

IN THE COURT OF COMMON PLEAS
TRUMBULL COUNTY, OHIO

COMMITTEE OF LORDSTOWN)
CONCERNED RESIDENTS)
Brett Dickson, Treasurer,)
Kathy Ann Dickson, John Saxon Jr.,)
Susan Saxon, Martin Jones,)
Leslie Jones, Charles Marsh,)
David Woodward Jr., Mark McGrail,)
William Decesare, Svetlana Decesare,)
James Gates, Ronald Krisher,)
Karen Krisher, Roxana Holton,)
Mark Holton, Robert Dellick,)
Michelle Dellick, Linda Ross-)
Bukovina, William Bukovina,)
Raymond Kovac, Joyce)
Kovac, Richard Coe and)
Anita Coe, Members)
2860 Pleasant Valley)
Lordstown, Ohio 44481)

and)

BRETT DICKSON)
2860 Pleasant Valley)
Lordstown, Ohio 44481)

Plaintiffs)

vs.)

VILLAGE OF LORDSTOWN, OHIO)
c/o Solicitor Paul Dutton)
1455 Salt Springs Rd.)
Lordstown, Ohio 44481)

and)

CASE NO. 2018 CV 1548

JUDGE
PETER J KONTOS
VERIFIED COMPLAINT FOR
DECLARATORY JUDGMENT,
TEMPORARY RESTRAINING
ORDER, AND INJUNCTIVE
RELIEF

KAREN HERRING VALEN
CLERK OF COURTS
TRUMBULL COUNTY
2019 AUG 22 PM 3:30
TRUMBULL COUNTY
CLERK OF COURTS



2018 CV
01548
00068029890
CVOC

STATE OF OHIO
c/o Attorney General Mike DeWine
30 East Broad Street, 14th Floor
Columbus, Ohio 43215

Defendants.

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Now come Plaintiffs, and for their Complaint for Declaratory Judgment, Temporary Restraining Order, and Injunctive Relief (“Complaint”), state as follows:

PRELIMINARY STATEMENT

1. This is an action seeking declaratory judgment, a temporary restraining order, and preliminary and permanent injunctive relief with respect to the unconstitutionality of Sections 12 and 16 of Ohio House Bill 292 (“H.B. No. 292”) which was passed by the Ohio General Assembly on May 23, 2018 and signed by the Governor of Ohio on June 14, 2018.

2. This action challenges H. B. 292, Sections 12 and 16, because these provisions violate Article II, Section 15(D) (“One-Subject Rule”) and Article II, Section 26 (“Uniformity Clause”) of the Ohio Constitution.

Violation of the One-Subject Rule

3. Article II, Section 15(D) of the Ohio Constitution requires every piece of legislation to address only a single subject and serve a single purpose.

4. As introduced, H.B. 292 provided a bright line test to determine Ohio residency for tax purposes. (A copy is attached as Exhibit A).

5. The final, enacted version of H.B. 292, amended numerous unrelated statutory provisions and covers a myriad of unrelated subjects, including the

determination of residency for tax purposes, appropriations and provides authorization and conditions for the operation of various state programs and Section 12 (at issue), which eliminates the requirements that a majority vote by members of council of a Village is required to rezone residential property for industrial use. (A copy is attached as Exhibit B).

6. A summary of the enacted Bill is as follows:

a. Section 1:

Expands the use of state funds, such as authorizing state employees to convert unused vacation time to cash, expanding funding to the Brownfield Revolving Loan to include investment earnings of the fund, and adding a section to the Ohio Revised Code that authorizes athletic complexes to qualify for tax exemptions.

- 122.6510 – Brownfields Revolving Loan Fund
 - Expands funding to the Brownfields Revolving Loan Fund to include investment earnings of the fund
- 124.134 – Vacation Leave
 - Allows state employees to convert unused vacation time to cash
- 124.136 – Parental Leave and Benefits
 - Changes requirement for state employee's parental leave and benefits from being the biological parent to being the parent listed on the birth certificate
- 124.152 – Salary Schedules
 - Increases wages and salaries for state employees
- 124.82 – Health Insurance
 - Removes limit of state's contribution for state employees' health insurance premiums
- 124.87 – State Employee Health Benefit Fund
 - Mandates that the health insuring corporation that the department of administrative services contracts with complies with ORC 1751 ("Health Insuring Corporation Law")
- 125.211 – Accrued Leave Liability Fund
 - Pays state employees for unused accrued vacation leave from the Accrued Leave Liability Fund
- 126.231 – Report from the Director of Budget and Management
 - Increases the data that the director of budget and management must report
- 133.06 – Indebtedness of School District

- Adds 5709.57 (Qualifying Athletic Complex) to the list of agreements that the fiscal officer of the school district may enter into
- 323.31 – Delinquent Tax Contracts
 - Adds section for 5709.57 (Qualifying Athletic Complex), which allows a delinquent tax contract to be up to ten years on the basis of a qualifying athletic complex (previous statute simply said five years for everyone)
- 3317.021 – Vocational School Building Assistance Funds
 - Adds 5709.57 (Qualifying Athletic Complex) to calculating exempted tax value
- 3375.404 – Issuance of Notes and Anticipation Notes
 - Increases the note amount of and time payable on notes to fund libraries
- 4123.932 – Claims Subrogated by Third Parties
 - Expands compensation and benefit to when a third party is primarily liable as opposed to only when a third party is issued a citation
- 4503.066 – Procedure for Applying for a Tax Reduction
 - Mandates earlier deadlines for application (end of the year prior to the year reduction is sought as opposed to end of the year for the year reduction is sought)
- 5709.57 – Qualifying Athletic Complex (New Section to Code)
 - Allows Board of County Commissioners to enter into agreement with owner of complex where owner makes annual payments in exchange for board declaring complex to be public purpose and authorize exemption of taxable value of complex from property tax
- 5717.04 – Appealing from Decisions of Board of Tax Appeals
 - Allows appeals to be made to the Supreme Court in addition to the county court of appeals
- 5747.24 – Presumption of Domicile
 - Imposes additional presumptions that an individual is domiciled out of state

b. Section 3:

Increases the Attorney General Office's general revenue fund for County Sheriffs' and County Prosecutors' pay supplements.

c. Section 5

Modifies the funding of various state project, such as decreasing Cuyahoga Community College's Higher Education Improvement Fund and increasing the Department of Natural Resources' Parks and Recreation Improvement Fund.

- 203.10 – Adjutant General (military)
 - Increases Administrative Building Fund (Western Reserve Port Authority)
- 207.100 – Cuyahoga Community College
 - Decreases Higher Education Improvement Fund (Playhouse Square Theater Improvements)
- 207.150 – Kent State University
 - Increases Higher Education Improvement Fund (Blossom Music Center and Kent State Theater Restoration Project)
- 207.170 – Lorain Community College
 - Decreases Higher Education Improvement Fund (North Olmsted Fiber Ring)
- 207.240 – Ohio University
 - Increases Higher Education Improvement Fund (Lawrence EMS Services and Senior Center)
- 207.260 – Rio Grande Community College
 - Decreases Higher Education Improvement Fund (Lawrence EMS Services and Senior Center)
- 207.280 – Sinclair Community college
 - Decreases Higher Education Improvement Fund (Clinton County Airport Equipment and Facilities Complex)
- 207.290 – Southern State Community College
 - Increases Higher Education Improvement Fund (Clinton County Airport Equipment and Facilities Complex)
- 207.340 – University of Toledo
 - Increases Higher Education Improvement Fund (ProMedica Transformative Low Income Medical Senior Housing)
- 221.13 – Community Assistance Projects
 - Funding remains same – name change of project
- 223.10 – Department of Natural Resources
 - Increases Parks and Recreation Improvement Fund (local parks, recreation, and conservation projects)
- 223.15 – Local Parks, Recreation, and Conservation Projects
 - Increases by adding Cleveland Zoological Society
- 227.10 – Department of Public Safety
 - Increases Highway Purposes Fund (Clermont County Sheriff's Safety and Training Center)
- 237.10 – Facilities Construction Commission
 - Increases Cultural and Sports Facilities Building Fund (decreases Harding Home State Memorial and increases Cultural and Sports Facilities Projects)
- 237.13 – Cultural and Sports Facilities Projects

- Increases by adding Playhouse Square Improvements (removes Blossom Music Center Improvements)
- 253.100 – Cuyahoga Community College
 - Decreases Higher Education Improvement Fund (Playhouse Square Parking District Improvement)
- 253.250 – Owens Community College
 - Decreases Higher Education Improvement Fund (ProMedica Transformative Low Income Medical Senior Housing)
- 285.10 – FCC Facilities Construction Commission
 - Decreases Cultural and Sports Facilities Building Fund (Cleveland Zoological Society and Kent State Theater Restoration Project)

○

d. Section 7:

Authorizes the use of funds distributed for a public swimming pool to alternatively be used for general improvements of a public park.

e. Section 8:

Authorizes the transfer of cash from one fund to a second fund to reimburse the latter for paying for a construction project.

f. Section 9:

Authorizes the certification and transfer of income from the Federal Special Revenue Fund to the Brownfields Revolving Loan Fund.

g. Section 10:

Authorizes the use of state funds to provide for the changes to compensation provisions pursuant to approved collective bargaining agreements between employee organizations and state public employers for employees who are exempt from collective bargaining.

h. Section 11

Authorizes the transfer of funds for payments towards qualifying high deductible health care plans for state employees.

i. Section 13:

Expands the application of ORC 4123.932 (Claims Subrogated by Third Parties), as modified in Section One of the Bill, to those statutes in the Ohio Revised Code that relate to Workers Compensation Claims.

j. Section 14:

Applies ORC 4503.066 (Procedure for Applying for a Tax Reduction) and ORC 5747.24 (Presumption of Domicile), as modified in Section One of the Bill, to the current tax year.

k. Section 15:

States that the intended purpose of amending ORC 5747.24 (Presumption of Domicile) in Section One of the Bill was to abrogate the common law of domicile as applied to that division.

l. Section 17:

Explains that ORC 133.06 (Indebtedness of School District), is presented in Section One of the Bill as a composite of the section as it has been previously amended and is currently in effect.

7. Section 12 of H.B. 292 (at issue) was a legislative amendment to allow a referendum on the TJX Homegoods project ("TJX Project") in Lordstown and Section 16 immediately puts Section 12 into effect, declaring it to be an emergency measure.

a. Section 12:

Section Twelve of the Bill states that when a village, whose legislative authority, during the period of May 15, 2018 through September 1, 2018, considers an ordinance that would make zoning or other changes to accommodate a new use of real property that is likely to bring at least five hundred new jobs and fifty million dollars in investment to the village, any member of the legislative authority who is present but abstains from voting on the ordinance will not have his or her seat counted for the purpose of determining the required number of votes for the legislative authority to pass the ordinance. The section furthers outlines the procedures when the ordinance is subject to referendum.

b. Section 16:

Section Sixteen of the Bill immediately puts into effect Section Twelve of the Bill, declaring it to be an emergency measure necessary for the immediate preservation of the public peace, health, and safety, the necessity of which is based on protecting Ohio citizens' right to referendum while promoting timely economic development through investment and creation of employment opportunities vital to the welfare of the people of the state.

Violation of the Uniformity Clause

8. Article II, Section 26 of the Ohio Constitution requires all laws of a general nature to have a uniform operation throughout the state. H.B. 292, Sections 12 and 16 were tailored to the TJX project and, specifically, to permit less than a majority of Village

Council members to approve a zoning change to permit the construction of an industrial warehouse on the seven (7) parcels of residential property at issue. These provisions will not have application in another Village, let alone operate uniformly throughout the State of Ohio.

PARTIES

9. Plaintiff, Committee of Lordstown Concerned Residents, including Brett Dickson, Treasurer, Kathy Dickson, John Saxon Jr., Martin Jones, Leslie Jones, Charles Marsh, David Woodward Jr., Mark McGrail, William Decesare, Svetlana Decesare, James Gates, Ronald Krisher, Karen Krisher, Roxana Holton, Mark Holton, Robert Dellick, Michelle Dellick, Linda Ross-Bukovina, William Bukovina, Raymond Kovac, Joyce Kovac, Richard Coe and Anita Coe, members, reside in the neighboring residential development in very close proximity to the TJX project.

10. Defendant, Village of Lordstown, is a chartered municipal corporation under Article XVIII, Section 3 of the Ohio Constitution, and is located in Trumbull County, Ohio.

11. Defendant, State of Ohio, is a state of the United States of America.

JURISDICTION

12. This is a civil action against the Village of Lordstown and the State of Ohio that seeks declaratory and injunctive relief. As such, it falls within the original jurisdiction of this Court.

13. Plaintiffs have standing to bring this action because they are challenging the constitutional validity of H.B. 292, Sections 12 and 16 therein. Section 16 expedites a referendum vote to permit the construction of the industrial distribution center that will include blasting and leveling of a 70 to 100 foot hill followed by the construction of a 1.2

million square foot distribution facility, followed by constant traffic including eighteen wheelers going in and out of the facility every four minutes, 24 hours a day, seven days a week. All of this will occur within close proximity to the homes of several hundred residents, including the Plaintiffs.

14. This Court is authorized to grant such injunctive relief pursuant to O.R.C. §2721.03 and Ohio Civ. R. 65.

VENUE

15. Venue of this action is proper because the Village of Lordstown is located in Trumbull County. Section 12 and 16 of H.B. 292 will also directly and negatively impact the Plaintiffs within the Village of Lordstown.

16. Venue in this Court is proper pursuant to Ohio Civil Rule 3(B)(1)(2) and (3).

STANDING

17. The Plaintiffs have standing in this matter as they reside in the Village of Lordstown and in close proximity to the seven parcels where the distribution center is to be constructed and operated. Plaintiffs' use and enjoyment of their property will be severely and negatively impacted for the reasons set forth hereinabove. The TJX project will also present an eye sore and cause storm water runoff generated by 4,000,000 square feet of impervious roof and asphalt rushing down the hill towards Duck Creek, which bisects the Plaintiffs' properties. Plaintiffs do not have an alternate remedy.

BACKGROUND AND FACTS

18. The initiative set forth in Sections 12 and 16 of H.B. 292 was launched after TJX targeted 290 acres of residential property in the Village of Lordstown to build a 1.2 million square foot distribution center. There are more suitable tracts of land in Lordstown

(zoned Industrial 1 and flat), as opposed to the tract at issue which is zoned residential and includes a hill with an elevation of 70 to 100 feet.

19. The subject property includes seven (7) parcels totaling 290 acres, the majority of which is owned by the Lordstown Council President and his family. Two of the parcels were owned by elderly widows that were approached by TJX to sell their homes in May of 2018. The remaining residential property is owned by the Lordstown Council President or his family. Seven ordinances were presented (one for each of the parcels, making up the 290 acres). The Lordstown Council voted on the rezoning of the 290 acre tract from residential to Industrial. Two Lordstown Council members voted no, three voted yes and the President abstained because of his ownership interest in the property. Thus, Council did not have the requisite majority.

