of the redevelopment charge. The 18214
redevelopment charge may be a fixed dollar amount or an amount 18215
determined on the basis of the assessed valuation of the 18216
property or all or part of the profits, gross receipts, or other 18217
revenues of a business operating on the property, including 18218
rentals received from leases of the property. If the property is 18219
leased to one or more tenants, the redevelopment charge may be 18220
itemized as part of the lease rate. 18221

(b) The termination date of the redevelopment charge. The 18222
redevelopment charge shall not be charged after the expiration 18223
or termination of the downtown redevelopment district. 18224

(c) The terms by which the municipal corporation shall 18225
collect the redevelopment charge. 18226

(d) The purposes for which the redevelopment charge may be 18227
used by the municipal corporation. The redevelopment charge 18228
shall be used only for those purposes described by division (E) 18229
of this section. The agreement may specify any or all of such 18230
purposes. 18231

(2) Redevelopment charges collected by a municipal 18232

corporation under division ~~(M)~~ (L) of this section shall be 18233
deposited to the municipal downtown redevelopment district fund 18234
created under section 5709.47 of the Revised Code. 18235

(3) An agreement by a property owner under division ~~(M)~~ 18236
(L) of this section is hereby deemed to be a covenant running 18237
with the land. The covenant is fully binding on behalf of and 18238
enforceable by the municipal corporation against any person 18239
acquiring an interest in the land and all of that person's 18240
successors and assigns. 18241

(4) No purchase agreement for real estate or any interest 18242
in real estate upon which a redevelopment charge is levied shall 18243
be enforceable by the seller or binding upon the purchaser 18244
unless the purchase agreement specifically refers to the 18245
redevelopment charge. If a conveyance of such real estate or 18246
interest in such real estate is made pursuant to a purchase 18247
agreement that does not make such reference, the redevelopment 18248
charge shall continue to be a covenant running with the land 18249
fully binding on behalf of and enforceable by the municipal 18250
corporation against the person accepting the conveyance pursuant 18251
to the purchase agreement. 18252

(5) If a redevelopment charge is not paid when due, the 18253
overdue amount shall be collected according to the terms of the 18254
agreement. If the agreement does not specify a procedure for 18255
collecting overdue redevelopment charges, the municipal 18256
corporation may certify the charge to the county auditor. The 18257
county auditor shall enter the unpaid charge on the tax list and 18258
duplicate of real property opposite the parcel against which it 18259
is charged and certify the charge to the county treasurer. The 18260
unpaid redevelopment charge is a lien on property against which 18261
it is charged from the date the charge is entered on the tax 18262

list, and shall be collected in the manner provided for the 18263
collection of real property taxes. Once the charge is collected, 18264
it shall be paid immediately to the municipal corporation. 18265

Sec. 5709.46. (A) A municipal corporation that has 18266
declared an improvement to be a public purpose under section 18267
5709.45 of the Revised Code may require the owner of any 18268
structure located on the parcel to make annual service payments 18269
in lieu of taxes to the county treasurer on or before the final 18270
dates for payment of real property taxes. Each such payment 18271
shall be charged and collected in the same manner and in the 18272
same amount as the real property taxes that would have been 18273
charged and payable against the improvement if it were not 18274
exempt from taxation, less any amount required to be paid by the 18275
owner under section 5709.94 of the Revised Code. If any 18276
reduction in the levies otherwise applicable to such exempt 18277
property is made by the county budget commission under section 18278
5705.31 of the Revised Code, the amount of the service payment 18279
in lieu of taxes shall be calculated as if such reduction in 18280
levies had not been made. 18281

(B) Moneys collected as service payments in lieu of taxes 18282
from a parcel shall be distributed at the same time and in the 18283
same manner as real property tax payments. However, subject to 18284
division (C) of this section or section 5709.913 of the Revised 18285
Code, the entire amount so collected shall be distributed to the 18286
municipal corporation in which the parcel is located. ~~If an~~ 18287
~~ordinance adopted under section 5709.45 of the Revised Code~~ 18288
~~specifies that service payments shall be paid to the city,~~ 18289
~~local, or exempted village school district in which the parcel~~ 18290
~~is located, the county treasurer shall distribute the portion of~~ 18291
~~the service payments to that school district in an amount equal~~ 18292
~~to the property tax payments the school district would have~~ 18293

~~received from the portion of the parcel's improvement exempted~~ 18294
~~from taxation had the improvement not been exempted, as directed~~ 18295
~~in the ordinance.~~ The treasurer shall maintain a record of the 18296
service payments in lieu of taxes made from property in each 18297
municipal corporation. 18298

(C) If annual service payments in lieu of taxes are 18299
required under this section, the county treasurer shall 18300
distribute to the appropriate taxing authorities the portion of 18301
the service payments that represents payments required under 18302
division ~~(H)~~ (G) of section 5709.45 of the Revised Code. 18303

(D) Nothing in this section or section 5709.45 of the 18304
Revised Code affects the taxes levied against that portion of 18305
the value of any parcel of property that is not exempt from 18306
taxation. 18307

Sec. 5709.47. (A) A municipal corporation that grants a 18308
tax exemption or enters into a redevelopment charge agreement 18309
under section 5709.45 of the Revised Code shall establish a 18310
municipal downtown redevelopment district fund into which shall 18311
be deposited service payments in lieu of taxes distributed to 18312
the municipal corporation under section 5709.46 of the Revised 18313
Code and redevelopment charges collected pursuant to division 18314
~~(M)~~ (L) of section 5709.45 of the Revised Code. If an ordinance 18315
adopted under division (B) of section 5709.45 of the Revised 18316
Code or an agreement under division ~~(M)~~ (L) of that section 18317
authorizes the use of service payments or redevelopment charges 18318
for more than one of the purposes described in division (E) of 18319
that section, the municipal corporation shall establish separate 18320
accounts for the service payments and redevelopment charges 18321
designated for each such purpose. Money in an account of the 18322
municipal downtown redevelopment district fund shall be used for 18323

the purposes described in the ordinance creating the downtown 18324
redevelopment district and the redevelopment charge agreements. 18325
The municipal corporation also may deposit into any of those 18326
accounts municipal income tax revenue that has been designated 18327
by ordinance to finance the public infrastructure improvements. 18328

~~(B) (1) A municipal corporation may distribute money in the 18329
municipal downtown redevelopment district fund to any school 18330
district in which the exempt property is located in an amount 18331
not to exceed the amount of real property taxes that such school 18332
district would have received from the improvement if it were not 18333
exempt from taxation, or use money in the fund to finance 18334
specific public improvements benefiting the school district. The 18335
resolution or ordinance establishing the fund shall set forth 18336
the percentage of such maximum amount that will be distributed 18337
to any affected school district or used to finance specific 18338
public improvements benefiting the school district. 18339~~

~~(2) A municipal corporation also may distribute money in 18340
the municipal downtown redevelopment district fund to a county 18341
in accordance with section 5709.913 of the Revised Code. 18342~~

(C) Any incidental surplus remaining in the municipal 18343
downtown redevelopment district fund or an account of that fund 18344
upon dissolution of the fund or account shall be transferred to 18345
the general fund of the municipal corporation. 18346

Sec. 5709.62. (A) In any municipal corporation that is 18347
defined by the United States office of management and budget as 18348
a principal city of a metropolitan statistical area, the 18349
legislative authority of the municipal corporation may designate 18350
one or more areas within its municipal corporation as proposed 18351
enterprise zones. Upon designating an area, the legislative 18352
authority shall petition the director of development services 18353

for certification of the area as having the characteristics set 18354
forth in division (A) (1) of section 5709.61 of the Revised Code 18355
as amended by Substitute Senate Bill No. 19 of the 120th general 18356
assembly. Except as otherwise provided in division (E) of this 18357
section, on and after July 1, 1994, legislative authorities 18358
shall not enter into agreements under this section unless the 18359
legislative authority has petitioned the director and the 18360
director has certified the zone under this section as amended by 18361
that act; however, all agreements entered into under this 18362
section as it existed prior to July 1, 1994, and the incentives 18363
granted under those agreements shall remain in effect for the 18364
period agreed to under those agreements. Within sixty days after 18365
receiving such a petition, the director shall determine whether 18366
the area has the characteristics set forth in division (A) (1) of 18367
section 5709.61 of the Revised Code, and shall forward the 18368
findings to the legislative authority of the municipal 18369
corporation. If the director certifies the area as having those 18370
characteristics, and thereby certifies it as a zone, the 18371
legislative authority may enter into an agreement with an 18372
enterprise under division (C) of this section. 18373

(B) Any enterprise that wishes to enter into an agreement 18374
with a municipal corporation under division (C) of this section 18375
shall submit a proposal to the legislative authority of the 18376
municipal corporation on a form prescribed by the director of 18377
development services, together with the application fee 18378
established under section 5709.68 of the Revised Code. The form 18379
shall require the following information: 18380

(1) An estimate of the number of new employees whom the 18381
enterprise intends to hire, or of the number of employees whom 18382
the enterprise intends to retain, within the zone at a facility 18383
that is a project site, and an estimate of the amount of payroll 18384

of the enterprise attributable to these employees; 18385

(2) An estimate of the amount to be invested by the 18386
enterprise to establish, expand, renovate, or occupy a facility, 18387
including investment in new buildings, additions or improvements 18388
to existing buildings, machinery, equipment, furniture, 18389
fixtures, and inventory; 18390

(3) A listing of the enterprise's current investment, if 18391
any, in a facility as of the date of the proposal's submission. 18392

The enterprise shall review and update the listings 18393
required under this division to reflect material changes, and 18394
any agreement entered into under division (C) of this section 18395
shall set forth final estimates and listings as of the time the 18396
agreement is entered into. The legislative authority may, on a 18397
separate form and at any time, require any additional 18398
information necessary to determine whether an enterprise is in 18399
compliance with an agreement and to collect the information 18400
required to be reported under section 5709.68 of the Revised 18401
Code. 18402

(C) Upon receipt and investigation of a proposal under 18403
division (B) of this section, if the legislative authority finds 18404
that the enterprise submitting the proposal is qualified by 18405
financial responsibility and business experience to create and 18406
preserve employment opportunities in the zone and improve the 18407
economic climate of the municipal corporation, the legislative 18408
authority, on or before October 15, 2017, may do one of the 18409
following: 18410

(1) Enter into an agreement with the enterprise under 18411
which the enterprise agrees to establish, expand, renovate, or 18412
occupy a facility and hire new employees, or preserve employment 18413

opportunities for existing employees, in return for one or more 18414
of the following incentives: 18415

(a) Exemption for a specified number of years, not to 18416
exceed fifteen, of a specified portion, up to ~~seventy-five-one~~ 18417
hundred per cent, of the assessed value of tangible personal 18418
property first used in business at the project site as a result 18419
of the agreement. If an exemption for inventory is specifically 18420
granted in the agreement pursuant to this division, the 18421
exemption applies to inventory required to be listed pursuant to 18422
sections 5711.15 and 5711.16 of the Revised Code, except that, 18423
in the instance of an expansion or other situations in which an 18424
enterprise was in business at the facility prior to the 18425
establishment of the zone, the inventory that is exempt is that 18426
amount or value of inventory in excess of the amount or value of 18427
inventory required to be listed in the personal property tax 18428
return of the enterprise in the return for the tax year in which 18429
the agreement is entered into. 18430

(b) Exemption for a specified number of years, not to 18431
exceed fifteen, of a specified portion, up to ~~seventy-five-one~~ 18432
hundred per cent, of the increase in the assessed valuation of 18433
real property constituting the project site subsequent to formal 18434
approval of the agreement by the legislative authority; 18435

(c) Provision for a specified number of years, not to 18436
exceed fifteen, of any optional services or assistance that the 18437
municipal corporation is authorized to provide with regard to 18438
the project site. 18439

(2) Enter into an agreement under which the enterprise 18440
agrees to remediate an environmentally contaminated facility, to 18441
spend an amount equal to at least two hundred fifty per cent of 18442
the true value in money of the real property of the facility 18443

prior to remediation as determined for the purposes of property 18444
taxation to establish, expand, renovate, or occupy the 18445
remediated facility, and to hire new employees or preserve 18446
employment opportunities for existing employees at the 18447
remediated facility, in return for one or more of the following 18448
incentives: 18449

(a) Exemption for a specified number of years, not to 18450
exceed fifteen, of a specified portion, not to exceed fifty per 18451
cent, of the assessed valuation of the real property of the 18452
facility prior to remediation; 18453

(b) Exemption for a specified number of years, not to 18454
exceed fifteen, of a specified portion, not to exceed one 18455
hundred per cent, of the increase in the assessed valuation of 18456
the real property of the facility during or after remediation; 18457

(c) The incentive under division (C) (1) (a) of this 18458
section, except that the percentage of the assessed value of 18459
such property exempted from taxation shall not exceed one 18460
hundred per cent; 18461

(d) The incentive under division (C) (1) (c) of this 18462
section. 18463

(3) Enter into an agreement with an enterprise that plans 18464
to purchase and operate a large manufacturing facility that has 18465
ceased operation or announced its intention to cease operation, 18466
in return for exemption for a specified number of years, not to 18467
exceed fifteen, of a specified portion, up to one hundred per 18468
cent, of the assessed value of tangible personal property used 18469
in business at the project site as a result of the agreement, or 18470
of the assessed valuation of real property constituting the 18471
project site, or both. 18472

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

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

~~(3) For the purpose of obtaining the approval of a city, local, or exempted village school district under division (D) (1) or (2) of this section, the legislative authority shall deliver to the board of education a notice not later than forty five days prior to approving the agreement, excluding Saturdays, Sundays, and legal holidays as defined in section 1.14 of the Revised Code. The notice shall state the percentage to be exempted, an estimate of the true value of the property to be exempted, and the number of years the property is to be exempted. The board of education, by resolution adopted by a majority of the board, shall approve or disapprove the agreement and certify a copy of the resolution to the legislative authority not later than fourteen days prior to the date~~

~~stipulated by the legislative authority as the date upon which approval of the agreement is to be formally considered by the legislative authority. The board of education may include in the resolution conditions under which the board would approve the agreement, including the execution of an agreement to compensate the school district under division (B) of section 5709.82 of the Revised Code. The legislative authority may approve the agreement at any time after the board of education certifies its resolution approving the agreement to the legislative authority, or, if the board approves the agreement conditionally, at any time after the conditions are agreed to by the board and the legislative authority.~~

~~If a board of education has adopted a resolution waiving its right to approve agreements and the resolution remains in effect, approval of an agreement 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 approval of the agreement, the legislative authority shall deliver the notice to the board not later than the number of days prior to such approval as prescribed by the board in its resolution. If a board of education adopts a resolution waiving its right to approve agreements 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) The legislative authority shall comply with section 5709.83 of the Revised Code unless the board of education has adopted a resolution under that section waiving its right to~~

~~receive such notice. The owner of property exempted from taxation~~ 18535
~~under this section shall make annual service payments in lieu of~~ 18536
~~taxes as required under section 5709.94 of the Revised Code.~~ 18537

(E) This division applies to zones certified by the 18538
director of development services under this section prior to 18539
July 22, 1994. 18540

On or before October 15, 2017, the legislative authority 18541
that designated a zone to which this division applies may enter 18542
into an agreement with an enterprise if the legislative 18543
authority finds that the enterprise satisfies one of the 18544
criteria described in divisions (E)(1) to (5) of this section: 18545

(1) The enterprise currently has no operations in this 18546
state and, subject to approval of the agreement, intends to 18547
establish operations in the zone; 18548

(2) The enterprise currently has operations in this state 18549
and, subject to approval of the agreement, intends to establish 18550
operations at a new location in the zone that would not result 18551
in a reduction in the number of employee positions at any of the 18552
enterprise's other locations in this state; 18553

(3) The enterprise, subject to approval of the agreement, 18554
intends to relocate operations, currently located in another 18555
state, to the zone; 18556

(4) The enterprise, subject to approval of the agreement, 18557
intends to expand operations at an existing site in the zone 18558
that the enterprise currently operates; 18559

(5) The enterprise, subject to approval of the agreement, 18560
intends to relocate operations, currently located in this state, 18561
to the zone, and the director of development services has issued 18562
a waiver for the enterprise under division (B) of section 18563

5709.633 of the Revised Code. 18564

The agreement shall require the enterprise to agree to 18565
establish, expand, renovate, or occupy a facility in the zone 18566
and hire new employees, or preserve employment opportunities for 18567
existing employees, in return for one or more of the incentives 18568
described in division (C) of this section. 18569

(F) All agreements entered into under this section shall 18570
be in the form prescribed under section 5709.631 of the Revised 18571
Code. After an agreement is entered into under this section, if 18572
the legislative authority revokes its designation of a zone, or 18573
if the director of development services revokes a zone's 18574
certification, any entitlements granted under the agreement 18575
shall continue for the number of years specified in the 18576
agreement. 18577

(G) Except as otherwise provided in this division, an 18578
agreement entered into under this section shall require that the 18579
enterprise pay an annual fee equal to the greater of one per 18580
cent of the dollar value of incentives offered under the 18581
agreement or five hundred dollars; provided, however, that if 18582
the value of the incentives exceeds two hundred fifty thousand 18583
dollars, the fee shall not exceed two thousand five hundred 18584
dollars. The fee shall be payable to the legislative authority 18585
once per year for each year the agreement is effective on the 18586
days and in the form specified in the agreement. Fees paid shall 18587
be deposited in a special fund created for such purpose by the 18588
legislative authority and shall be used by the legislative 18589
authority exclusively for the purpose of complying with section 18590
5709.68 of the Revised Code and by the tax incentive review 18591
council created under section 5709.85 of the Revised Code 18592
exclusively for the purposes of performing the duties prescribed 18593

under that section. The legislative authority may waive or 18594
reduce the amount of the fee charged against an enterprise, but 18595
such a waiver or reduction does not affect the obligations of 18596
the legislative authority or the tax incentive review council to 18597
comply with section 5709.68 or 5709.85 of the Revised Code. 18598

(H) When an agreement is entered into pursuant to this 18599
section, the legislative authority authorizing the agreement 18600
shall forward a copy of the agreement to the director of 18601
development services and to the tax commissioner within fifteen 18602
days after the agreement is entered into. ~~If any agreement~~ 18603
~~includes terms not provided for in section 5709.631 of the~~ 18604
~~Revised Code affecting the revenue of a city, local, or exempted~~ 18605
~~village school district or causing revenue to be forgone by the~~ 18606
~~district, including any compensation to be paid to the school~~ 18607
~~district pursuant to section 5709.82 of the Revised Code, those~~ 18608
~~terms also shall be forwarded in writing to the director of~~ 18609
~~development services along with the copy of the agreement~~ 18610
~~forwarded under this division.~~ 18611

(I) After an agreement is entered into, the enterprise 18612
shall file with each personal property tax return required to be 18613
filed, or annual report required to be filed under section 18614
5727.08 of the Revised Code, while the agreement is in effect, 18615
an informational return, on a form prescribed by the tax 18616
commissioner for that purpose, setting forth separately the 18617
property, and related costs and values, exempted from taxation 18618
under the agreement. 18619

(J) Enterprises may agree to give preference to residents 18620
of the zone within which the agreement applies relative to 18621
residents of this state who do not reside in the zone when 18622
hiring new employees under the agreement. 18623

(K) An agreement entered into under this section may 18624
include a provision requiring the enterprise to create one or 18625
more temporary internship positions for students enrolled in a 18626
course of study at a school or other educational institution in 18627
the vicinity, and to create a scholarship or provide another 18628
form of educational financial assistance for students holding 18629
such a position in exchange for the student's commitment to work 18630
for the enterprise at the completion of the internship. 18631

(L) The tax commissioner's authority in determining the 18632
accuracy of any exemption granted by an agreement entered into 18633
under this section is limited to divisions (C) (1) (a) and (b), 18634
(C) (2) (a), (b), and (c), (C) (3), ~~(D)~~, and (I) of this section 18635
and divisions (B) (1) to (10) of section 5709.631 of the Revised 18636
Code and, as authorized by law, to enforcing any modification 18637
to, or revocation of, that agreement by the legislative 18638
authority of a municipal corporation or the director of 18639
development services. 18640

Sec. 5709.63. (A) With the consent of the legislative 18641
authority of each affected municipal corporation or of a board 18642
of township trustees, a board of county commissioners may, in 18643
the manner set forth in section 5709.62 of the Revised Code, 18644
designate one or more areas in one or more municipal 18645
corporations or in unincorporated areas of the county as 18646
proposed enterprise zones. A board of county commissioners may 18647
designate no more than one area within a township, or within 18648
adjacent townships, as a proposed enterprise zone. The board 18649
shall petition the director of development services for 18650
certification of the area as having the characteristics set 18651
forth in division (A) (1) or (2) of section 5709.61 of the 18652
Revised Code as amended by Substitute Senate Bill No. 19 of the 18653
120th general assembly. Except as otherwise provided in division 18654

(D) of this section, on and after July 1, 1994, boards of county commissioners shall not enter into agreements under this section unless the board has petitioned the director and the director has certified the zone under this section as amended by that act; however, all agreements entered into under this section as it existed prior to July 1, 1994, and the incentives granted under those agreements shall remain in effect for the period agreed to under those agreements. The director shall make the determination in the manner provided under section 5709.62 of the Revised Code.

Any enterprise wishing to enter into an agreement with the board under division (B) or (D) of this section shall submit a proposal to the board on the form and accompanied by the application fee prescribed under division (B) of section 5709.62 of the Revised Code. The enterprise shall review and update the estimates and listings required by the form in the manner required under that division. The board may, on a separate form and at any time, require any additional information necessary to determine whether an enterprise is in compliance with an agreement and to collect the information required to be reported under section 5709.68 of the Revised Code.

(B) If the board of county commissioners finds that an enterprise submitting a proposal is qualified by financial responsibility and business experience to create and preserve employment opportunities in the zone and to improve the economic climate of the municipal corporation or municipal corporations or the unincorporated areas in which the zone is located and to which the proposal applies, the board, on or before October 15, 2017, and with the consent of the legislative authority of each affected municipal corporation or of the board of township trustees may do either of the following:

(1) Enter into an agreement with the enterprise under 18686
which the enterprise agrees to establish, expand, renovate, or 18687
occupy a facility in the zone and hire new employees, or 18688
preserve employment opportunities for existing employees, in 18689
return for the following incentives: 18690

(a) When the facility is located in a municipal 18691
corporation, the board may enter into an agreement for one or 18692
more of the incentives provided in division (C) of section 18693
5709.62 of the Revised Code, ~~subject to division (D) of that~~ 18694
~~section;~~ 18695

(b) When the facility is located in an unincorporated 18696
area, the board may enter into an agreement for one or more of 18697
the following incentives: 18698

(i) Exemption for a specified number of years, not to 18699
exceed fifteen, of a specified portion, up to ~~sixty~~one hundred 18700
per cent, of the assessed value of tangible personal property 18701
first used in business at a project site as a result of the 18702
agreement. If an exemption for inventory is specifically granted 18703
in the agreement pursuant to this division, the exemption 18704
applies to inventory required to be listed pursuant to sections 18705
5711.15 and 5711.16 of the Revised Code, except, in the instance 18706
of an expansion or other situations in which an enterprise was 18707
in business at the facility prior to the establishment of the 18708
zone, the inventory that is exempt is that amount or value of 18709
inventory in excess of the amount or value of inventory required 18710
to be listed in the personal property tax return of the 18711
enterprise in the return for the tax year in which the agreement 18712
is entered into. 18713

(ii) Exemption for a specified number of years, not to 18714
exceed fifteen, of a specified portion, up to ~~sixty~~one hundred 18715

per cent, of the increase in the assessed valuation of real 18716
property constituting the project site subsequent to formal 18717
approval of the agreement by the board; 18718

(iii) Provision for a specified number of years, not to 18719
exceed fifteen, of any optional services or assistance the board 18720
is authorized to provide with regard to the project site; 18721

(iv) The incentive described in division (C) (2) of section 18722
5709.62 of the Revised Code. 18723

(2) Enter into an agreement with an enterprise that plans 18724
to purchase and operate a large manufacturing facility that has 18725
ceased operation or has announced its intention to cease 18726
operation, in return for exemption for a specified number of 18727
years, not to exceed fifteen, of a specified portion, up to one 18728
hundred per cent, of tangible personal property used in business 18729
at the project site as a result of the agreement, or of real 18730
property constituting the project site, or both. 18731

~~(C) (1) (a) Notwithstanding divisions (B) (1) (b) (i) and (ii) 18732
of this section, the portion of the assessed value of tangible 18733
personal property or of the increase in the assessed valuation 18734
of real property exempted from taxation under those divisions 18735
may exceed sixty per cent in any year for which that portion is 18736
exempted if the average percentage exempted for all years in 18737
which the agreement is in effect does not exceed fifty per cent, 18738
or if the board of education of the city, local, or exempted 18739
village school district within the territory of which the 18740
property is or will be located approves a percentage in excess 18741
of sixty per cent.~~ 18742

~~(b) Notwithstanding any provision of the Revised Code to 18743
the contrary, the exemptions described in divisions (B) (1) (b) 18744~~

~~(i), (ii), (iii), and (iv) and (B) (2) of this section may be for up to fifteen years if the board of education of the city, local, or exempted village school district within the territory of which the property is or will be located approves a number of years in excess of ten.~~ 18745
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~~(c) For the purpose of obtaining the approval of a city, local, or exempted village school district under division (C) (1) (a) or (b) of this section, the board of county commissioners shall deliver to the board of education a notice not later than forty five days prior to approving the agreement, excluding Saturdays, Sundays, and legal holidays as defined in section 1.14 of the Revised Code. The notice shall state the percentage to be exempted, an estimate of the true value of the property to be exempted, and the number of years the property is to be exempted. The board of education, by resolution adopted by a majority of the board, shall approve or disapprove the agreement and certify a copy of the resolution to the board of county commissioners not later than fourteen days prior to the date stipulated by the board of county commissioners as the date upon which approval of the agreement is to be formally considered by the board of county commissioners. The board of education may include in the resolution conditions under which the board would approve the agreement, including the execution of an agreement to compensate the school district under division (B) of section 5709.82 of the Revised Code. The board of county commissioners may approve the agreement at any time after the board of education certifies its resolution approving the agreement to the board of county commissioners, or, if the board of education approves the agreement conditionally, at any time after the conditions are agreed to by the board of education and the board of county commissioners.~~ 18750
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~~If a board of education has adopted a resolution waiving its right to approve agreements and the resolution remains in effect, approval of an agreement 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 this division fewer than forty five business days prior to approval of the agreement 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 agreements 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.~~

~~(2) The board of county commissioners shall comply with section 5709.83 of the Revised Code unless the board of education has adopted a resolution under that section waiving its right to receive such notice. The owner of property exempted from taxation under this section shall make annual service payments in lieu of taxes as required under section 5709.94 of the Revised Code.~~

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

On or before October 15, 2017, and with the consent of the legislative authority of each affected municipal corporation or board of township trustees of each affected township, the board

of county commissioners that designated a zone to which this 18806
division applies may enter into an agreement with an enterprise 18807
if the board finds that the enterprise satisfies one of the 18808
criteria described in divisions (D) (1) to (5) of this section: 18809

(1) The enterprise currently has no operations in this 18810
state and, subject to approval of the agreement, intends to 18811
establish operations in the zone; 18812

(2) The enterprise currently has operations in this state 18813
and, subject to approval of the agreement, intends to establish 18814
operations at a new location in the zone that would not result 18815
in a reduction in the number of employee positions at any of the 18816
enterprise's other locations in this state; 18817

(3) The enterprise, subject to approval of the agreement, 18818
intends to relocate operations, currently located in another 18819
state, to the zone; 18820

(4) The enterprise, subject to approval of the agreement, 18821
intends to expand operations at an existing site in the zone 18822
that the enterprise currently operates; 18823

(5) The enterprise, subject to approval of the agreement, 18824
intends to relocate operations, currently located in this state, 18825
to the zone, and the director of development services has issued 18826
a waiver for the enterprise under division (B) of section 18827
5709.633 of the Revised Code. 18828

The agreement shall require the enterprise to agree to 18829
establish, expand, renovate, or occupy a facility in the zone 18830
and hire new employees, or preserve employment opportunities for 18831
existing employees, in return for one or more of the incentives 18832
described in division (B) of this section. 18833

(E) All agreements entered into under this section shall 18834

be in the form prescribed under section 5709.631 of the Revised Code. After an agreement under this section is entered into, if the board of county commissioners revokes its designation of a zone, or if the director of development services revokes a zone's certification, any entitlements granted under the agreement shall continue for the number of years specified in the agreement.

(F) Except as otherwise provided in this division, an agreement entered into under this section shall require that the enterprise pay an annual fee equal to the greater of one per cent of the dollar value of incentives offered under the agreement or five hundred dollars; provided, however, that if the value of the incentives exceeds two hundred fifty thousand dollars, the fee shall not exceed two thousand five hundred dollars. The fee shall be payable to the board of county commissioners once per year for each year the agreement is effective on the days and in the form specified in the agreement. Fees paid shall be deposited in a special fund created for such purpose by the board and shall be used by the board exclusively for the purpose of complying with section 5709.68 of the Revised Code and by the tax incentive review council created under section 5709.85 of the Revised Code exclusively for the purposes of performing the duties prescribed under that section. The board may waive or reduce the amount of the fee charged against an enterprise, but such waiver or reduction does not affect the obligations of the board or the tax incentive review council to comply with section 5709.68 or 5709.85 of the Revised Code, respectively.

(G) With the approval of the legislative authority of a municipal corporation or the board of township trustees of a township in which a zone is designated under division (A) of

this section, the board of county commissioners may delegate to 18866
that legislative authority or board any powers and duties of the 18867
board of county commissioners to negotiate and administer 18868
agreements with regard to that zone under this section. 18869

(H) When an agreement is entered into pursuant to this 18870
section, the board of county commissioners authorizing the 18871
agreement or the legislative authority or board of township 18872
trustees that negotiates and administers the agreement shall 18873
forward a copy of the agreement to the director of development 18874
services and to the tax commissioner within fifteen days after 18875
the agreement is entered into. ~~If any agreement includes terms~~ 18876
~~not provided for in section 5709.631 of the Revised Code~~ 18877
~~affecting the revenue of a city, local, or exempted village~~ 18878
~~school district or causing revenue to be foregone by the~~ 18879
~~district, including any compensation to be paid to the school~~ 18880
~~district pursuant to section 5709.82 of the Revised Code, those~~ 18881
~~terms also shall be forwarded in writing to the director of~~ 18882
~~development services along with the copy of the agreement~~ 18883
~~forwarded under this division.~~ 18884

(I) After an agreement is entered into, the enterprise 18885
shall file with each personal property tax return required to be 18886
filed, or annual report that is required to be filed under 18887
section 5727.08 of the Revised Code, while the agreement is in 18888
effect, an informational return, on a form prescribed by the tax 18889
commissioner for that purpose, setting forth separately the 18890
property, and related costs and values, exempted from taxation 18891
under the agreement. 18892

(J) Enterprises may agree to give preference to residents 18893
of the zone within which the agreement applies relative to 18894
residents of this state who do not reside in the zone when 18895

hiring new employees under the agreement. 18896

(K) An agreement entered into under this section may 18897
include a provision requiring the enterprise to create one or 18898
more temporary internship positions for students enrolled in a 18899
course of study at a school or other educational institution in 18900
the vicinity, and to create a scholarship or provide another 18901
form of educational financial assistance for students holding 18902
such a position in exchange for the student's commitment to work 18903
for the enterprise at the completion of the internship. 18904

(L) The tax commissioner's authority in determining the 18905
accuracy of any exemption granted by an agreement entered into 18906
under this section is limited to divisions (B) (1) (b) (i) and 18907
(ii), (B) (2), ~~(C)~~, and (I) of this section, division (B) (1) (b) 18908
(iv) of this section as it pertains to divisions (C) (2) (a), (b), 18909
and (c) of section 5709.62 of the Revised Code, and divisions 18910
(B) (1) to (10) of section 5709.631 of the Revised Code and, as 18911
authorized by law, to enforcing any modification to, or 18912
revocation of, that agreement by the board of county 18913
commissioners or the director of development services or, if the 18914
board's powers and duties are delegated under division (G) of 18915
this section, by the legislative authority of a municipal 18916
corporation or board of township trustees. 18917

Sec. 5709.631. Each agreement entered into under sections 18918
5709.62, 5709.63, and 5709.632 of the Revised Code on or after 18919
April 1, 1994, shall be in writing and shall include all of the 18920
information and statements prescribed by this section. 18921
Agreements may include terms not prescribed by this section, but 18922
such terms shall in no way derogate from the information and 18923
statements prescribed by this section. 18924

(A) Each agreement shall include the following 18925

information:	18926
(1) The names of all parties to the agreement;	18927
(2) A description of the investments to be made by the applicant enterprise or by another party at the facility whether or not the investments are exempted from taxation, including existing or new building size and cost thereof; the value of machinery, equipment, furniture, and fixtures, including an itemization of the value of machinery, equipment, furniture, and fixtures used at another location in this state prior to the agreement and relocated or to be relocated from that location to the facility and the value of machinery, equipment, furniture, and fixtures at the facility prior to the execution of the agreement that will not be exempted from taxation; the value of inventory at the facility, including an itemization of the value of inventory held at another location in this state prior to the agreement and relocated or to be relocated from that location to the facility, and the value of inventory held at the facility prior to the execution of the agreement that will not be exempted from taxation;	18928 18929 18930 18931 18932 18933 18934 18935 18936 18937 18938 18939 18940 18941 18942 18943 18944
(3) The scheduled starting and completion dates of investments made in building, machinery, equipment, furniture, fixtures, and inventory;	18945 18946 18947
(4) Estimates of the number of employee positions to be created each year of the agreement and of the number of employee positions retained by the applicant enterprise due to the project, itemized as to the number of full-time, part-time, permanent, and temporary positions;	18948 18949 18950 18951 18952
(5) Estimates of the dollar amount of payroll attributable to the positions set forth in division (A) (4) of this section,	18953 18954

similarly itemized; 18955

(6) The number of employee positions, if any, at the 18956
project site and at any other location in the state at the time 18957
the agreement is executed, itemized as to the number of full- 18958
time, part-time, permanent, and temporary positions. 18959

(B) Each agreement shall set forth the following 18960
information and incorporate the following statements: 18961

(1) A description of real property to be exempted from 18962
taxation under the agreement, the percentage of the assessed 18963
valuation of the real property exempted from taxation, and the 18964
period for which the exemption is granted, accompanied by the 18965
statement: "The exemption commences the first year for which the 18966
real property would first be taxable were that property not 18967
exempted from taxation. No exemption shall commence 18968
after (insert date) nor extend beyond 18969
(insert date)." The tax commissioner shall adopt rules 18970
prescribing the form the description of such property shall 18971
assume to ensure that the property to be exempted from taxation 18972
under the agreement is distinguishable from property that is not 18973
to be exempted under that agreement. 18974

(2) A description of tangible personal property to be 18975
exempted from taxation under the agreement, the percentage of 18976
the assessed value of the tangible personal property exempted 18977
from taxation, and the period for which the exemption is 18978
granted, accompanied by the statement: "The minimum investment 18979
for tangible personal property to qualify for the exemption is 18980
\$..... (insert dollar amount) to purchase machinery and 18981
equipment first used in business at the facility as a result of 18982
the project, \$..... (insert dollar amount) for furniture 18983
and fixtures and other noninventory personal property first used 18984

in business at the facility as a result of the project, and 18985
\$..... (insert dollar amount) for new inventory. The 18986
maximum investment for tangible personal property to qualify for 18987
the exemption is \$..... (insert dollar amount) to purchase 18988
machinery and equipment first used in business at the facility 18989
as a result of the project, \$..... (insert dollar amount) 18990
for furniture and fixtures and other noninventory personal 18991
property first used in business at the facility as a result of 18992
the project, and \$..... (insert dollar amount) for new 18993
inventory. The exemption commences the first year for which the 18994
tangible personal property would first be taxable were that 18995
property not exempted from taxation. No exemption shall commence 18996
after tax return year (insert year) nor extend beyond 18997
tax return year (insert year). In no instance shall 18998
any tangible personal property be exempted from taxation for 18999
more than ~~ten-fifteen~~ return years ~~unless, under division (D)(2)~~ 19000
~~of section 5709.62 or under division (C)(1)(b) of section~~ 19001
~~5709.63 of the Revised Code, the board of education approves~~ 19002
~~exemption for a number of years in excess of ten, in which case~~ 19003
~~the tangible personal property may be exempted from taxation for~~ 19004
~~that number of years, not to exceed fifteen return years." No~~ 19005
exemption shall be allowed for any type of tangible personal 19006
property if the total investment is less than the minimum dollar 19007
amount specified for that type of property. If, for a type of 19008
tangible personal property, there are no minimum or maximum 19009
investment dollar amounts specified in the statement or the 19010
dollar amounts are designated in the statement as not 19011
applicable, the exemption shall apply to the total cost of that 19012
type of tangible personal property first used in business at the 19013
facility as a result of the project. The tax commissioner shall 19014
adopt rules prescribing the form the description of such 19015
property shall assume to ensure that the property to be exempted 19016

from taxation under the agreement is distinguishable from 19017
property that is not to be exempted under that agreement. 19018

(3) "..... (insert name of enterprise) shall pay such 19019
real and tangible personal property taxes as are not exempted 19020
under this agreement and are charged against such property and 19021
shall file all tax reports and returns as required by law. 19022
If (insert name of enterprise) fails to pay such 19023
taxes or file such returns and reports, all incentives granted 19024
under this agreement are rescinded beginning with the year for 19025
which such taxes are charged or such reports or returns are 19026
required to be filed and thereafter." 19027

(4) "..... (insert name of enterprise) hereby 19028
certifies that at the time this agreement is 19029
executed, (insert name of enterprise) does not owe 19030
any delinquent real or tangible personal property taxes to any 19031
taxing authority of the State of Ohio, and does not owe 19032
delinquent taxes for which (insert name of 19033
enterprise) is liable under Chapter 5727., 5733., 5735., 5739., 19034
5741., 5743., 5747., or 5753. of the Revised Code, or, if such 19035
delinquent taxes are owed, (insert name of 19036
enterprise) currently is paying the delinquent taxes pursuant to 19037
a delinquent tax contract enforceable by the State of Ohio or an 19038
agent or instrumentality thereof, has filed a petition in 19039
bankruptcy under 11 U.S.C.A. 101, et seq., or such a petition 19040
has been filed against (insert name of enterprise). 19041
For the purposes of the certification, delinquent taxes are 19042
taxes that remain unpaid on the latest day prescribed for 19043
payment without penalty under the chapter of the Revised Code 19044
governing payment of those taxes." 19045

(5) "..... (insert name of municipal corporation or 19046

county) shall perform such acts as are reasonably necessary or 19047
appropriate to effect, claim, reserve, and maintain exemptions 19048
from taxation granted under this agreement including, without 19049
limitation, joining in the execution of all documentation and 19050
providing any necessary certificates required in connection with 19051
such exemptions." 19052

(6) "If for any reason the enterprise zone designation 19053
expires, the Director of the Ohio Department of Development 19054
revokes certification of the zone, or (insert name of 19055
municipal corporation or county) revokes the designation of the 19056
zone, entitlements granted under this agreement shall continue 19057
for the number of years specified under this agreement, 19058
unless (insert name of enterprise) materially fails 19059
to fulfill its obligations under this agreement and 19060
(insert name of municipal corporation or county) terminates or 19061
modifies the exemptions from taxation granted under this 19062
agreement." 19063

(7) "If (insert name of enterprise) materially 19064
fails to fulfill its obligations under this agreement, other 19065
than with respect to the number of employee positions estimated 19066
to be created or retained under this agreement, or if 19067
(insert name of municipal corporation or county) determines that 19068
the certification as to delinquent taxes required by this 19069
agreement is fraudulent, (insert name of municipal 19070
corporation or county) may terminate or modify the exemptions 19071
from taxation granted under this agreement." 19072

(8) "..... (insert name of enterprise) shall provide 19073
to the proper tax incentive review council any information 19074
reasonably required by the council to evaluate the enterprise's 19075
compliance with the agreement, including returns or annual 19076

reports filed pursuant to section 5711.02 or 5727.08 of the Ohio Revised Code if requested by the council." 19077
19078

(9) "..... (insert name of enterprise) and 19079
(insert name of municipal corporation or county) acknowledge 19080
that this agreement must be approved by formal action of the 19081
legislative authority of (insert name of municipal 19082
corporation or county) as a condition for the agreement to take 19083
effect. This agreement takes effect upon such approval." 19084

(10) "This agreement is not transferable or assignable 19085
without the express, written approval of (insert name 19086
of municipal corporation or county)." 19087

(11) "Exemptions from taxation granted under this 19088
agreement shall be revoked if it is determined 19089
that (insert name of enterprise), any successor 19090
enterprise, or any related member (as those terms are defined in 19091
section 5709.61 of the Ohio Revised Code) has violated the 19092
prohibition against entering into this agreement under division 19093
(E) of section 3735.671 or section 5709.62, 5709.63, or 5709.632 19094
of the Ohio Revised Code prior to the time prescribed by that 19095
division or either of those sections." 19096

(12) "In any three-year period during which this agreement 19097
is in effect, if the actual number of employee positions created 19098
or retained by (insert name of enterprise) is 19099
not equal to or greater than seventy-five per cent of the number 19100
of employee positions estimated to be created or retained under 19101
this agreement during that three-year period, 19102
(insert name of enterprise) shall repay the amount of taxes on 19103
property that would have been payable had the property not been 19104
exempted from taxation under this agreement during that three- 19105
year period. In addition, the (insert name of 19106

municipal corporation or county) may terminate or modify the 19107
exemptions from taxation granted under this agreement." 19108

The statement described in division (B)(7) of this section 19109
may include the following statement, appended at the end of the 19110
statement: "and may require the repayment of the amount of taxes 19111
that would have been payable had the property not been exempted 19112
from taxation under this agreement." If the agreement includes a 19113
statement requiring repayment of exempted taxes, it also may 19114
authorize the legislative authority to secure repayment of such 19115
taxes by a lien on the exempted property in the amount required 19116
to be repaid. Such a lien on exempted real property shall 19117
attach, and may be perfected, collected, and enforced, in the 19118
same manner as a mortgage lien on real property, and shall 19119
otherwise have the same force and effect as a mortgage lien on 19120
real property. Notwithstanding section 5719.01 of the Revised 19121
Code, such a lien on exempted tangible personal property shall 19122
attach, and may be perfected, collected, and enforced, in the 19123
same manner as a security interest in goods under Chapter 1309. 19124
of the Revised Code, and shall otherwise have the same force and 19125
effect as such a security interest. 19126

(C) If the director of development had to issue a waiver 19127
under section 5709.633 of the Revised Code as a condition for 19128
the agreement to be executed, the agreement shall include the 19129
following statement: 19130

"Continuation of this agreement is subject to the validity 19131
of the circumstance upon which (insert name of 19132
enterprise) applied for, and the Director of the Ohio Department 19133
of Development issued, the waiver pursuant to section 5709.633 19134
of the Ohio Revised Code. If, after formal approval of this 19135
agreement by (insert name of municipal corporation or 19136

county), the Director or (insert name of municipal corporation or county) discovers that such a circumstance did not exist, (insert name of enterprise) shall be deemed to have materially failed to comply with this agreement."

If the director issued a waiver on the basis of the circumstance described in division (B) (3) of section 5709.633 of the Ohio Revised Code, the conditions enumerated in divisions (B) (3) (a) (i) and (ii) or divisions (B) (3) (b) (i) and (ii) of that section shall be incorporated in the information described in divisions (A) (2), (3), and (4) of this section.

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

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

(3) The legislative authority or board of county commissioners may petition the director of development services for certification of the area as having the characteristics set forth in division (A) (3) of section 5709.61 of the Revised Code.

Within sixty days after receiving such a petition, the director 19167
shall determine whether the area has the characteristics set 19168
forth in that division and forward the findings to the 19169
legislative authority or board of county commissioners. If the 19170
director certifies the area as having those characteristics and 19171
thereby certifies it as a zone, the legislative authority or 19172
board may enter into agreements with enterprises under division 19173
(B) of this section. Any enterprise wishing to enter into an 19174
agreement with a legislative authority or board of county 19175
commissioners under this section and satisfying one of the 19176
criteria described in divisions (B) (1) to (5) of this section 19177
shall submit a proposal to the legislative authority or board on 19178
the form prescribed under division (B) of section 5709.62 of the 19179
Revised Code and shall review and update the estimates and 19180
listings required by the form in the manner required under that 19181
division. The legislative authority or board may, on a separate 19182
form and at any time, require any additional information 19183
necessary to determine whether an enterprise is in compliance 19184
with an agreement and to collect the information required to be 19185
reported under section 5709.68 of the Revised Code. 19186

(B) Prior to entering into an agreement with an 19187
enterprise, the legislative authority or board of county 19188
commissioners shall determine whether the enterprise submitting 19189
the proposal is qualified by financial responsibility and 19190
business experience to create and preserve employment 19191
opportunities in the zone and to improve the economic climate of 19192
the municipal corporation or municipal corporations or the 19193
unincorporated areas in which the zone is located and to which 19194
the proposal applies, and whether the enterprise satisfies one 19195
of the following criteria: 19196

(1) The enterprise currently has no operations in this 19197

state and, subject to approval of the agreement, intends to 19198
establish operations in the zone; 19199

(2) The enterprise currently has operations in this state 19200
and, subject to approval of the agreement, intends to establish 19201
operations at a new location in the zone that would not result 19202
in a reduction in the number of employee positions at any of the 19203
enterprise's other locations in this state; 19204

(3) The enterprise, subject to approval of the agreement, 19205
intends to relocate operations, currently located in another 19206
state, to the zone; 19207

(4) The enterprise, subject to approval of the agreement, 19208
intends to expand operations at an existing site in the zone 19209
that the enterprise currently operates; 19210

(5) The enterprise, subject to approval of the agreement, 19211
intends to relocate operations, currently located in this state, 19212
to the zone, and the director of development services has issued 19213
a waiver for the enterprise under division (B) of section 19214
5709.633 of the Revised Code. 19215

(C) If the legislative authority or board determines that 19216
the enterprise is so qualified and satisfies one of the criteria 19217
described in divisions (B) (1) to (5) of this section, the 19218
legislative authority or board may, ~~after complying with section~~ 19219
~~5709.83 of the Revised Code and~~ on or before October 15, 2017, 19220
and, in the case of a board of commissioners, with the consent 19221
of the legislative authority of each affected municipal 19222
corporation or of the board of township trustees, enter into an 19223
agreement with the enterprise under which the enterprise agrees 19224
to establish, expand, renovate, or occupy a facility in the zone 19225
and hire new employees, or preserve employment opportunities for 19226

existing employees, in return for the following incentives: 19227

(1) When the facility is located in a municipal 19228
corporation, a legislative authority or board of commissioners 19229
may enter into an agreement for one or more of the incentives 19230
provided in division (C) of section 5709.62 of the Revised Code, ~~—~~ 19231
~~subject to division (D) of that section, .~~ 19232

(2) When the facility is located in an unincorporated 19233
area, a board of commissioners may enter into an agreement for 19234
one or more of the incentives provided in divisions (B) (1) (b), 19235
(B) (2), and (B) (3) of section 5709.63 of the Revised Code, ~~—~~ 19236
~~subject to division (C) of that section.~~ 19237

(D) All agreements entered into under this section shall 19238
be in the form prescribed under section 5709.631 of the Revised 19239
Code. After an agreement under this section is entered into, if 19240
the legislative authority or board of county commissioners 19241
revokes its designation of the zone, or if the director of 19242
development services revokes the zone's certification, any 19243
entitlements granted under the agreement shall continue for the 19244
number of years specified in the agreement. 19245

(E) Except as otherwise provided in this division, an 19246
agreement entered into under this section shall require that the 19247
enterprise pay an annual fee equal to the greater of one per 19248
cent of the dollar value of incentives offered under the 19249
agreement or five hundred dollars; provided, however, that if 19250
the value of the incentives exceeds two hundred fifty thousand 19251
dollars, the fee shall not exceed two thousand five hundred 19252
dollars. The fee shall be payable to the legislative authority 19253
or board of commissioners once per year for each year the 19254
agreement is effective on the days and in the form specified in 19255
the agreement. Fees paid shall be deposited in a special fund 19256

created for such purpose by the legislative authority or board 19257
and shall be used by the legislative authority or board 19258
exclusively for the purpose of complying with section 5709.68 of 19259
the Revised Code and by the tax incentive review council created 19260
under section 5709.85 of the Revised Code exclusively for the 19261
purposes of performing the duties prescribed under that section. 19262
The legislative authority or board may waive or reduce the 19263
amount of the fee charged against an enterprise, but such waiver 19264
or reduction does not affect the obligations of the legislative 19265
authority or board or the tax incentive review council to comply 19266
with section 5709.68 or 5709.85 of the Revised Code, 19267
respectively. 19268

(F) With the approval of the legislative authority of a 19269
municipal corporation or the board of township trustees of a 19270
township in which a zone is designated under division (A) (2) of 19271
this section, the board of county commissioners may delegate to 19272
that legislative authority or board any powers and duties of the 19273
board to negotiate and administer agreements with regard to that 19274
zone under this section. 19275

(G) When an agreement is entered into pursuant to this 19276
section, the legislative authority or board of commissioners 19277
authorizing the agreement shall forward a copy of the agreement 19278
to the director of development services and to the tax 19279
commissioner within fifteen days after the agreement is entered 19280
into. ~~If any agreement includes terms not provided for in~~ 19281
~~section 5709.631 of the Revised Code affecting the revenue of a~~ 19282
~~city, local, or exempted village school district or causing~~ 19283
~~revenue to be forgone by the district, including any~~ 19284
~~compensation to be paid to the school district pursuant to~~ 19285
~~section 5709.82 of the Revised Code, those terms also shall be~~ 19286
~~forwarded in writing to the director of development services~~ 19287

~~along with the copy of the agreement forwarded under this~~ 19288
~~division.~~ 19289

(H) After an agreement is entered into, the enterprise 19290
shall file with each personal property tax return required to be 19291
filed while the agreement is in effect, an informational return, 19292
on a form prescribed by the tax commissioner for that purpose, 19293
setting forth separately the property, and related costs and 19294
values, exempted from taxation under the agreement. 19295

(I) An agreement entered into under this section may 19296
include a provision requiring the enterprise to create one or 19297
more temporary internship positions for students enrolled in a 19298
course of study at a school or other educational institution in 19299
the vicinity, and to create a scholarship or provide another 19300
form of educational financial assistance for students holding 19301
such a position in exchange for the student's commitment to work 19302
for the enterprise at the completion of the internship. 19303

(J) The owner of improvements exempted from taxation under 19304
this section shall make annual service payments in lieu of taxes 19305
as required under section 5709.94 of the Revised Code. 19306

Sec. 5709.73. (A) As used in this section and section 19307
5709.74 of the Revised Code: 19308

(1) "Business day" means a day of the week excluding 19309
Saturday, Sunday, and a legal holiday as defined in section 1.14 19310
of the Revised Code. 19311

(2) "Further improvements" or "improvements" means the 19312
increase in the assessed value of real property that would first 19313
appear on the tax list and duplicate of real and public utility 19314
property after the effective date of a resolution adopted under 19315
this section were it not for the exemption granted by that 19316

resolution. For purposes of division (B) of this section, 19317
"improvements" do not include any property used or to be used 19318
for residential purposes. For this purpose, "property that is 19319
used or to be used for residential purposes" means property 19320
that, as improved, is used or to be used for purposes that would 19321
cause the tax commissioner to classify the property as 19322
residential property in accordance with rules adopted by the 19323
commissioner under section 5713.041 of the Revised Code. 19324

(3) "Housing renovation" means a project carried out for 19325
residential purposes. 19326

(4) "Incentive district" has the same meaning as in 19327
section 5709.40 of the Revised Code, except that a blighted area 19328
is in the unincorporated area of a township. 19329

(5) "Project" and "public infrastructure improvement" have 19330
the same meanings as in section 5709.40 of the Revised Code. 19331

(B) A board of township trustees may, by unanimous vote, 19332
adopt a resolution that declares to be a public purpose any 19333
public infrastructure improvements made that are necessary for 19334
the development of certain parcels of land located in the 19335
unincorporated area of the township. ~~Except with the approval~~ 19336
~~under division (D) of this section of the board of education of~~ 19337
~~each city, local, or exempted village school district within~~ 19338
~~which the improvements are located, the~~ The resolution may 19339
exempt from real property taxation not more than ~~seventy-five~~ 19340
one hundred per cent of further improvements to a parcel of land 19341
that directly benefits from the public infrastructure 19342
improvements, for a period of not more than ~~ten~~ thirty years. 19343
The resolution shall specify the percentage of the further 19344
improvements to be exempted and the life of the exemption. 19345

(C) (1) A board of township trustees may adopt, by 19346
unanimous vote, a resolution creating an incentive district and 19347
declaring improvements to parcels within the district to be a 19348
public purpose and, except as provided in division (F) of this 19349
section, exempt from taxation as provided in this section, but 19350
no board of township trustees of a township that has a 19351
population that exceeds twenty-five thousand, as shown by the 19352
most recent federal decennial census, shall adopt a resolution 19353
that creates an incentive district if the sum of the taxable 19354
value of real property in the proposed district for the 19355
preceding tax year and the taxable value of all real property in 19356
the township that would have been taxable in the preceding year 19357
were it not for the fact that the property was in an existing 19358
incentive district and therefore exempt from taxation exceeds 19359
twenty-five per cent of the taxable value of real property in 19360
the township for the preceding tax year. The district shall be 19361
located within the unincorporated area of the township and shall 19362
not include any territory that is included within a district 19363
created under division (B) of section 5709.78 of the Revised 19364
Code. The resolution shall delineate the boundary of the 19365
district and specifically identify each parcel within the 19366
district. A district may not include any parcel that is or has 19367
been exempted from taxation under division (B) of this section 19368
or that is or has been within another district created under 19369
this division. A resolution may create more than one district, 19370
and more than one resolution may be adopted under division (C) 19371
(1) of this section. 19372

(2) Not later than thirty days prior to adopting a 19373
resolution under division (C) (1) of this section, if the 19374
township intends to apply for exemptions from taxation under 19375
section 5709.911 of the Revised Code on behalf of owners of real 19376

property located within the proposed incentive district, the 19377
board shall conduct a public hearing on the proposed resolution. 19378
Not later than thirty days prior to the public hearing, the 19379
board shall give notice of the public hearing and the proposed 19380
resolution by first class mail to every real property owner 19381
whose property is located within the boundaries of the proposed 19382
incentive district that is the subject of the proposed 19383
resolution. 19384

(3) (a) A resolution adopted under division (C) (1) of this 19385
section shall specify the life of the incentive district and the 19386
percentage of the improvements to be exempted, shall designate 19387
the public infrastructure improvements made, to be made, or in 19388
the process of being made, that benefit or serve, or, once made, 19389
will benefit or serve parcels in the district. The resolution 19390
also shall identify one or more specific projects being, or to 19391
be, undertaken in the district that place additional demand on 19392
the public infrastructure improvements designated in the 19393
resolution. The project identified may, but need not be, the 19394
project under division (C) (3) (b) of this section that places 19395
real property in use for commercial or industrial purposes. 19396

A resolution adopted under division (C) (1) of this section 19397
on or after March 30, 2006, shall not designate police or fire 19398
equipment as public infrastructure improvements, and no service 19399
payment provided for in section 5709.74 of the Revised Code and 19400
received by the township under the resolution shall be used for 19401
police or fire equipment. 19402

(b) A resolution adopted under division (C) (1) of this 19403
section may authorize the use of service payments provided for 19404
in section 5709.74 of the Revised Code for the purpose of 19405
housing renovations within the incentive district, provided that 19406

the resolution also designates public infrastructure 19407
improvements that benefit or serve the district, and that a 19408
project within the district places real property in use for 19409
commercial or industrial purposes. Service payments may be used 19410
to finance or support loans, deferred loans, and grants to 19411
persons for the purpose of housing renovations within the 19412
district. The resolution shall designate the parcels within the 19413
district that are eligible for housing renovations. The 19414
resolution shall state separately the amount or the percentages 19415
of the expected aggregate service payments that are designated 19416
for each public infrastructure improvement and for the purpose 19417
of housing renovations. 19418

~~(4) Except with the approval of the board of education of 19419
each city, local, or exempted village school district within the 19420
territory of which the incentive district is or will be located, 19421
and subject Subject to division (E) of this section, the life of 19422
an incentive district shall not exceed ~~ten~~ thirty years, and the 19423
percentage of improvements to be exempted shall not exceed 19424
~~seventy five~~ one hundred per cent. With approval of the board of 19425
education, the life of a district may be not more than thirty 19426
years, and the percentage of improvements to be exempted may be 19427
not more than one hundred per cent. The approval of a board of 19428
education shall be obtained in the manner provided in division 19429
~~(D)~~ of this section. 19430~~

~~(D) Improvements with respect to a parcel may be exempted 19431
from taxation under division (B) of this section, and 19432
improvements to parcels within an incentive district may be 19433
exempted from taxation under division (C) of this section, for 19434
up to ten years or, with the approval of the board of education 19435
of the city, local, or exempted village school district within 19436
which the parcel or district is located, for up to thirty years. 19437~~

~~The percentage of the improvements exempted from taxation may, 19438
with such approval, exceed seventy five per cent, but shall not 19439
exceed one hundred per cent. Not later than forty five business 19440
days prior to adopting a resolution under this section declaring 19441
improvements to be a public purpose that is subject to approval 19442
by a board of education under this division, the board of 19443
township trustees shall deliver to the board of education a 19444
notice stating its intent to adopt a resolution making that 19445
declaration. The notice regarding improvements with respect to a 19446
parcel under division (B) of this section shall identify the 19447
parcels for which improvements are to be exempted from taxation, 19448
provide an estimate of the true value in money of the 19449
improvements, specify the period for which the improvements 19450
would be exempted from taxation and the percentage of the 19451
improvements that would be exempted, and indicate the date on 19452
which the board of township trustees intends to adopt the 19453
resolution. The notice regarding improvements made under 19454
division (C) of this section to parcels within an incentive 19455
district shall delineate the boundaries of the district, 19456
specifically identify each parcel within the district, identify 19457
each anticipated improvement in the district, provide an 19458
estimate of the true value in money of each such improvement, 19459
specify the life of the district and the percentage of 19460
improvements that would be exempted, and indicate the date on 19461
which the board of township trustees intends to adopt the 19462
resolution. The board of education, by resolution adopted by a 19463
majority of the board, may approve the exemption for the period 19464
or for the exemption percentage specified in the notice; may 19465
disapprove the exemption for the number of years in excess of 19466
ten, may disapprove the exemption for the percentage of the 19467
improvements to be exempted in excess of seventy five per cent, 19468
or both; or may approve the exemption on the condition that the 19469~~

~~board of township trustees and the board of education negotiate— 19470
an agreement providing for compensation to the school district— 19471
equal in value to a percentage of the amount of taxes exempted— 19472
in the eleventh and subsequent years of the exemption period or, 19473
in the case of exemption percentages in excess of seventy five— 19474
per cent, compensation equal in value to a percentage of the 19475
taxes that would be payable on the portion of the improvements— 19476
in excess of seventy five per cent were that portion to be 19477
subject to taxation, or other mutually agreeable compensation.— 19478~~