20. ORC 731.17(A)(4) governs the votes by an Ohio village council, and that statute provides that "each ordinance or resolution shall be passed, except as otherwise provided by law, by a vote of at least a majority of all the members of the legislative authority." As Lordstown Council did not have the necessary four votes to pass the ordinance, the Amendments to H.B. 292, Sections 12 and 16, were initiated to permit rezoning with only three Council member votes, thus allowing the referendum to permit the construction of the industrial distribution center on residential property to proceed.

21. H.B. 292 does not address a single subject, nor does it serve a single purpose; therefore, Sections 12 and 16 violate Article II, Section 15(D) of the Ohio Constitution. Furthermore, these sections were enacted for the sole purpose of paving the way for the TJX project and will not be implemented in any other Village or any other location in the State. Accordingly, Sections 12 and 16 also violate Article II, Section 26.

22. House Bill 292 was introduced in the Ohio House of Representatives (the "House") on June 26, 2017 and referred to the ways and means committee on September 12, 2017. The bill provided a bright line test to determine residency in Ohio for tax purposes. It passed the House on November 1, 2017. The Bill was then introduced to the Ohio Senate (the "Senate") on November 2, 2017 and referred to committee on November 15, 2017. The Senate Amended the Bill to include Section 12 and Section 16. The Amended Bill was passed by the Senate on May 23, 2018, approved by the House on May, 23, 2018 and signed by the Governor on June 14, 2018.

FIRST CAUSE OF ACTION

(Declaratory Judgment: H.B. 292 Violates the One Subject Rule)

23. Plaintiffs incorporate Paragraphs 1 through 22 by reference as if fully rewritten herein.

24. Ohio Constitution, Article II, Section 15(D) expressly provides that "no bill shall contain more than one subject, which shall be clearly expressed in its title".

25. H.B. 292 originally intended to clarify the test for determining Ohio Residency for tax purposes. See Exhibit A.

26. As passed by the House on November 1, 2017, Sub. H.B. No. 292 did not contain any provisions related to permitting a Village to rezone residential property for industrial use without majority approval.

27. As Amended by the Senate, H.B. 292 addressed multiple and distinctly different

substantive legislative proposals, including the circumvention of ORC 731.17(A)(4) for the sole purposes of permitting TJX to build an industrial distribution facility on residential property. See Exhibit B.

28. Amended H.B. 292 does not address a single subject, nor does it serve a single purpose and it violates Article II, Section 15(D) of the Ohio Constitution.

SECOND CAUSE OF ACTION

(Declaratory Judgment: H.B. 292 Violates the Uniformity Clause)

29. Plaintiffs incorporate Paragraphs 1 through 28 by reference as if fully rewritten herein.

30. Article II, Section 26 of the Ohio Constitution requires that all laws, of a general nature, shall have a uniform operation throughout the state.

31. H.B. 292 is a law of a general nature and does not operate uniformly throughout the State.

32. Accordingly, H.B. 292 violates Article II, Section 26 of the Ohio Constitution.

THIRD CAUSE OF ACTION

(TRO/Preliminary and Permanent Injunction)

33. Plaintiffs incorporate Paragraphs 1 through 32 by reference as if fully rewritten herein.

34. The purpose of the Plaintiffs' request for a temporary restraining order and preliminary injunction is to preserve the status quo in this matter pending final adjudication of the declaratory judgment action.

35. Ohio's violation of the One Subject Rule and the uniformity clause are self-

evident and, therefore, the Plaintiffs have a substantial likelihood of success on the merits of their claims.

36. The Plaintiffs will suffer irreparable harm in the absence of injunctive relief through the deprivation of their rights and the negative effect of Ohio's law on the Plaintiffs' rights with respect to their personal residence, for which there can be no compensatory relief through monetary damages.

37. There will be no unjustified harm to the Defendants as Defendant enacted, and seek to enforce, legislation in violation of Article II, Sections 15 and 26 of the Ohio Constitution.

38. Plaintiffs' request a temporary restraining order and/or injunction. The legislation at issue is unconstitutional. It is not in the best interest of the public to permit the circumvention of the legislative process and the Ohio Revised Code for the purpose of permitting the construction of a distribution center on residential property. There is currently other viable Industrial zoned property in Lordstown that is available for this project. The negative impact, if injunctive relief is granted, would be primarily to the President of Lordstown Council and his family members.

39. The public interest will be served through issuance of a temporary restraining order and also by a preliminary injunction by preserving the requirement that residential land cannot be rezoned for Industrial purposes without at least a majority vote and by ensuring that the "one-subject rule" and the "uniformity clause" cannot be completely eviscerated by upholding a bill that contains a "blatant disunity" of subject matter and that can only be applicable to the Village of Lordstown.

PRAYER FOR RELIEF

Wherefore, Plaintiffs request the Court:

A. Issue a declaration that:

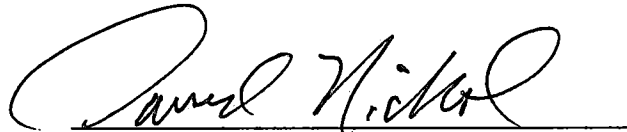
1. H.B. 292, Sections 12 and 16, are unconstitutional because they violate Article II, Section 15(D) – the “One-Subject Rule.”
2. H.B. 292, Sections 12 and 16, are unconstitutional because they violate Article II, Section 26 – the “uniformity Clause”.
3. That Sections 12 and 16 of H.B. 292 be determined to be void and unenforceable:

B. That the Village of Lordstown and State of Ohio be enjoined from enforcing H.B. 292, Section 12 and 16.

C. Grant any other relief that this court deems equitable and just.

Respectfully submitted,

RODERICK LINTON BELFANCE, LLP



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Attorneys for Plaintiffs

VERIFICATION

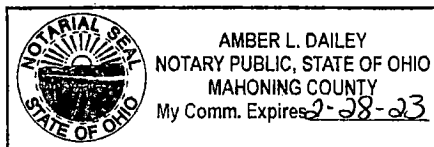
STATE OF OHIO)
)
COUNTY OF TRUMBULL) SS: VERIFICATION OF BRETT DICKSON


The undersigned Brett Dickson, member of the committee of concerned citizens and Plaintiff in this matter, being duly sworn according to law, deposes and states that he has read the foregoing Verified Complaint for Declaratory Judgment, Temporary Restraining Order, and Injunctive Relief that is being filed in the Trumbull County Common Pleas Court, and he has personal knowledge of the facts contained therein, and upon information and belief, such factual allegations are true based upon his personal knowledge. Affiant does not verify the legislative acts, which speak for themselves as set forth in the Complaint, nor does he attest to the legal allegations contained in the Complaint.

FURTHER AFFIANT SAYETH NAUGHT


Brett Dickson

Sworn to before me and subscribed in my presence this 22nd day of August, 2018




NOTARY PUBLIC

As Introduced

132nd General Assembly

Regular Session

2017-2018

H. B. No. 292

Representative Scherer

A BILL

To amend section 5747.24 of the Revised Code to 1
modify the test for determining an individual's 2
state of residence for income tax purposes. 3

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

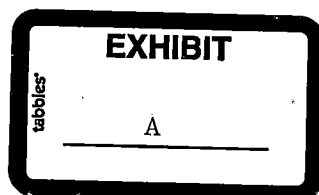
Section 1. That section 5747.24 of the Revised Code be 4
amended to read as follows: 5

Sec. 5747.24. This section is to be applied solely for the 6
purposes of Chapters 5747. and 5748. of the Revised Code. 7

(A) As used in this section: 8

(1) An individual "has one contact period in this state" 9
if the individual is away overnight from the individual's abode 10
located outside this state and while away overnight from that 11
abode spends at least some portion, however minimal, of each of 12
two consecutive days in this state. 13

(2) An individual is considered to be "away overnight from 14
the individual's abode located outside this state" if the 15
individual is away from the individual's abode located outside 16
this state for a continuous period of time, however minimal, 17
beginning at any time on one day and ending at any time on the 18



next day. 19

(B) (1) Except as provided in division (B) ~~(2)~~ ~~(4)~~ of this 20
section, an individual ~~who during a~~ is presumed to be not 21
domiciled in this state for the entirety of any taxable year for 22
which the individual files a statement with the tax commissioner 23
under division (B) (2) of this section and meets all of the 24
following requirements: 25

(a) The individual has no more than two hundred twelve 26
contact periods in this state, which need not be consecutive, 27
and who during the taxable year. 28

(b) The individual, during the entire taxable year, has at 29
least one abode outside this state, ~~is presumed to be not~~ 30
domiciled in this state during the taxable year if, on for which 31
the individual did not claim a depreciation deduction under 32
section 167 of the Internal Revenue Code on the individual's 33
federal income tax return for the taxable year. 34

(c) The individual did not hold a valid Ohio driver's 35
license or identification card at any time during the taxable 36
year. An individual shall not be deemed to have held a valid 37
Ohio driver's license or identification card for the purposes of 38
this division if, before the beginning of the taxable year, the 39
individual surrendered the license or card to the bureau of 40
motor vehicles or to the motor vehicle licensing authority of a 41
jurisdiction outside this state. As used in division (B) (1) (c) 42
of this section, "driver's license" and "identification card" 43
have the same meanings as in section 4507.01 of the Revised 44
Code. 45

(d) The individual did not receive a reduction in real 46
property taxes under section 323.152 of the Revised Code or a 47

reduction in manufactured home taxes under section 4503.065 of 48
the Revised Code, based on the individual's occupation of an 49
abode in this state, for a property tax year the tax lien date 50
of which is included in the taxable year. 51

(e) If the individual attended or was enrolled in a state 52
institution of higher education, as defined in section 3345.011 53
of the Revised Code, in this state at any time during the 54
taxable year, the amount of tuition charged or incurred for such 55
attendance or enrollment was not based on an abode being located 56
in this state. 57

(2) On or before the fifteenth day of the ~~fourth-tenth~~ 58
month following the close of the taxable year, ~~the an~~ individual 59
~~files that meets the requirements prescribed by division (B) (1)~~ 60
~~of this section may file~~ with the tax commissioner, on the form 61
prescribed by the commissioner, a statement from the individual 62
verifying that the individual ~~was not domiciled in this state~~ 63
~~under this division during the taxable year~~ meets such 64
~~requirements.~~ In the statement, the individual shall verify both 65
~~of the following:-~~ 66

~~(a) During the entire taxable year, the individual was not~~ 67
~~domiciled in this state;-~~ 68

~~(b) During the entire taxable year, the individual had at~~ 69
~~least one abode outside this state. The individual shall specify~~ 70
~~in the statement the location of each such abode outside this~~ 71
~~state.-~~ 72

~~The presumption that the individual was not domiciled in~~ 73
~~this state is irrebuttable unless the individual fails to timely~~ 74
~~file the statement as required or makes a false statement. If~~ 75
~~the individual fails to file the statement as required or makes~~ 76

~~a false statement, the individual is presumed under division (C) 77
of this section to have been domiciled in this state the entire 78
taxable year. 79~~

In the case of an individual who dies before the statement 80
would otherwise be due, the personal representative of the 81
estate of the deceased individual may comply with this division 82
by making to the best of the representative's knowledge and 83
belief the statement ~~under division (B) (1) of this section~~ with 84
respect to the deceased individual, and filing the statement 85
with the commissioner within the later of the date the statement 86
would otherwise be due or sixty days after the date of the 87
individual's death. 88

An individual or personal representative of an estate who 89
knowingly makes a false statement under this division (B) (1) of 90
~~this section~~ is guilty of perjury under section 2921.11 of the 91
Revised Code. 92

~~(2) (3) The presumption that the individual was not 93
domiciled in this state is irrebuttable unless the statement 94
filed under division (B) (2) of this section is false with 95
respect to the requirements prescribed by division (B) (1) of 96
this section. If the individual or personal representative of an 97
estate fails to file such a statement or the statement is false, 98
the individual is presumed under division (C) or (D) of this 99
section to have been domiciled in this state the entire taxable 100
year. 101~~

(4) Division (B) of this section does not apply to an 102
individual changing whose domicile from or with respect to this 103
state changes during the taxable year. Such an individual is 104
domiciled in this state for that portion of the taxable year 105
before or after the change, as applicable. 106

(C) An individual who during a taxable year has fewer than 107
two hundred thirteen contact periods in this state, which need 108
not be consecutive, who has an abode in this state at any time 109
during that taxable year, and who is not irrebuttably presumed 110
under division (B) of this section to be not domiciled in this 111
state with respect to that taxable year, is presumed to be 112
domiciled in this state for the entire taxable year, except as 113
provided in division (B)~~(2)~~(4) of this section. An individual 114
can rebut this presumption for any portion of the taxable year 115
only with a preponderance of the evidence to the contrary. An 116
individual who rebuts the presumption under this division for 117
any portion of the taxable year is presumed to be domiciled in 118
this state for the remainder of the taxable year for which the 119
individual does not provide a preponderance of the evidence to 120
the contrary. 121

(D) An individual who during a taxable year has at least 122
two hundred thirteen contact periods in this state, which need 123
not be consecutive, and who has an abode in this state at any 124
time during that taxable year is presumed to be domiciled in 125
this state for the entire taxable year, except as provided in 126
division (B)~~(2)~~(4) of this section. An individual can rebut 127
this presumption for any portion of the taxable year only with 128
clear and convincing evidence to the contrary. An individual who 129
rebuts the presumption under this division for any portion of 130
the taxable year is presumed to be domiciled in this state for 131
the remainder of the taxable year for which the individual does 132
not provide clear and convincing evidence to the contrary. 133

(E) If the tax commissioner challenges the number of 134
contact periods an individual claims to have in this state 135
during a taxable year, the individual bears the burden of proof 136
to verify such number, by a preponderance of the evidence. An 137

individual challenged by the commissioner is presumed to have a 138
contact period in this state for any period for which the 139
individual does not prove by a preponderance of the evidence 140
that the individual had no such contact period. 141

Section 2. That existing section 5747.24 of the Revised 142
Code is hereby repealed. 143

Section 3. The amendment by this act of section 5747.24 of 144
the Revised Code applies to taxable years beginning on or after 145
January 1, 2018. 146

AN ACT

To amend sections 122.6510, 124.134, 124.136, 124.152, 124.82, 124.87, 125.211, 126.231, 133.06, 323.31, 3317.021, 3375.404, 4123.932, 4503.066, 5717.04, and 5747.24 and to enact section 5709.57 of the Revised Code and to amend Section 221.10 of Am. Sub. H.B. 49 of the 132nd General Assembly and Sections 203.10, 207.100, 207.150, 207.170, 207.240, 207.260, 207.280, 207.290, 207.340, 221.13, 223.10, 223.15, 227.10, 237.10, 237.13, 253.100, 253.250, and 285.10 of H.B. 529 of the 132nd General Assembly to modify the test for determining an individual's state of residence for income tax purposes, to make appropriations and otherwise provide authorization and conditions for the operation of state programs, and to declare an emergency.