~~The board of education shall certify its resolution to the— 19479
board of township trustees not later than fourteen days prior to 19480
the date the board of township trustees intends to adopt the 19481
resolution as indicated in the notice. If the board of education— 19482
and the board of township trustees negotiate a mutually— 19483
acceptable compensation agreement, the resolution may declare 19484
the improvements a public purpose for the number of years— 19485
specified in the resolution or, in the case of exemption 19486
percentages in excess of seventy five per cent, for the 19487
exemption percentage specified in the resolution. In either 19488
case, if the board of education and the board of township 19489
trustees fail to negotiate a mutually acceptable compensation 19490
agreement, the resolution may declare the improvements a public 19491
purpose for not more than ten years, and shall not exempt more 19492
than seventy five per cent of the improvements from taxation. If 19493
the board of education fails to certify a resolution to the 19494
board of township trustees within the time prescribed by this 19495
section, the board of township trustees thereupon may adopt the 19496
resolution and may declare the improvements a public purpose for 19497
up to thirty years or, in the case of exemption percentages 19498
proposed in excess of seventy five per cent, for the exemption 19499
percentage specified in the resolution. The board of township 19500~~

~~trustees may adopt the resolution at any time after the board of
education certifies its resolution approving the exemption to
the board of township trustees, 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 township trustees. If a mutually
acceptable compensation agreement is negotiated between the
board of township trustees and the board of education, including
agreements for payments in lieu of taxes under section 5709.74
of the Revised Code, the board of township trustees 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.~~

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~~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 (D) of this section. If a board of education has
adopted a resolution allowing a board of township trustees to
deliver the notice required under division (D) of this section
fewer than forty five business days prior to adoption of the
resolution by the board of township trustees, the board of
township trustees shall deliver the notice to the board of
education not later than the number of days prior to the
adoption 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 township trustees. If the board of~~

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~~education rescinds the resolution, it shall certify notice of~~ 19532
~~the rescission to the board of township trustees.~~ 19533

~~If the board of township trustees is not required by~~ 19534
~~division (D) of this section to notify the board of education of~~ 19535
~~the board of township trustees' intent to declare improvements~~ 19536
~~to be a public purpose, the board of township trustees shall~~ 19537
~~comply with the notice requirements imposed under section~~ 19538
~~5709.83 of the Revised Code before taking formal action to adopt~~ 19539
~~the resolution making that declaration, unless the board of~~ 19540
~~education has adopted a resolution under that section waiving~~ 19541
~~its right to receive the notice.~~ 19542

(D) The owner of improvements exempted from taxation under 19543
this section shall make annual service payments in lieu of taxes 19544
as required under section 5709.94 of the Revised Code. 19545

(E) (1) If a proposed resolution under division (C) (1) of 19546
this section exempts improvements with respect to a parcel 19547
within an incentive district for more than ten years, or the 19548
percentage of the improvement exempted from taxation exceeds 19549
seventy-five per cent, not later than forty-five business days 19550
prior to adopting the resolution the board of township trustees 19551
shall deliver to the board of county commissioners of the county 19552
within which the incentive district is or will be located a 19553
notice that states its intent to adopt a resolution creating an 19554
incentive district. The notice shall include a copy of the 19555
proposed resolution, identify the parcels for which improvements 19556
are to be exempted from taxation, provide an estimate of the 19557
true value in money of the improvements, specify the period of 19558
time for which the improvements would be exempted from taxation, 19559
specify the percentage of the improvements that would be 19560
exempted from taxation, and indicate the date on which the board 19561

of township trustees intends to adopt the resolution. 19562

(2) The board of county commissioners, by resolution 19563
adopted by a majority of the board, may object to the exemption 19564
for the number of years in excess of ten, may object to the 19565
exemption for the percentage of the improvement to be exempted 19566
in excess of seventy-five per cent, or both. If the board of 19567
county commissioners objects, the board may negotiate a mutually 19568
acceptable compensation agreement with the board of township 19569
trustees. In no case shall the compensation provided to the 19570
board of county commissioners exceed the property taxes foregone 19571
due to the exemption. If the board of county commissioners 19572
objects, and the board of county commissioners and board of 19573
township trustees fail to negotiate a mutually acceptable 19574
compensation agreement, the resolution adopted under division 19575
(C) (1) of this section shall provide to the board of county 19576
commissioners compensation in the eleventh and subsequent years 19577
of the exemption period equal in value to not more than fifty 19578
per cent of the taxes that would be payable to the county or, if 19579
the board of county commissioner's objection includes an 19580
objection to an exemption percentage in excess of seventy-five 19581
per cent, compensation equal in value to not more than fifty per 19582
cent of the taxes that would be payable to the county, on the 19583
portion of the improvement in excess of seventy-five per cent, 19584
were that portion to be subject to taxation. The board of county 19585
commissioners shall certify its resolution to the board of 19586
township trustees not later than thirty days after receipt of 19587
the notice. 19588

(3) If the board of county commissioners does not object 19589
or fails to certify its resolution objecting to an exemption 19590
within thirty days after receipt of the notice, the board of 19591
township trustees may adopt its resolution, and no compensation 19592

shall be provided to the board of county commissioners. If the 19593
board of county commissioners timely certifies its resolution 19594
objecting to the trustees' resolution, the board of township 19595
trustees may adopt its resolution at any time after a mutually 19596
acceptable compensation agreement is agreed to by the board of 19597
county commissioners and the board of township trustees, or, if 19598
no compensation agreement is negotiated, at any time after the 19599
board of township trustees agrees in the proposed resolution to 19600
provide compensation to the board of county commissioners of 19601
fifty per cent of the taxes that would be payable to the county 19602
in the eleventh and subsequent years of the exemption period or 19603
on the portion of the improvement in excess of seventy-five per 19604
cent, were that portion to be subject to taxation. 19605

(F) Service payments in lieu of taxes that are 19606
attributable to any amount by which the effective tax rate of 19607
either a renewal levy with an increase or a replacement levy 19608
exceeds the effective tax rate of the levy renewed or replaced, 19609
or that are attributable to an additional levy, for a levy 19610
authorized by the voters for any of the following purposes on or 19611
after January 1, 2006, and which are provided pursuant to a 19612
resolution creating an incentive district under division (C)(1) 19613
of this section that is adopted on or after January 1, 2006, 19614
shall be distributed to the appropriate taxing authority as 19615
required under division (C) of section 5709.74 of the Revised 19616
Code in an amount equal to the amount of taxes from that 19617
additional levy or from the increase in the effective tax rate 19618
of such renewal or replacement levy that would have been payable 19619
to that taxing authority from the following levies were it not 19620
for the exemption authorized under division (C) of this section: 19621

(1) A tax levied under division (L) of section 5705.19 or 19622
section 5705.191 or 5705.222 of the Revised Code for community 19623

developmental disabilities programs and services pursuant to Chapter 5126. of the Revised Code;	19624 19625
(2) A tax levied under division (Y) of section 5705.19 of the Revised Code for providing or maintaining senior citizens services or facilities;	19626 19627 19628
(3) A tax levied under section 5705.22 of the Revised Code for county hospitals;	19629 19630
(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 families;	19631 19632 19633 19634
(5) A tax levied under section 5705.23 of the Revised Code for library purposes;	19635 19636
(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;	19637 19638 19639
(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;	19640 19641 19642 19643
(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;	19644 19645 19646
(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;	19647 19648 19649 19650
(10) A tax levied under section 1545.20 or 1545.21 of the	19651

Revised Code for park district purposes; 19652

(11) A tax levied under section 5705.191 of the Revised 19653
Code for the purpose of making appropriations for public 19654
assistance; human or social services; public relief; public 19655
welfare; public health and hospitalization; and support of 19656
general hospitals; 19657

(12) A tax levied under section 3709.29 of the Revised 19658
Code for a general health district program. 19659

(G) An exemption from taxation granted under this section 19660
commences with the tax year specified in the resolution so long 19661
as the year specified in the resolution commences after the 19662
effective date of the resolution. If the resolution specifies a 19663
year commencing before the effective date of the resolution or 19664
specifies no year whatsoever, the exemption commences with the 19665
tax year in which an exempted improvement first appears on the 19666
tax list and duplicate of real and public utility property and 19667
that commences after the effective date of the resolution. In 19668
lieu of stating a specific year, the resolution may provide that 19669
the exemption commences in the tax year in which the value of an 19670
improvement exceeds a specified amount or in which the 19671
construction of one or more improvements is completed, provided 19672
that such tax year commences after the effective date of the 19673
resolution. With respect to the exemption of improvements to 19674
parcels under division (B) of this section, the resolution may 19675
allow for the exemption to commence in different tax years on a 19676
parcel-by-parcel basis, with a separate exemption term specified 19677
for each parcel. 19678

Except as otherwise provided in this division, the 19679
exemption ends on the date specified in the resolution as the 19680
date the improvement ceases to be a public purpose or the 19681

incentive district expires, or ends on the date on which the 19682
public infrastructure improvements and housing renovations are 19683
paid in full from the township public improvement tax increment 19684
equivalent fund established under section 5709.75 of the Revised 19685
Code, whichever occurs first. The exemption of an improvement 19686
with respect to a parcel or within an incentive district may end 19687
on a later date, as specified in the resolution, ~~if the board of~~ 19688
~~township trustees and the board of education of the city, local,~~ 19689
~~or exempted village school district within which the parcel or~~ 19690
~~district is located have entered into a compensation agreement~~ 19691
~~under section 5709.82 of the Revised Code with respect to the~~ 19692
~~improvement and the board of education has approved the term of~~ 19693
~~the exemption under division (D) of this section,~~ but in no case 19694
shall the improvement be exempted from taxation for more than 19695
thirty years. The board of township trustees may, by majority 19696
vote, adopt a resolution permitting the township to enter into 19697
such agreements as the board finds necessary or appropriate to 19698
provide for the construction or undertaking of public 19699
infrastructure improvements and housing renovations. Any 19700
exemption shall be claimed and allowed in the same or a similar 19701
manner as in the case of other real property exemptions. If an 19702
exemption status changes during a tax year, the procedure for 19703
the apportionment of the taxes for that year is the same as in 19704
the case of other changes in tax exemption status during the 19705
year. 19706

(H) The board of township trustees may issue the notes of 19707
the township to finance all costs pertaining to the construction 19708
or undertaking of public infrastructure improvements and housing 19709
renovations made pursuant to this section. The notes shall be 19710
signed by the board and attested by the signature of the 19711
township fiscal officer, shall bear interest not to exceed the 19712

rate provided in section 9.95 of the Revised Code, and are not 19713
subject to Chapter 133. of the Revised Code. The resolution 19714
authorizing the issuance of the notes shall pledge the funds of 19715
the township public improvement tax increment equivalent fund 19716
established pursuant to section 5709.75 of the Revised Code to 19717
pay the interest on and principal of the notes. The notes, which 19718
may contain a clause permitting prepayment at the option of the 19719
board, shall be offered for sale on the open market or given to 19720
the vendor or contractor if no sale is made. 19721

(I) The township, not later than fifteen days after the 19722
adoption of a resolution under this section, shall submit to the 19723
director of development services a copy of the resolution. On or 19724
before the thirty-first day of March of each year, the township 19725
shall submit a status report to the director of development 19726
services. The report shall indicate, in the manner prescribed by 19727
the director, the progress of the project during each year that 19728
the exemption remains in effect, including a summary of the 19729
receipts from service payments in lieu of taxes; expenditures of 19730
money from the fund created under section 5709.75 of the Revised 19731
Code; a description of the public infrastructure improvements 19732
and housing renovations financed with the expenditures; and a 19733
quantitative summary of changes in private investment resulting 19734
from each project. 19735

(J) Nothing in this section shall be construed to prohibit 19736
a board of township trustees from declaring to be a public 19737
purpose improvements with respect to more than one parcel. 19738

If a parcel is located in a new community district in 19739
which the new community authority imposes a community 19740
development charge on the basis of rentals received from leases 19741
of real property as described in division (L) (2) of section 19742

349.01 of the Revised Code, the parcel may not be exempted from 19743
taxation under this section. 19744

(K) A board of township trustees that adopted a resolution 19745
under this section prior to July 21, 1994, may amend that 19746
resolution to include any additional public infrastructure 19747
improvement. A board of township trustees that seeks by the 19748
amendment to utilize money from its township public improvement 19749
tax increment equivalent fund for land acquisition in aid of 19750
industry, commerce, distribution, or research, demolition on 19751
private property, or stormwater and flood remediation projects 19752
may do so provided that the board currently is a party to a 19753
hold-harmless agreement with the board of education of the city, 19754
local, or exempted village school district within the territory 19755
of which are located the parcels that are subject to an 19756
exemption. For the purposes of this division, a "hold-harmless 19757
agreement" means an agreement under which the board of township 19758
trustees agrees to compensate the school district for one 19759
hundred per cent of the tax revenue that the school district 19760
would have received from further improvements to parcels 19761
designated in the resolution were it not for the exemption 19762
granted by the resolution. 19763

(L) Notwithstanding the limitation prescribed by division 19764
(D) of this section, as that division existed before its 19765
amendment by ...B... of the 131st general assembly, on the 19766
number of years that improvements to a parcel or parcels may be 19767
exempted from taxation, a board of trustees of a township with a 19768
population of fifteen thousand or more may amend a resolution 19769
originally adopted under this section before December 31, 1994, 19770
to extend the exemption of improvements to the parcel or parcels 19771
included in such resolution for an additional period not to 19772
exceed fifteen years. The amendment shall not increase the 19773

percentage of improvements to the parcel or parcels exempted 19774
from taxation. The board of township trustees shall comply with 19775
the notice requirements imposed under section 5709.83 of the 19776
Revised Code, as that section existed before its repeal by 19777
...B... of the 131st general assembly, before taking formal 19778
action to adopt an amendment authorized under this division 19779
unless the board of education has adopted a resolution under 19780
that section waiving its right to receive the notice. The board 19781
of township trustees shall deliver an identical notice to the 19782
board of county commissioners of each county in which the 19783
exempted parcels are located. 19784

Sec. 5709.74. (A) A township that has declared an 19785
improvement to be a public purpose under section 5709.73 of the 19786
Revised Code may require the owner of the parcel to make annual 19787
service payments in lieu of taxes to the county treasurer on or 19788
before the final dates for payment of real property taxes. Each 19789
payment shall be charged and collected in the same manner and in 19790
the same amount as the real property taxes that would have been 19791
charged and payable against any improvement made on the parcel 19792
if it were not exempt from taxation, less any amount required to 19793
be paid by the owner under section 5709.94 of the Revised Code. 19794
If any reduction in the levies otherwise applicable to the 19795
exempt property is made by the county budget commission under 19796
section 5705.31 of the Revised Code, the amount of the service 19797
payment in lieu of taxes shall be calculated as if a reduction 19798
in levies had not been made. A township shall not require an 19799
owner to make annual service payments in lieu of taxes pursuant 19800
to this section after the date on which the township has been 19801
paid back in full for the public infrastructure improvements 19802
made pursuant to sections 5709.73 to 5709.75 of the Revised 19803
Code. 19804

(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 5709.73 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 shall establish a township public improvement tax increment equivalent fund into which those payments shall be deposited. 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 19835
section, and one account with respect to each incentive district 19836
created by a resolution adopted under division (C) of that 19837
section. If a resolution adopted under division (C) of section 19838
5709.73 of the Revised Code also authorizes the use of service 19839
payments for housing renovations within the incentive district, 19840
the township shall establish separate accounts for the service 19841
payments designated for public infrastructure improvements and 19842
for the service payments authorized for the purpose of housing 19843
renovations. 19844

(B) Except as otherwise provided in division (C) or (D) of 19845
this section, money deposited in an account of the township 19846
public improvement tax increment equivalent fund shall be used 19847
by the township to pay the costs of public infrastructure 19848
improvements designated in or the housing renovations authorized 19849
by the resolution with respect to which the account is 19850
established, including any interest on and principal of the 19851
notes; in the case of an account established with respect to a 19852
resolution adopted under division (C) of that section, money in 19853
the account shall be used to finance the public infrastructure 19854
improvements designated, or the housing renovations authorized, 19855
for each incentive district created in the resolution. Money in 19856
an account shall not be used to finance or support housing 19857
renovations that take place after the incentive district has 19858
expired. 19859

~~(C) (1) (a) A township may distribute money in such an 19860
account to any school district in which the exempt property is 19861
located in an amount not to exceed the amount of real property 19862
taxes that such school district would have received from the 19863
improvement if it were not exempt from taxation. The resolution 19864
establishing the fund shall set forth the percentage of such 19865~~

~~maximum amount that will be distributed to any affected school-~~ 19866
~~district.~~ 19867

~~(b)~~ A township ~~also~~ may distribute money in such an 19868
account as follows: 19869

~~(i)~~ (a) To a board of county commissioners, in the amount 19870
that is owed to the board pursuant to division (E) of section 19871
5709.73 of the Revised Code; 19872

~~(ii)~~ (b) To a county in accordance with section 5709.913 19873
of the Revised Code. 19874

(2) Money from an account in a township public improvement 19875
tax increment equivalent fund may be distributed under division 19876
(C) (1) ~~(b)~~ of this section, regardless of the date a resolution 19877
was adopted under section 5709.73 of the Revised Code that 19878
prompted the establishment of the account, even if the 19879
resolution was adopted prior to March 30, 2006. 19880

(D) (1) A board of township trustees that adopted a 19881
resolution under section 5709.73 of the Revised Code before 19882
November 8, 2017, and that, with respect to property exempted 19883
under such a resolution, is party to a hold-harmless or service 19884
agreement, may appropriate and expend unencumbered money in the 19885
fund to pay current public safety expenses of the township. A 19886
township appropriating and expending money under this division 19887
shall reimburse the fund for the sum so appropriated and 19888
expended not later than the day the exemption granted under the 19889
resolution expires. For the purposes of this division, a "hold- 19890
harmless agreement" is an agreement with the board of education 19891
of a city, local, or exempted village school district under 19892
which the board of township trustees agrees to compensate the 19893
school district for one hundred per cent of the tax revenue the 19894

school district would have received from improvements to parcels 19895
designated in the resolution were it not for the exemption 19896
granted by the resolution. 19897

(2) A board of township trustees that adopts a resolution 19898
under section 5709.73 of the Revised Code on or after November 19899
8, 2017, may appropriate and expend unencumbered money in the 19900
fund to pay current public safety expenses of the township. A 19901
township appropriating and expending money under this division 19902
shall reimburse the fund for the sum so appropriated and 19903
expended not later than the day the exemption granted under the 19904
resolution expires. 19905

(E) Any unencumbered money remaining in the township 19906
public improvement tax increment equivalent fund or an account 19907
of that fund upon dissolution of the account or fund shall be 19908
transferred to the general fund of the township. 19909

Sec. 5709.78. (A) A board of county commissioners may, by 19910
resolution, declare improvements to certain parcels of real 19911
property located in the unincorporated territory of the county 19912
to be a public purpose. ~~Except with the approval under division~~ 19913
~~(C) of this section of the board of education of each city,~~ 19914
~~local, or exempted village school district within which the~~ 19915
~~improvements are located, not~~ Not more than ~~seventy five one~~ 19916
hundred per cent of an improvement thus declared to be a public 19917
purpose may be exempted from real property taxation, for a 19918
period of not more than ~~ten~~ thirty years. The resolution shall 19919
specify the percentage of the improvement to be exempted and the 19920
life of the exemption. 19921

A resolution adopted under this division shall designate 19922
the specific public infrastructure improvements made, to be 19923
made, or in the process of being made by the county that 19924

directly benefit, or that once made will directly benefit, the 19925
parcels for which improvements are declared to be a public 19926
purpose. The service payments provided for in section 5709.79 of 19927
the Revised Code shall be used to finance the public 19928
infrastructure improvements designated in the resolution, or as 19929
provided in section 5709.80 of the Revised Code. 19930

(B) (1) A board of county commissioners may adopt a 19931
resolution creating an incentive district and declaring 19932
improvements to parcels within the district to be a public 19933
purpose and, except as provided in division (E) of this section, 19934
exempt from taxation as provided in this section, but no board 19935
of county commissioners of a county that has a population that 19936
exceeds twenty-five thousand, as shown by the most recent 19937
federal decennial census, shall adopt a resolution that creates 19938
an incentive district if the sum of the taxable value of real 19939
property in the proposed district for the preceding tax year and 19940
the taxable value of all real property in the county that would 19941
have been taxable in the preceding year were it not for the fact 19942
that the property was in an existing incentive district and 19943
therefore exempt from taxation exceeds twenty-five per cent of 19944
the taxable value of real property in the county for the 19945
preceding tax year. The district shall be located within the 19946
unincorporated territory of the county and shall not include any 19947
territory that is included within a district created under 19948
division (C) of section 5709.73 of the Revised Code. The 19949
resolution shall delineate the boundary of the district and 19950
specifically identify each parcel within the district. A 19951
district may not include any parcel that is or has been exempted 19952
from taxation under division (A) of this section or that is or 19953
has been within another district created under this division. A 19954
resolution may create more than one such district, and more than 19955

one resolution may be adopted under division (B) (1) of this section. 19956
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(2) 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. 19958
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(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. 19972
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A resolution adopted under division (B) (1) of this section on or after March 30, 2006, shall not designate police or fire 19984
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equipment as public infrastructure improvements, and no service 19986
payment provided for in section 5709.79 of the Revised Code and 19987
received by the county under the resolution shall be used for 19988
police or fire equipment. 19989

(b) A resolution adopted under division (B)(1) of this 19990
section may authorize the use of service payments provided for 19991
in section 5709.79 of the Revised Code for the purpose of 19992
housing renovations within the incentive district, provided that 19993
the resolution also designates public infrastructure 19994
improvements that benefit or serve the district, and that a 19995
project within the district places real property in use for 19996
commercial or industrial purposes. Service payments may be used 19997
to finance or support loans, deferred loans, and grants to 19998
persons for the purpose of housing renovations within the 19999
district. The resolution shall designate the parcels within the 20000
district that are eligible for housing renovations. The 20001
resolution shall state separately the amount or the percentages 20002
of the expected aggregate service payments that are designated 20003
for each public infrastructure improvement and for the purpose 20004
of housing renovations. 20005

~~(4) Except with the approval of the board of education of 20006
each city, local, or exempted village school district within the 20007
territory of which the incentive district is or will be located, 20008
and subject Subject to division (D) of this section, the life of 20009
an incentive district shall not exceed ~~ten~~ thirty years, and the 20010
percentage of improvements to be exempted shall not exceed 20011
~~seventy five~~ one hundred per cent. With approval of the board of 20012
education, the life of a district may be not more than thirty- 20013
years, and the percentage of improvements to be exempted may be 20014
not more than one hundred per cent. The approval of a board of 20015
education shall be obtained in the manner provided in division 20016~~

~~(C) of this section.~~ 20017

~~(C) (1) Improvements with respect to a parcel may be~~ 20018
~~exempted from taxation under division (A) of this section, and~~ 20019
~~improvements to parcels within an incentive district may be~~ 20020
~~exempted from taxation under division (B) of this section, for~~ 20021
~~up to ten years or, with the approval of the board of education~~ 20022
~~of each city, local, or exempted village school district within~~ 20023
~~which the parcel or district is located, for up to thirty years.~~ 20024
~~The percentage of the improvements exempted from taxation may,~~ 20025
~~with such approval, exceed seventy five per cent, but shall not~~ 20026
~~exceed one hundred per cent. Not later than forty five business~~ 20027
~~days prior to adopting a resolution under this section declaring~~ 20028
~~improvements to be a public purpose that is subject to the~~ 20029
~~approval of a board of education under this division, the board~~ 20030
~~of county commissioners shall deliver to the board of education~~ 20031
~~a notice stating its intent to adopt a resolution making that~~ 20032
~~declaration. The notice regarding improvements with respect to a~~ 20033
~~parcel under division (A) of this section shall identify the~~ 20034
~~parcels for which improvements are to be exempted from taxation,~~ 20035
~~provide an estimate of the true value in money of the~~ 20036
~~improvements, specify the period for which the improvements~~ 20037
~~would be exempted from taxation and the percentage of the~~ 20038
~~improvements that would be exempted, and indicate the date on~~ 20039
~~which the board of county commissioners intends to adopt the~~ 20040
~~resolution. The notice regarding improvements to parcels within~~ 20041
~~an incentive district under division (B) of this section shall~~ 20042
~~delineate the boundaries of the district, specifically identify~~ 20043
~~each parcel within the district, identify each anticipated~~ 20044
~~improvement in the district, provide an estimate of the true~~ 20045
~~value in money of each such improvement, specify the life of the~~ 20046
~~district and the percentage of improvements that would be~~ 20047

~~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.~~

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~~(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~~

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~~the improvements a public purpose for not more than ten years, 20079
and shall not exempt more than seventy-five per cent of the 20080
improvements from taxation. If the board of education fails to 20081
certify a resolution to the board of county commissioners within 20082
the time prescribed by this section, the board of county 20083
commissioners thereupon may adopt the resolution and may declare 20084
the improvements a public purpose for up to thirty years or, in 20085
the case of exemption percentages proposed in excess of seventy- 20086
five per cent, for the exemption percentage specified in the 20087
resolution. The board of county commissioners may adopt the 20088
resolution at any time after the board of education certifies 20089
its resolution approving the exemption to the board of county 20090
commissioners, or, if the board of education approves the 20091
exemption on the condition that a mutually acceptable 20092
compensation agreement be negotiated, at any time after the 20093
compensation agreement is agreed to by the board of education 20094
and the board of county commissioners. If a mutually acceptable 20095
compensation agreement is negotiated between the board of county 20096
commissioners and the board of education, including agreements 20097
for payments in lieu of taxes under section 5709.79 of the 20098
Revised Code, the board of county commissioners shall compensate 20099
the joint vocational school district within which the parcel or 20100
district is located at the same rate and under the same terms 20101
received by the city, local, or exempted village school 20102
district. 20103~~

~~(3) If a board of education has adopted a resolution 20104
waiving its right to approve exemptions from taxation under this 20105
section and the resolution remains in effect, approval of such 20106
exemptions by the board of education is not required under 20107
division (C) of this section. If a board of education has 20108
adopted a resolution allowing a board of county commissioners to 20109~~

~~deliver the notice required under division (C) of this section- 20110
fewer than forty-five business days prior to approval of the- 20111
resolution by the board of county commissioners, the board of- 20112
county commissioners shall deliver the notice to the board of- 20113
education not later than the number of days prior to such- 20114
approval as prescribed by the board of education in its- 20115
resolution. If a board of education adopts a resolution waiving- 20116
its right to approve exemptions or shortening the notification- 20117
period, the board of education shall certify a copy of the- 20118
resolution to the board of county commissioners. If the board of- 20119
education rescinds such a resolution, it shall certify notice of- 20120
the rescission to the board of county commissioners.- 20121~~

(C) The owner of improvements exempted from taxation under 20122
this section shall make annual service payments in lieu of taxes 20123
as required under section 5709.94 of the Revised Code. 20124

(D) (1) If a proposed resolution under division (B) (1) of 20125
this section exempts improvements with respect to a parcel 20126
within an incentive district for more than ten years, or the 20127
percentage of the improvement exempted from taxation exceeds 20128
seventy-five per cent, not later than forty-five business days 20129
prior to adopting the resolution the board of county 20130
commissioners shall deliver to the board of township trustees of 20131
any township within which the incentive district is or will be 20132
located a notice that states its intent to adopt a resolution 20133
creating an incentive district. The notice shall include a copy 20134
of the proposed resolution, identify the parcels for which 20135
improvements are to be exempted from taxation, provide an 20136
estimate of the true value in money of the improvements, specify 20137
the period of time for which the improvements would be exempted 20138
from taxation, specify the percentage of the improvements that 20139
would be exempted from taxation, and indicate the date on which 20140

the board intends to adopt the resolution. 20141

(2) The board of township trustees, by resolution adopted 20142
by a majority of the board, may object to the exemption for the 20143
number of years in excess of ten, may object to the exemption 20144
for the percentage of the improvement to be exempted in excess 20145
of seventy-five per cent, or both. If the board of township 20146
trustees objects, the board of township trustees may negotiate a 20147
mutually acceptable compensation agreement with the board of 20148
county commissioners. In no case shall the compensation provided 20149
to the board of township trustees exceed the property taxes 20150
forgone due to the exemption. If the board of township trustees 20151
objects, and the board of township trustees and the board of 20152
county commissioners fail to negotiate a mutually acceptable 20153
compensation agreement, the resolution adopted under division 20154
(B) (1) of this section shall provide to the board of township 20155
trustees compensation in the eleventh and subsequent years of 20156
the exemption period equal in value to not more than fifty per 20157
cent of the taxes that would be payable to the township or, if 20158
the board of township trustee's objection includes an objection 20159
to an exemption percentage in excess of seventy-five per cent, 20160
compensation equal in value to not more than fifty per cent of 20161
the taxes that would be payable to the township on the portion 20162
of the improvement in excess of seventy-five per cent, were that 20163
portion to be subject to taxation. The board of township 20164
trustees shall certify its resolution to the board of county 20165
commissioners not later than thirty days after receipt of the 20166
notice. 20167