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

SECTION 1. That sections 122.6510, 124.134, 124.136, 124.152, 124.82, 124.87, 125.211, 126.231, 133.06, 323.31, 3317.021, 3375.404, 4123.932, 4503.066, 5717.04, and 5747.24 be amended and section 5709.57 of the Revised Code be enacted to read as follows:

Sec. 122.6510. (A) As used in this section, "federal act" means the "Small Business Liability Relief and Brownfields Revitalization Act," 115 Stat. 2356 (2002), 42 U.S.C. 9601 and 9604.

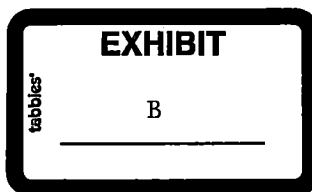
(B) There is hereby created in the state treasury the Brownfields Revolving Loan Fund. The Fund shall consist of all moneys received by the state from ~~the United States Department of Environmental Protection under repayments of loans made under the terms of the federal act, and any other money transferred to the Fund.~~ The Fund ~~shall~~ may be used to make grants and loans by the Director of Development Services. All investment earnings of the Fund shall be credited to the Fund.

(C) The Director shall administer moneys received into the Fund and comply with all requirements imposed by the federal act in ~~its application for, and administration of, administering the funds as grants and loans.~~

(D) The Director ~~shall~~ may establish a schedule of fees and charges payable by ~~grant and loan recipients to the Director for the administration of this section.~~

Sec. 124.134. (A) Each full-time permanent state employee paid in accordance with section 124.152 of the Revised Code and those employees listed in divisions (B)(2) and (4) of section 124.14 of the Revised Code shall be credited with vacation leave with full pay according to length of service and accruing at a corresponding rate per biweekly pay period, as follows:

Length of Service	Accrual Rate Per Pay Period
Less than 4 years	3.1 hours



4 but less than 9 years	4.6 hours
9 but less than 14 years	6.2 hours
14 but less than 19 years	6.9 hours
19 but less than 24 years	7.7 hours
24 years or more	9.2 hours

Fifty-two weeks equal one year of service.

The amount of an employee's service shall be determined in accordance with the standard specified in section 9.44 of the Revised Code. Credit for prior service, including an increased vacation accrual rate and longevity supplement, shall take effect during the first pay period that begins immediately following the date the director of administrative services approves granting credit for that prior service. No employee, other than an employee who submits proof of prior service within ninety days after the date of the employee's hiring, shall receive any amount of vacation leave for the period prior to the date of the director's approval of the grant of credit for prior service.

Part-time permanent employees who are paid in accordance with section 124.152 of the Revised Code and full-time permanent employees subject to this section who are in active pay status for less than eighty hours in a pay period shall earn vacation leave on a prorated basis. The ratio between the hours worked and the vacation hours earned by these classes of employees shall be the same as the ratio between the hours worked and the vacation hours earned by a full-time permanent employee with the same amount of service as provided for in this section.

Vacation leave is not available for use until it appears on the employee's earning statement and the compensation described in the earning statement is available to the employee. ~~An employee may begin using accrued vacation leave upon completion of the employee's initial probation period. A probationary period that follows a separation from service that is less than thirty-one days is not considered an initial probation period for purposes of this section.~~

(B) Employees granted leave under this section shall forfeit their right to take or to be paid for any vacation leave to their credit which is in excess of the accrual for three years. Any excess leave shall be eliminated from the employees' leave balance.

(C) Except as provided in division (D) of this section, beginning in fiscal year 2012, an employee may be paid for up to eighty hours of vacation leave each fiscal year if the employee requested and was denied the use of vacation leave during that fiscal year. No employee shall receive payment for more than eighty hours of denied vacation leave in a single fiscal year. An employee is only eligible to receive payment for vacation leave when the employee's vacation leave credit is at, or will reach in the immediately following pay period, the maximum of the accrual for three years and the employee has been denied the use of vacation leave. An employee is not entitled to receive payment for vacation leave denied in any pay period in which the employee's vacation leave credit is not at, or will not reach in the immediately following pay period, the maximum of accrual for three years. Any vacation leave for which an employee receives payment shall be deducted from the employee's vacation leave balance. No employee is eligible to receive payment for denied vacation

leave in either fiscal year 2010 or fiscal year 2011.

(D) The supreme court, general assembly, secretary of state, auditor of state, treasurer of state, and attorney general may establish by policy an alternate payment structure for employees whose vacation leave credit is at, or will reach in the immediately following pay period, the maximum of accrual for three years and the employee has been denied the use of vacation leave. An employee is not entitled to receive payment for vacation leave denied in any pay period in which the employee's vacation leave credit is not at, or will not reach in the immediately following pay period, the maximum of accrual for three years. Any vacation leave for which the employee receives payment shall be deducted from the employee's vacation leave balance.

(E) ~~Upon~~ Except as otherwise provided in this division, upon separation from state service, an employee granted leave under this section is entitled to compensation at the employee's current rate of pay for all unused vacation leave accrued under this section or section 124.13 of the Revised Code to the employee's credit. An employee who separates from state service with less than twelve months of total state service is not entitled to compensation for unused accrued vacation leave. In case of transfer of an employee from one state agency to another, the employee shall retain the ~~accrued and unused~~ accrued vacation leave. In case of the death of an employee, the unused accrued vacation leave shall be paid in accordance with section 2113.04 of the Revised Code, or to the employee's estate. An employee serving in a temporary work level who is eligible to receive compensation under this division shall be compensated at the base rate of pay of the employee's normal classification.

(F)(1) Except as provided in division (G) of this section, beginning in December 2019, and every year thereafter, the director shall allow an eligible full-time or part-time employee who is credited with vacation leave under this section to convert to cash a maximum of forty hours of unused accrued vacation leave.

(2) To be eligible for the conversion described in division (F)(1) of this section, an employee shall have not less than two hundred hours of unused accrued vacation leave available for use on the last day of the first pay period of November in the year that the employee chooses to make the conversion.

(3) Unused accrued vacation leave converted to cash under division (F)(1) of this section shall be paid to the employee in the first paycheck of December at the base rate of pay for every hour of unused accrued vacation leave that the employee converts. An employee serving in a temporary work level who elects to convert unused accrued vacation leave to cash shall do so at the base rate of pay of the employee's normal classification.

(4) An employee who separates from state service during the year shall not be eligible for the cash benefit provided under division (F) of this section.

(5) The cash benefit set forth in division (F) of this section shall not be subject to contributions to any of the retirement systems, either by the employee or the employer.

(6) The director shall establish procedures to implement this division. The director shall include in the procedures a final date by which an employee must notify the director of the amount of unused accrued vacation leave to be converted to cash. Except as provided in division (B) of this section, an employee's unused accrued vacation leave balance shall automatically carry forward if the employee does not notify the director in accordance with the procedures the director establishes.

(G) Division (F) of this section does not apply to employees of the supreme court, the general assembly, the legislative service commission, the secretary of state, the auditor of state, the treasurer of state, or the attorney general unless the supreme court, the general assembly, the legislative service commission, the secretary of state, the auditor of state, the treasurer of state, or the attorney general decides that the employees of those respective entities should be eligible for the opportunity to convert unused accrued vacation leave pursuant to division (F) of this section and notifies the director in writing on or before the first day of October of the calendar year of the decision to make the employees eligible. The first year that these entities may elect to allow to make the employees eligible is 2019. After notifying the director in writing of the decision that employees of those respective entities are eligible, those employees remain eligible until the respective entity notifies the director in writing on or before the first day of October of the calendar year that the employees are ineligible. If any entity notifies the director of a decision that employees of those entities are ineligible during any calendar year, those employees remain ineligible until the entity notifies the director in writing on or before the first day of October of the calendar year that the employees are eligible. This division does not apply to employees defined as public employees under section 4117.01 of the Revised Code.

Sec. 124.136. (A)(1) Each permanent full-time and permanent part-time employee paid in accordance with section 124.152 of the Revised Code and each employee listed in division (B)(2) or (4) of section 124.14 of the Revised Code who works thirty or more hours per week, and who meets the requirement of division (A)(2) of this section is eligible, upon the birth or adoption of a child, for a parental leave of absence and parental leave benefits under this section. Parental leave of absence shall begin on the day of the birth of a child or on the day on which custody of a child is taken for adoption placement by the prospective parents.

(2) To be eligible for leave and benefits under this section, an employee must be ~~the biological~~ a parent, as listed on the birth certificate, of a newly born child or the legal guardian of and reside in the same household as a newly adopted child. Employees may elect to receive two thousand dollars for adoption expenses in lieu of receiving the paid leave benefit provided under this section. Such payment may be requested upon placement of the child in the employee's home. If the child is already residing in the home, payment may be requested at the time the adoption is approved.

(3) The average number of regular hours worked, which shall include all hours of holiday pay and other types of paid leave, during the three-month period immediately preceding the day parental leave of absence begins shall be used to determine eligibility and benefits under this section for part-time employees, but such benefits shall not exceed forty hours per week. If an employee has not worked for a three-month period, the number of hours for which the employee has been scheduled to work per week during the employee's period of employment shall be used to determine eligibility and benefits under this section.

(B) Parental leave granted under this section shall not exceed six continuous weeks, which shall include four weeks or one hundred sixty hours of paid leave for permanent full-time employees and a prorated number of hours of paid leave for permanent part-time employees. All employees granted parental leave shall serve a waiting period of fourteen days that begins on the day parental leave begins and during which they shall not receive paid leave under this section. Employees may choose to work during the waiting period. During the remaining four weeks of the leave period,

employees shall receive paid leave equal to seventy per cent of their base rate of pay. All of the following apply to employees granted parental leave:

(1) They remain eligible to receive all employer-paid benefits and continue to accrue all other forms of paid leave as if they were in active pay status.

(2) They are ineligible to receive overtime pay, and no portion of their parental leave shall be included in calculating their overtime pay.

(3) They are ineligible to receive holiday pay. A holiday occurring during the leave period shall be counted as one day of parental leave and be paid as such.

(C) Employees receiving parental leave may utilize available sick leave, personal leave, vacation leave, or compensatory time balances in order to be paid during the fourteen-day waiting period and to supplement the seventy per cent of their base rate of pay received during the remaining part of their parental leave period, in an amount sufficient to give them up to one hundred per cent of their pay for time on parental leave.

Use of parental leave does not affect an employee's eligibility for other forms of paid leave granted under this chapter and does not prohibit an employee from taking leave under the "Family and Medical Leave Act of 1993," 107 Stat. 6, 29 U.S.C.A. 2601, except that parental leave shall be included in any leave time provided under that act.

(D) Employees receiving disability leave benefits under section 124.385 of the Revised Code prior to becoming eligible for parental leave shall continue to receive disability leave benefits for the duration of their disabling condition or as otherwise provided under the disability leave benefits program. If an employee is receiving disability leave benefits because of pregnancy and these benefits expire prior to the expiration date of any benefits the employee would have been entitled to receive under this section, the employee shall receive parental leave for such additional time without being required to serve an additional waiting period.

Sec. 124.152. (A)(1) Except as provided in ~~divisions~~ division (A)(2) and (3) of this section, each exempt employee shall be paid a salary or wage in accordance with schedule E-1 or schedule E-2 of division (B) of this section.

(2) Each exempt employee who holds a position in the unclassified civil service pursuant to division (A)(26) or (30) of section 124.11 of the Revised Code may be paid a salary or wage in accordance with schedule E-1, ~~schedule E-1 for step eight only~~, or schedule E-2 of division (B) or (C) of this section, as applicable.

~~(3)(a) Except as provided in division (A)(3)(b), (c), or (e) of this section, each exempt employee who was paid a salary or wage at step 7 in the employee's pay range on June 28, 2003, in accordance with the applicable schedule E-1 of former section 124.152 of the Revised Code and who continued to be so paid on June 29, 2003, shall be paid a salary or wage in the corresponding pay range in schedule E-1 for step eight only of division (C) of this section for as long as the employee remains in the position the employee held as of July 1, 2003. Such an employee is not eligible to be paid a salary or wage at step 7 in schedule E-1 for as long as the employee remains in the position the employee held as of July 1, 2003.~~

(b) If an exempt employee who is being paid a salary or wage in accordance with schedule E-1 for step eight only of division (C) of this section moves to another position, the employee shall not receive a salary or wage for that position or any other position in the future in accordance with that

schedule.