(3) If the board of township trustees does not object or 20168
fails to certify a resolution objecting to an exemption within 20169
thirty days after receipt of the notice, the board of county 20170
commissioners may adopt its resolution, and no compensation 20171

shall be provided to the board of township trustees. If the 20172
board of township trustees certifies its resolution objecting to 20173
the commissioners' resolution, the board of county commissioners 20174
may adopt its resolution at any time after a mutually acceptable 20175
compensation agreement is agreed to by the board of county 20176
commissioners and the board of township trustees. If the board 20177
of township trustees certifies a resolution objecting to the 20178
commissioners' resolution, the board of county commissioners may 20179
adopt its resolution at any time after a mutually acceptable 20180
compensation agreement is agreed to by the board of county 20181
commissioners and the board of township trustees, or, if no 20182
compensation agreement is negotiated, at any time after the 20183
board of county commissioners in the proposed resolution to 20184
provide compensation to the board of township trustees of fifty 20185
per cent of the taxes that would be payable to the township in 20186
the eleventh and subsequent years of the exemption period or on 20187
the portion of the improvement in excess of seventy-five per 20188
cent, were that portion to be subject to taxation. 20189

(E) Service payments in lieu of taxes that are 20190
attributable to any amount by which the effective tax rate of 20191
either a renewal levy with an increase or a replacement levy 20192
exceeds the effective tax rate of the levy renewed or replaced, 20193
or that are attributable to an additional levy, for a levy 20194
authorized by the voters for any of the following purposes on or 20195
after January 1, 2006, and which are provided pursuant to a 20196
resolution creating an incentive district under division (B) (1) 20197
of this section that is adopted on or after January 1, 2006, 20198
shall be distributed to the appropriate taxing authority as 20199
required under division (D) of section 5709.79 of the Revised 20200
Code in an amount equal to the amount of taxes from that 20201
additional levy or from the increase in the effective tax rate 20202

of such renewal or replacement levy that would have been payable	20203
to that taxing authority from the following levies were it not	20204
for the exemption authorized under division (B) of this section:	20205
(1) A tax levied under division (L) of section 5705.19 or	20206
section 5705.191 or 5705.222 of the Revised Code for community	20207
developmental disabilities programs and services pursuant to	20208
Chapter 5126. of the Revised Code;	20209
(2) A tax levied under division (Y) of section 5705.19 of	20210
the Revised Code for providing or maintaining senior citizens	20211
services or facilities;	20212
(3) A tax levied under section 5705.22 of the Revised Code	20213
for county hospitals;	20214
(4) A tax levied by a joint-county district or by a county	20215
under section 5705.19, 5705.191, or 5705.221 of the Revised Code	20216
for alcohol, drug addiction, and mental health services or	20217
facilities;	20218
(5) A tax levied under section 5705.23 of the Revised Code	20219
for library purposes;	20220
(6) A tax levied under section 5705.24 of the Revised Code	20221
for the support of children services and the placement and care	20222
of children;	20223
(7) A tax levied under division (Z) of section 5705.19 of	20224
the Revised Code for the provision and maintenance of zoological	20225
park services and facilities under section 307.76 of the Revised	20226
Code;	20227
(8) A tax levied under section 511.27 or division (H) of	20228
section 5705.19 of the Revised Code for the support of township	20229
park districts;	20230

(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 20261
for each parcel. 20262

Except as otherwise provided in this division, the 20263
exemption ends on the date specified in the resolution as the 20264
date the improvement ceases to be a public purpose or the 20265
incentive district expires, or ends on the date on which the 20266
county can no longer require annual service payments in lieu of 20267
taxes under section 5709.79 of the Revised Code, whichever 20268
occurs first. The exemption of an improvement with respect to a 20269
parcel or within an incentive district may end on a later date, 20270
as specified in the resolution, ~~if the board of commissioners-~~ 20271
~~and the board of education of the city, local, or exempted-~~ 20272
~~village school district within which the parcel or district is-~~ 20273
~~located have entered into a compensation agreement under section-~~ 20274
~~5709.82 of the Revised Code with respect to the improvement, and-~~ 20275
~~the board of education has approved the term of the exemption-~~ 20276
~~under division (C) (1) of this section, but in no case shall the~~ 20277
improvement be exempted from taxation for more than thirty 20278
years. Exemptions shall be claimed and allowed in the same or a 20279
similar manner as in the case of other real property exemptions. 20280
If an exemption status changes during a tax year, the procedure 20281
for the apportionment of the taxes for that year is the same as 20282
in the case of other changes in tax exemption status during the 20283
year. 20284

(G) ~~If the board of county commissioners is not required-~~ 20285
~~by this section to notify the board of education of the board of~~ 20286
~~county commissioners' intent to declare improvements to be a-~~ 20287
~~public purpose, the board of county commissioners shall comply-~~ 20288
~~with the notice requirements imposed under section 5709.83 of-~~ 20289
~~the Revised Code before taking formal action to adopt the-~~ 20290
~~resolution making that declaration, unless the board of-~~ 20291

~~education has adopted a resolution under that section waiving
its right to receive such a notice.~~ 20292
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~~(H)~~—The county, not later than fifteen days after the 20294
adoption of a resolution under this section, shall submit to the 20295
director of development services a copy of the resolution. On or 20296
before the thirty-first day of March of each year, the county 20297
shall submit a status report to the director of development 20298
services. The report shall indicate, in the manner prescribed by 20299
the director, the progress of the project during each year that 20300
an exemption remains in effect, including a summary of the 20301
receipts from service payments in lieu of taxes; expenditures of 20302
money from the fund created under section 5709.80 of the Revised 20303
Code; a description of the public infrastructure improvements 20304
and housing renovations financed with such expenditures; and a 20305
quantitative summary of changes in employment and private 20306
investment resulting from each project. 20307

~~(I)~~—(H) Nothing in this section shall be construed to 20308
prohibit a board of county commissioners from declaring to be a 20309
public purpose improvements with respect to more than one 20310
parcel. 20311

~~(J)~~—(I) If a parcel is located in a new community district 20312
in which the new community authority imposes a community 20313
development charge on the basis of rentals received from leases 20314
of real property as described in division (L) (2) of section 20315
349.01 of the Revised Code, the parcel may not be exempted from 20316
taxation under this section. 20317

Sec. 5709.79. (A) A board of county commissioners that 20318
adopts a resolution under section 5709.78 of the Revised Code 20319
shall in the resolution require that the owner of the 20320
improvement make annual service payments in lieu of taxes to the 20321

county treasurer on or before the final dates for payment of 20322
real property taxes. Each such payment shall be charged and 20323
collected in the same manner and in the same amount as the real 20324
property taxes that would have been charged and payable against 20325
the improvement if its value were not exempt from taxation, less 20326
any amount required to be paid by the owner under section 20327
5709.94 of the Revised Code. If any reduction in the levies 20328
otherwise applicable to the improvement is made by the county 20329
budget commission under section 5705.31 of the Revised Code, the 20330
amount of the service payment in lieu of taxes shall be 20331
calculated as if the reduction in levies had not been made. 20332

(B) The county shall not require the owner to make annual 20333
service payments in lieu of taxes pursuant to this section after 20334
the date on which one of the following occurs: 20335

(1) If bonds or notes were not issued under section 20336
307.082 or 5709.81 of the Revised Code for any public 20337
infrastructure improvements benefiting the parcel on which the 20338
improvement is located, or for any housing renovations within an 20339
incentive district, and if service payments were not pledged 20340
pursuant to division (B) of section 5709.81 of the Revised Code, 20341
the date the county has collected sufficient money in the 20342
applicable account of the redevelopment tax equivalent fund to 20343
pay the cost of constructing or repairing the public 20344
infrastructure improvements designated in, or the housing 20345
renovations authorized by, the resolution adopted under section 20346
5709.78 of the Revised Code; 20347

(2) If service payments were pledged under division (B) of 20348
section 5709.81 of the Revised Code to secure payment of any 20349
obligation issued to finance the public infrastructure 20350
improvement and housing renovations, the date the purposes for 20351

which the payments were pledged are paid in full; 20352

(3) If bonds or notes were issued under section 307.082 or 20353
5709.81 of the Revised Code, the date the interest on and 20354
principal of such bonds and notes have been paid in full. 20355

(C) Money collected as service payments in lieu of taxes 20356
shall be distributed at the same time and in the same manner as 20357
real property tax payments. However, subject to division (D) of 20358
this section or section 5709.914 of the Revised Code, the entire 20359
amount so collected shall be distributed to the county in which 20360
the parcel is located. The county treasurer shall maintain a 20361
record of the service payments in lieu of taxes made for each 20362
parcel. If a parcel upon which moneys are collected as service 20363
payments in lieu of taxes is annexed to a municipal corporation, 20364
the service payments shall continue to be collected and 20365
distributed to the county until the date described in division 20366
(B) (1), (2), or (3) of this section. 20367

(D) The county treasurer shall distribute to the 20368
appropriate taxing authorities the portion of the annual service 20369
payments in lieu of taxes that represents payments required 20370
under division (E) of section 5709.78 of the Revised Code. 20371

(E) Nothing in this section or section 5709.78 of the 20372
Revised Code affects the taxes levied against that portion of 20373
the value of any parcel that is not exempt from taxation. 20374

Sec. 5709.80. (A) The board of county commissioners of a 20375
county that receives service payments in lieu of taxes under 20376
section 5709.79 of the Revised Code shall establish a 20377
redevelopment tax equivalent fund into which those payments 20378
shall be deposited. Separate accounts shall be established in 20379
the fund for each resolution adopted by the board of county 20380

commissioners under section 5709.78 of the Revised Code. If the 20381
board of county commissioners has adopted a resolution under 20382
division (B) of that section, the county shall establish an 20383
account for each incentive district created in that resolution. 20384
If a resolution adopted under division (B) of section 5709.78 of 20385
the Revised Code also authorizes the use of service payments for 20386
housing renovations within the incentive district, the county 20387
shall establish separate accounts for the service payments 20388
designated for public infrastructure improvements and for the 20389
service payments authorized for the purpose of housing 20390
renovations. 20391

(B) Moneys deposited into each account of the fund shall 20392
be used by the county to pay the cost of constructing or 20393
repairing the public infrastructure improvements designated in, 20394
or the housing renovations authorized by, the resolution, or for 20395
each incentive district for which the account is established, to 20396
pay the interest on and principal of bonds or notes issued under 20397
division (B) of section 307.082 or division (A) of section 20398
5709.81 of the Revised Code, or for the purposes pledged under 20399
division (B) of section 5709.81 of the Revised Code. Money in an 20400
account shall not be used to finance or support housing 20401
renovations that take place after the incentive district has 20402
expired. 20403

~~(C) (1) (a) The board of county commissioners may distribute 20404
money in an account to any school district in which the exempt 20405
property is located in an amount not to exceed the amount of 20406
real property taxes that such school district would have 20407
received from the improvement if it were not exempt from 20408
taxation. The resolution under which an account is established 20409
shall set forth the percentage of such maximum amount that will 20410
be distributed to any affected school district. 20411~~

~~(b)~~ A board of county commissioners ~~also~~ may distribute 20412
money in such an account as follows: 20413

~~(i)~~ ~~(a)~~ To a board of township trustees or legislative 20414
authority of a municipal corporation, as applicable, in the 20415
amount that is owed to the board of township trustees or 20416
legislative authority pursuant to division (D) of section 20417
5709.78 of the Revised Code; 20418

~~(ii)~~ ~~(b)~~ To a township in accordance with section 5709.914 20419
of the Revised Code. 20420

(2) Money from an account in the redevelopment tax 20421
equivalent fund may be distributed under division (C) (1) ~~(b)~~ of 20422
this section, regardless of the date a resolution was adopted 20423
under section 5709.78 of the Revised Code that prompted the 20424
establishment of the account, even if the resolution was adopted 20425
prior to ~~the effective date of this amendment~~ March 30, 2006. 20426

(D) An account dissolves upon fulfillment of the purposes 20427
for which money in the account may be used. An incidental 20428
surplus remaining in an account upon its dissolution shall be 20429
transferred to the general fund of the county. 20430

Sec. 5709.82. (A) As used in this section:— 20431

~~(1) "New employee" means both of the following:~~ 20432

~~(a) Persons employed in the construction of real property~~ 20433
~~exempted from taxation under the chapters or sections of the~~ 20434
~~Revised Code enumerated in division (B) of this section;~~ 20435

~~(b) Persons not described by division (A) (1) (a) of this~~ 20436
~~section who are first employed at the site of such property and~~ 20437
~~who within the two previous years have not been subject, prior~~ 20438
~~to being employed at that site, to income taxation by the~~ 20439

~~municipal corporation within whose territory the site is located— 20440
on income derived from employment for the person's current— 20441
employer. "New employee" does not include any person who— 20442
replaces a person who is not a new employee under division (A)— 20443
(1) of this section. 20444~~

~~(2) "Infrastructure costs" means costs incurred by a— 20445
municipal corporation in a calendar year to acquire, construct,— 20446
reconstruct, improve, plan, or equip real or tangible personal— 20447
property that directly benefits or will directly benefit the— 20448
exempted property. If the municipal corporation finances the— 20449
acquisition, construction, reconstruction, improvement,— 20450
planning, or equipping of real or tangible personal property— 20451
that directly benefits the exempted property by issuing debt,— 20452
"infrastructure costs" means the annual debt charges incurred by— 20453
the municipal corporation from the issuance of such debt. Real— 20454
or tangible personal property directly benefits exempted— 20455
property only if the exempted property places or will place— 20456
direct, additional demand on the real or tangible personal— 20457
property for which such costs were or will be incurred. 20458~~

~~(3) "Taxing—, "taxing unit" has the same meaning as in 20459
division (H) of section 5705.01 of the Revised Code, but does 20460
not include the state or a city, local, exempted village, 20461
cooperative education, or joint vocational school district, a 20462
county school financing district, a regional student education 20463
district, or a qualifying partnership. 20464~~

~~(B) (1) Except as otherwise provided under division (C) of 20465
this section, theThe legislative authority of any political 20466
subdivision that has acted under the authority of Chapter 725. 20467
or 1728., sections 3735.65 to 3735.70, or section 5709.40, 20468
5709.41, 5709.45, 5709.62, 5709.63, 5709.632, 5709.73, 5709.78, 20469~~

5709.84, or 5709.88 of the Revised Code to grant an exemption 20470
from taxation for real or tangible personal property may 20471
negotiate with ~~the board of education of each city, local,~~ 20472
~~exempted village, or joint vocational school district or other a~~ 20473
taxing unit within the territory of which the exempted property 20474
is located, and enter into an agreement whereby the ~~school-~~ 20475
~~district or taxing unit~~ is compensated for tax revenue foregone 20476
by the ~~school district or taxing unit~~ as a result of the 20477
exemption. Except as otherwise provided in division (B) (1) of 20478
this section, if a political subdivision enters into more than 20479
one agreement under this section with respect to a tax 20480
exemption, the political subdivision shall provide to each 20481
~~school district or taxing unit~~ with which it contracts the same 20482
percentage of tax revenue foregone by the ~~school district or~~ 20483
taxing unit, which may be based on a good faith projection made 20484
at the time the exemption is granted. Such percentage shall be 20485
calculated on the basis of amounts paid by the political 20486
subdivision and any amounts paid by an owner under division (B) 20487
(2) of this section. A political subdivision may provide a 20488
~~school district or other taxing unit~~ with a smaller percentage 20489
of foregone tax revenue than that provided to other ~~school-~~ 20490
~~districts or taxing units~~ only if the ~~school district or taxing~~ 20491
unit expressly consents in the agreement to receiving a smaller 20492
percentage. ~~If a subdivision has acted under the authority of-~~ 20493
~~section 5709.40, 5709.41, 5709.45, 5709.73, or 5709.78 of the-~~ 20494
~~Revised Code and enters into a compensation agreement with a-~~ 20495
~~city, local, or exempted village school district, the-~~ 20496
~~subdivision shall provide compensation to the joint vocational-~~ 20497
~~school district within the territory of which the exempted-~~ 20498
~~property is located at the same rate and under the same terms as-~~ 20499
~~received by the city, local, or exempted village school-~~ 20500
~~district.~~ 20501

(2) An owner of property exempted from taxation under the authority described in division (B) (1) of this section may, by becoming a party to an agreement described in division (B) (1) of this section or by entering into a separate agreement with a school district or other taxing unit, agree to compensate the school district or taxing unit by paying cash or by providing property or services by gift, loan, or otherwise. If the owner's property is exempted under the authority of section 5709.40, 5709.41, 5709.45, 5709.73, or 5709.78 of the Revised Code and the owner enters into a compensation agreement with a city, local, or exempted village school district, the owner shall provide compensation to the joint vocational school district within the territory of which the owner's property is located at the same rate and under the same terms as received by the city, local, or exempted village school district.

~~(C) This division does not apply to the following:~~

~~(1) The legislative authority of a municipal corporation that has acted under the authority of division (H) of section 715.70 or division (U) of section 715.72 of the Revised Code to consent to the granting of an exemption from taxation for real or tangible personal property in a joint economic development district.~~

~~(2) The legislative authority of a municipal corporation that has specified in an ordinance adopted under section 5709.40, 5709.41, or 5709.45 of the Revised Code that payments in lieu of taxes provided for under section 5709.42 or 5709.46 of the Revised Code shall be paid to the city, local, or exempted village school district in which the improvements are located in the amount of taxes that would have been payable to the school district if the improvements had not been exempted~~

~~from taxation, as directed in the ordinance.~~ 20532

~~If the legislative authority of any municipal corporation~~ 20533
~~has acted under the authority of Chapter 725. or 1728. or~~ 20534
~~section 3735.671, 5709.40, 5709.41, 5709.45, 5709.62, 5709.63,~~ 20535
~~5709.632, or 5709.88, or a housing officer under section 3735.67~~ 20536
~~of the Revised Code, to grant or consent to the granting of an~~ 20537
~~exemption from taxation for real or tangible personal property~~ 20538
~~on or after July 1, 1994, the municipal corporation imposes a~~ 20539
~~tax on incomes, and the payroll of new employees resulting from~~ 20540
~~the exercise of that authority equals or exceeds one million~~ 20541
~~dollars in any tax year for which such property is exempted, the~~ 20542
~~legislative authority and the board of education of each city,~~ 20543
~~local, or exempted village school district within the territory~~ 20544
~~of which the exempted property is located shall attempt to~~ 20545
~~negotiate an agreement providing for compensation to the school~~ 20546
~~district for all or a portion of the tax revenue the school~~ 20547
~~district would have received had the property not been exempted~~ 20548
~~from taxation. The agreement may include as a party the owner of~~ 20549
~~the property exempted or to be exempted from taxation and may~~ 20550
~~include provisions obligating the owner to compensate the school~~ 20551
~~district by paying cash or providing property or services by~~ 20552
~~gift, loan, or otherwise. Such an obligation is enforceable by~~ 20553
~~the board of education of the school district pursuant to the~~ 20554
~~terms of the agreement.~~ 20555

~~If the legislative authority and board of education fail~~ 20556
~~to negotiate an agreement that is mutually acceptable within six~~ 20557
~~months of formal approval by the legislative authority of the~~ 20558
~~instrument granting the exemption, the legislative authority~~ 20559
~~shall compensate the school district in the amount and manner~~ 20560
~~prescribed by division (D) of this section.~~ 20561

~~(D) Annually, the legislative authority of a municipal corporation subject to this division shall pay to the city, local, or exempted village school district within the territory of which the exempted property is located an amount equal to fifty per cent of the difference between the amount of taxes levied and collected by the municipal corporation on the incomes of new employees in the calendar year ending on the day the payment is required to be made, and the amount of any infrastructure costs incurred in that calendar year. For purposes of such computation, the amount of infrastructure costs shall not exceed thirty five per cent of the amount of those taxes unless the board of education of the school district, by resolution adopted by a majority of the board, approves an amount in excess of that percentage. If the amount of those taxes or infrastructure costs must be estimated at the time the payment is made, payments in subsequent years shall be adjusted to compensate for any departure of those estimates from the actual amount of those taxes.~~

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~~A municipal corporation required to make a payment under this section shall make the payment from its general fund or a special fund established for the purpose. The payment is payable on the thirty first day of December of the tax year for or in which the exemption from taxation commences and on that day for each subsequent tax year property is exempted and the legislative authority and board fail to negotiate an acceptable agreement under division (C) of this section.~~

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Sec. 5709.84. (A) As used in this section: 20588

(1) "Local railroad operations" means the provision of railroad service by a qualified railroad company within the territorial jurisdiction of a county, township, or municipal

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corporation, which railroad service replaces railroad service 20592
that was discontinued in the territorial jurisdiction of the 20593
county, township, or municipal corporation on or after January 20594
1, 1980. 20595

(2) "Qualified railroad company" means a railroad company 20596
as defined in division (D)(9) of section 5727.01 of the Revised 20597
Code that is formed by a person or governmental entity to 20598
provide local railroad operations. 20599

(B) The legislative authority of a county, township, or 20600
municipal corporation, by resolution or ordinance, may declare 20601
any of the following as being used for a public purpose: 20602

(1) Real and tangible personal property owned by the 20603
county, township, or municipal corporation that is leased or 20604
otherwise made available to a qualified railroad company for use 20605
in local railroad operations; 20606

(2) Real and tangible personal property owned by any other 20607
public or any private entity that is leased or otherwise made 20608
available to a qualified railroad company for use in local 20609
railroad operations; 20610

(3) Real and tangible personal property owned by a 20611
qualified railroad company that is used in local railroad 20612
operations. 20613

Real and tangible personal property declared as being used 20614
for a public purpose under division (B)(1), (2), or (3) of this 20615
section is exempt from taxation for a period, not to exceed ten 20616
years, specified in the resolution or ordinance declaring the 20617
property as being used for a public purpose and commencing on 20618
the effective date of the resolution or ordinance. The exemption 20619
applies to the property only in the proportion it is used in 20620

local railroad operations within the territorial jurisdiction of 20621
the county, township, or municipal corporation that declared it 20622
as being used for a public purpose. 20623

~~The legislative authority shall not take formal action to~~ 20624
~~adopt a resolution or an ordinance that grants a tax exemption~~ 20625
~~under this section until section 5709.83 of the Revised Code has~~ 20626
~~been complied with.~~ Upon adopting the resolution or ordinance, 20627
the legislative authority shall transmit a certified copy to the 20628
tax commissioner, the county auditor, and the county treasurer. 20629

(C) At any time during the period of an exemption, the 20630
legislative authority, without prior announcement and at such 20631
times as it considers appropriate or necessary, may inspect the 20632
real and tangible personal property so exempted and the 20633
financial records and business activities of the qualified 20634
railroad company receiving the exemption to verify that the 20635
property so exempted is in use for local railroad operations. A 20636
qualified railroad company receiving an exemption shall 20637
cooperate with the legislative authority in an inspection, and 20638
shall provide any information relevant to the exemption that is 20639
requested by the legislative authority. 20640

If the legislative authority determines that exempted 20641
property is not in use for local railroad operations, or if a 20642
qualified railroad company interferes with an inspection or 20643
fails to answer a request for information, the legislative 20644
authority, by resolution or ordinance, may suspend its 20645
declaration under division (B) of this section until it verifies 20646
that the qualified railroad company is using the property for 20647
local railroad operations, or may revoke the declaration. The 20648
legislative authority shall transmit a certified copy of a 20649
resolution or ordinance suspending or revoking its declaration 20650

to the tax commissioner, the county auditor, and the county 20651
treasurer. The county auditor and county treasurer shall place 20652
the property on the tax list and duplicate for the tax year in 20653
which the resolution or ordinance of suspension or revocation 20654
was adopted. The qualified railroad company may appeal the 20655
suspension or revocation to the court of common pleas in the 20656
county in which the exemption is granted. 20657

(D) The owner of property exempted from taxation under 20658
this section shall make annual service payments in lieu of taxes 20659
as required under section 5709.94 of the Revised Code. 20660

Sec. 5709.85. (A) The legislative authority of a county, 20661
township, or municipal corporation that grants an exemption from 20662
taxation under Chapter 725. or 1728. or under section 3735.67, 20663
5709.28, 5709.40, 5709.41, 5709.45, 5709.62, 5709.63, 5709.632, 20664
5709.73, or 5709.78 of the Revised Code shall create a tax 20665
incentive review council. The council shall consist of the 20666
following members: 20667

(1) In the case of a municipal corporation eligible to 20668
designate a zone under section 5709.62 or 5709.632 of the 20669
Revised Code, the chief executive officer or that officer's 20670
designee; a member of the legislative authority of the municipal 20671
corporation, appointed by the president of the legislative 20672
authority or, if the chief executive officer of the municipal 20673
corporation is the president, appointed by the president pro 20674
tempore of the legislative authority; the county auditor or the 20675
county auditor's designee; the chief financial officer of the 20676
municipal corporation or that officer's designee; an individual 20677
appointed by the board of education of each city, local, 20678
exempted village, and joint vocational school district ~~to which~~ 20679
whose territory includes property exempted or eligible for 20680

exemption under the instrument granting the exemption ~~applies~~; 20681
and two members of the public appointed by the chief executive 20682
officer of the municipal corporation with the concurrence of the 20683
legislative authority. At least four members of the council 20684
shall be residents of the municipal corporation, and at least 20685
one of the two public members appointed by the chief executive 20686
officer shall be a minority. As used in division (A)(1) of this 20687
section, a "minority" is an individual who is African-American, 20688
Hispanic, or Native American. 20689

(2) In the case of a county or a municipal corporation 20690
that is not eligible to designate a zone under section 5709.62 20691
or 5709.632 of the Revised Code, three members appointed by the 20692
board of county commissioners; two members from each municipal 20693
corporation to which the instrument granting the tax exemption 20694
applies, appointed by the chief executive officer with the 20695
concurrence of the legislative authority of the respective 20696
municipal corporations; two members of each township to which 20697
the instrument granting the tax exemption applies, appointed by 20698
the board of township trustees of the respective townships; the 20699
county auditor or the county auditor's designee; and an 20700
individual appointed by the board of education of each city, 20701
local, exempted village, and joint vocational school district ~~to~~ 20702
~~which whose territory includes property exempted or eligible for~~ 20703
exemption under the instrument granting the ~~tax~~-exemption 20704
~~applies~~. At least two members of the council shall be residents 20705
of the municipal corporations or townships to which the 20706
instrument granting the ~~tax~~-exemption applies. 20707

(3) In the case of a township in which improvements are 20708
declared a public purpose under section 5709.73 of the Revised 20709
Code, the board of township trustees; the county auditor or the 20710
county auditor's designee; and an individual appointed by the 20711

board of education of each city, local, exempted village, and 20712
joint vocational school district ~~to which whose territory~~ 20713
includes the property exempted or eligible for exemption under 20714
the instrument granting the exemption ~~applies.~~ 20715

(B) The county auditor or the county auditor's designee 20716
shall serve as the chairperson of the council. The council shall 20717
meet at the call of the chairperson. At the first meeting of the 20718
council, the council shall select a vice-chairperson. Attendance 20719
by a majority of the members of the council constitutes a quorum 20720
to conduct the business of the council. 20721

(C) (1) Annually, the tax incentive review council shall 20722
review all agreements granting exemptions from property taxation 20723
under Chapter 725. or 1728. or under section 3735.671, 5709.28, 20724
5709.62, 5709.63, or 5709.632 of the Revised Code, and any 20725
performance or audit reports required to be submitted pursuant 20726
to those agreements. The review shall include agreements 20727
granting such exemptions that were entered into prior to July 20728
22, 1994, that continue to be in force and applicable to the 20729
current year's property taxes. 20730

With respect to each agreement, other than an agreement 20731
entered into under section 5709.28 of the Revised Code, the 20732
council shall determine whether the owner of the exempted 20733
property has complied with the agreement, and may take into 20734
consideration any fluctuations in the business cycle unique to 20735
the owner's business. 20736

With respect to an agreement entered into under section 20737
5709.28 of the Revised Code, the council shall consist of the 20738
members described in division (A) (2) of this section and shall 20739
determine whether the agreement complies with the requirements 20740
of section 5709.28 of the Revised Code and whether a withdrawal, 20741

removal, or conversion of land from an agricultural security 20742
area established under Chapter 931. of the Revised Code has 20743
occurred in a manner that makes the exempted property no longer 20744
eligible for the exemption. 20745

On the basis of the determinations, on or before the first 20746
day of September of each year, the council shall submit to the 20747
legislative authority written recommendations for continuation, 20748
modification, or cancellation of each agreement. 20749

(2) Annually, the tax incentive review council shall 20750
review all exemptions from property taxation resulting from the 20751
declaration of public purpose improvements pursuant to section 20752
5709.40, 5709.41, 5709.45, 5709.73, or 5709.78 of the Revised 20753
Code. The review shall include such exemptions that were granted 20754
prior to July 22, 1994, that continue to be in force and 20755
applicable to the current year's property taxes. With respect to 20756
each improvement for which an exemption is granted, the council 20757
shall determine the increase in the true value of parcels of 20758
real property on which improvements have been undertaken as a 20759
result of the exemption; the value of improvements exempted from 20760
taxation as a result of the exemption; and the number of new 20761
employees or employees retained on the site of the improvement 20762
as a result of the exemption. 20763

Upon the request of a tax incentive review council, the 20764
county auditor, the housing officer appointed pursuant to 20765
section 3735.66 of the Revised Code, the owner of a new or 20766
remodeled structure or improvement, and the legislative 20767
authority of the county, township, or municipal corporation 20768
granting the exemption shall supply the council with any 20769
information reasonably necessary for the council to make the 20770
determinations required under division (C) of this section, 20771

including returns or reports filed pursuant to sections 5711.02, 20772
5711.13, and 5727.08 of the Revised Code. 20773

(D) Annually, the tax incentive review council shall 20774
review the compliance of each recipient of a tax exemption under 20775
Chapter 725. or 1728. or section 3735.67, 5709.40, 5709.41, 20776
5709.45, 5709.62, 5709.63, 5709.632, 5709.73, or 5709.78 of the 20777
Revised Code with the nondiscriminatory hiring policies 20778
developed by the county, township, or municipal corporation 20779
under section 5709.832 of the Revised Code. Upon the request of 20780
the council, the recipient shall provide the council any 20781
information necessary to perform its review. On the basis of its 20782
review, the council may submit to the legislative authority 20783
written recommendations for enhancing compliance with the 20784
nondiscriminatory hiring policies. 20785