~~(c) Each exempt employee who is being paid a salary or wage in pay range 12 through 16 of schedule E-1 for step eight only of division (C) of this section shall be paid a salary or wage in the corresponding pay range in schedule E-1 of division (B) of this section as follows:~~

~~(i) If the employee has maintained satisfactory performance in accordance with the criteria established by the employee's appointing authority within the twelve-month period immediately before July 1, 2016, at step 8 beginning on the first day of the pay period that includes July 1, 2016;~~

~~(ii) If the employee has not maintained satisfactory performance in accordance with the criteria established by the employee's appointing authority within the twelve-month period immediately before July 1, 2016, but attains satisfactory performance in accordance with the criteria before July 1, 2017, at step 8 beginning on the first day of the pay period that follows the date the employee attains satisfactory performance;~~

~~(iii) If the employee does not attain satisfactory performance in accordance with the criteria established by the employee's appointing authority before July 1, 2017, at the employee's base rate of pay as of the pay period immediately before the pay period that includes July 1, 2017, beginning on the first day of the pay period that includes July 1, 2017.~~

~~(d) If an employee described in division (A)(3)(c)(iii) of this section attains satisfactory performance in accordance with the criteria established by the employee's appointing authority, the employee shall be paid a salary or wage at step 8 in the corresponding pay range in schedule E-1 of division (B) of this section beginning on the first day of the pay period that follows the date the employee attains satisfactory performance.~~

~~(e) Except as otherwise provided in this chapter, each exempt employee who is being paid a salary or wage in range 17 or 18 of schedule E-1 for step eight only of division (C) of this section on the first day of the pay period that includes July 1, 2016, shall not receive an increase in salary or wage until the maximum rate of pay for step 6 of the employee's corresponding pay range in schedule E-1 of division (B) of this section exceeds the employee's base rate of pay as of July 1, 2016.~~

~~(f) An employee who becomes eligible to receive an increase in salary or wage under division (A)(3)(c) of this section shall be paid a salary or wage in step 6 of the employee's corresponding pay range in schedule E-1 of division (B) of this section.~~

~~(B)(1) Beginning on the first day of the pay period that includes July 1, 2015, each Each exempt employee who must be paid in accordance with schedule E-1 or schedule E-2 of this section shall be paid a salary or wage in accordance with the following schedule of rates as of the pay period that includes July 1, 2018:~~

Schedule E-1

Pay Ranges and Step Values

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	<u>Step 8</u>
Range								
1 Hourly	10.32	10.78	11.24	11.73				
	<u>11.14</u>	<u>11.64</u>	<u>12.13</u>	<u>12.66</u>				

	Annually	21466	22422	23379	24398
		<u>23171</u>	<u>24211</u>	<u>25230</u>	<u>26333</u>
2	Hourly	12.52	13.05	13.61	14.21
		<u>13.51</u>	<u>14.09</u>	<u>14.69</u>	<u>15.34</u>
	Annually	26042	27144	28309	29557
		<u>28101</u>	<u>29307</u>	<u>30555</u>	<u>31907</u>
3	Hourly	13.11	13.70	14.31	14.93
		<u>14.16</u>	<u>14.79</u>	<u>15.45</u>	<u>16.11</u>
	Annually	27269	28496	29765	31054
		<u>29453</u>	<u>30763</u>	<u>32136</u>	<u>33509</u>
4	Hourly	13.77	14.38	15.07	15.74
		<u>14.86</u>	<u>15.53</u>	<u>16.28</u>	<u>16.98</u>
	Annually	28642	29910	31346	32739
		<u>30909</u>	<u>32302</u>	<u>33862</u>	<u>35318</u>
5	Hourly	14.44	15.10	15.74	16.43
		<u>15.59</u>	<u>16.31</u>	<u>16.98</u>	<u>17.73</u>
	Annually	30035	31408	32739	34174
		<u>32427</u>	<u>33925</u>	<u>35318</u>	<u>36878</u>
6	Hourly	15.22	15.85	16.55	17.23
		<u>16.43</u>	<u>17.12</u>	<u>17.86</u>	<u>18.60</u>
	Annually	31658	32968	34424	35838
		<u>34174</u>	<u>35610</u>	<u>37149</u>	<u>38688</u>

7 Hourly ~~16.16 16.76 17.45 18.06 18.76~~

17.44 18.09 18.84 19.49 20.25

Annually ~~33613 34861 36296 37565 39021~~

36275 37627 39187 40539 42120

8 Hourly ~~17.08 17.84 18.60 19.44 20.37~~

18.44 19.27 20.09 20.99 21.99

Annually ~~35526 37107 38688 40435 42370~~

38355 40082 41787 43659 45739

9 Hourly ~~18.22 19.17 20.11 21.12 22.19~~

19.68 20.69 21.71 22.80 23.95

Annually ~~37898 39874 41829 43930 46155~~

40934 43035 45157 47424 49816

10 Hourly ~~19.67 20.74 21.85 23.11 24.35~~

21.23 22.39 23.59 24.95 26.28

Annually ~~40914 43139 45448 48069 50648~~

44158 46571 49067 51896 54662

11 Hourly ~~21.41 22.66 23.97 25.33 26.76~~

23.12 24.46 25.87 27.34 28.89

Annually ~~44533 47133 49858 52686 55661~~

48090 50877 53810 58867 60091

12 Hourly ~~23.62 24.95 26.29 27.75 29.29 30.88 33.66~~

25.50 26.93 28.38 29.95 31.62 33.33 34.70 36.33

Annually	49130	51896	54683	57720	60923	64230	70013		
	<u>53040</u>	<u>56014</u>	<u>59030</u>	<u>62296</u>	<u>65770</u>	<u>69326</u>	<u>72176</u>	<u>75566</u>	
13 Hourly	26.04	27.47	28.98	30.52	32.24	33.99	37.04		
	<u>28.11</u>	<u>29.65</u>	<u>31.28</u>	<u>32.94</u>	<u>34.81</u>	<u>36.69</u>	<u>38.19</u>	<u>39.99</u>	
Annually	54163	57138	60278	63482	67059	70699	77043		
	<u>58469</u>	<u>61672</u>	<u>65062</u>	<u>68515</u>	<u>72405</u>	<u>76315</u>	<u>79435</u>	<u>83179</u>	
14 Hourly	28.63	30.25	31.88	33.62	35.52	37.50	40.88		
	<u>30.91</u>	<u>32.66</u>	<u>34.42</u>	<u>36.29</u>	<u>38.35</u>	<u>40.48</u>	<u>42.15</u>	<u>44.13</u>	
Annually	59550	62920	66310	69930	73882	78000	85030		
	<u>64293</u>	<u>67933</u>	<u>71594</u>	<u>75483</u>	<u>79768</u>	<u>84198</u>	<u>87672</u>	<u>91790</u>	
15 Hourly	31.45	33.22	35.10	37.02	39.08	41.23	44.94		
	<u>33.96</u>	<u>35.86</u>	<u>37.89</u>	<u>39.97</u>	<u>42.19</u>	<u>44.51</u>	<u>46.33</u>	<u>48.51</u>	
Annually	65416	69098	73008	77002	81286	85758	93475		
	<u>70637</u>	<u>74589</u>	<u>78811</u>	<u>83138</u>	<u>87755</u>	<u>92581</u>	<u>96366</u>	<u>100901</u>	
16 Hourly	34.68	36.60	38.61	40.78	43.03	45.49	49.58		
	<u>37.44</u>	<u>39.52</u>	<u>41.69</u>	<u>44.03</u>	<u>46.45</u>	<u>49.11</u>	<u>51.12</u>	<u>53.52</u>	
Annually	72134	76128	80309	84822	89502	94619	103126		
	<u>77875</u>	<u>82202</u>	<u>86715</u>	<u>91582</u>	<u>96616</u>	<u>102149</u>	<u>106330</u>	<u>111322</u>	
17 Hourly	38.21	40.32	42.58	44.93	47.43	50.08			
	<u>41.25</u>	<u>43.52</u>	<u>45.96</u>	<u>48.50</u>	<u>51.21</u>	<u>54.06</u>			
Annually	79477	83866	88566	93454	98654	104166			
	<u>85800</u>	<u>90522</u>	<u>95597</u>	<u>100880</u>	<u>106517</u>	<u>112445</u>			

18 Hourly	42.11	44.44	46.95	49.52	52.26	55.19
	<u>45.46</u>	<u>47.97</u>	<u>50.68</u>	<u>53.46</u>	<u>56.42</u>	<u>59.57</u>
Annually	87589	92435	97656	103002	108701	114795
	<u>94557</u>	<u>99778</u>	<u>105414</u>	<u>111197</u>	<u>117354</u>	<u>123906</u>

~~An employee who is being paid a salary or wage at step 6 on July 1, 2015, is eligible to move to step 7 beginning on the first day of the pay period that immediately follows July 1, 2015, if the employee has maintained satisfactory performance in accordance with the criteria established by the employee's appointing authority and the employee has not advanced a step within the twelve-month period immediately preceding the advancement to step 7.~~

Schedule E-2

Range		Minimum	Maximum
41	Hourly	16.23	41.62 <u>44.93</u>
	Annually	33758	86570 <u>93454</u>
42	Hourly	17.89	45.96 <u>49.62</u>
	Annually	37211	95597 <u>103210</u>
43	Hourly	19.70	50.62 <u>54.65</u>
	Annually	40976	105290 <u>113672</u>
44	Hourly	21.73	55.30 <u>59.70</u>
	Annually	45198	115024 <u>124176</u>
45	Hourly	24.01	60.38 <u>65.18</u>
	Annually	49941	137248 <u>135574</u>
46	Hourly	26.43	65.98 <u>71.23</u>
	Annually	54974	137238 <u>148158</u>
47	Hourly	29.14	72.01 <u>77.74</u>
	Annually	60611	149781 <u>161699</u>
48	Hourly	32.14	78.58 <u>84.82</u>
	Annually	66851	163446 <u>176426</u>
49	Hourly	35.44	84.84 <u>91.58</u>
	Annually	73715	176467 <u>190486</u>

~~(2) Beginning on the first day of the pay period that includes July 1, 2016, each~~ Each exempt employee who must be paid in accordance with schedule E-1 or schedule E-2 of this section shall be paid a salary or wage in accordance with the following schedule of rates as of the pay period that

includes July 1, 2019:

Schedule E-1

Pay Ranges and Step Values

Step 1 Step 2 Step 3 Step 4 Step 5 Step 6 Step 7 Step 8

Range

1 Hourly ~~10.58 11.05 11.52 12.02~~

11.45 11.96 12.46 13.01

Annually ~~22006 22984 23962 25002~~

23816 24877 25917 27061

2 Hourly ~~12.83 13.38 13.95 14.57~~

13.88 14.48 15.09 15.76

Annually ~~26686 27830 29016 30306~~

28870 30118 31387 32781

3 Hourly ~~13.44 14.04 14.67 15.30~~

14.55 15.20 15.87 16.55

Annually ~~27955 29203 30514 31824~~

30264 31616 33010 34424

4 Hourly ~~14.11 14.74 15.45 16.13~~

15.27 15.96 16.73 17.45

Annually ~~29349 30659 32136 33550~~

31762 33197 34798 36296

5 Hourly ~~14.80 15.48 16.13 16.84~~

16.02 16.76 17.45 18.22

	Annually	30784	32198	33550	35027	
		<u>33322</u>	<u>34861</u>	<u>36296</u>	<u>37898</u>	
6	Hourly	15.60	16.25	16.96	17.66	
		<u>16.88</u>	<u>17.59</u>	<u>18.35</u>	<u>19.11</u>	
	Annually	32448	33800	35277	36733	
		<u>35110</u>	<u>36587</u>	<u>38168</u>	<u>39749</u>	
7	Hourly	16.56	17.18	17.89	18.51	19.23
		<u>17.92</u>	<u>18.59</u>	<u>19.36</u>	<u>20.03</u>	<u>20.81</u>
	Annually	34445	35734	37211	38501	39998
		<u>37274</u>	<u>38667</u>	<u>40269</u>	<u>41662</u>	<u>43285</u>
8	Hourly	17.51	18.29	19.07	19.93	20.88
		<u>18.95</u>	<u>19.80</u>	<u>20.64</u>	<u>21.57</u>	<u>22.59</u>
	Annually	36421	38043	39666	41454	43430
		<u>39416</u>	<u>41184</u>	<u>42931</u>	<u>44866</u>	<u>46987</u>
9	Hourly	18.68	19.65	20.61	21.65	22.74
		<u>20.22</u>	<u>21.26</u>	<u>22.31</u>	<u>23.43</u>	<u>24.61</u>
	Annually	38854	40872	42869	45032	47299
		<u>42058</u>	<u>44221</u>	<u>46405</u>	<u>48734</u>	<u>51189</u>
10	Hourly	20.16	21.26	22.40	23.69	24.96
		<u>21.81</u>	<u>23.01</u>	<u>24.24</u>	<u>25.64</u>	<u>27.00</u>
	Annually	41933	44221	46592	49275	51917
		<u>45365</u>	<u>47861</u>	<u>50419</u>	<u>53331</u>	<u>56160</u>

11 Hourly ~~21.95 23.23 24.57 25.96 27.43~~

23.76 25.13 26.58 28.09 29.68

Annually ~~45656 48318 51106 53997 57054~~

49421 52270 55286 58427 61734

12 Hourly ~~24.21 25.57 26.95 28.44 30.02 31.65 32.95 34.50~~

26.20 27.67 29.16 30.77 32.49 34.25 35.65 37.33

Annually ~~50357 53186 56056 59155 62442 65832 68536 71760~~

54496 57554 60653 64002 67579 71240 74152 77646

13 Hourly ~~26.69 28.16 29.70 31.28 33.05 34.84 36.26 37.97~~

28.88 30.47 32.14 33.85 35.77 37.70 39.24 41.09

Annually ~~55515 58573 61776 65062 68744 72467 75421 78978~~

60070 63378 66851 70408 74402 78416 81619 85467

14 Hourly ~~29.35 31.01 32.68 34.46 36.41 38.44 40.01 41.90~~

31.76 33.56 35.37 37.29 39.40 41.59 43.31 45.34

Annually ~~61048 64501 67974 71677 75733 79955 83221 87152~~

66061 69805 73570 77563 81952 86507 90085 94307

15 Hourly ~~32.24 34.05 35.98 37.95 40.06 42.26 43.99 46.06~~

34.89 36.85 38.93 41.07 43.35 45.73 47.60 49.84

Annually ~~67059 70824 74838 78936 83325 87901 91499 95805~~

72571 76648 80974 85426 90168 95118 99008 103667

16 Hourly ~~35.55 37.52 39.58 41.80 44.11 46.63 48.53 50.82~~

38.47 40.61 42.84 45.24 47.73 50.46 52.53 54.99

	Annually	73944	78042	82326	86944	91749	96990	100942	105706
		<u>80018</u>	<u>84469</u>	<u>89107</u>	<u>94099</u>	<u>99278</u>	<u>104957</u>	<u>109262</u>	<u>114379</u>
17	Hourly	39.17	41.33	43.64	46.05	48.62	51.33		
		<u>42.38</u>	<u>44.72</u>	<u>47.22</u>	<u>49.83</u>	<u>52.62</u>	<u>55.55</u>		
	Annually	81474	85966	90771	95784	101130	106766		
		<u>88150</u>	<u>93018</u>	<u>98218</u>	<u>103646</u>	<u>109450</u>	<u>115544</u>		
18	Hourly	43.16	45.55	48.12	50.76	53.57	56.57		
		<u>46.71</u>	<u>49.29</u>	<u>52.07</u>	<u>54.93</u>	<u>57.97</u>	<u>61.21</u>		
	Annually	89773	94744	100090	105581	111426	117666		
		<u>97157</u>	<u>102523</u>	<u>108306</u>	<u>114254</u>	<u>120578</u>	<u>127317</u>		

Schedule E-2

Range		Minimum	Maximum
41	Hourly	16.23	42.66 <u>46.17</u>
	Annually	33758	88733 <u>96034</u>
42	Hourly	17.89	47.11 <u>50.98</u>
	Annually	37211	97989 <u>106038</u>
43	Hourly	19.70	51.89 <u>56.15</u>
	Annually	40976	107931 <u>116792</u>
44	Hourly	21.73	56.68 <u>61.34</u>
	Annually	45198	117894 <u>127587</u>
45	Hourly	24.01	61.89 <u>66.97</u>
	Annually	49941	128731 <u>139298</u>
46	Hourly	26.43	67.63 <u>73.19</u>
	Annually	54974	140670 <u>152235</u>
47	Hourly	29.14	73.81 <u>79.88</u>
	Annually	60611	153525 <u>166150</u>
48	Hourly	32.14	80.54 <u>87.15</u>
	Annually	66851	167523 <u>181272</u>