(E) A legislative authority that receives from a tax 20786
incentive review council written recommendations under division 20787
(C)(1) or (D) of this section shall, within sixty days after 20788
receipt, hold a meeting and vote to accept, reject, or modify 20789
all or any portion of the recommendations. 20790

(F) A tax incentive review council may request from the 20791
recipient of a tax exemption under Chapter 725. or 1728. or 20792
section 3735.67, 5709.28, 5709.40, 5709.41, 5709.45, 5709.62, 20793
5709.63, 5709.632, 5709.73, or 5709.78 of the Revised Code any 20794
information reasonably necessary for the council to perform its 20795
review under this section. The request shall be in writing and 20796
shall be sent to the recipient by certified mail. Within ten 20797
days after receipt of the request, the recipient shall provide 20798
to the council the information requested. 20799

Sec. 5709.88. (A) As used in sections 5709.88 ~~through to~~ 20800
5709.883 of the Revised Code: 20801

(1) "Enterprise," "expand," "renovate," "project," 20802
"project site," "position," "full-time employee," "first used in 20803
business," and "making retail sales" have the same meanings as 20804
in section 5709.61 of the Revised Code. 20805

(2) "Property," "remedy," and "remedial activities" have 20806
the same meanings as in section 3746.01 of the Revised Code. 20807

(3) "Facility" means an enterprise's place of business, 20808
including land constituting property that is described in a 20809
certification under division (B) of section 5709.87 of the 20810
Revised Code, and buildings, improvements, fixtures, structures, 20811
machinery, equipment, and other materials, except inventory, 20812
used in business and situated on such land. "Facility" does not 20813
include any portion of an enterprise's place of business used 20814
primarily for making retail sales unless the place of business 20815
is located in an impacted city as defined in section 1728.01 of 20816
the Revised Code. 20817

(4) "New employee" means a full-time employee first 20818
employed by an enterprise at a facility that is a project site 20819
after the enterprise enters into an agreement under division (D) 20820
of this section. 20821

(5) "Remediate" means to make expenditures for remedies or 20822
remedial activities equal to at least ten per cent of the true 20823
value in money of the land, buildings, improvements, structures, 20824
and fixtures constituting a facility as determined for purposes 20825
of property taxation immediately prior to formal approval of an 20826
agreement under division (D) of this section. 20827

(6) "Occupy" means to make expenditures to alter or repair 20828
a vacant facility equal to at least twenty per cent of the 20829
market value of the facility prior to such expenditures, as 20830

determined for the purposes of local property taxation. 20831

(7) "Vacant facility" means a facility that has been 20832
vacant for at least ninety days immediately preceding the date 20833
on which an agreement is entered into under division (D) of this 20834
section. 20835

(B) The legislative authority of any county or municipal 20836
corporation within which is located property that is the subject 20837
of a certification under division (B) of section 5709.87 of the 20838
Revised Code may enter into an agreement with an enterprise 20839
under division (D) of this section, provided that the 20840
legislative authority of a county may enter into such agreements 20841
with respect only to property located within the unincorporated 20842
territory of the county. Prior to entering into such an 20843
agreement, the legislative authority shall petition the director 20844
of development for the director's confirmation that the property 20845
is the subject of such a certification, and the director, within 20846
thirty days after receipt of such a petition, shall confirm 20847
whether such a certification has been issued. The petition shall 20848
be accompanied by a description of the property in the form and 20849
manner prescribed by the director. 20850

(C) Any enterprise that wishes to enter into an agreement 20851
with a legislative authority under division (D) of this section 20852
shall submit a proposal to the legislative authority on a form 20853
prescribed by the director of development together with the 20854
application fee established under section 5709.882 of the 20855
Revised Code. The form shall require the following information: 20856

(1) An estimate of the number of new employees whom the 20857
enterprise intends to hire, or of the number of employees whom 20858
the enterprise intends to retain, at a facility that is a 20859
project site, and an estimate of the amount of payroll of the 20860

enterprise attributable to these employees; 20861

(2) An estimate of the amount to be invested by the 20862
enterprise to establish, expand, renovate, or occupy a facility, 20863
including investment in new buildings, additions or improvements 20864
to existing buildings, machinery, equipment, furniture, 20865
fixtures, and inventory; 20866

(3) A listing of the enterprise's current investment, if 20867
any, in a facility as of the date of the proposal's submission. 20868

The enterprise shall review and update the listings 20869
required under this division to reflect material changes, and 20870
any agreement entered into under division (D) of this section 20871
shall set forth final estimates and listings as of the time the 20872
agreement is entered into. The legislative authority, on a 20873
separate form and at any time, may require any additional 20874
information necessary to determine whether an enterprise is in 20875
compliance with an agreement and to collect the information 20876
required to be reported under section 5709.882 of the Revised 20877
Code. 20878

(D) Upon receipt and investigation of a proposal under 20879
division (C) of this section, if the legislative authority finds 20880
that the enterprise submitting the proposal is qualified by 20881
financial responsibility and business experience to create and 20882
preserve employment opportunities at the project site and 20883
improve the economic climate of the county or municipal 20884
corporation, the legislative authority, ~~after complying with~~ 20885
~~section 5709.83 of the Revised Code,~~ may enter into, and 20886
formally shall approve, an agreement with the enterprise under 20887
which the enterprise agrees to remediate a facility and to spend 20888
an amount equal to at least two hundred fifty per cent of the 20889
true value in money of the land, buildings, improvements, 20890

structures, and fixtures constituting the facility, as 20891
determined for purposes of property taxation immediately prior 20892
to formal approval of the agreement, to establish, expand, 20893
renovate, or occupy a facility and hire new employees, or 20894
preserve employment opportunities for existing employees, in 20895
return for one or more of the following incentives: 20896

(1) Exemption for a specified number of years, not to 20897
exceed ten, of a specified portion, up to one hundred per cent, 20898
of the assessed value of tangible personal property first used 20899
in business at the project site as a result of the agreement. An 20900
exemption granted pursuant to division (D)(1) of this section 20901
applies to inventory required to be listed pursuant to sections 20902
5711.15 and 5711.16 of the Revised Code, except that, in the 20903
instance of an expansion or other situations in which an 20904
enterprise was in business at the facility prior to the 20905
effective date of the agreement, the inventory that is exempt is 20906
that amount or value of inventory in excess of the amount or 20907
value of inventory required to be listed in the personal 20908
property tax return of the enterprise in the return for the tax 20909
year in which the agreement is entered into. 20910

(2) Exemption for a specified number of years, not to 20911
exceed ten, of a specified portion, up to one hundred per cent, 20912
of the increase, subsequent to formal approval of the agreement 20913
by the legislative authority, in the assessed valuation of 20914
buildings, improvements, structures, and fixtures constituting 20915
the project site; 20916

(3) Provision for a specified number of years, not to 20917
exceed ten, of any optional services or assistance that the 20918
county or municipal corporation is authorized to provide with 20919
regard to the project site. 20920

(E) All agreements entered into under this section shall 20921
be in the form prescribed under section 5709.881 of the Revised 20922
Code. 20923

(F) Except as otherwise provided in this division, an 20924
agreement entered into under this section shall require that the 20925
enterprise pay an annual fee equal to the greater of one per 20926
cent of the dollar value of incentives offered under the 20927
agreement or five hundred dollars, provided that if the value of 20928
the incentives exceeds two hundred fifty thousand dollars, the 20929
fee shall not exceed two thousand five hundred dollars. The fee 20930
shall be payable to the legislative authority once per year for 20931
each year the agreement is effective on the days and in the form 20932
specified in the agreement. Fees paid shall be deposited in a 20933
special fund created for that purpose by the legislative 20934
authority and shall be used by the legislative authority 20935
exclusively for the purpose of complying with section 5709.882 20936
of the Revised Code and by the tax incentive review council 20937
created under section 5709.883 of the Revised Code exclusively 20938
for the purposes of performing the duties prescribed under that 20939
section. The legislative authority may waive or reduce the 20940
amount of the fee charged against an enterprise, but such a 20941
waiver or reduction does not affect the obligations of the 20942
legislative authority or the tax incentive review council to 20943
comply with section 5709.882 or 5709.883 of the Revised Code. 20944

(G) When an agreement is entered into under this section, 20945
the legislative authority authorizing the agreement shall 20946
forward a copy of the agreement to the director of development 20947
and to the tax commissioner within fifteen days after the 20948
agreement is entered into. 20949

(H) After an agreement is entered into, the enterprise 20950

shall file with each personal property tax return required to be 20951
filed while the agreement is in effect, an informational return, 20952
on a form prescribed by the tax commissioner for that purpose, 20953
setting forth separately the property, and related costs and 20954
values, exempted from taxation under the agreement. 20955

(I) The legislative authority may require the owner of 20956
record to pay the amount of taxes that, during the period 20957
beginning with the commencement of the exemption and ending with 20958
the date of revocation of the covenant not to sue under Chapter 20959
3746. of the Revised Code, would have been charged against the 20960
property had the property not been exempted from taxation 20961
pursuant to an agreement entered into under this section. In the 20962
case of real property, the proper county auditor shall determine 20963
the taxable value of the property for each of the tax years for 20964
which the property had been exempted from taxation, and shall 20965
determine the amount of taxes that would have been charged 20966
against the property had the property been subject to taxation 20967
each of those years. The county treasurer shall issue a tax bill 20968
as otherwise required by law, and the taxes shall be payable in 20969
full on the first succeeding day on which the first one-half of 20970
taxes is required to be paid under section 323.12 of the Revised 20971
Code. If such real property taxes are not paid in full when due, 20972
a penalty shall be charged, and interest shall accrue on those 20973
taxes, as provided in section 323.121 of the Revised Code. In 20974
cases of underpayment or nonpayment, the deficiency shall be 20975
collected as otherwise provided for the collection of delinquent 20976
real property taxes. 20977

In the case of tangible personal property, the tax 20978
commissioner shall determine the taxable value of the property 20979
for each of the tax years for which the property had been 20980
exempted from taxation on the basis of the informational return 20981

required to be filed under this section or any further 20982
assessment necessary to make such a determination, and certify 20983
that determination to the proper county auditor, who shall add 20984
the property to the proper tax lists and duplicates. Taxes shall 20985
be charged against such property at the rates charged for the 20986
respective years for which taxes are charged under this 20987
division. The county treasurer shall issue a tax bill as 20988
otherwise required by law, and the taxes shall be payable on the 20989
next succeeding date for the payment of current taxes. If the 20990
taxes are not paid in full when due, a penalty shall be charged, 20991
and interest shall accrue, as otherwise provided in sections 20992
5719.03 and 5719.041 of the Revised Code. In cases of 20993
underpayment or nonpayment, the deficiency shall be collected as 20994
otherwise provided in Chapter 5719. of the Revised Code. 20995

(J) The owner of buildings, improvements, structures, and 20996
fixtures exempted from taxation as authorized under division (D) 20997
(2) of this section shall make annual service payments in lieu 20998
of taxes as required under section 5709.94 of the Revised Code. 20999

Sec. 5709.882. (A) On or before the thirty-first day of 21000
March each year, a municipal corporation or county that has 21001
entered into an agreement with an enterprise under section 21002
5709.88 of the Revised Code shall submit to the directors of 21003
development services and environmental protection ~~and the board~~ 21004
~~of education of each school district of which a municipal~~ 21005
~~corporation or county to which such an agreement applies is a~~ 21006
~~part~~ a report on all such agreements in effect during the 21007
preceding calendar year. The report shall include all of the 21008
following information: 21009

(1) The number of enterprises that are subject to such 21010
agreements and the number of full-time employees subject to 21011

those agreements in the county or municipal corporation; 21012

(2) The number of agreements approved and executed during 21013
the calendar year for which the report is submitted, the total 21014
number of agreements in effect on the thirty-first day of 21015
December of the preceding calendar year, the number of 21016
agreements that expired during the calendar year for which the 21017
report is submitted, and the number of agreements scheduled to 21018
expire during the calendar year in which the report is 21019
submitted. For each agreement that expired during the calendar 21020
year for which the report is submitted, the municipal 21021
corporation or county shall include the amount of taxes exempted 21022
and the estimated dollar value of any other incentives provided 21023
under the agreement. 21024

(3) The number of agreements receiving compliance reviews 21025
by the tax incentive review council in the municipal corporation 21026
or county under section 5709.883 of the Revised Code during the 21027
calendar year for which the report is submitted, including all 21028
of the following information: 21029

(a) The number of agreements the terms of which an 21030
enterprise has complied with, indicating separately for each 21031
such agreement the value of the real and personal property 21032
exempted pursuant to the agreement and a comparison of the 21033
stipulated and actual schedules for hiring new employees, for 21034
retaining existing employees, for the amount of payroll of the 21035
enterprise attributable to these employees, and for remediating 21036
and investing in establishing, expanding, renovating, or 21037
occupying a facility; 21038

(b) The number of agreements the terms of which an 21039
enterprise has failed to comply with, indicating separately for 21040
each such agreement the value of the real and personal property 21041

exempted pursuant to the agreement and a comparison of the 21042
stipulated and actual schedules for hiring new employees, for 21043
retaining existing employees, for the amount of payroll of the 21044
enterprise attributable to these employees, and for remediating 21045
and investing in establishing, expanding, renovating, or 21046
occupying a facility; 21047

(c) The number of agreements about which the tax incentive 21048
review council made recommendations to the legislative authority 21049
of the municipal corporation or county, and the number of such 21050
recommendations that have not been followed; 21051

(d) The number of agreements rescinded during the calendar 21052
year for which the report is submitted. 21053

(4) The number of enterprises that are subject to 21054
agreements and the number of new employees hired and existing 21055
employees retained by each such enterprise; 21056

(5) (a) The number of enterprises that are subject to 21057
agreements and that closed or reduced employment at any place of 21058
business within the state for the primary purpose of remediating 21059
and establishing, expanding, renovating, or occupying a 21060
facility, indicating separately for each such enterprise the 21061
political subdivision in which the enterprise closed or reduced 21062
employment at a place of business and the number of full-time 21063
employees transferred and retained by each such place of 21064
business; 21065

(b) The number of enterprises that are subject to 21066
agreements and that closed or reduced employment at any place of 21067
business outside the state for the primary purpose of 21068
remediating and establishing, expanding, renovating, or 21069
occupying a facility. 21070

(B) Upon the failure of a municipal corporation or county 21071
to comply with division (A) of this section, both of the 21072
following apply: 21073

(1) Beginning on the first day of April of the calendar 21074
year in which the municipal corporation or county fails to 21075
comply with that division, the municipal corporation or county 21076
shall not enter into any agreements with an enterprise under 21077
section 5709.88 of the Revised Code until the municipal 21078
corporation or county has complied with division (A) of this 21079
section; 21080

(2) On the first day of each ensuing calendar month until 21081
the municipal corporation or county complies with that division, 21082
the director of development services shall either order the 21083
proper county auditor to deduct from the next succeeding payment 21084
of taxes to the municipal corporation or county under section 21085
321.31, 321.32, 321.33, or 321.34 of the Revised Code an amount 21086
equal to five hundred dollars for each calendar month the 21087
municipal corporation or county fails to comply with that 21088
division, or order the county auditor to deduct such an amount 21089
from the next succeeding payment to the municipal corporation or 21090
county from the undivided local government fund under section 21091
5747.51 of the Revised Code. At the time such a payment is made, 21092
the county auditor shall comply with the director's order by 21093
issuing a warrant, drawn on the fund from which such money would 21094
have been paid, to the director of development services, who 21095
shall deposit the warrant into the contaminated sites 21096
development program administration fund created in division (C) 21097
of this section. 21098

(C) The director, by rule, shall establish the state's 21099
application fee for applications submitted to a municipal 21100

corporation or county to enter into an agreement under section 21101
5709.88 of the Revised Code. In establishing the amount of the 21102
fee, the director shall consider the state's cost of 21103
administering this section and section 5709.88 of the Revised 21104
Code. The director may change the amount of the fee at such 21105
times and in such increments as the director considers 21106
necessary. Any municipal corporation or county that receives an 21107
application shall collect the application fee and remit the fee 21108
for deposit in the state treasury to the credit of the 21109
contaminated sites development program administration fund, 21110
which is hereby created. Money credited to the fund shall be 21111
used by the development services agency to pay the costs of 21112
administering this section and section 5709.88 of the Revised 21113
Code. 21114

Sec. 5709.883. (A) The legislative authority of a county 21115
or municipal corporation that grants an exemption from taxation 21116
under section 5709.88 of the Revised Code shall create a tax 21117
incentive review council unless the county has created such a 21118
council under section 5709.85 of the Revised Code. If a council 21119
has been created under that section, that council shall perform 21120
the functions prescribed by this section. A council created 21121
under this section shall consist of the following members: 21122

(1) For a municipal corporation, the chief executive 21123
officer or that officer's designee; a member of the legislative 21124
authority of the municipal corporation, appointed by the 21125
president of the legislative authority or, if the chief 21126
executive officer of the municipal corporation is the president, 21127
appointed by the president pro tempore of the legislative 21128
authority; the county auditor or the county auditor's designee; 21129
the chief financial officer of the municipal corporation or that 21130
officer's designee; an individual appointed by the board of 21131

education of each city, local, exempted village, and joint 21132
vocational school district ~~to which~~ whose territory includes the 21133
property exempted under the instrument granting the exemption 21134
~~applies~~; and two members of the public appointed by the chief 21135
executive officer of the municipal corporation with the 21136
concurrence of the legislative authority. At least four members 21137
of the council shall be residents of the municipal corporation. 21138

(2) For unincorporated areas of a county, three members 21139
appointed by the board of county commissioners; two members of 21140
each township to which the instrument granting the tax exemption 21141
applies, appointed by the board of township trustees of the 21142
respective townships; the county auditor or the county auditor's 21143
designee; and an individual appointed by the board of education 21144
of each city, local, exempted village, and joint vocational 21145
school district ~~to which~~ whose territory includes the property 21146
exempted under the instrument granting the ~~tax~~-exemption 21147
~~applies~~. 21148

(B) The county auditor or the county auditor's designee 21149
shall serve as the chairperson of the council. The council shall 21150
meet at the call of the chairperson. At the first meeting of the 21151
council, the council shall select a vice-chairperson. Attendance 21152
by a majority of the members of the council constitutes a quorum 21153
to conduct the business of the council. 21154

(C) Annually, the tax incentive review council shall 21155
review all agreements granting exemptions from property taxation 21156
under section 5709.88 of the Revised Code and any performance or 21157
audit reports required to be submitted pursuant to those 21158
agreements. With respect to each agreement, the council shall 21159
determine whether the owner of the exempted property has 21160
complied with the agreement, and may take into consideration any 21161

fluctuations in the business cycle unique to the owner's 21162
business. On the basis of that determination, on or before the 21163
first day of September of each year, the council shall submit to 21164
the legislative authority written recommendations for 21165
continuation, modification, or cancellation of the agreement. 21166

Upon the request of a tax incentive review council, the 21167
county auditor and the legislative authority of the county or 21168
municipal corporation granting the exemption shall supply the 21169
council with any information reasonably necessary for the 21170
council to make the determinations required under this division, 21171
including returns or reports filed pursuant to sections 5711.02, 21172
5711.13, and 5727.08 of the Revised Code. 21173

(D) A legislative authority that receives from a tax 21174
incentive review council written recommendations under division 21175
(C) of this section shall, within sixty days after receipt, hold 21176
a meeting and vote to accept, reject, or modify all or any 21177
portion of the recommendations. 21178

(E) A tax incentive review council may request from the 21179
recipient of a tax exemption under this section any information 21180
reasonably necessary for the council to perform its review under 21181
this section. The request shall be in writing and shall be sent 21182
to the recipient by certified mail. Within ten days after 21183
receipt of the request, the recipient shall provide to the 21184
council the information requested. 21185

Sec. 5709.91. Service payments in lieu of taxes required 21186
under sections 725.04, 5709.42, 5709.46, 5709.74, ~~and 5709.79,~~ 21187
and 5709.94 of the Revised Code, minimum service payment 21188
obligations, and service charges in lieu of taxes required under 21189
sections 1728.11 and 1728.111 of the Revised Code, shall be 21190
treated in the same manner as taxes for all purposes of the lien 21191

described in section 323.11 of the Revised Code, including, but 21192
not limited to, the priority and enforcement of the lien and the 21193
collection of the service payments, minimum service payment 21194
obligations, or service charges secured by the lien. For the 21195
purposes of this section, a "minimum service payment obligation" 21196
is an obligation, including a contingent obligation, for a 21197
person to make a payment to a county, township, or municipal 21198
corporation to ensure sufficient funds to finance public 21199
infrastructure improvements or, if applicable, housing 21200
renovations, pursuant to an agreement between that person and 21201
the county, township, or municipal corporation for the purposes 21202
of sections 5709.40 to 5709.43, 5709.45 to 5709.47, 5709.73 to 21203
5709.75, or 5709.77 to 5709.81 of the Revised Code. 21204

Sec. 5709.92. (A) As used in this section: 21205

(1) "School district" means a city, local, or exempted 21206
village school district. 21207

(2) "Joint vocational school district" means a joint 21208
vocational school district created under section 3311.16 of the 21209
Revised Code, and includes a cooperative education school 21210
district created under section 3311.52 or 3311.521 of the 21211
Revised Code and a county school financing district created 21212
under section 3311.50 of the Revised Code. 21213

(3) "Total resources" means the sum of the amounts 21214
described in divisions (A) (3) (a) to (g) of this section less any 21215
reduction required under division (C) (3) (a) of this section. 21216

(a) The state education aid for fiscal year 2015; 21217

(b) The sum of the payments received in fiscal year 2015 21218
for current expense levy losses under division (C) (3) of section 21219
5727.85 and division (C) (12) of section 5751.21 of the Revised 21220

Code, as they existed at that time, excluding the portion of 21221
such payments attributable to levies for joint vocational school 21222
district purposes; 21223

(c) The sum of fixed-sum levy loss payments received by 21224
the school district in fiscal year 2015 under division (F) (1) of 21225
section 5727.85 and division (E) (1) of section 5751.21 of the 21226
Revised Code, as they existed at that time, for fixed-sum levies 21227
charged and payable for a purpose other than paying debt 21228
charges; 21229

(d) The district's taxes charged and payable against all 21230
property on the tax list of real and public utility property for 21231
current expense purposes for tax year 2014, including taxes 21232
charged and payable from emergency levies charged and payable 21233
under sections 5705.194 to 5705.197 of the Revised Code, 21234
excluding taxes levied for joint vocational school district 21235
purposes or levied under section 5705.23 of the Revised Code; 21236

(e) The amount certified for fiscal year 2015 under 21237
division (A) (2) of section 3317.08 of the Revised Code; 21238

(f) Distributions received during calendar year 2014 from 21239
taxes levied under section 718.09 of the Revised Code; 21240

(g) Distributions received during fiscal year 2015 from 21241
the gross casino revenue county student fund. 21242

(4) (a) "State education aid" for a school district means 21243
the sum of state amounts computed for the district under 21244
sections 3317.022 and 3317.0212 of the Revised Code after any 21245
amounts are added or subtracted under Section 263.240 of Am. 21246
Sub. H.B. 59 of the 130th general assembly, entitled 21247
"TRANSITIONAL AID FOR CITY, LOCAL, AND EXEMPTED VILLAGE SCHOOL 21248
DISTRICTS." 21249

(b) "State education aid" for a joint vocational district	21250
means the amount computed for the district under section 3317.16	21251
of the Revised Code after any amounts are added or subtracted	21252
under Section 263.250 of Am. Sub. H.B. 59 of the 130th general	21253
assembly, entitled "TRANSITIONAL AID FOR JOINT VOCATIONAL SCHOOL	21254
DISTRICTS."	21255
(5) "Taxes charged and payable" means taxes charged and	21256
payable after the reduction required by section 319.301 of the	21257
Revised Code but before the reductions required by sections	21258
319.302 and 323.152 of the Revised Code.	21259
(6) "Capacity quintile" means the capacity measure	21260
quintiles determined under division (B) of this section.	21261
(7) "Threshold per cent" means the following:	21262
(a) For a school district in the lowest capacity quintile,	21263
one per cent for fiscal year 2016 and two per cent for fiscal	21264
year 2017.	21265
(b) For a school district in the second lowest capacity	21266
quintile, one and one-fourth per cent for fiscal year 2016 and	21267
two and one-half per cent for fiscal year 2017.	21268
(c) For a school district in the third lowest capacity	21269
quintile, one and one-half per cent for fiscal year 2016 and	21270
three per cent for fiscal year 2017.	21271
(d) For a school district in the second highest capacity	21272
quintile, one and three-fourths per cent for fiscal year 2016	21273
and three and one-half per cent for fiscal year 2017.	21274
(e) For a school district in the highest capacity	21275
quintile, two per cent for fiscal year 2016 and four per cent	21276
for fiscal year 2017.	21277

(f) For a joint vocational school district, two per cent for fiscal year 2016 and four per cent for fiscal year 2017.	21278 21279
(8) "Current expense allocation" means the sum of the payments received by a school district or joint vocational school district in fiscal year 2015 for current expense levy losses under division (C) (3) of section 5727.85 and division (C) (12) of section 5751.21 of the Revised Code as they existed at that time, less any reduction required under division (C) (3) (b) of this section.	21280 21281 21282 21283 21284 21285 21286
(9) "Non-current expense allocation" means the sum of the payments received by a school district or joint vocational school district in fiscal year 2015 for levy losses under division (C) (3) (c) of section 5727.85 and division (C) (12) (c) of section 5751.21 of the Revised Code, as they existed at that time, and levy losses in fiscal year 2015 under division (H) of section 5727.84 of the Revised Code as that section existed at that time attributable to levies for and payments received for losses on levies intended to generate money for maintenance of classroom facilities.	21287 21288 21289 21290 21291 21292 21293 21294 21295 21296
(10) "Operating TPP fixed-sum levy losses" means the sum of payments received by a school district in fiscal year 2015 for levy losses under division (E) of section 5751.21 of the Revised Code, excluding levy losses for debt purposes.	21297 21298 21299 21300
(11) "Operating S.B. 3 fixed-sum levy losses" means the sum of payments received by the school district in fiscal year 2015 for levy losses under division (H) of section 5727.84 of the Revised Code, excluding levy losses for debt purposes.	21301 21302 21303 21304
(12) "TPP fixed-sum debt levy losses" means the sum of payments received by a school district in fiscal year 2015 for	21305 21306

levy losses under division (E) of section 5751.21 of the Revised Code for debt purposes. 21307
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(13) "S.B. 3 fixed-sum debt levy losses" means the sum of payments received by the school district in fiscal year 2015 for levy losses under division (H) of section 5727.84 of the Revised Code for debt purposes. 21309
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(14) "Qualifying levies" means qualifying levies described in section 5751.20 of the Revised Code as that section was in effect before July 1, 2015. 21313
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(15) "Total taxable value" has the same meaning as in section 3317.02 of the Revised Code. 21316
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(B) The department of education shall rank all school districts in the order of districts' capacity measures determined under section 3317.018 of the Revised Code from lowest to highest, and divide such ranking into quintiles, with the first quintile containing the twenty per cent of school districts having the lowest capacity measure and the fifth quintile containing the twenty per cent of school districts having the highest capacity measure. This calculation and ranking shall be performed once, in fiscal year 2016. 21318
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(C) (1) In fiscal year 2016, payments shall be made to school districts and joint vocational school districts equal to the sum of the amounts described in divisions (C) (1) (a) or (b) and (C) (1) (c) of this section. In fiscal year 2017, payments shall be made to school districts and joint vocational school districts equal to the amount described in division (C) (1) (a) or (b) of this section. 21327
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(a) If the ratio of the current expense allocation to total resources is equal to or less than the district's 21334
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threshold per cent, zero; 21336

(b) If the ratio of the current expense allocation to 21337
total resources is greater than the district's threshold per 21338
cent, the difference between the current expense allocation and 21339
the product of the threshold percentage and total resources; 21340

(c) For fiscal year 2016, the product of the non-current 21341
expense allocation multiplied by fifty per cent. 21342

(2) In fiscal year 2018 ~~and subsequent fiscal years~~, 21343
payments shall be made to school districts and joint vocational 21344
school districts equal to the difference obtained by subtracting 21345
the amount described in division (C) (2) (b) of this section from 21346
the amount described in division (C) (2) (a) of this section, 21347
provided that such amount is greater than zero. 21348

(a) The sum of the payments received by the district under 21349
division (C) (1) (b) or (C) (2) of this section for the immediately 21350
preceding fiscal year; 21351

(b) One-sixteenth of one per cent of the average of the 21352
total taxable value of the district for tax years 2014, 2015, 21353
and 2016. 21354

(3) In fiscal year 2019, payments shall be made to school 21355
districts and joint vocational school districts equal to one- 21356
half of the amount calculated under division (C) (2) of this 21357
section. Notwithstanding division (H) of this section, all such 21358
payments shall be made before January 1, 2019. 21359

(4) No payments shall be made under division (C) of this 21360
section for fiscal year 2020 and subsequent fiscal years. 21361

(5) (a) "Total resources" used to compute payments under 21362
division (C) (1) of this section shall be reduced to the extent 21363

that payments distributed in fiscal year 2015 were attributable 21364
to levies no longer charged and payable for tax year 2014. 21365

(b) "Current expense allocation" used to compute payments 21366
under division (C) (1) of this section shall be reduced to the 21367
extent that the payments distributed in fiscal year 2015 were 21368
attributable to levies no longer charged and payable for tax 21369
year 2014. 21370