49	Hourly	35.44	86.96 <u>94.10</u>
	Annually	73715	180877 <u>195728</u>

(3) ~~Beginning on the first day of the pay period that includes July 1, 2017, each~~ Each exempt employee who must be paid in accordance with schedule E-1 or schedule E-2 of this section shall be paid a salary or wage in accordance with the following schedule of rates as of the pay period that includes July 1, 2020:

Schedule E-1

Pay Ranges and Step Values

		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
Range									
1	Hourly	10.84	11.33	11.81	12.32				
		<u>11.79</u>	<u>12.32</u>	<u>12.83</u>	<u>13.40</u>				
	Annually	22547	23566	24565	25626				
		<u>24523</u>	<u>25626</u>	<u>26686</u>	<u>27872</u>				
2	Hourly	13.15	13.71	14.30	14.93				
		<u>14.30</u>	<u>14.91</u>	<u>15.54</u>	<u>16.23</u>				
	Annually	27352	28517	29744	31054				
		<u>29744</u>	<u>31013</u>	<u>32323</u>	<u>33758</u>				
3	Hourly	13.78	14.39	15.04	15.68				
		<u>14.99</u>	<u>15.66</u>	<u>16.35</u>	<u>17.05</u>				
	Annually	28662	29931	31283	32614				
		<u>31179</u>	<u>32573</u>	<u>34008</u>	<u>35464</u>				
4	Hourly	14.46	15.11	15.84	16.53				
		<u>15.73</u>	<u>16.44</u>	<u>17.23</u>	<u>17.97</u>				
	Annually	30077	31429	32947	34382				

		<u>32718</u>	<u>34195</u>	<u>35838</u>	<u>37378</u>	
5	Hourly	15.17	15.87	16.53	17.26	
		<u>16.50</u>	<u>17.26</u>	<u>17.97</u>	<u>18.77</u>	
	Annually	31554	33010	34382	35901	
		<u>34320</u>	<u>35901</u>	<u>37378</u>	<u>39042</u>	
6	Hourly	15.99	16.66	17.38	18.10	
		<u>17.39</u>	<u>18.12</u>	<u>18.90</u>	<u>19.68</u>	
	Annually	33259	34653	36150	37648	
		<u>36171</u>	<u>37690</u>	<u>39312</u>	<u>40934</u>	
7	Hourly	16.97	17.61	18.34	18.97	19.71
		<u>18.46</u>	<u>19.15</u>	<u>19.94</u>	<u>20.63</u>	<u>21.43</u>
	Annually	35298	36629	38147	39458	40997
		<u>38397</u>	<u>39832</u>	<u>41475</u>	<u>42910</u>	<u>44574</u>
8	Hourly	17.95	18.75	19.55	20.43	21.40
		<u>19.52</u>	<u>20.39</u>	<u>21.26</u>	<u>22.22</u>	<u>23.27</u>
	Annually	37336	39000	40664	42494	44512
		<u>40602</u>	<u>42411</u>	<u>44221</u>	<u>46218</u>	<u>48402</u>
9	Hourly	19.15	20.14	21.13	22.19	23.31
		<u>20.83</u>	<u>21.90</u>	<u>22.98</u>	<u>24.13</u>	<u>25.35</u>
	Annually	39832	41891	43950	46155	48485
		<u>43326</u>	<u>45552</u>	<u>47798</u>	<u>50190</u>	<u>52728</u>
10	Hourly	20.66	21.79	22.96	24.28	25.58

22.46 23.70 24.97 26.41 27.81

Annually ~~42973 45323 47757 50502 53206~~

46717 49296 51938 54933 57845

11 Hourly ~~22.50 23.81 25.18 26.61 28.12~~

24.47 25.88 27.38 28.93 30.57

Annually ~~46800 49525 52374 55349 58490~~

50898 53830 56950 60174 63586

12 Hourly ~~24.82 26.21 27.62 29.15 30.77 32.44 33.77 35.36~~

26.99 28.50 30.03 31.69 33.46 35.28 36.72 38.45

Annually ~~51626 54517 57450 60632 64002 67475 70242 73549~~

56139 59280 62462 65915 69597 73382 76378 79976

13 Hourly ~~27.36 28.86 30.44 32.06 33.88 35.71 37.17 38.92~~

29.75 31.38 33.10 34.87 36.84 38.83 40.42 42.32

Annually ~~56909 60029 63315 66685 70470 74277 77314 80954~~

61880 65270 68848 72530 76627 80766 84074 88026

14 Hourly ~~30.08 31.79 33.50 35.32 37.32 39.40 41.02 42.95~~

32.71 34.57 36.43 38.41 40.58 42.84 44.61 46.70

Annually ~~62566 66123 69680 73466 77626 81952 85322 89336~~

68037 71906 75774 79893 84406 89107 92789 97136

15 Hourly ~~33.05 34.90 36.88 38.90 41.06 43.32 45.09 47.21~~

35.94 37.96 40.10 42.30 44.65 47.10 49.03 51.34

Annually ~~68744 72592 76710 80912 85405 90106 93787 98197~~

	<u>74755</u>	<u>78957</u>	<u>83408</u>	<u>87984</u>	<u>92872</u>	<u>97968</u>	<u>101982</u>	<u>106787</u>
16 Hourly	36.44	38.46	40.57	42.85	45.21	47.80	49.75	52.09
	<u>39.62</u>	<u>41.83</u>	<u>44.13</u>	<u>46.60</u>	<u>49.16</u>	<u>51.97</u>	<u>54.11</u>	<u>56.64</u>
Annually	75795	79997	84386	89128	94037	99424	103480	108347
	<u>82410</u>	<u>87006</u>	<u>91790</u>	<u>96928</u>	<u>102253</u>	<u>108098</u>	<u>112549</u>	<u>117811</u>
17 Hourly	40.15	42.36	44.73	47.20	49.84	52.61		
	<u>43.65</u>	<u>46.06</u>	<u>48.64</u>	<u>51.32</u>	<u>54.20</u>	<u>57.22</u>		
Annually	83512	88109	93038	98176	103667	109429		
	<u>90792</u>	<u>95805</u>	<u>101171</u>	<u>106746</u>	<u>112736</u>	<u>119018</u>		
18 Hourly	44.24	46.69	49.32	52.03	54.91	57.98		
	<u>48.11</u>	<u>50.77</u>	<u>53.63</u>	<u>56.58</u>	<u>59.71</u>	<u>63.05</u>		
Annually	92019	97115	102586	108222	114213	120598		
	<u>100069</u>	<u>105602</u>	<u>111550</u>	<u>117686</u>	<u>124197</u>	<u>131144</u>		

Schedule E-2

Range		Minimum	Maximum
41	Hourly	16.23	43.73 <u>47.56</u>
	Annually	33758	90958 <u>98925</u>
42	Hourly	17.89	48.29 <u>52.51</u>
	Annually	37211	100443 <u>109221</u>
43	Hourly	19.70	53.19 <u>57.83</u>
	Annually	40976	110635 <u>120286</u>
44	Hourly	21.73	58.10 <u>63.18</u>
	Annually	45198	120848 <u>131414</u>
45	Hourly	24.01	63.44 <u>68.98</u>
	Annually	49941	131955 <u>143478</u>
46	Hourly	26.43	69.32 <u>75.39</u>
	Annually	54974	144186 <u>156811</u>

47	Hourly	29.14	75.66 <u>82.28</u>
	Annually	60611	1573731 <u>71142</u>
48	Hourly	32.14	82.55 <u>89.76</u>
	Annually	66851	1717041 <u>86701</u>
49	Hourly	35.44	89.13 <u>96.92</u>
	Annually	73715	1853902 <u>01594</u>

~~(C)(1) Beginning on the first day of the pay period that includes July 1, 2015, each exempt employee who must be paid in accordance with salary schedule E-1 for step eight only shall be paid a salary or wage in accordance with the following schedule of rates:~~
Schedule E-1 for Step Eight Only

Pay Ranges and Step Values

Range

- ~~12 — Hourly 32.60~~
~~Annually — 67808~~
- ~~13 — Hourly 35.85~~
~~Annually — 74568~~
- ~~14 — Hourly 39.53~~
~~Annually — 82222~~
- ~~15 — Hourly 43.50~~
~~Annually — 90480~~
- ~~16 — Hourly 47.98~~
~~Annually — 99798~~
- ~~17 — Hourly 52.84~~
~~Annually — 109907~~
- ~~18 — Hourly 58.22~~
~~Annually — 121098~~

~~(2) Beginning on the first day of the pay period that includes July 1, 2016, each exempt employee who must be paid in accordance with schedule E-1 for step eight only shall be paid a salary or wage in accordance with the following schedule of rates:~~
Schedule E-1 for Step Eight Only

Pay Ranges and Step Values

Range

- ~~12 — Hourly 33.42~~

Annually	69514
13	Hourly 36.75
Annually	76440
14	Hourly 40.52
Annually	84282
15	Hourly 44.59
Annually	92747
16	Hourly 49.18
Annually	102294
17	Hourly 54.16
Annually	112653
18	Hourly 59.68
Annually	124134

~~(D)~~ As used in this section:

(1) "Exempt employee" means a permanent full-time or permanent part-time employee paid directly by warrant of the director of budget and management whose position is included in the job classification plan established under division (A) of section 124.14 of the Revised Code but who is not considered a public employee for the purposes of Chapter 4117. of the Revised Code. "Exempt employee" also includes a permanent full-time or permanent part-time employee of the secretary of state, auditor of state, treasurer of state, or attorney general who has not been placed in an appropriate bargaining unit by the state employment relations board.

(2) "Base rate of pay" means the rate of pay established under schedule E-1 ~~or schedule E-1 for step eight only~~ of this section, plus the supplement provided under division (E) of section 124.181 of the Revised Code, plus any supplements enacted into law that are added to schedule E-1 ~~or schedule E-1 for step eight only~~ of this section.

Sec. 124.82. (A) Except as provided in division (D) of this section, the department of administrative services, in consultation with the superintendent of insurance, shall, in accordance with competitive selection procedures of Chapter 125. of the Revised Code, contract with an insurance company or a health plan in combination with an insurance company, authorized to do business in this state, for the issuance of a policy or contract of health, medical, hospital, dental, or surgical benefits, or any combination of those benefits, covering state employees who are paid directly by warrant of the director of budget and management, including elected state officials. The department may fulfill its obligation under this division by exercising its authority under division (A) (2) of section 124.81 of the Revised Code.

(B) ~~The Except as provided in division (D) of this section,~~ the department may, in addition, in consultation with the superintendent of insurance, negotiate and contract with health insuring corporations holding a certificate of authority under Chapter 1751. of the Revised Code, in their

approved service areas only, for issuance of a contract or contracts of health care services, covering state employees who are paid directly by warrant of the director of budget and management, including elected state officials. The department may enter into contracts with one or more insurance carriers or health plans to provide the same plan of benefits, provided that:

~~(1) The amount of the premium or cost for such coverage contributed by the state, for an individual or for an individual and the individual's family, does not exceed that same amount of the premium or cost contributed by the state under division (A) of this section;~~

~~(2) The employee be permitted to exercise the option as to which plan the employee will select under division (A) or (B) of this section, at a time that shall be determined by the department;~~

~~(3) (2) The health insuring corporations do not refuse to accept the employee, or the employee and the employee's family, if the employee exercises the option to select care provided by the corporations;~~

~~(4) (3) The employee may choose participation in only one of the plans sponsored by the department;~~

~~(5) (4) The director of health examines and certifies to the department that the quality and adequacy of care rendered by the health insuring corporations meet at least the standards of care provided by hospitals and physicians in that employee's community, who would be providing such care as would be covered by a contract awarded under division (A) of this section.~~

(C) All or any portion of the cost, premium, or charge for the coverage in divisions (A) and (B) of this section may be paid in such manner or combination of manners as the department determines and may include the proration of health care costs, premiums, or charges for part-time employees.

(D) Notwithstanding ~~division~~ divisions (A) and (B) of this section, the department may provide benefits equivalent to those that may be paid under a policy or contract issued by an insurance company or a health plan pursuant to division (A) or (B) of this section.

(E) This section does not prohibit the state office of collective bargaining from entering into an agreement with an employee representative for the purposes of providing fringe benefits, including, but not limited to, hospitalization, surgical care, major medical care, disability, dental care, vision care, medical care, hearing aids, prescription drugs, group life insurance, sickness and accident insurance, group legal services or other benefits, or any combination of those benefits, to employees paid directly by warrant of the director of budget and management through a jointly administered trust fund. The employer's contribution for the cost of the benefit care shall be mutually agreed to in the collectively bargained agreement. The amount, type, and structure of fringe benefits provided under this division is subject to the determination of the board of trustees of the jointly administered trust fund. Notwithstanding any other provision of the Revised Code, competitive bidding does not apply to the purchase of fringe benefits for employees under this division when those benefits are provided through a jointly administered trust fund.

(F) Members of state boards or commissions may be covered by any policy, contract, or plan of benefits or services described in division (A) or (B) of this section. Board or commission members who are appointed for a fixed term and who are compensated on a per meeting basis, or paid only for expenses, or receive a combination of per diem payments and expenses shall pay the entire amount of the premiums, costs, or charges for that coverage.

Sec. 124.87. (A) There is hereby established in the state treasury the state employee health benefit fund for the sole purpose of enabling the department of administrative services to provide state employees with any benefits specified in ~~division~~ divisions (A) and (B) of section 124.82 of the Revised Code.

(B) The fund shall be under the supervision of the department. The department shall be responsible, under approved bonds, for all moneys coming into, and paid out of, the fund in accordance with this section and shall ensure that the fund is actuarially sound. Amounts from the fund may be used to pay direct and indirect costs that are attributable to consultants or third-party administrators and that are necessary to administer this section.

(C) In carrying out its duties and responsibilities, the department shall do the following:

(1) Adopt rules with regard to the administration of the fund;

(2) With respect to benefits specified in ~~division~~ divisions (A) and (B) of section 124.82 of the Revised Code, enter into a contract with a health insuring corporation operating in accordance with Chapter 1751. of the Revised Code, a company authorized to do the business of sickness and accident insurance under Title XXXIX of the Revised Code, or a professional claim administrator, to serve as administrator of that portion of the fund set aside to provide those benefits. As used in this division, a "professional claim administrator" means any person that has experience in the handling of insurance claims and has been determined by the department to be fully qualified, financially sound, and capable of meeting all of the service requirements of the contract of administration under such criteria as may be established by rules adopted by the department. With respect to the benefits specified in ~~division~~ divisions (A) and (B) of section 124.82 of the Revised Code, if the fund is the secondary payor of these benefits, the amount the professional claim administrator may pay is limited to an amount that will yield a benefit no greater than the amount that would have been paid if the fund were the primary payor of these benefits.