~~(4)~~ (6) The department of education shall report to each 21371
school district and joint vocational school district the 21372
apportionment of the payments under division (C) (1) of this 21373
section among the district's funds based on qualifying levies. 21374

(D) (1) Payments in the following amounts shall be made to 21375
school districts and joint vocational school districts in tax 21376
years 2016 through ~~2021~~ 2018: 21377

(a) In tax year 2016, the sum of the district's operating 21378
TPP fixed-sum levy losses and operating S.B. 3 fixed-sum levy 21379
losses. 21380

(b) In tax year 2017, the sum of the district's operating 21381
TPP fixed-sum levy losses and eighty per cent of operating S.B. 21382
3 fixed-sum levy losses. 21383

(c) In tax year 2018, the sum of eighty per cent of the 21384
district's operating TPP fixed-sum levy losses and sixty per 21385
cent of its operating S.B. 3 fixed-sum levy losses. 21386

~~(d) In tax year 2019, the sum of sixty per cent of the 21387
district's operating TPP fixed sum levy losses and forty per 21388
cent of its operating S.B. 3 fixed sum levy losses. 21389~~

~~(e) In tax year 2020, the sum of forty per cent of the 21390
district's operating TPP fixed-sum levy losses and twenty per 21391~~

~~cent of its operating S.B. 3 fixed sum levy losses.~~ 21392

~~(f) In tax year 2021, twenty per cent of the district's
operating TPP fixed sum levy losses.~~ 21393
21394

No payment shall be made under division (D) (1) of this 21395
section after tax year ~~2021~~2018. 21396

(2) Amounts are payable under division (D) of this section 21397
for fixed-sum levy losses only to the extent of such losses for 21398
qualifying levies that remain in effect for the current tax 21399
year. For this purpose, a qualifying levy levied under section 21400
5705.194 or 5705.213 of the Revised Code remains in effect for 21401
the current tax year only if a tax levied under either of those 21402
sections is charged and payable for the current tax year for an 21403
annual sum at least equal to the annual sum levied by the board 21404
of education for tax year 2004 under those sections less the 21405
amount of the payment under this division. 21406

(E) (1) For fixed-sum levies for debt purposes, payments 21407
shall be made to school districts and joint vocational school 21408
districts equal to one hundred per cent of the district's fixed- 21409
sum levy loss determined under division (E) of section 5751.20 21410
and division (H) of section 5727.84 of the Revised Code as in 21411
effect before July 1, 2015, and paid in tax year 2014. No 21412
payment shall be made for qualifying levies that are no longer 21413
charged and payable. 21414

(2) Beginning in 2016, by the thirty-first day of January 21415
of each year, the tax commissioner shall review the calculation 21416
of fixed-sum levy loss for debt purposes determined under 21417
division (E) of section 5751.20 and division (H) of section 21418
5727.84 of the Revised Code as in effect before July 1, 2015. If 21419
the commissioner determines that a fixed-sum levy that had been 21420

scheduled to be reimbursed in the current year is no longer 21421
charged and payable, a revised calculation for that year and all 21422
subsequent years shall be made. 21423

(3) No payment shall be made under division (E) of this 21424
section in tax year 2019 or any tax year thereafter. 21425

(F) (1) For taxes levied within the ten-mill limitation for 21426
debt purposes in tax year 1998 in the case of electric company 21427
tax value losses, and in tax year 1999 in the case of natural 21428
gas company tax value losses, payments shall be made to school 21429
districts and joint vocational school districts equal to one 21430
hundred per cent of the loss computed under division (D) of 21431
section 5727.85 of the Revised Code as in effect before July 1, 21432
2015, as if the tax were a fixed-rate levy, but those payments 21433
shall extend through fiscal year 2016. 21434

(2) For taxes levied within the ten-mill limitation for 21435
debt purposes in tax year 2005, payments shall be made to school 21436
districts and joint vocational school districts equal to one 21437
hundred per cent of the loss computed under division (D) of 21438
section 5751.21 of the Revised Code as in effect before July 1, 21439
2015, as if the tax were a fixed-rate levy, but those payments 21440
shall extend through fiscal year 2018. 21441

(G) If all the territory of a school district or joint 21442
vocational school district is merged with another district, or 21443
if a part of the territory of a school district or joint 21444
vocational school district is transferred to an existing or 21445
newly created district, the department of education, in 21446
consultation with the tax commissioner, shall adjust the 21447
payments made under this section as follows: 21448

(1) For a merger of two or more districts, fixed-sum levy 21449

losses, total resources, current expense allocation, and non- 21450
current expense allocation of the successor district shall be 21451
the sum of such items for each of the districts involved in the 21452
merger. 21453

(2) If property is transferred from one district to a 21454
previously existing district, the amount of the total resources, 21455
current expense allocation, and non-current expense allocation 21456
that shall be transferred to the recipient district shall be an 21457
amount equal to the total resources, current expense allocation, 21458
and non-current expense allocation of the transferor district 21459
times a fraction, the numerator of which is the number of pupils 21460
being transferred to the recipient district, measured, in the 21461
case of a school district, by formula ADM as defined in section 21462
3317.02 of the Revised Code or, in the case of a joint 21463
vocational school district, by formula ADM as defined for a 21464
joint vocational school district in that section, and the 21465
denominator of which is the formula ADM of the transferor 21466
district. 21467

(3) After December 31, 2010, if property is transferred 21468
from one or more districts to a district that is newly created 21469
out of the transferred property, the newly created district 21470
shall be deemed not to have any total resources, current expense 21471
allocation, total allocation, or non-current expense allocation. 21472

(4) If the recipient district under division (G) (2) of 21473
this section or the newly created district under division (G) (3) 21474
of this section is assuming debt from one or more of the 21475
districts from which the property was transferred and any of the 21476
districts losing the property had fixed-sum levy losses, the 21477
department of education, in consultation with the tax 21478
commissioner, shall make an equitable division of the 21479

reimbursements for those losses. 21480

(H) The payments required by divisions (C), (D), (E), and 21481
(F) of this section shall be distributed periodically to each 21482
school and joint vocational school district by the department of 21483
education unless otherwise provided for. Except as provided in 21484
division (D) of this section, if a levy that is a qualifying 21485
levy is not charged and payable in any year after 2014, payments 21486
to the school district or joint vocational school district shall 21487
be reduced to the extent that the payments distributed in fiscal 21488
year 2015 were attributable to the levy loss of that levy. 21489

Sec. 5709.94. The owner of any property or improvements 21490
exempted from taxation under section 725.02, 1728.10, 3735.67, 21491
5709.40, 5709.41, 5709.45, 5709.62, 5709.63, 5709.632, 5709.73, 21492
5709.78, 5709.84, or 5709.88 of the Revised Code shall make 21493
annual service payments in lieu of taxes to the county treasurer 21494
on or before the final dates for payment of property taxes. Each 21495
such payment shall be charged and collected in the same manner 21496
and in the same amount as the tax levied under section 5705.17 21497
of the Revised Code that would have been charged and payable 21498
against the property or improvement if it were not exempted from 21499
taxation. The county treasurer shall distribute to the treasurer 21500
of state the payments required under this section for deposit in 21501
the state education fund created in section 3317.011 of the 21502
Revised Code. The treasurer shall maintain a record of the 21503
service payments in lieu of taxes made under this section. 21504

Sec. 5715.17. When the county board of revision has 21505
completed its work of equalization and transmitted the returns 21506
to the county auditor, the auditor shall give notice by 21507
advertising in a newspaper of general circulation throughout the 21508
county that the tax returns for the current year have been 21509

revised and the valuations have been completed and are open for 21510
public inspection in the auditor's office, and that complaints 21511
against any valuation or assessment, except the valuations fixed 21512
and assessments made by the department of taxation, will be 21513
heard by the board, stating in the notice the time and place of 21514
the meeting of the board. The advertisement shall be inserted in 21515
a conspicuous place in the newspaper and be published once per 21516
week for two consecutive weeks or as provided in section 7.16 of 21517
the Revised Code. 21518

The auditor shall, upon request, furnish to any person a 21519
certificate setting forth the assessment and valuation of any 21520
tract, lot, or parcel of real estate or any specific personal 21521
property, and mail the same when requested to do so upon receipt 21522
of sufficient postage. 21523

~~The auditor shall furnish notice to boards of education of 21524
school districts within the county of all hearings, and the 21525
results of such hearings, held in regard to the reduction or 21526
increasing of tax valuations in excess of one hundred thousand 21527
dollars directly affecting the revenue of such district. 21528~~

Sec. 5715.19. (A) As used in this section, "member" has 21529
the same meaning as in section 1705.01 of the Revised Code. 21530

(1) Subject to division (A)(2) of this section, a 21531
complaint against any of the following determinations for the 21532
current tax year shall be filed with the county auditor on or 21533
before the thirty-first day of March of the ensuing tax year or 21534
the date of closing of the collection for the first half of real 21535
and public utility property taxes for the current tax year, 21536
whichever is later: 21537

(a) Any classification made under section 5713.041 of the 21538

Revised Code;	21539
(b) Any determination made under section 5713.32 or	21540
5713.35 of the Revised Code;	21541
(c) Any recoupment charge levied under section 5713.35 of	21542
the Revised Code;	21543
(d) The determination of the total valuation or assessment	21544
of any parcel that appears on the tax list, except parcels	21545
assessed by the tax commissioner pursuant to section 5727.06 of	21546
the Revised Code;	21547
(e) The determination of the total valuation of any parcel	21548
that appears on the agricultural land tax list, except parcels	21549
assessed by the tax commissioner pursuant to section 5727.06 of	21550
the Revised Code;	21551
(f) Any determination made under division (A) of section	21552
319.302 of the Revised Code.	21553
If such a complaint is filed by mail or certified mail,	21554
the date of the United States postmark placed on the envelope or	21555
sender's receipt by the postal service shall be treated as the	21556
date of filing. A private meter postmark on an envelope is not a	21557
valid postmark for purposes of establishing the filing date.	21558
Any person owning taxable real property in the county or	21559
in a taxing district with territory in the county; such a	21560
person's spouse; an individual who is retained by such a person	21561
and who holds a designation from a professional assessment	21562
organization, such as the institute for professionals in	21563
taxation, the national council of property taxation, or the	21564
international association of assessing officers; a public	21565
accountant who holds a permit under section 4701.10 of the	21566
Revised Code, a general or residential real estate appraiser	21567

licensed or certified under Chapter 4763. of the Revised Code, 21568
or a real estate broker licensed under Chapter 4735. of the 21569
Revised Code, who is retained by such a person; if the person is 21570
a firm, company, association, partnership, limited liability 21571
company, or corporation, an officer, a salaried employee, a 21572
partner, or a member of that person; if the person is a trust, a 21573
trustee of the trust; the board of county commissioners; the 21574
prosecuting attorney or treasurer of the county; the board of 21575
township trustees of any township with territory within the 21576
county; ~~the board of education of any school district with any~~ 21577
~~territory in the county;~~ or the mayor or legislative authority 21578
of any municipal corporation with any territory in the county 21579
may file such a complaint regarding any such determination 21580
affecting any real property in the county, except that a person 21581
owning taxable real property in another county may file such a 21582
complaint only with regard to any such determination affecting 21583
real property in the county that is located in the same taxing 21584
district as that person's real property is located. The county 21585
auditor shall present to the county board of revision all 21586
complaints filed with the auditor. 21587

(2) As used in division (A) (2) of this section, "interim 21588
period" means, for each county, the tax year to which section 21589
5715.24 of the Revised Code applies and each subsequent tax year 21590
until the tax year in which that section applies again. 21591

No person, board, or officer shall file a complaint 21592
against the valuation or assessment of any parcel that appears 21593
on the tax list if it filed a complaint against the valuation or 21594
assessment of that parcel for any prior tax year in the same 21595
interim period, unless the person, board, or officer alleges 21596
that the valuation or assessment should be changed due to one or 21597
more of the following circumstances that occurred after the tax 21598

lien date for the tax year for which the prior complaint was 21599
filed and that the circumstances were not taken into 21600
consideration with respect to the prior complaint: 21601

(a) The property was sold in an arm's length transaction, 21602
as described in section 5713.03 of the Revised Code; 21603

(b) The property lost value due to some casualty; 21604

(c) Substantial improvement was added to the property; 21605

(d) An increase or decrease of at least fifteen per cent 21606
in the property's occupancy has had a substantial economic 21607
impact on the property. 21608

(3) If a county board of revision, the board of tax 21609
appeals, or any court dismisses a complaint filed under this 21610
section or section 5715.13 of the Revised Code for the reason 21611
that the act of filing the complaint was the unauthorized 21612
practice of law or the person filing the complaint was engaged 21613
in the unauthorized practice of law, the party affected by a 21614
decrease in valuation or the party's agent, or the person owning 21615
taxable real property in the county or in a taxing district with 21616
territory in the county, may refile the complaint, 21617
notwithstanding division (A) (2) of this section. 21618

(4) Notwithstanding division (A) (2) of this section, a 21619
person, board, or officer may file a complaint against the 21620
valuation or assessment of any parcel that appears on the tax 21621
list if it filed a complaint against the valuation or assessment 21622
of that parcel for any prior tax year in the same interim period 21623
if the person, board, or officer withdrew the complaint before 21624
the complaint was heard by the board. 21625

(B) Within thirty days after the last date such complaints 21626
may be filed, the auditor shall give notice of each complaint in 21627

which the stated amount of overvaluation, undervaluation, 21628
discriminatory valuation, illegal valuation, or incorrect 21629
determination is at least seventeen thousand five hundred 21630
dollars to each property owner whose property is the subject of 21631
the complaint, if the complaint was not filed by the owner or 21632
the owner's spouse, ~~and to each board of education whose school-~~ 21633
~~district may be affected by the complaint.~~ Within thirty days 21634
after receiving such notice, ~~a board of education;~~ a property 21635
owner; the owner's spouse; an individual who is retained by such 21636
an owner and who holds a designation from a professional 21637
assessment organization, such as the institute for professionals 21638
in taxation, the national council of property taxation, or the 21639
international association of assessing officers; a public 21640
accountant who holds a permit under section 4701.10 of the 21641
Revised Code, a general or residential real estate appraiser 21642
licensed or certified under Chapter 4763. of the Revised Code, 21643
or a real estate broker licensed under Chapter 4735. of the 21644
Revised Code, who is retained by such a person; or, if the 21645
property owner is a firm, company, association, partnership, 21646
limited liability company, corporation, or trust, an officer, a 21647
salaried employee, a partner, a member, or trustee of that 21648
property owner, may file a complaint in support of or objecting 21649
to the amount of alleged overvaluation, undervaluation, 21650
discriminatory valuation, illegal valuation, or incorrect 21651
determination stated in a previously filed complaint or 21652
objecting to the current valuation. Upon the filing of a 21653
complaint under this division, the ~~board of education or the~~ 21654
property owner shall be made a party to the action. 21655

(C) Each board of revision shall notify any complainant 21656
and also the property owner, if the property owner's address is 21657
known, when a complaint is filed by one other than the property 21658

owner, by certified mail, not less than ten days prior to the 21659
hearing, of the time and place the same will be heard. The board 21660
of revision shall hear and render its decision on a complaint 21661
within ninety days after the filing thereof with the board, 21662
except that if a complaint is filed within thirty days after 21663
receiving notice from the auditor as provided in division (B) of 21664
this section, the board shall hear and render its decision 21665
within ninety days after such filing. 21666

(D) The determination of any such complaint shall relate 21667
back to the date when the lien for taxes or recoupment charges 21668
for the current year attached or the date as of which liability 21669
for such year was determined. Liability for taxes and recoupment 21670
charges for such year and each succeeding year until the 21671
complaint is finally determined and for any penalty and interest 21672
for nonpayment thereof within the time required by law shall be 21673
based upon the determination, valuation, or assessment as 21674
finally determined. Each complaint shall state the amount of 21675
overvaluation, undervaluation, discriminatory valuation, illegal 21676
valuation, or incorrect classification or determination upon 21677
which the complaint is based. The treasurer shall accept any 21678
amount tendered as taxes or recoupment charge upon property 21679
concerning which a complaint is then pending, computed upon the 21680
claimed valuation as set forth in the complaint. If a complaint 21681
filed under this section for the current year is not determined 21682
by the board within the time prescribed for such determination, 21683
the complaint and any proceedings in relation thereto shall be 21684
continued by the board as a valid complaint for any ensuing year 21685
until such complaint is finally determined by the board or upon 21686
any appeal from a decision of the board. In such case, the 21687
original complaint shall continue in effect without further 21688
filing by the original taxpayer, the original taxpayer's 21689

assignee, or any other person or entity authorized to file a 21690
complaint under this section. 21691

(E) If a taxpayer files a complaint as to the 21692
classification, valuation, assessment, or any determination 21693
affecting the taxpayer's own property and tenders less than the 21694
full amount of taxes or recoupment charges as finally 21695
determined, an interest charge shall accrue as follows: 21696

(1) If the amount finally determined is less than the 21697
amount billed but more than the amount tendered, the taxpayer 21698
shall pay interest at the rate per annum prescribed by section 21699
5703.47 of the Revised Code, computed from the date that the 21700
taxes were due on the difference between the amount finally 21701
determined and the amount tendered. This interest charge shall 21702
be in lieu of any penalty or interest charge under section 21703
323.121 of the Revised Code unless the taxpayer failed to file a 21704
complaint and tender an amount as taxes or recoupment charges 21705
within the time required by this section, in which case section 21706
323.121 of the Revised Code applies. 21707

(2) If the amount of taxes finally determined is equal to 21708
or greater than the amount billed and more than the amount 21709
tendered, the taxpayer shall pay interest at the rate prescribed 21710
by section 5703.47 of the Revised Code from the date the taxes 21711
were due on the difference between the amount finally determined 21712
and the amount tendered, such interest to be in lieu of any 21713
interest charge but in addition to any penalty prescribed by 21714
section 323.121 of the Revised Code. 21715

(F) Upon request of a complainant, the tax commissioner 21716
shall determine the common level of assessment of real property 21717
in the county for the year stated in the request that is not 21718
valued under section 5713.31 of the Revised Code, which common 21719

level of assessment shall be expressed as a percentage of true 21720
value and the common level of assessment of lands valued under 21721
such section, which common level of assessment shall also be 21722
expressed as a percentage of the current agricultural use value 21723
of such lands. Such determination shall be made on the basis of 21724
the most recent available sales ratio studies of the 21725
commissioner and such other factual data as the commissioner 21726
deems pertinent. 21727

(G) A complainant shall provide to the board of revision 21728
all information or evidence within the complainant's knowledge 21729
or possession that affects the real property that is the subject 21730
of the complaint. A complainant who fails to provide such 21731
information or evidence is precluded from introducing it on 21732
appeal to the board of tax appeals or the court of common pleas, 21733
except that the board of tax appeals or court may admit and 21734
consider the evidence if the complainant shows good cause for 21735
the complainant's failure to provide the information or evidence 21736
to the board of revision. 21737

(H) In case of the pendency of any proceeding in court 21738
based upon an alleged excessive, discriminatory, or illegal 21739
valuation or incorrect classification or determination, the 21740
taxpayer may tender to the treasurer an amount as taxes upon 21741
property computed upon the claimed valuation as set forth in the 21742
complaint to the court. The treasurer may accept the tender. If 21743
the tender is not accepted, no penalty shall be assessed because 21744
of the nonpayment of the full taxes assessed. 21745

Sec. 5715.22. If upon consideration of any complaint 21746
against the valuation or assessment of real property filed under 21747
section 5715.19 of the Revised Code, or any appeal from the 21748
determination on such complaint, it is found that the amount of 21749

taxes, assessments, or recoupment charges paid for the year to 21750
which the complaint relates was in excess of the amount due, 21751
then, whether or not the payment of said taxes, assessments, or 21752
charges was made under protest or duress, the county auditor 21753
shall, within thirty days after the certification to ~~him~~ the 21754
auditor of the final action upon such complaint or appeal, 21755
credit the amount of such overpayment upon the amount of any 21756
taxes, assessments, or charges then due from the person having 21757
made such overpayment, and at the next or any succeeding 21758
settlement the amount of any such credit shall be deducted from 21759
the amounts of any taxes, assessments, or charges distributable 21760
to the state or to the county or any taxing unit therein which 21761
has received the benefit of the taxes, assessments, or charges 21762
previously overpaid, in proportion to the benefits previously 21763
received. If after such credit has been made, there remains any 21764
balance of such overpayment, or if there are no taxes, 21765
assessments, or charges due from such person, upon application 21766
of the person overpaying such taxes the auditor shall forthwith 21767
draw a warrant on the county treasurer in favor of the person 21768
who has made such overpayment for the amount of such balance. 21769
The treasurer shall pay such warrant from the general ~~revenue~~ 21770
fund of the county. If there is insufficient money in ~~said the~~ 21771
general ~~revenue~~ fund to make such payment, the treasurer shall 21772
pay such warrant out of any undivided tax funds thereafter 21773
received by ~~him~~ the treasurer for distribution to the state or 21774
to any county or any taxing unit therein which has received the 21775
benefit of the taxes, assessments, or charges overpaid, in 21776
proportion to the benefits previously received, and the amount 21777
paid from the undivided tax funds shall be deducted from the 21778
money otherwise distributable to the state or to such county or 21779
other taxing unit of the county at the next or any succeeding 21780
settlement. At the next or any succeeding settlement after the 21781

refunding of such taxes, assessments, or charges, the treasurer 21782
shall reimburse the general ~~revenue~~ fund of the county for any 21783
payment made from such fund by deducting the amount of such 21784
payment from the money otherwise distributable to the state or 21785
to the county or other taxing unit in the county which has 21786
received the benefit of the taxes, assessments, or charges 21787
overpaid, in proportion to the benefits previously received. 21788

Sec. 5715.27. (A) (1) Except as provided in division (A) (2) 21789
of this section and in section 3735.67 of the Revised Code, the 21790
owner, a vendee in possession under a purchase agreement or a 21791
land contract, the beneficiary of a trust, or a lessee for an 21792
initial term of not less than thirty years of any property may 21793
file an application with the tax commissioner, on forms 21794
prescribed by the commissioner, requesting that such property be 21795
exempted from taxation and that taxes, interest, and penalties 21796
be remitted as provided in division (C) of section 5713.08 of 21797
the Revised Code. 21798

(2) If the property that is the subject of the application 21799
for exemption is any of the following, the application shall be 21800
filed with the county auditor of the county in which the 21801
property is listed for taxation: 21802

(a) A public road or highway; 21803

(b) Property belonging to the federal government of the 21804
United States; 21805

(c) Additions or other improvements to an existing 21806
building or structure that belongs to the state or a political 21807
subdivision, as defined in section 5713.081 of the Revised Code, 21808
and that is exempted from taxation as property used exclusively 21809
for a public purpose; 21810

(d) Property of the boards of trustees and of the housing 21811
commissions of the state universities, the northeastern Ohio 21812
universities college of medicine, and of the state to be 21813
exempted under section 3345.17 of the Revised Code. 21814

~~(B) The board of education of any school district may 21815
request the tax commissioner or county auditor to provide it 21816
with notification of applications for exemption from taxation 21817
for property located within that district. If so requested, the 21818
commissioner or auditor shall send to the board on a monthly 21819
basis reports that contain sufficient information to enable the 21820
board to identify each property that is the subject of an 21821
exemption application, including, but not limited to, the name 21822
of the property owner or applicant, the address of the property, 21823
and the auditor's parcel number. The commissioner or auditor 21824
shall mail the reports by the fifteenth day of the month 21825
following the end of the month in which the commissioner or 21826
auditor receives the applications for exemption. 21827~~

~~(C) A board of education that has requested notification 21828
under division (B) of this section may, with respect to any 21829
application for exemption of property located in the district 21830
and included in the commissioner's or auditor's most recent 21831
report provided under that division, file a statement with the 21832
commissioner or auditor and with the applicant indicating its 21833
intent to submit evidence and participate in any hearing on the 21834
application. The statements shall be filed prior to the first 21835
day of the third month following the end of the month in which 21836
that application was docketed by the commissioner or auditor. A 21837
statement filed in compliance with this division entitles the 21838
district to submit evidence and to participate in any hearing on 21839
the property and makes the district a party for purposes of 21840
sections 5717.02 to 5717.04 of the Revised Code in any appeal of 21841~~

~~the commissioner's or auditor's decision to the board of tax appeals.~~ 21842
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~~(D) The commissioner or auditor shall not hold a hearing on or grant or deny an application for exemption of property in a school district whose board of education has requested notification under division (B) of this section until the end of the period within which the board may submit a statement with respect to that application under division (C) of this section. The commissioner or auditor may act upon an application at any time prior to that date upon receipt of a written waiver from each such board of education, or, in the case of exemptions authorized by section 725.02, 1728.10, 5709.40, 5709.41, 5709.411, 5709.45, 5709.62, 5709.63, 5709.632, 5709.73, 5709.78, 5709.84, or 5709.88 of the Revised Code, upon the request of the property owner. Failure of a board of education to receive the report required in division (B) of this section shall not void an action of the commissioner or auditor with respect to any application. The commissioner or auditor may extend the time for filing a statement under division (C) of this section.~~ 21844
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~~(E)~~ A complaint may also be filed with the commissioner or auditor by any person, board, or officer authorized by section 5715.19 of the Revised Code to file complaints with the county board of revision against the continued exemption of any property granted exemption by the commissioner or auditor under this section. 21861
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~~(F)~~ (C) An application for exemption and a complaint against exemption shall be filed prior to the thirty-first day of December of the tax year for which exemption is requested or for which the liability of the property to taxation in that year is requested. The commissioner or auditor shall consider such 21867
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application or complaint in accordance with procedures 21872
established by the commissioner, determine whether the property 21873
is subject to taxation or exempt therefrom, and, if the 21874
commissioner makes the determination, certify the determination 21875
to the auditor. Upon making the determination or receiving the 21876
commissioner's determination, the auditor shall correct the tax 21877
list and duplicate accordingly. If a tax certificate has been 21878
sold under section 5721.32 or 5721.33 of the Revised Code with 21879
respect to property for which an exemption has been requested, 21880
the tax commissioner or auditor shall also certify the findings 21881
to the county treasurer of the county in which the property is 21882
located. 21883

~~(G)~~(D) Applications and complaints, and documents of any 21884
kind related to applications and complaints, filed with the tax 21885
commissioner or county auditor under this section are public 21886
records within the meaning of section 149.43 of the Revised 21887
Code. 21888

~~(H)~~(E) If the commissioner or auditor determines that the 21889
use of property or other facts relevant to the taxability of 21890
property that is the subject of an application for exemption or 21891
a complaint under this section has changed while the application 21892
or complaint was pending, the commissioner or auditor may make 21893
the determination under division ~~(F)~~(C) of this section 21894
separately for each tax year beginning with the year in which 21895
the application or complaint was filed or the year for which 21896
remission of taxes under division (C) of section 5713.08 of the 21897
Revised Code was requested, and including each subsequent tax 21898
year during which the application or complaint is pending before 21899
the commissioner or auditor. 21900

Sec. 5717.02. (A) Except as otherwise provided by law, 21901

appeals from final determinations by the tax commissioner of any preliminary, amended, or final tax assessments, reassessments, valuations, determinations, findings, computations, or orders made by the commissioner may be taken to the board of tax appeals by the taxpayer, by the person to whom notice of the tax assessment, reassessment, valuation, determination, finding, computation, or order by the commissioner is required by law to be given, by the director of budget and management if the revenues affected by that decision would accrue primarily to the state treasury, or by the county auditors of the counties to the undivided general tax funds of which the revenues affected by that decision would primarily accrue. Appeals from the redetermination by the director of development services under division (B) of section 5709.64 or division (A) of section 5709.66 of the Revised Code may be taken to the board of tax appeals by the enterprise to which notice of the redetermination is required by law to be given. Appeals from a decision of the tax commissioner or county auditor concerning an application for a property tax exemption may be taken to the board of tax appeals by the applicant ~~or by a school district that filed a statement concerning that application under division (C) of section 5715.27 of the Revised Code.~~ Appeals from a redetermination by the director of job and family services under section 5733.42 of the Revised Code may be taken by the person to which the notice of the redetermination is required by law to be given under that section.

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

director's action is the subject of the appeal, or with the 21933
director of job and family services if that director's action is 21934
the subject of the appeal. The notice of appeal shall be filed 21935
within sixty days after service of the notice of the tax 21936
assessment, reassessment, valuation, determination, finding, 21937
computation, or order by the commissioner, property tax 21938
exemption determination by the commissioner or the county 21939
auditor, or redetermination by the director has been given as 21940
provided in section 5703.37, 5709.64, 5709.66, or 5733.42 of the 21941
Revised Code. The notice of appeal may be filed in person or by 21942
certified mail, express mail, facsimile transmission, electronic 21943
transmission or by authorized delivery service. If the notice of 21944
appeal is filed by certified mail, express mail, or authorized 21945
delivery service as provided in section 5703.056 of the Revised 21946
Code, the date of the United States postmark placed on the 21947
sender's receipt by the postal service or the date of receipt 21948
recorded by the authorized delivery service shall be treated as 21949
the date of filing. If notice of appeal is filed by facsimile 21950
transmission or electronic transmission, the date and time the 21951
notice is received by the board shall be the date and time 21952
reflected on a timestamp provided by the board's electronic 21953
system, and the appeal shall be considered filed with the board 21954
on the date reflected on that timestamp. Any timestamp provided 21955
by another computer system or electronic submission device shall 21956
not affect the time and date the notice is received by the 21957
board. The notice of appeal shall have attached to it and 21958
incorporated in it by reference a true copy of the notice sent 21959
by the commissioner, county auditor, or director to the 21960
taxpayer, enterprise, or other person of the final determination 21961
or redetermination complained of, but failure to attach a copy 21962
of that notice and to incorporate it by reference in the notice 21963
of appeal does not invalidate the appeal. 21964

(C) A notice of appeal shall contain a short and plain statement of the claimed errors in the determination or redetermination of the tax commissioner, county auditor, or director showing that the appellant is entitled to relief and a demand for the relief to which the appellant claims to be entitled. An appellant may amend the notice of appeal once as a matter of course within sixty days after the certification of the transcript. Otherwise, an appellant may amend the notice of appeal only after receiving leave of the board or the written consent of each adverse party. Leave of the board shall be freely given when justice so requires.

(D) Upon the filing of a notice of appeal, the tax commissioner, county auditor, or the director, as appropriate, shall certify to the board a transcript of the record of the proceedings before the commissioner, auditor, or director, together with all evidence considered by the commissioner, auditor, or director in connection with the proceedings. Those appeals or applications may be heard by the board at its office in Columbus or in the county where the appellant resides, or it may cause its examiners to conduct the hearings and to report to it their findings for affirmation or rejection.

(E) The board may order the appeal to be heard upon the record and the evidence certified to it by the commissioner, county auditor, or director, but upon the application of any interested party the board shall order the hearing of additional evidence, and it may make an investigation concerning the appeal that it considers proper. An appeal may proceed pursuant to section 5703.021 of the Revised Code on the small claims docket if the appeal qualifies under that section.

Sec. 5747.021. In addition to the tax levied under section

5747.02 of the Revised Code, the tax commissioner shall charge 21995
the tax imposed on the school district income of an individual 21996
or estate by a school district under Chapter 5748. of the 21997
Revised Code by multiplying the rate certified to be charged 21998
under such chapter by the taxpayer's school district income with 21999
respect to that district. Notwithstanding division (C) of 22000
section 5748.04 of the Revised Code, the tax commissioner shall 22001
charge no tax imposed on school district income under Chapter 22002
5748. of the Revised Code for taxable years beginning on or 22003
after January 1, 2018. 22004

Sec. 5748.02. (A) The Except as prohibited under section 22005
5748.10 of the Revised Code, the board of education of any 22006
school district, except a joint vocational school district, may 22007
declare, by resolution, the necessity of raising annually a 22008
specified amount of money for school district purposes. The 22009
resolution shall specify whether the income that is to be 22010
subject to the tax is taxable income of individuals and estates 22011
as defined in divisions (E)(1)(a) and (2) of section 5748.01 of 22012
the Revised Code or taxable income of individuals as defined in 22013
division (E)(1)(b) of that section. A copy of the resolution 22014
shall be certified to the tax commissioner no later than one 22015
hundred days prior to the date of the election at which the 22016
board intends to propose a levy under this section. Upon receipt 22017
of the copy of the resolution, the tax commissioner shall 22018
estimate both of the following: 22019

(1) The property tax rate that would have to be imposed in 22020
the current year by the district to produce an equivalent amount 22021
of money; 22022

(2) The income tax rate that would have had to have been 22023
in effect for the current year to produce an equivalent amount 22024

of money from a school district income tax. 22025

Within ten days of receiving the copy of the board's 22026
resolution, the commissioner shall prepare these estimates and 22027
certify them to the board. Upon receipt of the certification, 22028
the board may adopt a resolution proposing an income tax under 22029
division (B) of this section at the estimated rate contained in 22030
the certification rounded to the nearest one-fourth of one per 22031
cent. The commissioner's certification applies only to the 22032
board's proposal to levy an income tax at the election for which 22033
the board requested the certification. If the board intends to 22034
submit a proposal to levy an income tax at any other election, 22035
it shall request another certification for that election in the 22036
manner prescribed in this division. 22037

(B) (1) Upon the receipt of a certification from the tax 22038
commissioner under division (A) of this section, a majority of 22039
the members of a board of education may adopt a resolution 22040
proposing the levy of an annual tax for school district purposes 22041
on school district income. The proposed levy may be for a 22042
continuing period of time or for a specified number of years. 22043
The resolution shall set forth the purpose for which the tax is 22044
to be imposed, the rate of the tax, which shall be the rate set 22045
forth in the commissioner's certification rounded to the nearest 22046
one-fourth of one per cent, the number of years the tax will be 22047
levied or that it will be levied for a continuing period of 22048
time, the date on which the tax shall take effect, which shall 22049
be the first day of January of any year following the year in 22050
which the question is submitted, and the date of the election at 22051
which the proposal shall be submitted to the electors of the 22052
district, which shall be on the date of a primary, general, or 22053
special election the date of which is consistent with section 22054
3501.01 of the Revised Code. The resolution shall specify 22055

whether the income that is to be subject to the tax is taxable 22056
income of individuals and estates as defined in divisions (E) (1) 22057
(a) and (2) of section 5748.01 of the Revised Code or taxable 22058
income of individuals as defined in division (E) (1) (b) of that 22059
section. The specification shall be the same as the 22060
specification in the resolution adopted and certified under 22061
division (A) of this section. 22062

If the tax is to be levied for current expenses and 22063
permanent improvements, the resolution shall apportion the 22064
annual rate of the tax. The apportionment may be the same or 22065
different for each year the tax is levied, but the respective 22066
portions of the rate actually levied each year for current 22067
expenses and for permanent improvements shall be limited by the 22068
apportionment. 22069

~~If~~ Except as prohibited under section 5748.10 of the 22070
Revised Code, if the board of education currently imposes an 22071
income tax pursuant to this chapter that is due to expire and a 22072
question is submitted under this section for a proposed income 22073
tax to take effect upon the expiration of the existing tax, the 22074
board may specify in the resolution that the proposed tax renews 22075
the expiring tax. Two or more expiring income taxes may be 22076
renewed under this paragraph if the taxes are due to expire on 22077
the same date. If the tax rate being proposed is no higher than 22078
the total tax rate imposed by the expiring tax or taxes, the 22079
resolution may state that the proposed tax is not an additional 22080
income tax. 22081

(2) A board of education adopting a resolution under 22082
division (B) (1) of this section proposing a school district 22083
income tax for a continuing period of time and limited to the 22084
purpose of current expenses may propose in that resolution to 22085

reduce the rate or rates of one or more of the school district's 22086
property taxes levied for a continuing period of time in excess 22087
of the ten-mill limitation for the purpose of current expenses. 22088
The reduction in the rate of a property tax may be any amount, 22089
expressed in mills per one dollar in valuation, not exceeding 22090
the rate at which the tax is authorized to be levied. The 22091
reduction in the rate of a tax shall first take effect for the 22092
tax year that includes the day on which the school district 22093
income tax first takes effect, and shall continue for each tax 22094
year that both the school district income tax and the property 22095
tax levy are in effect. 22096

In addition to the matters required to be set forth in the 22097
resolution under division (B)(1) of this section, a resolution 22098
containing a proposal to reduce the rate of one or more property 22099
taxes shall state for each such tax the maximum rate at which it 22100
currently may be levied and the maximum rate at which the tax 22101
could be levied after the proposed reduction, expressed in mills 22102
per one dollar in valuation, and that the tax is levied for a 22103
continuing period of time. 22104

If a board of education proposes to reduce the rate of one 22105
or more property taxes under division (B)(2) of this section, 22106
the board, when it makes the certification required under 22107
division (A) of this section, shall designate the specific levy 22108
or levies to be reduced, the maximum rate at which each levy 22109
currently is authorized to be levied, and the rate by which each 22110
levy is proposed to be reduced. The tax commissioner, when 22111
making the certification to the board under division (A) of this 22112
section, also shall certify the reduction in the total effective 22113
tax rate for current expenses for each class of property that 22114
would have resulted if the proposed reduction in the rate or 22115
rates had been in effect the previous tax year. As used in this 22116

paragraph, "effective tax rate" has the same meaning as in 22117
section 323.08 of the Revised Code. 22118

(C) A resolution adopted under division (B) of this 22119
section shall go into immediate effect upon its passage, and no 22120
publication of the resolution shall be necessary other than that 22121
provided for in the notice of election. Immediately after its 22122
adoption and at least ninety days prior to the election at which 22123
the question will appear on the ballot, a copy of the resolution 22124
shall be certified to the board of elections of the proper 22125
county, which shall submit the proposal to the electors on the 22126
date specified in the resolution. The form of the ballot shall 22127
be as provided in section 5748.03 of the Revised Code. 22128
Publication of notice of the election shall be made in a 22129
newspaper of general circulation in the county once a week for 22130
two consecutive weeks, or as provided in section 7.16 of the 22131
Revised Code, prior to the election. If the board of elections 22132
operates and maintains a web site, the board of elections shall 22133
post notice of the election on its web site for thirty days 22134
prior to the election. The notice shall contain the time and 22135
place of the election and the question to be submitted to the 22136
electors. The question covered by the resolution shall be 22137
submitted as a separate proposition, but may be printed on the 22138
same ballot with any other proposition submitted at the same 22139
election, other than the election of officers. 22140

(D) No board of education shall submit the question of a 22141
tax on school district income to the electors of the district 22142
more than twice in any calendar year. If a board submits the 22143
question twice in any calendar year, one of the elections on the 22144
question shall be held on the date of the general election. 22145

(E) (1) No board of education may submit to the electors of 22146

the district the question of a tax on school district income on 22147
the taxable income of individuals as defined in division (E) (1) 22148
(b) of section 5748.01 of the Revised Code if that tax would be 22149
in addition to an existing tax on the taxable income of 22150
individuals and estates as defined in divisions (E) (1) (a) and 22151
(2) of that section. 22152

(2) No board of education may submit to the electors of 22153
the district the question of a tax on school district income on 22154
the taxable income of individuals and estates as defined in 22155
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 22156
Code if that tax would be in addition to an existing tax on the 22157
taxable income of individuals as defined in division (E) (1) (b) 22158
of that section. 22159

Sec. 5748.021. ~~A-Except as prohibited under section~~ 22160
5748.10 of the Revised Code, a board of education that levies a 22161
tax under section 5748.02 of the Revised Code on the school 22162
district income of individuals and estates as defined in 22163
divisions (G) and (E) (1) (a) and (2) of section 5748.01 of the 22164
Revised Code may declare, at any time, by a resolution adopted 22165
by a majority of its members, the necessity of raising annually 22166
a specified amount of money for school district purposes by 22167
replacing the existing tax with a tax on the school district 22168
income of individuals as defined in divisions (G) (1) and (E) (1) 22169
(b) of section 5748.01 of the Revised Code. The specified amount 22170
of money to be raised annually may be the same as, or more or 22171
less than, the amount of money raised annually by the existing 22172
tax. 22173

The board shall certify a copy of the resolution to the 22174
tax commissioner not later than the eighty-fifth day before the 22175
date of the election at which the board intends to propose the 22176

replacement to the electors of the school district. Not later 22177
than the tenth day after receiving the resolution, the tax 22178
commissioner shall estimate the tax rate that would be required 22179
in the school district annually to raise the amount of money 22180
specified in the resolution. The tax commissioner shall certify 22181
the estimate to the board. 22182

Upon receipt of the tax commissioner's estimate, the board 22183
may propose, by a resolution adopted by a majority of its 22184
members, to replace the existing tax on the school district 22185
income of individuals and estates as defined in divisions (G) 22186
and (E) (1) (a) and (2) of section 5748.01 of the Revised Code 22187
with the levy of an annual tax on the school district income of 22188
individuals as defined in divisions (G) (1) and (E) (1) (b) of 22189
section 5748.01 of the Revised Code. In the resolution, the 22190
board shall specify the rate of the replacement tax, whether the 22191
replacement tax is to be levied for a specified number of years 22192
or for a continuing time, the specific school district purposes 22193
for which the replacement tax is to be levied, the date on which 22194
the replacement tax will begin to be levied, the date of the 22195
election at which the question of the replacement is to be 22196
submitted to the electors of the school district, that the 22197
existing tax will cease to be levied and the replacement tax 22198
will begin to be levied if the replacement is approved by a 22199
majority of the electors voting on the replacement, and that if 22200
the replacement is not approved by a majority of the electors 22201
voting on the replacement the existing tax will remain in effect 22202
under its original authority for the remainder of its previously 22203
approved term. The resolution goes into immediate effect upon 22204
its adoption. Publication of the resolution is not necessary, 22205
and the information that will be provided in the notice of 22206
election is sufficient notice. At least seventy-five days before 22207

the date of the election at which the question of the 22208
replacement will be submitted to the electors of the school 22209
district, the board shall certify a copy of the resolution to 22210
the board of elections. 22211

The replacement tax shall have the same specific school 22212
district purposes as the existing tax, and its rate shall be the 22213
same as the tax commissioner's estimate rounded to the nearest 22214
one-fourth of one per cent. The replacement tax shall begin to 22215
be levied on the first day of January of the year following the 22216
year in which the question of the replacement is submitted to 22217
and approved by the electors of the school district or on the 22218
first day of January of a later year, as specified in the 22219
resolution. The date of the election shall be the date of an 22220
otherwise scheduled primary, general, or special election. 22221

The board of elections shall make arrangements to submit 22222
the question of the replacement to the electors of the school 22223
district on the date specified in the resolution. The board of 22224
elections shall publish notice of the election on the question 22225
of the replacement in one newspaper of general circulation in 22226
the school district once a week for four consecutive weeks or as 22227
provided in section 7.16 of the Revised Code. The notice shall 22228
set forth the question to be submitted to the electors and the 22229
time and place of the election thereon. 22230

The question shall be submitted to the electors of the 22231
school district as a separate proposition, but may be printed on 22232
the same ballot with other propositions that are submitted at 22233
the same election, other than the election of officers. The form 22234
of the ballot shall be substantially as follows: 22235

"Shall the existing tax of (state the rate) on the 22236
school district income of individuals and estates imposed 22237

by (state the name of the school district) be replaced by 22238
a tax of (state the rate) on the earned income of 22239
individuals residing in the school district for (state the 22240
number of years the tax is to be in effect or that it will be in 22241
effect for a continuing time), beginning (state the date 22242
the new tax will take effect), for the purpose of (state 22243
the specific school district purposes of the tax)? If the new 22244
tax is not approved, the existing tax will remain in effect 22245
under its original authority, for the remainder of its 22246
previously approved term. 22247

For replacing the existing tax	22248
with the new tax	22249
Against replacing the existing tax	22250
with the new tax	22251

" 22252

The board of elections shall conduct and canvass the 22253
election in the same manner as regular elections in the school 22254
district for the election of county officers. The board shall 22255
certify the results of the election to the board of education 22256
and to the tax commissioner. If a majority of the electors 22257
voting on the question vote in favor of the replacement, the 22258
existing tax shall cease to be levied, and the replacement tax 22259
shall begin to be levied, on the date specified in the ballot 22260
question. If a majority of the electors voting on the question 22261
vote against the replacement, the existing tax shall continue to 22262
be levied under its original authority, for the remainder of its 22263
previously approved term. 22264

A board of education may not submit the question of 22265
replacing a tax more than twice in a calendar year. If a board 22266
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submits the question more than once, one of the elections at 22268
which the question is submitted shall be on the date of a 22269
general election. 22270

If a board of education later intends to renew a 22271
replacement tax levied under this section, it shall repeat the 22272
procedure outlined in this section to do so, the replacement tax 22273
then being levied being the "existing tax" and the renewed 22274
replacement tax being the "replacement tax." 22275

Sec. 5748.08. (A) ~~The~~ Except as prohibited under section 22276
5748.10 of the Revised Code, the board of education of a city, 22277
local, or exempted village school district, at any time by a 22278
vote of two-thirds of all its members, may declare by resolution 22279
that it may be necessary for the school district to do all of 22280
the following: 22281

(1) Raise a specified amount of money for school district 22282
purposes by levying an annual tax on school district income; 22283

(2) Issue general obligation bonds for permanent 22284
improvements, stating in the resolution the necessity and 22285
purpose of the bond issue and the amount, approximate date, 22286
estimated rate of interest, and maximum number of years over 22287
which the principal of the bonds may be paid; 22288

(3) Levy a tax outside the ten-mill limitation to pay debt 22289
charges on the bonds and any anticipatory securities; 22290

(4) Submit the question of the school district income tax 22291
and bond issue to the electors of the district at a special 22292
election. 22293

The resolution shall specify whether the income that is to 22294
be subject to the tax is taxable income of individuals and 22295
estates as defined in divisions (E) (1) (a) and (2) of section 22296

5748.01 of the Revised Code or taxable income of individuals as 22297
defined in division (E) (1) (b) of that section. 22298

On adoption of the resolution, the board shall certify a 22299
copy of it to the tax commissioner and the county auditor no 22300
later than one hundred five days prior to the date of the 22301
special election at which the board intends to propose the 22302
income tax and bond issue. Not later than ten days of receipt of 22303
the resolution, the tax commissioner, in the same manner as 22304
required by division (A) of section 5748.02 of the Revised Code, 22305
shall estimate the rates designated in divisions (A) (1) and (2) 22306
of that section and certify them to the board. Not later than 22307
ten days of receipt of the resolution, the county auditor shall 22308
estimate and certify to the board the average annual property 22309
tax rate required throughout the stated maturity of the bonds to 22310
pay debt charges on the bonds, in the same manner as under 22311
division (C) of section 133.18 of the Revised Code. 22312

(B) On receipt of the tax commissioner's and county 22313
auditor's certifications prepared under division (A) of this 22314
section, the board of education of the city, local, or exempted 22315
village school district, by a vote of two-thirds of all its 22316
members, may adopt a resolution proposing for a specified number 22317
of years or for a continuing period of time the levy of an 22318
annual tax for school district purposes on school district 22319
income and declaring that the amount of taxes that can be raised 22320
within the ten-mill limitation will be insufficient to provide 22321
an adequate amount for the present and future requirements of 22322
the school district; that it is necessary to issue general 22323
obligation bonds of the school district for specified permanent 22324
improvements and to levy an additional tax in excess of the ten- 22325
mill limitation to pay the debt charges on the bonds and any 22326
anticipatory securities; and that the question of the bonds and 22327

taxes shall be submitted to the electors of the school district 22328
at a special election, which shall not be earlier than ninety 22329
days after certification of the resolution to the board of 22330
elections, and the date of which shall be consistent with 22331
section 3501.01 of the Revised Code. The resolution shall 22332
specify all of the following: 22333

(1) The purpose for which the school district income tax 22334
is to be imposed and the rate of the tax, which shall be the 22335
rate set forth in the tax commissioner's certification rounded 22336
to the nearest one-fourth of one per cent; 22337

(2) Whether the income that is to be subject to the tax is 22338
taxable income of individuals and estates as defined in 22339
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 22340
Code or taxable income of individuals as defined in division (E) 22341
(1) (b) of that section. The specification shall be the same as 22342
the specification in the resolution adopted and certified under 22343
division (A) of this section. 22344

(3) The number of years the tax will be levied, or that it 22345
will be levied for a continuing period of time; 22346

(4) The date on which the tax shall take effect, which 22347
shall be the first day of January of any year following the year 22348
in which the question is submitted; 22349

(5) The county auditor's estimate of the average annual 22350
property tax rate required throughout the stated maturity of the 22351
bonds to pay debt charges on the bonds. 22352

(C) A resolution adopted under division (B) of this 22353
section shall go into immediate effect upon its passage, and no 22354
publication of the resolution shall be necessary other than that 22355
provided for in the notice of election. Immediately after its 22356

adoption and at least ninety days prior to the election at which 22357
the question will appear on the ballot, the board of education 22358
shall certify a copy of the resolution, along with copies of the 22359
auditor's estimate and its resolution under division (A) of this 22360
section, to the board of elections of the proper county. The 22361
board of education shall make the arrangements for the 22362
submission of the question to the electors of the school 22363
district, and the election shall be conducted, canvassed, and 22364
certified in the same manner as regular elections in the 22365
district for the election of county officers. 22366

The resolution shall be put before the electors as one 22367
ballot question, with a majority vote indicating approval of the 22368
school district income tax, the bond issue, and the levy to pay 22369
debt charges on the bonds and any anticipatory securities. The 22370
board of elections shall publish the notice of the election in a 22371
newspaper of general circulation in the school district once a 22372
week for two consecutive weeks, or as provided in section 7.16 22373
of the Revised Code, prior to the election. If the board of 22374
elections operates and maintains a web site, it also shall post 22375
notice of the election on its web site for thirty days prior to 22376
the election. The notice of election shall state all of the 22377
following: 22378

- (1) The questions to be submitted to the electors; 22379
- (2) The rate of the school district income tax; 22380
- (3) The principal amount of the proposed bond issue; 22381
- (4) The permanent improvements for which the bonds are to 22382
be issued; 22383
- (5) The maximum number of years over which the principal 22384
of the bonds may be paid; 22385

(6) The estimated additional average annual property tax rate to pay the debt charges on the bonds, as certified by the county auditor;

(7) The time and place of the special election.

(D) The form of the ballot on a question submitted to the electors under this section shall be as follows:

"Shall the school district be authorized to do both of the following:

(1) Impose an annual income tax of (state the proposed rate of tax) on the school district income of individuals and of estates, for (state the number of years the tax would be levied, or that it would be levied for a continuing period of time), beginning (state the date the tax would first take effect), for the purpose of (state the purpose of the tax)?

(2) Issue bonds for the purpose of in the principal amount of \$....., to be repaid annually over a maximum period of years, and levy a property tax outside the ten-mill limitation estimated by the county auditor to average over the bond repayment period mills for each one dollar of tax valuation, which amounts to (rate expressed in cents or dollars and cents, such as "36 cents" or "\$1.41") for each \$100 of tax valuation, to pay the annual debt charges on the bonds, and to pay debt charges on any notes issued in anticipation of those bonds?

FOR THE INCOME TAX AND BOND ISSUE
AGAINST THE INCOME TAX AND BOND ISSUE

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(E) If the question submitted to electors proposes a 22415
school district income tax only on the taxable income of 22416
individuals as defined in division (E)(1)(b) of section 5748.01 22417
of the Revised Code, the form of the ballot shall be modified by 22418
stating that the tax is to be levied on the "earned income of 22419
individuals residing in the school district" in lieu of the 22420
"school district income of individuals and of estates." 22421

(F) The board of elections promptly shall certify the 22422
results of the election to the tax commissioner and the county 22423
auditor of the county in which the school district is located. 22424
If a majority of the electors voting on the question vote in 22425
favor of it, the income tax and the applicable provisions of 22426
Chapter 5747. of the Revised Code shall take effect on the date 22427
specified in the resolution, and the board of education may 22428
proceed with issuance of the bonds and with the levy and 22429
collection of the property taxes to pay debt charges on the 22430
bonds, at the additional rate or any lesser rate in excess of 22431
the ten-mill limitation. Any securities issued by the board of 22432
education under this section are Chapter 133. securities, as 22433
that term is defined in section 133.01 of the Revised Code. 22434

(G) After approval of a question under this section, the 22435
board of education may anticipate a fraction of the proceeds of 22436
the school district income tax in accordance with section 22437
5748.05 of the Revised Code. Any anticipation notes under this 22438
division shall be issued as provided in section 133.24 of the 22439
Revised Code, shall have principal payments during each year 22440
after the year of their issuance over a period not to exceed 22441
five years, and may have a principal payment in the year of 22442
their issuance. 22443

(H) The question of repeal of a school district income tax 22444
levied for more than five years may be initiated and submitted 22445
in accordance with section 5748.04 of the Revised Code. 22446

(I) No board of education shall submit a question under 22447
this section to the electors of the school district more than 22448
twice in any calendar year. If a board submits the question 22449
twice in any calendar year, one of the elections on the question 22450
shall be held on the date of the general election. 22451

Sec. 5748.081. ~~A~~ Except as prohibited under section 22452
5748.10 of the Revised Code, a board of education of a school 22453
district that, under divisions (A) (1), (D) (1), and (E) of 22454
section 5748.08 or under section 5748.09 of the Revised Code, 22455
levies a tax on the school district income of individuals and 22456
estates as defined in divisions (G) and (E) (1) (a) and (2) of 22457
section 5748.01 of the Revised Code may replace that tax with a 22458
tax on the school district income of individuals as defined in 22459
divisions (G) (1) and (E) (1) (b) of section 5748.01 of the Revised 22460
Code by following the procedure outlined in, and subject to the 22461
conditions specified in, section 5748.021 of the Revised Code, 22462
as if the existing tax levied under section 5748.08 or 5748.09 22463
were levied under section 5748.02 of the Revised Code. The tax 22464
commissioner and the board of elections shall perform duties in 22465
response to the actions of the board of education under this 22466
section as directed in section 5748.021 of the Revised Code. 22467

Sec. 5748.09. (A) ~~The~~ Except as prohibited under section 22468
5748.10 of the Revised Code, a board of education of a city, 22469
local, or exempted village school district, at any time by a 22470
vote of two-thirds of all its members, may declare by resolution 22471
that it may be necessary for the school district to do all of 22472
the following: 22473

(1) Raise a specified amount of money for school district purposes by levying an annual tax on school district income; 22474
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(2) Levy an additional property tax in excess of the ten-mill limitation for the purpose of providing for the necessary requirements of the district, stating in the resolution the amount of money to be raised each year for such purpose; 22476
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22479

(3) Submit the question of the school district income tax and property tax to the electors of the district at a special election. 22480
22481
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The resolution shall specify whether the income that is to be subject to the tax is taxable income of individuals and estates as defined in divisions (E) (1) (a) and (2) of section 5748.01 of the Revised Code or taxable income of individuals as defined in division (E) (1) (b) of that section. 22483
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On adoption of the resolution, the board shall certify a copy of it to the tax commissioner and the county auditor not later than one hundred days prior to the date of the special election at which the board intends to propose the income tax and property tax. Not later than ten days after receipt of the resolution, the tax commissioner, in the same manner as required by division (A) of section 5748.02 of the Revised Code, shall estimate the rates designated in divisions (A) (1) and (2) of that section and certify them to the board. Not later than ten days after receipt of the resolution, the county auditor, in the same manner as required by section 5705.195 of the Revised Code, shall make the calculation specified in that section and certify it to the board. 22488
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22500

(B) On receipt of the tax commissioner's and county auditor's certifications prepared under division (A) of this 22501
22502

section, the board of education of the city, local, or exempted 22503
village school district, by a vote of two-thirds of all its 22504
members, may adopt a resolution declaring that the amount of 22505
taxes that can be raised by all tax levies the district is 22506
authorized to impose, when combined with state and federal 22507
revenues, will be insufficient to provide an adequate amount for 22508
the present and future requirements of the school district, and 22509
that it is therefore necessary to levy, for a specified number 22510
of years or for a continuing period of time, an annual tax for 22511
school district purposes on school district income, and to levy, 22512
for a specified number of years not exceeding ten or for a 22513
continuing period of time, an additional property tax in excess 22514
of the ten-mill limitation for the purpose of providing for the 22515
necessary requirements of the district, and declaring that the 22516
question of the school district income tax and property tax 22517
shall be submitted to the electors of the school district at a 22518
special election, which shall not be earlier than ninety days 22519
after certification of the resolution to the board of elections, 22520
and the date of which shall be consistent with section 3501.01 22521
of the Revised Code. The resolution shall specify all of the 22522
following: 22523

(1) The purpose for which the school district income tax 22524
is to be imposed and the rate of the tax, which shall be the 22525
rate set forth in the tax commissioner's certification rounded 22526
to the nearest one-fourth of one per cent; 22527

(2) Whether the income that is to be subject to the tax is 22528
taxable income of individuals and estates as defined in 22529
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 22530
Code or taxable income of individuals as defined in division (E) 22531
(1) (b) of that section. The specification shall be the same as 22532
the specification in the resolution adopted and certified under 22533

division (A) of this section. 22534

(3) The number of years the school district income tax 22535
will be levied, or that it will be levied for a continuing 22536
period of time; 22537

(4) The date on which the school district income tax shall 22538
take effect, which shall be the first day of January of any year 22539
following the year in which the question is submitted; 22540

(5) The amount of money it is necessary to raise for the 22541
purpose of providing for the necessary requirements of the 22542
district for each year the property tax is to be imposed; 22543

(6) The number of years the property tax will be levied, 22544
or that it will be levied for a continuing period of time; 22545

(7) The tax list upon which the property tax shall be 22546
first levied, which may be the current year's tax list; 22547

(8) The amount of the average tax levy, expressed in 22548
dollars and cents for each one hundred dollars of valuation as 22549
well as in mills for each one dollar of valuation, estimated by 22550
the county auditor under division (A) of this section. 22551

(C) A resolution adopted under division (B) of this 22552
section shall go into immediate effect upon its passage, and no 22553
publication of the resolution shall be necessary other than that 22554
provided for in the notice of election. Immediately after its 22555
adoption and at least ninety days prior to the election at which 22556
the question will appear on the ballot, the board of education 22557
shall certify a copy of the resolution, along with copies of the 22558
county auditor's certification and the resolution under division 22559
(A) of this section, to the board of elections of the proper 22560
county. The board of education shall make the arrangements for 22561
the submission of the question to the electors of the school 22562

district, and the election shall be conducted, canvassed, and 22563
certified in the same manner as regular elections in the 22564
district for the election of county officers. 22565

The resolution shall be put before the electors as one 22566
ballot question, with a majority vote indicating approval of the 22567
school district income tax and the property tax. The board of 22568
elections shall publish the notice of the election in a 22569
newspaper of general circulation in the school district once a 22570
week for two consecutive weeks, or as provided in section 7.16 22571
of the Revised Code, prior to the election. If the board of 22572
elections operates and maintains a web site, also shall post 22573
notice of the election on its web site for thirty days prior to 22574
the election. The notice of election shall state all of the 22575
following: 22576

(1) The questions to be submitted to the electors as a 22577
single ballot question; 22578

(2) The rate of the school district income tax; 22579

(3) The number of years the school district income tax 22580
will be levied or that it will be levied for a continuing period 22581
of time; 22582

(4) The annual proceeds of the proposed property tax levy 22583
for the purpose of providing for the necessary requirements of 22584
the district; 22585