(3) Adopt rules governing the conditions under which an employee may participate in or withdraw from the fund, and the procedure by which the employee is to contribute to the fund;

(4) Adopt rules to ensure that the fund is actuarially sound;

(5) Adopt rules to ensure the integrity of the fund, and to ensure that the fund be used solely for the purpose specified in division (A) of this section.

The department shall adopt all rules pursuant to this section in accordance with Chapter 119. of the Revised Code.

(D) Amounts withheld from employees, amounts contributed by the state or from federal funds, and all amounts contributed by any state authority, shall be credited to the fund. All other income, including the income derived from any dividends and distributions, interest earned, premium rate adjustments, or other refunds, shall also be credited to the fund. Any amounts remaining in the fund after all premiums or subscription charges, and other expenses have been paid, shall be retained in the fund as a special reserve for adverse fluctuation.

(E) All income derived from the investment of the fund shall accrue to the fund.

(F) The department shall have prepared every year, by a competent actuary familiar with health and life insurance, a report showing a complete actuarial evaluation of the fund and the adequacy of the rates of contribution, which report shall contain recommendations the actuary considers advisable. The department at any time may request the actuary to make any studies or

evaluations to determine the adequacy of the rates of contribution, and those rates may be adjusted by the department, as recommended by the actuary, effective as of the first of any fiscal year thereafter.

Sec. 125.211. (A) There is hereby created in the state treasury the accrued leave liability fund, for the purpose of paying both of the following:

(1) The annual cash benefit payable for ~~every~~ all of the following:

(a) Every hour of unused accrued vacation leave that is converted pursuant to section 124.134 of the Revised Code;

(b) Every hour of unused sick leave credit that is converted pursuant to section 124.383 of the Revised Code and for every;

(c) Every hour of unused personal leave credit that is converted pursuant to section 124.386 of the Revised Code;

(2) Upon separation from state service, the obligation of the state to compensate its employees, including employees listed in division (B)(2) or (4) of section 124.14 of the Revised Code and employees in bargaining units who do not receive vacation leave, sick leave, or personal leave under Chapter 124. of the Revised Code, for unused vacation leave, sick leave, or personal leave credit. Any interest earned on the balances in the fund shall be credited to the fund.

(B) In performing the calculations required by section 125.21 of the Revised Code, the director of administrative services shall charge to the appropriate salary account an amount sufficient to make the payments provided in division (A) of this section.

(C) The director of administrative services, in consultation with the director of budget and management, shall develop the procedures to carry out this section.

(D) Amounts from the accrued leave liability fund may be used to pay direct and indirect costs that are attributable to consultants or a third-party administrator and that are necessary to carry out this section.

Sec. 126.231. Beginning on October 1, 2018, and every six months thereafter, the director of budget and management shall furnish to the president and minority leader of the senate, the speaker and minority leader of the house of representatives, and the chairpersons of the finance committees of the senate and house of representatives a report of all of the following:

(A) Line items that have been discontinued, without current year appropriation but have a with remaining balance open encumbrances;

(B)(1) For an October report, funds that had no expenditures in the immediately preceding fiscal year but had remaining cash balances;

(2) For an April report, funds that had no expenditures in the current fiscal year but had remaining cash balances;

(C) Funds (1) For an October report, funds that have spent less than half of their preceding fiscal year appropriations;

(2) For an April report, funds that spent or encumbered less than half of their current fiscal year appropriations through December of that fiscal year.

(D) Dedicated purpose funds that have more than one hundred per cent of their appropriation in cash on hand.

Sec. 133.06. (A) A school district shall not incur, without a vote of the electors, net indebtedness that exceeds an amount equal to one-tenth of one per cent of its tax valuation, except as

provided in divisions (G) and (H) of this section and in division (D) of section 3313.372 of the Revised Code, or as prescribed in section 3318.052 or 3318.44 of the Revised Code, or as provided in division (J) of this section.

(B) Except as provided in divisions (E), (F), and (I) of this section, a school district shall not incur net indebtedness that exceeds an amount equal to nine per cent of its tax valuation.

(C) A school district shall not submit to a vote of the electors the question of the issuance of securities in an amount that will make the district's net indebtedness after the issuance of the securities exceed an amount equal to four per cent of its tax valuation, unless the superintendent of public instruction, acting under policies adopted by the state board of education, and the tax commissioner, acting under written policies of the commissioner, consent to the submission. A request for the consents shall be made at least one hundred twenty days prior to the election at which the question is to be submitted.

The superintendent of public instruction shall certify to the district the superintendent's and the tax commissioner's decisions within thirty days after receipt of the request for consents.

If the electors do not approve the issuance of securities at the election for which the superintendent of public instruction and tax commissioner consented to the submission of the question, the school district may submit the same question to the electors on the date that the next special election may be held under section 3501.01 of the Revised Code without submitting a new request for consent. If the school district seeks to submit the same question at any other subsequent election, the district shall first submit a new request for consent in accordance with this division.

(D) In calculating the net indebtedness of a school district, none of the following shall be considered:

(1) Securities issued to acquire school buses and other equipment used in transporting pupils or issued pursuant to division (D) of section 133.10 of the Revised Code;

(2) Securities issued under division (F) of this section, under section 133.301 of the Revised Code, and, to the extent in excess of the limitation stated in division (B) of this section, under division (E) of this section;

(3) Indebtedness resulting from the dissolution of a joint vocational school district under section 3311.217 of the Revised Code, evidenced by outstanding securities of that joint vocational school district;

(4) Loans, evidenced by any securities, received under sections 3313.483, 3317.0210, and 3317.0211 of the Revised Code;

(5) Debt incurred under section 3313.374 of the Revised Code;

(6) Debt incurred pursuant to division (B)(5) of section 3313.37 of the Revised Code to acquire computers and related hardware;

(7) Debt incurred under section 3318.042 of the Revised Code;

(8) Debt incurred under section 5705.2112 or 5705.2113 of the Revised Code by the fiscal board of a qualifying partnership of which the school district is a participating school district.

(E) A school district may become a special needs district as to certain securities as provided in division (E) of this section.

(1) A board of education, by resolution, may declare its school district to be a special needs district by determining both of the following:

(a) The student population is not being adequately serviced by the existing permanent improvements of the district.

(b) The district cannot obtain sufficient funds by the issuance of securities within the limitation of division (B) of this section to provide additional or improved needed permanent improvements in time to meet the needs.

(2) The board of education shall certify a copy of that resolution to the superintendent of public instruction with a statistical report showing all of the following:

(a) The history of and a projection of the growth of the tax valuation;

(b) The projected needs;

(c) The estimated cost of permanent improvements proposed to meet such projected needs.

(3) The superintendent of public instruction shall certify the district as an approved special needs district if the superintendent finds both of the following:

(a) The district does not have available sufficient additional funds from state or federal sources to meet the projected needs.

(b) The projection of the potential average growth of tax valuation during the next five years, according to the information certified to the superintendent and any other information the superintendent obtains, indicates a likelihood of potential average growth of tax valuation of the district during the next five years of an average of not less than one and one-half per cent per year. The findings and certification of the superintendent shall be conclusive.

(4) An approved special needs district may incur net indebtedness by the issuance of securities in accordance with the provisions of this chapter in an amount that does not exceed an amount equal to the greater of the following:

(a) Twelve per cent of the sum of its tax valuation plus an amount that is the product of multiplying that tax valuation by the percentage by which the tax valuation has increased over the tax valuation on the first day of the sixtieth month preceding the month in which its board determines to submit to the electors the question of issuing the proposed securities;

(b) Twelve per cent of the sum of its tax valuation plus an amount that is the product of multiplying that tax valuation by the percentage, determined by the superintendent of public instruction, by which that tax valuation is projected to increase during the next ten years.

(F) A school district may issue securities for emergency purposes, in a principal amount that does not exceed an amount equal to three per cent of its tax valuation, as provided in this division.

(1) A board of education, by resolution, may declare an emergency if it determines both of the following:

(a) School buildings or other necessary school facilities in the district have been wholly or partially destroyed, or condemned by a constituted public authority, or that such buildings or facilities are partially constructed, or so constructed or planned as to require additions and improvements to them before the buildings or facilities are usable for their intended purpose, or that corrections to permanent improvements are necessary to remove or prevent health or safety hazards.

(b) Existing fiscal and net indebtedness limitations make adequate replacement, additions, or improvements impossible.

(2) Upon the declaration of an emergency, the board of education may, by resolution, submit to the electors of the district pursuant to section 133.18 of the Revised Code the question of issuing

securities for the purpose of paying the cost, in excess of any insurance or condemnation proceeds received by the district, of permanent improvements to respond to the emergency need.

(3) The procedures for the election shall be as provided in section 133.18 of the Revised Code, except that:

(a) The form of the ballot shall describe the emergency existing, refer to this division as the authority under which the emergency is declared, and state that the amount of the proposed securities exceeds the limitations prescribed by division (B) of this section;

(b) The resolution required by division (B) of section 133.18 of the Revised Code shall be certified to the county auditor and the board of elections at least one hundred days prior to the election;

(c) The county auditor shall advise and, not later than ninety-five days before the election, confirm that advice by certification to, the board of education of the information required by division (C) of section 133.18 of the Revised Code;

(d) The board of education shall then certify its resolution and the information required by division (D) of section 133.18 of the Revised Code to the board of elections not less than ninety days prior to the election.

(4) Notwithstanding division (B) of section 133.21 of the Revised Code, the first principal payment of securities issued under this division may be set at any date not later than sixty months after the earliest possible principal payment otherwise provided for in that division.

(G)(1) The board of education may contract with an architect, professional engineer, or other person experienced in the design and implementation of energy conservation measures for an analysis and recommendations pertaining to installations, modifications of installations, or remodeling that would significantly reduce energy consumption in buildings owned by the district. The report shall include estimates of all costs of such installations, modifications, or remodeling, including costs of design, engineering, installation, maintenance, repairs, measurement and verification of energy savings, and debt service, forgone residual value of materials or equipment replaced by the energy conservation measure, as defined by the Ohio facilities construction commission, a baseline analysis of actual energy consumption data for the preceding three years with the utility baseline based on only the actual energy consumption data for the preceding twelve months, and estimates of the amounts by which energy consumption and resultant operational and maintenance costs, as defined by the commission, would be reduced.

If the board finds after receiving the report that the amount of money the district would spend on such installations, modifications, or remodeling is not likely to exceed the amount of money it would save in energy and resultant operational and maintenance costs over the ensuing fifteen years, the board may submit to the commission a copy of its findings and a request for approval to incur indebtedness to finance the making or modification of installations or the remodeling of buildings for the purpose of significantly reducing energy consumption.

The facilities construction commission, in consultation with the auditor of state, may deny a request under division (G)(1) of this section by the board of education of any school district that is in a state of fiscal watch pursuant to division (A) of section 3316.03 of the Revised Code, if it determines that the expenditure of funds is not in the best interest of the school district.

No district board of education of a school district that is in a state of fiscal emergency

pursuant to division (B) of section 3316.03 of the Revised Code shall submit a request without submitting evidence that the installations, modifications, or remodeling have been approved by the district's financial planning and supervision commission established under section 3316.05 of the Revised Code.

No board of education of a school district for which an academic distress commission has been established under section 3302.10 of the Revised Code shall submit a request without first receiving approval to incur indebtedness from the district's academic distress commission established under that section, for so long as such commission continues to be required for the district.

(2) The board of education may contract with a person experienced in the implementation of student transportation to produce a report that includes an analysis of and recommendations for the use of alternative fuel vehicles by school districts. The report shall include cost estimates detailing the return on investment over the life of the alternative fuel vehicles and environmental impact of alternative fuel vehicles. The report also shall include estimates of all costs associated with alternative fuel transportation, including facility modifications and vehicle purchase costs or conversion costs.

If the board finds after receiving the report that the amount of money the district would spend on purchasing alternative fuel vehicles or vehicle conversion is not likely to exceed the amount of money it would save in fuel and resultant operational and maintenance costs over the ensuing five years, the board may submit to the commission a copy of its findings and a request for approval to incur indebtedness to finance the purchase of new alternative fuel vehicles or vehicle conversions for the purpose of reducing fuel costs.

The facilities construction commission, in consultation with the auditor of state, may deny a request under division (G)(2) of this section by the board of education of any school district that is in a state of fiscal watch pursuant to division (A) of section 3316.03 of the Revised Code, if it determines that the expenditure of funds is not in the best interest of the school district.

No district board of education of a school district that is in a state of fiscal emergency pursuant to division (B) of section 3316.03 of the Revised Code shall submit a request without submitting evidence that the purchase or conversion of alternative fuel vehicles has been approved by the district's financial planning and supervision commission established under section 3316.05 of the Revised Code.

No board of education of a school district for which an academic distress commission has been established under section 3302.10 of the Revised Code shall submit a request without first receiving approval to incur indebtedness from the district's academic distress commission established under that section, for so long as such commission continues to be required for the district.

(3) The facilities construction commission shall approve the board's request provided that the following conditions are satisfied:

- (a) The commission determines that the board's findings are reasonable.
- (b) The request for approval is complete.

(c) If the request was submitted under division (G)(1) of this section, the installations, modifications, or remodeling are consistent with any project to construct or acquire classroom facilities, or to reconstruct or make additions to existing classroom facilities under sections 3318.01 to 3318.20 or sections 3318.40 to 3318.45 of the Revised Code.

Upon receipt of the commission's approval, the district may issue securities without a vote of the electors in a principal amount not to exceed nine-tenths of one per cent of its tax valuation for the purpose specified in division (G)(1) or (2) of this section, but the total net indebtedness of the district without a vote of the electors incurred under this and all other sections of the Revised Code, except section 3318.052 of the Revised Code, shall not exceed one per cent of the district's tax valuation.

(4)(a) So long as any securities issued under division (G)(1) of this section remain outstanding, the board of education shall monitor the energy consumption and resultant operational and maintenance costs of buildings in which installations or modifications have been made or remodeling has been done pursuant to that division. Except as provided in division (G)(4)(b) of this section, the board shall maintain and annually update a report in a form and manner prescribed by the facilities construction commission documenting the reductions in energy consumption and resultant operational and maintenance cost savings attributable to such installations, modifications, or remodeling. The resultant operational and maintenance cost savings shall be certified by the school district treasurer. The report shall be submitted annually to the commission.

(b) If the facilities construction commission verifies that the certified annual reports submitted to the commission by a board of education under division (G)(4)(a) of this section fulfill the guarantee required under division (B) of section 3313.372 of the Revised Code for three consecutive years, the board of education shall no longer be subject to the annual reporting requirements of division (G)(4)(a) of this section.