(5) The number of years during which the property tax levy 22586
shall be levied, or that it shall be levied for a continuing 22587
period of time; 22588

(6) The estimated average additional tax rate of the 22589
property tax, expressed in dollars and cents for each one 22590
hundred dollars of valuation as well as in mills for each one 22591

dollar of valuation, outside the limitation imposed by Section 2 22592
of Article XII, Ohio Constitution, as certified by the county 22593
auditor; 22594

(7) The time and place of the special election. 22595

(D) The form of the ballot on a question submitted to the 22596
electors under this section shall be as follows: 22597

"Shall the school district be authorized to do both 22598
of the following: 22599

(1) Impose an annual income tax of (state the 22600
proposed rate of tax) on the school district income of 22601
individuals and of estates, for (state the number of 22602
years the tax would be levied, or that it would be levied for a 22603
continuing period of time), beginning (state the date 22604
the tax would first take effect), for the purpose of 22605
(state the purpose of the tax)? 22606

(2) Impose a property tax levy outside of the ten-mill 22607
limitation for the purpose of providing for the necessary 22608
requirements of the district in the sum of 22609
(here insert annual amount the levy is to produce), estimated by 22610
the county auditor to average (here insert 22611
number of mills) mills for each one dollar of valuation, which 22612
amounts to (here insert rate expressed in 22613
dollars and cents) for each one hundred dollars of valuation, 22614
for (state the number of years the tax is to be 22615
imposed or that it will be imposed for a continuing period of 22616
time), commencing in (first year the tax is to be 22617
levied), first due in calendar year (first calendar 22618
year in which the tax shall be due)? 22619

22620

FOR THE INCOME TAX AND PROPERTY TAX	22621
AGAINST THE INCOME TAX AND PROPERTY TAX	22622

" 22623

If the question submitted to electors proposes a school 22624
district income tax only on the taxable income of individuals as 22625
defined in division (E) (1) (b) of section 5748.01 of the Revised 22626
Code, the form of the ballot shall be modified by stating that 22627
the tax is to be levied on the "earned income of individuals 22628
residing in the school district" in lieu of the "school district 22629
income of individuals and of estates." 22630

(E) The board of elections promptly shall certify the 22631
results of the election to the tax commissioner and the county 22632
auditor of the county in which the school district is located. 22633
If a majority of the electors voting on the question vote in 22634
favor of it: 22635

(1) The income tax and the applicable provisions of 22636
Chapter 5747. of the Revised Code shall take effect on the date 22637
specified in the resolution. 22638

(2) The board of education of the school district may make 22639
the additional property tax levy necessary to raise the amount 22640
specified on the ballot for the purpose of providing for the 22641
necessary requirements of the district. The property tax levy 22642
shall be included in the next tax budget that is certified to 22643
the county budget commission. 22644

(F) (1) After approval of a question under this section, 22645
the board of education may anticipate a fraction of the proceeds 22646
of the school district income tax in accordance with section 22647
5748.05 of the Revised Code. Any anticipation notes under this 22648
division shall be issued as provided in section 133.24 of the 22649

Revised Code, shall have principal payments during each year 22650
after the year of their issuance over a period not to exceed 22651
five years, and may have a principal payment in the year of 22652
their issuance. 22653

(2) After the approval of a question under this section 22654
and prior to the time when the first tax collection from the 22655
property tax levy can be made, the board of education may 22656
anticipate a fraction of the proceeds of the levy and issue 22657
anticipation notes in an amount not exceeding the total 22658
estimated proceeds of the levy to be collected during the first 22659
year of the levy. Any anticipation notes under this division 22660
shall be issued as provided in section 133.24 of the Revised 22661
Code, shall have principal payments during each year after the 22662
year of their issuance over a period not to exceed five years, 22663
and may have a principal payment in the year of their issuance. 22664

(G) (1) The question of repeal of a school district income 22665
tax levied for more than five years may be initiated and 22666
submitted in accordance with section 5748.04 of the Revised 22667
Code. 22668

(2) A property tax levy for a continuing period of time 22669
may be reduced in the manner provided under section 5705.261 of 22670
the Revised Code. 22671

(H) No board of education shall submit a question under 22672
this section to the electors of the school district more than 22673
twice in any calendar year. If a board submits the question 22674
twice in any calendar year, one of the elections on the question 22675
shall be held on the date of the general election. 22676

(I) ¶ Except as prohibited under section 5748.10 of the 22677
Revised Code, if the electors of the school district approve a 22678

question under this section, and if the last calendar year the school district income tax is in effect and the last calendar year of collection of the property tax are the same, the board of education of the school district may propose to submit under this section the combined question of a school district income tax to take effect upon the expiration of the existing income tax and a property tax to be first collected in the calendar year after the calendar year of last collection of the existing property tax, and specify in the resolutions adopted under this section that the proposed taxes would renew the existing taxes. The form of the ballot on a question submitted to the electors under division (I) of this section shall be as follows:

"Shall the school district be authorized to do both of the following:

(1) Impose an annual income tax of (state the proposed rate of tax) on the school district income of individuals and of estates to renew an income tax expiring at the end of (state the last year the existing income tax may be levied) for (state the number of years the tax would be levied, or that it would be levied for a continuing period of time), beginning (state the date the tax would first take effect), for the purpose of (state the purpose of the tax)?

(2) Impose a property tax levy renewing an existing levy outside of the ten-mill limitation for the purpose of providing for the necessary requirements of the district in the sum of (here insert annual amount the levy is to produce), estimated by the county auditor to average (here insert number of mills) mills for each one dollar of valuation, which amounts

to (here insert rate expressed in dollars and cents) for each one hundred dollars of valuation, for (state the number of years the tax is to be imposed or that it will be imposed for a continuing period of time), commencing in (first year the tax is to be levied), first due in calendar year (first calendar year in which the tax shall be due)?

FOR THE INCOME TAX AND PROPERTY TAX
AGAINST THE INCOME TAX AND PROPERTY TAX

"

If the question submitted to electors proposes a school district income tax only on the taxable income of individuals as defined in division (E) (1) (b) of section 5748.01 of the Revised Code, the form of the ballot shall be modified by stating that the tax is to be levied on the "earned income of individuals residing in the school district" in lieu of the "school district income of individuals and of estates."

The question of a renewal levy under this division shall not be placed on the ballot unless the question is submitted on a date on which a special election may be held under section 3501.01 of the Revised Code, except for the first Tuesday after the first Monday in February and August, during the last year the property tax levy to be renewed may be extended on the real and public utility property tax list and duplicate, or at any election held in the ensuing year.

(J) ~~If~~ Except as prohibited under section 5748.10 of the Revised Code, if the electors of the school district approve a question under this section, the board of education of the

school district may propose to renew either or both of the 22738
existing taxes as individual ballot questions in accordance with 22739
section 5748.02 of the Revised Code for the school district 22740
income tax, or section 5705.194 of the Revised Code for the 22741
property tax. 22742

Sec. 5748.10. (A) The board of education of a school 22743
district shall not levy a tax on school district income under 22744
section 5748.02, 5748.021, 5748.08, 5748.081, or 5748.09 of the 22745
Revised Code for taxable years beginning on or after January 1, 22746
2018, regardless of the taxable year to which the tax first 22747
applies. 22748

(B) The board of education of a city, local, or exempted 22749
village school district shall not levy property tax under 22750
section 5748.08, 5748.081, or 5748.09 of the Revised Code, or a 22751
renewal or replacement of such tax, for tax year 2018 or any tax 22752
year thereafter, regardless of the tax year to which the tax 22753
first applies. 22754

Sec. 5751.02. (A) For the purpose of funding the needs of 22755
this state and its local governments, there is hereby levied a 22756
commercial activity tax on each person with taxable gross 22757
receipts for the privilege of doing business in this state. For 22758
the purposes of this chapter, "doing business" means engaging in 22759
any activity, whether legal or illegal, that is conducted for, 22760
or results in, gain, profit, or income, at any time during a 22761
calendar year. Persons on which the commercial activity tax is 22762
levied include, but are not limited to, persons with substantial 22763
nexus with this state. The tax imposed under this section is not 22764
a transactional tax and is not subject to Public Law No. 86-272, 22765
73 Stat. 555. The tax imposed under this section is in addition 22766
to any other taxes or fees imposed under the Revised Code. The 22767

tax levied under this section is imposed on the person receiving 22768
the gross receipts and is not a tax imposed directly on a 22769
purchaser. The tax imposed by this section is an annual 22770
privilege tax for the calendar year that, in the case of 22771
calendar year taxpayers, is the annual tax period and, in the 22772
case of calendar quarter taxpayers, contains all quarterly tax 22773
periods in the calendar year. A taxpayer is subject to the 22774
annual privilege tax for doing business during any portion of 22775
such calendar year. 22776

(B) The tax imposed by this section is a tax on the 22777
taxpayer and shall not be billed or invoiced to another person. 22778
Even if the tax or any portion thereof is billed or invoiced and 22779
separately stated, such amounts remain part of the price for 22780
purposes of the sales and use taxes levied under Chapters 5739. 22781
and 5741. of the Revised Code. Nothing in division (B) of this 22782
section prohibits: 22783

(1) A person from including in the price charged for a 22784
good or service an amount sufficient to recover the tax imposed 22785
by this section; or 22786

(2) A lessor from including an amount sufficient to 22787
recover the tax imposed by this section in a lease payment 22788
charged, or from including such an amount on a billing or 22789
invoice pursuant to the terms of a written lease agreement 22790
providing for the recovery of the lessor's tax costs. The 22791
recovery of such costs shall be based on an estimate of the 22792
total tax cost of the lessor during the tax period, as the tax 22793
liability of the lessor cannot be calculated until the end of 22794
that period. 22795

(C) (1) The commercial activities tax receipts fund is 22796
hereby created in the state treasury and shall consist of money 22797

arising from the tax imposed under this chapter. Eighty-five 22798
 one-hundredths of one per cent of the money credited to that 22799
 fund shall be credited to the revenue enhancement fund and shall 22800
 be used to defray the costs incurred by the department of 22801
 taxation in administering the tax imposed by this chapter and in 22802
 implementing tax reform measures. The remainder of the money in 22803
 the commercial activities tax receipts fund shall first be 22804
 credited to the commercial activity tax motor fuel receipts 22805
 fund, pursuant to division (C) (2) of this section, and the 22806
 remainder shall be credited in the following percentages each 22807
~~fiscal calendar~~ year to the general revenue fund, to the school 22808
 district tangible property tax replacement fund, which is hereby 22809
 created in the state treasury for the purpose of making the 22810
 payments described in section 5709.92 of the Revised Code, and 22811
 to the local government tangible property tax replacement fund, 22812
 which is hereby created in the state treasury for the purpose of 22813
 making the payments described in section 5709.93 of the Revised 22814
 Code, in the following percentages: 22815

Fiscal				22816
Calendar year	General Revenue	School District	Local	22817
	Fund	Tangible	Government	22818
		Property Tax	Property Tax	22819
		Replacement	Replacement	22820
		Fund	Tangible	22821
			Fund	22822
2014 and 2015	50.0%	35.0%	15.0%	22823
2016 and	75.0%	20.0%	5.0%	22824
thereafter to 2018				22825
<u>2019 and thereafter</u>	<u>95.0%</u>	<u>0.0%</u>	<u>5.0%</u>	22826

(2) Not later than the twentieth day of February, May, 22827
 August, and November of each year, the commissioner shall 22828

provide for payment from the commercial activities tax receipts 22829
fund to the commercial activity tax motor fuel receipts fund an 22830
amount that bears the same ratio to the balance in the 22831
commercial activities tax receipts fund that (a) the taxable 22832
gross receipts attributed to motor fuel used for propelling 22833
vehicles on public highways as indicated by returns filed by the 22834
tenth day of that month for a liability that is due and payable 22835
on or after July 1, 2013, for a tax period ending before July 1, 22836
2014, bears to (b) all taxable gross receipts as indicated by 22837
those returns for such liabilities. 22838

(D) (1) If the total amount in the school district tangible 22839
property tax replacement fund is insufficient to make all 22840
payments under section 5709.92 of the Revised Code at the times 22841
the payments are to be made, the director of budget and 22842
management shall transfer from the general revenue fund to the 22843
school district tangible property tax replacement fund the 22844
difference between the total amount to be paid and the amount in 22845
the school district tangible property tax replacement fund. 22846

(2) If the total amount in the local government tangible 22847
property tax replacement fund is insufficient to make all 22848
payments under section 5709.93 of the Revised Code at the times 22849
the payments are to be made, the director of budget and 22850
management shall transfer from the general revenue fund to the 22851
local government tangible property tax replacement fund the 22852
difference between the total amount to be paid and the amount in 22853
the local government tangible property tax replacement fund. 22854

(E) (1) On or after the first day of June of each year, the 22855
director of budget and management may transfer any balance in 22856
the school district tangible property tax replacement fund to 22857
the general revenue fund. 22858

(2) On or after the first day of June of each year, the 22859
director of budget and management may transfer any balance in 22860
the local government tangible property tax replacement fund to 22861
the general revenue fund. 22862

(F) (1) There is hereby created in the state treasury the 22863
commercial activity tax motor fuel receipts fund. 22864

(2) On or before the fifteenth day of June of each fiscal 22865
year beginning with fiscal year 2015, the director of the Ohio 22866
public works commission shall certify to the director of budget 22867
and management the amount of debt service paid from the general 22868
revenue fund in the current fiscal year on bonds issued to 22869
finance or assist in the financing of the cost of local 22870
subdivision public infrastructure capital improvement projects, 22871
as provided for in Sections 2k, 2m, 2p, and 2s of Article VIII, 22872
Ohio Constitution, that are attributable to costs for 22873
construction, reconstruction, maintenance, or repair of public 22874
highways and bridges and other statutory highway purposes. That 22875
certification shall allocate the total amount of debt service 22876
paid from the general revenue fund and attributable to those 22877
costs in the current fiscal year according to the applicable 22878
section of the Ohio Constitution under which the bonds were 22879
originally issued. 22880

(3) On or before the thirtieth day of June of each fiscal 22881
year beginning with fiscal year 2015, the director of budget and 22882
management shall determine an amount up to but not exceeding the 22883
amount certified under division (F) (2) of this section and shall 22884
reserve that amount from the cash balance in the petroleum 22885
activity tax public highways fund or the commercial activity tax 22886
motor fuel receipts fund for transfer to the general revenue 22887
fund at times and in amounts to be determined by the director. 22888

The director shall transfer the cash balance in the petroleum 22889
activity tax public highways fund or the commercial activity tax 22890
motor fuel receipts fund in excess of the amount so reserved to 22891
the highway operating fund on or before the thirtieth day of 22892
June of the current fiscal year. 22893

Section 2. That existing sections 109.57, 109.572, 125.04, 22894
131.45, 319.301, 319.36, 319.40, 319.45, 319.50, 321.31, 321.34, 22895
321.341, 323.08, 323.156, 323.31, 718.09, 718.10, 725.02, 22896
1728.06, 1728.10, 1728.11, 1728.111, 2151.362, 3301.079, 22897
3301.0711, 3301.0714, 3301.16, 3301.162, 3301.163, 3302.10, 22898
3302.12, 3311.20, 3311.21, 3313.29, 3313.55, 3313.64, 3313.6411, 22899
3313.65, 3313.83, 3313.982, 3314.03, 3314.07, 3314.08, 3314.084, 22900
3314.085, 3314.087, 3314.09, 3314.091, 3315.01, 3315.18, 22901
3316.20, 3317.01, 3317.015, 3317.018, 3317.019, 3317.02, 22902
3317.021, 3317.022, 3317.023, 3317.024, 3317.025, 3317.026, 22903
3317.027, 3317.028, 3317.0210, 3317.0211, 3317.0212, 3317.0213, 22904
3317.0214, 3317.0215, 3317.0216, 3317.03, 3317.034, 3317.051, 22905
3317.081, 3317.16, 3317.161, 3317.20, 3317.25, 3318.011, 22906
3318.71, 3319.17, 3319.57, 3323.01, 3323.052, 3323.091, 3323.13, 22907
3323.14, 3323.141, 3323.142, 3323.143, 3326.11, 3326.33, 22908
3326.39, 3326.40, 3326.41, 3326.51, 3327.01, 3327.011, 3327.012, 22909
3327.013, 3327.02, 3327.03, 3327.06, 3327.07, 3327.09, 3327.10, 22910
3327.12, 3327.13, 3327.14, 3327.15, 3327.16, 3327.17, 3333.81, 22911
3365.07, 3735.67, 3735.671, 4503.06, 5139.07, 5705.01, 5705.03, 22912
5705.10, 5705.191, 5705.192, 5705.194, 5705.199, 5705.21, 22913
5705.211, 5705.212, 5705.213, 5705.215, 5705.217, 5705.218, 22914
5705.219, 5705.2111, 5705.2112, 5705.2113, 5705.28, 5705.31, 22915
5705.311, 5705.315, 5705.32, 5705.412, 5709.081, 5709.40, 22916
5709.41, 5709.42, 5709.43, 5709.45, 5709.46, 5709.47, 5709.62, 22917
5709.63, 5709.631, 5709.632, 5709.73, 5709.74, 5709.75, 5709.78, 22918
5709.79, 5709.80, 5709.82, 5709.84, 5709.85, 5709.88, 5709.882, 22919

5709.883, 5709.91, 5709.92, 5715.17, 5715.19, 5715.22, 5715.27, 22920
5717.02, 5747.021, 5748.02, 5748.021, 5748.08, 5748.081, 22921
5748.09, and 5751.02 and sections 725.021, 3310.01, 3310.02, 22922
3310.03, 3310.031, 3310.032, 3310.035, 3310.04, 3310.05, 22923
3310.06, 3310.07, 3310.08, 3310.09, 3310.10, 3310.11, 3310.12, 22924
3310.13, 3310.14, 3310.15, 3310.16, 3310.17, 3310.41, 3310.42, 22925
3310.43, 3310.51, 3310.52, 3310.521, 3310.522, 3310.53, 3310.54, 22926
3310.55, 3310.56, 3310.57, 3310.58, 3310.59, 3310.60, 3310.61, 22927
3310.62, 3310.63, 3310.64, 3313.974, 3313.975, 3313.976, 22928
3313.977, 3313.978, 3313.979, 3313.98, 3313.981, 3313.983, 22929
3317.017, 3317.028, 3317.0217, 3317.0218, 3317.06, 3317.064, 22930
3317.08, 3317.082, 3327.04, 3327.05, 3327.11, 5705.314, and 22931
5709.83 of the Revised Code are hereby repealed. 22932

Section 3. The Secretary of State shall submit to the 22933
electors of the entire state at a general election to be held on 22934
November 7, 2017, as a single proposal, the approval of all of 22935
the following: 22936

(A) The levy of an additional tax in excess of the ten- 22937
mill limitation for the purpose of funding the primary and 22938
secondary education of students in this state, beginning for tax 22939
year 2018 and every tax year thereafter; 22940

(B) The repeal of any tax levied by a city, local, 22941
exempted village, cooperative education, or joint vocational 22942
school district, a county school financing district, a regional 22943
student education district, or a county school financing 22944
district or partnership consisting of multiple school districts 22945
for tax year 2018 and every tax year thereafter, regardless of 22946
whether the tax is levied in excess of the ten-mill limitation, 22947
except for a tax levied for library purposes; 22948

(C) A requirement that the proposals described in 22949

divisions (A) and (B) of this section take effect only if 22950
electors approve a joint resolution authorizing the General 22951
Assembly to issue obligations to refund obligations of schools 22952
in this state at the general election held on November 7, 2017. 22953

The Secretary of State shall designate the proposal as the 22954
second issue submitted to the electors of the entire state at 22955
that election. Notwithstanding section 3519.21 of the Revised 22956
Code, the title and ballot language for the proposal shall be as 22957
follows: 22958

"EDUCATIONAL PROPERTY TAX LEVIES 22959

(Proposed by the General Assembly of the State of Ohio) 22960

Shall all of the following be approved? 22961

1. An additional tax for the benefit of the State of Ohio 22962
for the purpose of funding the primary and secondary education 22963
of students in this state at a rate not exceeding thirty-eight 22964
and six-tenths mills (3.86%) for each one dollar of valuation, 22965
which amounts to three dollars and eighty-six cents for each one 22966
hundred dollars of valuation, for a continuing period of time, 22967
beginning for tax year 2018. 22968

2. The repeal of every property tax levied by a city, 22969
local, exempted village, cooperative education, or joint 22970
vocational school district, a regional student education 22971
district, or a county school financing district or partnership 22972
consisting of multiple school districts, except for taxes levied 22973
for library purposes, beginning for tax year 2018. 22974

3. A requirement that the first and second proposals take 22975
effect only if electors approve a joint resolution authorizing 22976
the General Assembly to issue obligations to refund obligations 22977
of schools in this state at the general election held on 22978

November 7, 2017. 22979

YES (to approve all three proposals) 22980

NO (to reject all three proposals)" 22981

Section 4. (A) Beginning on the effective date of this 22982
section, the Department of Education shall take all necessary 22983
steps to prepare for the implementation of the provisions of 22984
this act. 22985

(B) (1) Beginning on the effective date of this section, 22986
the Department shall develop and implement a procedure for 22987
phasing out the Educational Choice Scholarship Pilot Program, 22988
the Pilot Project Scholarship Program, the Autism Scholarship 22989
Program, and the Jon Peterson Special Needs Scholarship Program 22990
so that these programs cease to operate on July 1, 2019. 22991
Notwithstanding Chapter 3310., sections 3313.974, 3313.975, 22992
3313.976, 3313.977, 3313.978, and 3313.979, and division (C) of 22993
section 3317.022 of the Revised Code, when making a payment for 22994
a scholarship awarded under one of these programs that is 22995
attributable to a student's enrollment between January 1, 2019, 22996
and June 30, 2019, the Department shall not make any deductions 22997
from the state education aid of the student's resident district. 22998

(2) The Department shall not make any payments under 22999
section 3317.022 of the Revised Code for students enrolled in 23000
chartered nonpublic schools prior to July 1, 2019. 23001

Section 5. Beginning on the effective date of this 23002
section, the Ohio School Facilities Commission and the Ohio 23003
Facilities Construction Commission shall take all necessary 23004
steps to prepare for the implementation, on January 1, 2019, of 23005
sections 3318.91 and 3318.92 of the Revised Code as enacted by 23006
this act. 23007

Section 6. (A) Payments required under section 5709.94 of the Revised Code shall be made to the county treasurer beginning on or before the final dates for payment of property taxes for tax year 2018.

(B) The repeal by this act of sections 725.021 and 5709.83 and the amendment by this act of sections 725.02, 1728.06, 1728.10, 1728.11, 1728.111, 3735.67, 3735.671, 5709.40, 5709.41, 5709.42, 5709.43, 5709.45, 5709.46, 5709.47, 5709.62, 5709.63, 5709.631, 5709.632, 5709.73, 5709.75, 5709.78, 5709.80, 5709.82, 5709.84, 5709.88, and 5709.882 of the Revised Code, except for provisions in those sections referencing payments required under section 5709.94 of the Revised Code, shall apply to resolutions and ordinances adopted by a municipal corporation, township, or county under section 725.02, 3735.66, 5709.40, 5709.41, 5709.73, 5709.78, or 5709.84 of the Revised Code on or after January 1, 2018; agreements entered into under section 5709.82 or 5709.88 of the Revised Code on or after January 1, 2018; exemptions authorized under section 5709.081 of the Revised Code for tax year 2018 or any tax year thereafter; enterprise zones certified by the director of development services under section 5709.62, 5709.63, or 5709.632 of the Revised Code on or after January 1, 2018; or financial agreements entered into under section 1728.07 of the Revised Code on or after January 1, 2018.

(C) The amendment by this act of sections 5705.412, 5709.85, and 5709.883 of the Revised Code apply on and after January 1, 2018.

(D) The amendment by this act of sections 5715.17, 5715.19, 5715.27, and 5717.02 of the Revised Code apply to tax year 2018 and every tax year thereafter.

Section 7. The amendment, enactment, reenactment, or

repeal by this act of sections of the Revised Code and Sections 23038
4, 5, and 6 of this act shall not take effect unless electors 23039
approve, at the general election held on November 7, 2017, both 23040
the question submitted under Section 3 of this act and a joint 23041
resolution authorizing the General Assembly to issue obligations 23042
to refund obligations of schools in this state. Upon such 23043
approval, those sections shall take effect on one of the 23044
following dates: 23045

(A) Sections 4, 5, and 6 of this act and the amendment, 23046
enactment, or repeal by this act of division (A) of section 23047
3317.01 and sections 319.301, 319.36, 319.40, 319.45, 319.50, 23048
321.31, 321.34, 321.341, 323.08, 323.156, 323.31, 718.09, 23049
718.10, 725.02, 725.021, 1728.06, 1728.10, 1728.11, 1728.111, 23050
3311.20, 3311.21, 3317.011, 3317.015, 3317.018, 3317.019, 23051
3317.021, 3317.025, 3317.026, 3317.027, 3317.028, 3317.0210, 23052
3317.0211, 3367.01, 3367.02, 3367.03, 3367.04, 3367.05, 3735.67, 23053
3735.671, 4503.06, 5705.01, 5705.03, 5705.10, 5705.17, 5705.191, 23054
5705.192, 5705.194, 5705.199, 5705.21, 5705.211, 5705.212, 23055
5705.213, 5705.215, 5705.217, 5705.218, 5705.219, 5705.2111, 23056
5705.2112, 5705.2113, 5705.28, 5705.31, 5705.311, 5705.315, 23057
5705.32, 5709.081, 5709.40, 5709.41, 5709.42, 5709.43, 5709.45, 23058
5709.46, 5709.47, 5709.62, 5709.63, 5709.631, 5709.632, 5709.73, 23059
5709.74, 5709.75, 5709.78, 5709.79, 5709.80, 5709.82, 5709.83, 23060
5709.84, 5709.85, 5709.88, 5709.882, 5709.883, 5709.91, 5709.92, 23061
5709.94, 5715.17, 5715.19, 5715.22, 5715.27, 5717.02, 5747.021, 23062
5748.02, 5748.021, 5748.08, 5748.081, 5748.09, 5748.10, and 23063
5751.02 shall take effect November 8, 2017. 23064

(B) The amendment, enactment, or repeal by this act of 23065
divisions (A) to (L) of section 3313.64 and sections 109.57, 23066
109.572, 125.04, 2151.362, 3301.079, 3301.0711, 3301.0714, 23067
3301.16, 3301.162, 3301.163, 3302.10, 3310.01, 3310.02, 3310.03, 23068

3310.031, 3310.032, 3310.035, 3310.04, 3310.05, 3310.06, 23069
3310.07, 3310.08, 3310.09, 3310.10, 3310.11, 3310.12, 3310.13, 23070
3310.14, 3310.15, 3310.16, 3310.17, 3310.41, 3310.42, 3310.43, 23071
3310.51, 3310.52, 3310.521, 3310.522, 3310.53, 3310.54, 3310.55, 23072
3310.56, 3310.57, 3310.58, 3310.59, 3310.60, 3310.61, 3310.62, 23073
3310.63, 3310.64, 3313.29, 3313.55, 3313.6411, 3313.65, 23074
3313.974, 3313.975, 3313.976, 3313.977, 3313.978, 3313.979, 23075
3313.98, 3313.981, 3313.982, 3313.983, 3314.07, 3315.01, 23076
3315.18, 3317.023, 3317.024, 3317.034, 3317.06, 3317.064, 23077
3317.08, 3317.081, 3317.082, 3318.011, 3319.17, 3323.01, 23078
3323.052, 3323.091, 3323.13, 3323.14, 3323.141, 3323.142, 23079
3323.143, 3327.06, 3327.11, 3333.81, 3365.07, and 5139.07 of the 23080
Revised Code shall take effect July 1, 2019. 23081

(C) Any section or portion of a section of the Revised 23082
Code amended, enacted, or repealed by this act that is not 23083
described in divisions (A) and (B) of this section shall take 23084
effect January 1, 2019. 23085

Section 8. The General Assembly, applying the principle 23086
stated in division (B) of section 1.52 of the Revised Code that 23087
amendments are to be harmonized if reasonably capable of 23088
simultaneous operation, finds that the following sections, 23089
presented in this act as composites of the sections as amended 23090
by the acts indicated, are the resulting versions of the 23091
sections in effect prior to the effective date of the sections 23092
as presented in this act: 23093

Section 3317.03 of the Revised Code as amended by both 23094
Sub. H.B. 113 and Sub. H.B. 158 of the 131st General Assembly. 23095

Section 5139.07 of the Revised Code as amended by both 23096
S.B. 115 and Am. Sub. S.B. 179 of the 123rd General Assembly. 23097

Section 5705.218 of the Revised Code as amended by both	23098
Am. Sub. H.B. 59 and Sub. H.B. 167 of the 130th General	23099
Assembly.	23100
Section 5709.40 of the Revised Code as amended by Sub.	23101
H.B. 158, Sub. H.B. 413, and Am. Sub. H.B. 483, all of the 131st	23102
General Assembly.	23103
Section 5709.41 of the Revised Code as amended by both Am.	23104
Sub. H.B. 508 and Am. Sub. H.B. 509 of the 129th General	23105
Assembly.	23106
Section 5709.73 of the Revised Code as amended by both	23107
Sub. H.B. 158 and Am. Sub. H.B. 483 of the 131st General	23108
Assembly.	23109
Section 5709.78 of the Revised Code as amended by both	23110
Sub. H.B. 158 and Am. Sub. H.B. 483 of the 131st General	23111
Assembly.	23112
Section 5709.82 of the Revised Code as amended by both	23113
Sub. H.B. 182 and Am. Sub. H.B. 233 of the 131st General	23114
Assembly.	23115