(5) So long as any securities issued under division (G)(2) of this section remain outstanding, the board of education shall monitor the purchase of new alternative fuel vehicles or vehicle conversions pursuant to that division. The board shall maintain and annually update a report in a form and manner prescribed by the facilities construction commission documenting the purchase of new alternative fuel vehicles or vehicle conversions, the associated environmental impact, and return on investment. The resultant fuel and operational and maintenance cost savings shall be certified by the school district treasurer. The report shall be submitted annually to the commission.

(H) With the consent of the superintendent of public instruction, a school district may incur without a vote of the electors net indebtedness that exceeds the amounts stated in divisions (A) and (G) of this section for the purpose of paying costs of permanent improvements, if and to the extent that both of the following conditions are satisfied:

(1) The fiscal officer of the school district estimates that receipts of the school district from payments made under or pursuant to agreements entered into pursuant to section 725.02, 1728.10, 3735.671, 5709.081, 5709.082, 5709.40, 5709.41, 5709.45, 5709.57, 5709.62, 5709.63, 5709.632, 5709.73, 5709.78, or 5709.82 of the Revised Code, or distributions under division (C) of section 5709.43 or division (B) of section 5709.47 of the Revised Code, or any combination thereof, are, after accounting for any appropriate coverage requirements, sufficient in time and amount, and are committed by the proceedings, to pay the debt charges on the securities issued to evidence that indebtedness and payable from those receipts, and the taxing authority of the district confirms the fiscal officer's estimate, which confirmation is approved by the superintendent of public instruction;

(2) The fiscal officer of the school district certifies, and the taxing authority of the district confirms, that the district, at the time of the certification and confirmation, reasonably expects to have sufficient revenue available for the purpose of operating such permanent improvements for their

intended purpose upon acquisition or completion thereof, and the superintendent of public instruction approves the taxing authority's confirmation.

The maximum maturity of securities issued under division (H) of this section shall be the lesser of twenty years or the maximum maturity calculated under section 133.20 of the Revised Code.

(I) A school district may incur net indebtedness by the issuance of securities in accordance with the provisions of this chapter in excess of the limit specified in division (B) or (C) of this section when necessary to raise the school district portion of the basic project cost and any additional funds necessary to participate in a project under Chapter 3318. of the Revised Code, including the cost of items designated by the facilities construction commission as required locally funded initiatives, the cost of other locally funded initiatives in an amount that does not exceed fifty per cent of the district's portion of the basic project cost, and the cost for site acquisition. The commission shall notify the superintendent of public instruction whenever a school district will exceed either limit pursuant to this division.

(J) A school district whose portion of the basic project cost of its classroom facilities project under sections 3318.01 to 3318.20 of the Revised Code is greater than or equal to one hundred million dollars may incur without a vote of the electors net indebtedness in an amount up to two per cent of its tax valuation through the issuance of general obligation securities in order to generate all or part of the amount of its portion of the basic project cost if the controlling board has approved the facilities construction commission's conditional approval of the project under section 3318.04 of the Revised Code. The school district board and the Ohio facilities construction commission shall include the dedication of the proceeds of such securities in the agreement entered into under section 3318.08 of the Revised Code. No state moneys shall be released for a project to which this section applies until the proceeds of any bonds issued under this section that are dedicated for the payment of the school district portion of the project are first deposited into the school district's project construction fund.

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

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

(3) The delinquent tax contract described in division (A) of this section may be entered into at any time prior to an adjudication of foreclosure pursuant to proceedings by the county treasurer and the county prosecuting attorney pursuant to section 323.25 or 323.65 to 323.79 of the Revised Code or by the county prosecuting attorney pursuant to section 5721.18 of the Revised Code, the adjudication of foreclosure pursuant to proceedings by a private attorney pursuant to section 5721.37

of the Revised Code, the commencement of foreclosure and forfeiture proceedings pursuant to section 5721.14 of the Revised Code, or the commencement of collection proceedings pursuant to division (H) of section 4503.06 of the Revised Code by the filing of a civil action as provided in that division. A duplicate copy of each delinquent tax contract shall be filed with the county auditor, who shall attach the copy to the delinquent land tax certificate, delinquent vacant land tax certificate, or the delinquent manufactured home tax list, or who shall enter an asterisk in the margin next to the entry for the tract or lot on the master list of delinquent tracts, master list of delinquent vacant tracts, or next to the entry for the home on the delinquent manufactured home tax list, prior to filing it with the prosecuting attorney under section 5721.13 of the Revised Code, or, in the case of the delinquent manufactured home tax list, prior to delivering it to the county treasurer under division (H)(2) of section 4503.06 of the Revised Code. If the delinquent tax contract is entered into after the certificate or the master list has been filed with the prosecuting attorney, the treasurer shall file the duplicate copy with the prosecuting attorney.

(4) A delinquent tax contract entered into under division (A) of this section shall provide for the payment of any delinquent or unpaid current taxes, or both, in installments over a period, beginning on the date of the first payment made under the contract, not to exceed ~~five years after the date of the first payment made under the contract~~; however, a person entering into a delinquent tax contract who owns and occupies residential real property may request, and the treasurer shall allow, a delinquent tax contract providing for payment in installments over a period of no fewer than two years after the date of the first payment made under the contract one of the following:

(a) Five years for a person entering into a contract on the basis of residential real property the person owns and occupies, except the period shall be not less than two years if the person so requests;

(b) Ten years for a person entering into a contract on the basis of a qualifying athletic complex, as defined in section 5709.57 of the Revised Code;

(c) Five years for a person entering into a contract on the basis of property other than that described in division (A) (4)(a) or (b) of this section.

(5) For each delinquent tax contract entered into under division (A) of this section, the county treasurer shall determine and shall specify in the delinquent tax contract the number of installments, the amount of each installment, and the schedule for payment of the installments. Except as otherwise provided for taxes, penalties, and interest under division (B) of section 319.43 of the Revised Code, the part of each installment payment representing taxes and penalties and interest thereon shall be apportioned among the several taxing districts in the same proportion that the amount of taxes levied by each district against the entry in the preceding tax year bears to the taxes levied by all such districts against the entry in the preceding tax year. The part of each payment representing assessments and other charges shall be credited to those items in the order in which they became due. Each payment made to a taxing district shall be apportioned among the taxing district's several funds for which taxes or assessments have been levied.

(6) When an installment payment is not received by the treasurer when due under a delinquent tax contract entered into under division (A) of this section or any current taxes or special assessments charged against the property become unpaid, the delinquent tax contract becomes void unless the treasurer permits a new delinquent tax contract to be entered into; if the treasurer does not

permit a new delinquent tax contract to be entered into, the treasurer shall certify to the auditor that the delinquent tax contract has become void.

(7) Upon receipt of certification described in division (A)(6) of this section, the auditor shall destroy the duplicate copy of the voided delinquent tax contract. If such copy has been filed with the prosecuting attorney, the auditor immediately shall deliver the certification to the prosecuting attorney, who shall attach it to the appropriate certificate and the duplicate copy of the voided delinquent tax contract or strike through the asterisk entered in the margin of the master list next to the entry for the tract or lot that is the subject of the voided delinquent tax contract. The prosecuting attorney then shall institute a proceeding to foreclose the lien of the state in accordance with section 323.25, sections 323.65 to 323.79, or section 5721.18 of the Revised Code or, in the case of delinquent vacant land, a foreclosure proceeding in accordance with section 323.25, sections 323.65 to 323.79, or section 5721.18 of the Revised Code, or a foreclosure and forfeiture proceeding in accordance with section 5721.14 of the Revised Code. In the case of a manufactured or mobile home, the county treasurer shall cause a civil action to be brought as provided under division (H) of section 4503.06 of the Revised Code.

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

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

Sec. 3317.021. (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.

(3)(a) The total property tax rate and total taxes charged and payable for the current expenses for the preceding tax year and the total property tax rate and the total taxes charged and payable to a joint vocational district for the preceding tax year that are limited to or to the extent apportioned to current expenses.

(b) The portion of the amount of taxes charged and payable reported for each city, local, and exempted village school district under division (A)(3)(a) of this section attributable to a joint vocational school district.

(4) The value of all real and public utility real property in the school district exempted from

taxation minus both of the following:

(a) The value of real and public utility real property in the district owned by the United States government and used exclusively for a public purpose;

(b) The value of real and public utility real property in the district exempted from taxation under Chapter 725. or 1728. or section 3735.67, 5709.40, 5709.41, 5709.45, 5709.57, 5709.62, 5709.63, 5709.632, 5709.73, or 5709.78 of the Revised Code.

(5) The total federal adjusted gross income of the residents of the school district, based on tax returns filed by the residents of the district, for the most recent year for which this information is available, and the median Ohio adjusted gross income of the residents of the school district determined on the basis of tax returns filed for the second preceding tax year by the residents of the district.

(B) On or before the first day of May each year, the tax commissioner shall certify to the department of education and the office of budget and management the total taxable real property value of railroads and, separately, the total taxable tangible personal property value of all public utilities for the preceding tax year, by school district and by county of location.

(C) If on the basis of the information certified under division (A) of this section, the department determines that any district fails in any year to meet the qualification requirement specified in division (A) of section 3317.01 of the Revised Code, the department shall immediately request the tax commissioner to determine the extent to which any school district income tax levied by the district under Chapter 5748. of the Revised Code shall be included in meeting that requirement. Within five days of receiving such a request from the department, the tax commissioner shall make the determination required by this division and report the quotient obtained under division (C)(3) of this section to the department and the office of budget and management. This quotient represents the number of mills that the department shall include in determining whether the district meets the qualification requirement of division (A) of section 3317.01 of the Revised Code.

The tax commissioner shall make the determination required by this division as follows:

(1) Multiply one mill times the total taxable value of the district as determined in divisions (A)(1) and (2) of this section;

(2) Estimate the total amount of tax liability for the current tax year under taxes levied by Chapter 5748. of the Revised Code that are apportioned to current operating expenses of the district, excluding any income tax receipts allocated for the project cost, debt service, or maintenance set-aside associated with a state-assisted classroom facilities project as authorized by section 3318.052 of the Revised Code;

(3) Divide the amount estimated under division (C)(2) of this section by the product obtained under division (C)(1) of this section.

Sec. 3375.404. (A) As used in this chapter:

(1) "Anticipation notes" means notes issued in anticipation of the library facilities notes authorized by this section.

(2) "Authorizing proceedings" means the resolution, legislation, trust agreement, certification and other agreements, instruments, and documents, as amended and supplemented, authorizing, or providing for the security or sale or award of, notes, and includes the provisions set forth or incorporated in those notes and proceedings.

(3) "Board" or "board of library trustees" means the board of library trustees appointed pursuant to sections 3375.06, 3375.10, 3375.12, 3375.15, 3375.22, and 3375.30 of the Revised Code.

(4) "Library fund" means the public library fund provided for in Chapter 5747. of the Revised Code or any successor to that fund.

(5) "Note service charges" means principal, including any mandatory sinking fund or redemption requirements for retirement of notes, interest, and any redemption premium payable on notes.

(6) "Notes" means the library facilities notes authorized by this section, including anticipation notes.

(7) "Public library" means any of the libraries provided for in sections 3375.06, 3375.10, 3375.12, 3375.15, 3375.22, and 3375.30 of the Revised Code.

(8) "Refunding notes" means notes issued to provide for the refunding of the notes, or of obligations issued prior to March 4, 1996, collectively referred to in this section as refunded obligations.

(B) A board of library trustees of a public library that receives an allocation of the library fund pursuant to section 5705.32 and Chapter 5747. of the Revised Code may anticipate its portion of the proceeds of the library fund distribution and, if the board receives proceeds from a tax levied under section 5705.23 of the Revised Code by the taxing authority of the political subdivision to whose jurisdiction the board is subject, the lawfully available proceeds of that tax and issue library facilities notes of the public library in the principal amount necessary to pay the costs of financing the facilities or other property referred to in division (C) of section 3375.40 of the Revised Code, or to refund any refunded obligations, provided that the board projects annual note service charges on the notes, or on the notes being anticipated by anticipation notes, to be capable of being paid from the annual library fund receipts of the public library and the available proceeds of the tax. The maximum aggregate amount of notes that may be outstanding at any time in accordance with their terms upon issuance of the new notes shall not exceed an amount which requires or is estimated to require payments from library fund and tax receipts of note service charges on the notes, or, in the case of anticipation notes, projected note service charges on the notes anticipated, in any calendar year in an amount exceeding the sum of the following:

(1) ~~Thirty-Forty~~ per cent of the average of the library fund receipts of the public library for the two calendar years prior to the year in which the notes are issued;

(2) The portion of the lawfully available proceeds from a tax levied under section 5705.23 of the Revised Code that the board has, in the authorizing proceedings, covenanted to appropriate annually for the purpose of paying note service charges or, in the case of anticipation notes, projected note service charges.

A board may at any time issue renewal anticipation notes, issue notes to pay renewal anticipation notes, and, if it considers refunding expedient, issue refunding notes whether the refunded obligations have or have not matured. The refunding notes shall be sold and the proceeds needed for such purpose applied in the manner provided in the authorizing proceedings of the board.

(C) Every issue of notes outstanding in accordance with their terms shall be payable out of the money received by the public library from the library fund or from a tax levied under section 5705.23 of the Revised Code or proceeds of notes, renewal anticipation notes, or refunding notes

which may be pledged for such payment in the authorizing proceedings. The pledge shall be valid and binding from the time the pledge is made, and the receipts and proceeds so pledged and thereafter received by the board shall immediately be subject to the lien of that pledge without any physical delivery of the receipts or proceeds or further act. The lien of any pledge is valid and binding as against all parties having claims of any kind in tort, contract, or otherwise against the board, whether or not such parties have notice of the lien. Neither the resolution nor any trust agreement by which a pledge is created or further evidenced need be filed or recorded except in the board's records.

(D) No property tax levied under section 5705.23 of the Revised Code that is either pledged, or that a board of library trustees has covenanted to appropriate annually, to pay the note service charges and projected note service charges under this section shall be repealed while those notes are outstanding. If such a tax is reduced while those notes are outstanding, the taxing authority to whose jurisdiction the board is subject shall continue to levy and collect the tax under the authority of the original election authorizing the tax at a rate in each year that the board of library trustees reasonably estimates will produce an amount equal to the note service charges on the notes for that year.

(E) Notes issued under this section do not constitute a debt, or a pledge of the faith and credit, of the state, the public library, or any other political subdivision of the state, and the holders or owners of the notes have no right to have taxes levied by the general assembly or by the taxing authority of any political subdivision of the state, including the board of the public library, for the payment of note service charges. Notes are payable solely from the funds pledged for their payment as authorized by this section. All notes shall contain on their face a statement to the effect that the notes, as to note service charges, are not debts or obligations of the state and are not debts of any political subdivision of the state, but are payable solely from the funds pledged for their payment. The utilization and pledge of the library fund receipts and tax receipts and proceeds of notes, renewal anticipation notes, or refunding notes for the payment of note service charges is determined by the general assembly to create a special obligation which is not a bonded indebtedness subject to Section 11 of Article XII, Ohio Constitution, or, alternatively, to satisfy any applicable requirement of that Section 11.

(F) The notes shall bear such date or dates, shall be executed in the manner, and shall mature at such time or times, in the case of any anticipation notes not exceeding ten years from the date of issue of the original anticipation notes and in the case of any notes that are not anticipation notes or of any refunding notes, not exceeding ~~twenty-five~~ forty years from the date of the original issue of notes, or other obligations for the purpose, all as the authorizing proceedings may provide. The notes shall bear interest at such rates, or at variable rate or rates changing from time to time, in accordance with provisions provided in the authorizing proceedings, be in such denominations and form, either coupon or registered, carry such registration privileges, be payable in such medium of payment and at such place or places, and be subject to such terms of redemption, as the board may authorize or provide. The notes may be sold at public or private sale, and at, or at not less than, the price or prices as the board determines. If any officer whose signature or a facsimile of whose signature appears on any notes or coupons ceases to be such officer before delivery of the notes or anticipation notes, the signature or facsimile shall nevertheless be sufficient for all purposes as if that officer had remained in office until delivery of the notes. Whether or not the notes are of such form and character as to be

negotiable instruments under Title XIII of the Revised Code, the notes shall have all the qualities and incidents of negotiable instruments, subject only to any provisions for registration. Neither the members of the board nor any person executing the notes shall be liable personally on the notes or be subject to any personal liability or accountability by reason of their issuance.

(G) Notwithstanding any other provision of this section, sections 9.98 to 9.983, 133.02, 133.70, and 5709.76, and division (A) of section 133.03 of the Revised Code apply to the notes. Notes issued under this section need not comply with any other law applicable to notes or bonds but the authorizing proceedings may provide that divisions (B) through (E) of section 133.25 of the Revised Code apply to the notes or anticipation notes.

(H) Any authorizing proceedings may contain provisions, subject to any agreements with holders as may then exist, which shall be a part of the contract with the holders, as to the pledging of any or all of the board's anticipated library fund receipts and receipts from a tax levied under section 5705.23 of the Revised Code to secure the payment of the notes; the use and disposition of the library fund and tax receipts of the boards; the crediting of the proceeds of the sale of notes to and among the funds referred to or provided for in the authorizing proceedings; limitations on the purpose to which the proceeds of the notes may be applied and the pledging of portions of such proceeds to secure the payment of the notes or of anticipation notes; the agreement of the board to do all things necessary for the authorization, issuance, and sale of those notes anticipated in such amounts as may be necessary for the timely payment of note service charges on any anticipation notes; limitations on the issuance of additional notes; the terms upon which additional notes may be issued and secured; the refunding of refunded obligations; the procedure by which the terms of any contract with holders may be amended, and the manner in which any required consent to amend may be given; securing any notes by a trust agreement or other agreement which may provide for notes or refunding notes to be further secured by a mortgage on the property financed with the proceeds of the notes, anticipation notes, or refunded obligations refunded by refunding notes; and any other matters, of like or different character, that in any way affect the security or protection of the notes or anticipation notes.

Sec. 4123.932. (A) As used in this section, ~~"motor":~~

(1) "Motor vehicle" has the same meaning as in section 4501.01 of the Revised Code.

(2) "Primarily liable" means more than fifty per cent liable for purposes of section 2315.33 of the Revised Code.

(B) Any compensation and benefits related to a claim that is compensable under this chapter or Chapter 4121., 4127., or 4131. of the Revised Code shall be charged to the surplus fund account created under division (B) of section 4123.34 of the Revised Code and not charged to an individual employer's experience if, upon the administrator's determination, all of the following apply to that claim:

(1) The employer of the employee who is the subject of the claim pays premiums into the state insurance fund.

(2) The claim is based on a motor vehicle accident involving a third party.

(3) Either of the following circumstances apply to the claim:

(a) The third party is issued a citation for violation of any law or ordinance regulating the operation of a motor vehicle arising from the accident on which the claim is based-

(4) ~~Either of the following circumstances apply to the claim:~~

~~(a) Any and the claim is covered by any form of insurance maintained by the third party covers the claim.~~

~~(b) Uninsured or by uninsured or underinsured motorist coverage as described in section 3937.18 of the Revised Code, covers the claim.~~

(b) The third party is primarily liable for the motor vehicle accident on which the claim is based and the claim is covered by any form of insurance maintained by the third party or by uninsured or underinsured motorist coverage as described in section 3937.18 of the Revised Code.

(C) If an employer believes division (B) of this section applies to a claim about which an employee of the employer is the subject, the employer may file a request with the administrator for a determination by the administrator as to whether the claim is to be charged to the surplus fund account pursuant to this section.

(D)(1) Within one hundred eighty days after the administrator receives a request made under division (C) of this section, the administrator shall determine whether the claim for which the request is made shall be charged to the surplus fund account pursuant to this section.

(2) If the administrator fails to make a determination under division (D)(1) of this section within the time required, the administrator shall charge the claim for which the request was made to the surplus fund account pursuant to this section.

(E) This section does not apply if the employer of the employee who is the subject of the claim is the state or a state institution of higher education, including its hospitals.

Sec. 4503.066. (A)(1) To obtain a tax reduction under section 4503.065 of the Revised Code, the owner of the home shall file an application with the county auditor of the county in which the home is located. An application for reduction in taxes based upon a physical disability shall be accompanied by a certificate signed by a physician, and an application for reduction in taxes based upon a mental disability shall be accompanied by a certificate signed by a physician or psychologist licensed to practice in this state. The certificate shall attest to the fact that the applicant is permanently and totally disabled, shall be in a form that the department of taxation requires, and shall include the definition of totally and permanently disabled as set forth in section 4503.064 of the Revised Code. An application for reduction in taxes based upon a disability certified as permanent and total by a state or federal agency having the function of so classifying persons shall be accompanied by a certificate from that agency. An application by a disabled veteran for the reduction under division (B) of section 4503.065 of the Revised Code shall be accompanied by a letter or other written confirmation from the United States department of veterans affairs, or its predecessor or successor agency, showing that the veteran qualifies as a disabled veteran.

(2) Each application shall constitute a continuing application for a reduction in taxes for each year in which the manufactured or mobile home is occupied by the applicant. Failure to receive a new application or notification under division (B) of this section after an application for reduction has been approved is prima-facie evidence that the original applicant is entitled to the reduction calculated on the basis of the information contained in the original application. The original application and any subsequent application shall be in the form of a signed statement and shall be filed on or before the thirty-first day of December of the year preceding the year for which the reduction is sought. The statement shall be on a form, devised and supplied by the tax commissioner, that shall require no more information than is necessary to establish the applicant's eligibility for the

reduction in taxes and the amount of the reduction to which the applicant is entitled. The form shall contain a statement that signing such application constitutes a delegation of authority by the applicant to the tax commissioner or the county auditor, individually or in consultation with each other, to examine any tax or financial records that relate to the income of the applicant as stated on the application for the purpose of determining eligibility under, or possible violation of, division (C) or (D) of this section. The form also shall contain a statement that conviction of willfully falsifying information to obtain a reduction in taxes or failing to comply with division (B) of this section shall result in the revocation of the right to the reduction for a period of three years.

~~If an application filed for the current tax year is approved after the taxes have been paid for the current year, the amount of the reduction in taxes for the current year shall be treated as an overpayment of taxes in the same manner as a late application under division (A)(3) of this section.~~

(3) A late application for a reduction in taxes for the year preceding the year for which an original application is filed may be filed with an original application. If the auditor determines that the information contained in the late application is correct, the auditor shall determine both the amount of the reduction in taxes to which the applicant would have been entitled for the current tax year had the application been timely filed and approved in the preceding year, and the amount the taxes levied under section 4503.06 of the Revised Code for the current year would have been reduced as a result of the reduction. When an applicant is permanently and totally disabled on the first day of January of the year in which the applicant files a late application, the auditor, in making the determination of the amounts of the reduction in taxes under division (A)(3) of this section, is not required to determine that the applicant was permanently and totally disabled on the first day of January of the preceding year.

The amount of the reduction in taxes pursuant to a late application shall be treated as an overpayment of taxes by the applicant. The auditor shall credit the amount of the overpayment against the amount of the taxes or penalties then due from the applicant, and, at the next succeeding settlement, the amount of the credit shall be deducted from the amount of any taxes or penalties distributable to the county or any taxing unit in the county that has received the benefit of the taxes or penalties previously overpaid, in proportion to the benefits previously received. If, after the credit has been made, there remains a balance of the overpayment, or if there are no taxes or penalties due from the applicant, the auditor shall refund that balance to the applicant by a warrant drawn on the county treasurer in favor of the applicant. The treasurer shall pay the warrant from the general fund of the county. If there is insufficient money in the general fund to make the payment, the treasurer shall pay the warrant out of any undivided manufactured or mobile home taxes subsequently received by the treasurer for distribution to the county or taxing district in the county that received the benefit of the overpaid taxes, in proportion to the benefits previously received, and the amount paid from the undivided funds shall be deducted from the money otherwise distributable to the county or taxing district in the county at the next or any succeeding distribution. At the next or any succeeding distribution after making the refund, the treasurer shall reimburse the general fund for any payment made from that fund by deducting the amount of that payment from the money distributable to the county or other taxing unit in the county that has received the benefit of the taxes, in proportion to the benefits previously received. ~~The~~ On the second Monday in September of each year, the county auditor shall certify the total amount of the reductions in taxes made in the current year under

division (A)(3) of this section to the tax commissioner who shall treat that amount as a reduction in taxes for the current tax year and shall make reimbursement to the county of that amount in the manner prescribed in section 4503.068 of the Revised Code, from moneys appropriated for that purpose.

(B) If in any year for which an application for reduction in taxes has been approved the owner no longer qualifies for the reduction, the owner shall notify the county auditor that the owner is not qualified for a reduction in taxes.

During ~~February~~ January of each year, the county auditor shall furnish each person whose application for reduction has been approved, by ordinary mail, a form on which to report any changes in total income, ownership, occupancy, disability, and other information earlier furnished the auditor relative to the application. The form shall be completed and returned to the auditor not later than the thirty-first day of December if the changes would affect the person's eligibility for the reduction.

(C) No person shall knowingly make a false statement for the purpose of obtaining a reduction in taxes under section 4503.065 of the Revised Code.

(D) No person shall knowingly fail to notify the county auditor of any change required by division (B) of this section that has the effect of maintaining or securing a reduction in taxes under section 4503.065 of the Revised Code.

(E) No person shall knowingly make a false statement or certification attesting to any person's physical or mental condition for purposes of qualifying such person for tax relief pursuant to sections 4503.064 to 4503.069 of the Revised Code.

(F) Whoever violates division (C), (D), or (E) of this section is guilty of a misdemeanor of the fourth degree.

Sec. 5709.57. (A) As used in this section, "qualifying athletic complex" means real property that is an athletic complex or upon which an athletic complex is situated, provided the complex is or was designated, on or after January 1, 2013, as a United States olympic or paralympic training site by the United States olympic committee. "Qualifying athletic complex" does not include any of the following real property if the real property does not appear on the tax year 2017 tax list:

(1) A building or structure situated on land comprising the complex;

(2) An improvement to a building or structure comprising the complex;

(3) A fixture attached or affixed to the land or a building, structure, or improvement comprising the complex.

(B) Within sixty days after the effective date of this section, a board of county commissioners shall enter into an agreement with the owner of a qualifying athletic complex if the owner agrees to do so. The agreement shall require the owner to make annual payments to one or more subdivisions levying property tax in the territory that includes the qualifying athletic complex in return for the board declaring the complex to be a public purpose and shall authorize the exemption of up to one hundred per cent of the taxable value of that complex from property taxation. The payments to a subdivision shall be made in the amount or proportion, at the times, and in the manner specified in the agreement. The agreement may be for a specified number of years not to exceed seventeen. The board shall not enter into such an agreement unless the board obtains the consent of the city, local, or exempted village school district in whose territory the complex is located in accordance with division (C) of this section.

The agreement shall prescribe the circumstances under which and the manner in which the agreement may be canceled for noncompliance with the agreement.

An agreement entered into under this section may specify whether and under what conditions the agreement may continue if title to any property exempted from taxation pursuant to that agreement is transferred.

The agreement shall provide that any penalty, interest, or other charge imposed under the agreement be charged against the property exempted from taxation pursuant to that agreement.

(C) For the purpose of obtaining the approval of a city, local, or exempted village school district under division (B) of this section, the board of county commissioners shall deliver to the board of education a copy of the proposed agreement not later than forty-five days before approving the agreement. 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 before 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 of education would approve the agreement. Subject to the limitation on the time to enter into such an agreement under division (B) of this section, 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.

(D) Payments described in division (B) of this section that are received by a subdivision shall be deposited in the subdivision's general fund and may be used by the subdivision for any lawful purpose.

(E) If an agreement entered into under division (B) of this section is canceled for noncompliance with the agreement, the county auditor shall levy a charge on the property that had been subject to that agreement equal to the amount of delinquent and current real property taxes assessed against the property on the date the agreement was entered into. If any other penalty, interest, or charge becomes chargeable against the property pursuant to the agreement, the county auditor shall levy the amount of the penalty, interest, or charge against the property.

The auditor shall enter any such penalty, interest, or charge as a separate item on the tax list for the current tax year to be collected by the county treasurer in the same manner and at the same time as real property taxes levied against the property for the current year are collected. The penalty, interest, or charge is a lien of the state upon the property as of the first day of the tax year in which the penalty, interest, or other charge is levied as provided in section 323.11 of the Revised Code.

(F) An agreement entered into under this section may authorize an exemption described in division (B) of this section beginning for tax year 2010, except as otherwise provided in this division. An exemption application for any tax year for which the time period described in division (F) of section 5715.27 of the Revised Code has expired before the date the agreement is entered into shall be filed with the tax commissioner on or before the ninetieth day after that date, notwithstanding that division. The commissioner shall remit unpaid tax, penalties, and interest for that property for a tax year for which the application is approved, notwithstanding section 5713.081 of the Revised Code.

except that any taxes paid for any such tax year shall not be refunded and shall be regarded as a payment of taxes for the tax year and credited and distributed by the county treasurer as would other taxes paid for that tax year.

Sec. 5717.04. This section does not apply to any decision and order of the board of tax appeals made pursuant to section 5703.021 of the Revised Code. Any such decision and order shall be conclusive upon all parties and may not be appealed.

The proceeding to obtain a reversal, vacation, or modification of a decision of the board of tax appeals determining 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, and final determinations of a local board of tax review created under section 718.11 of the Revised Code, shall be by appeal to the supreme court or to the court of appeals for the county in which the property taxed is situated or in which the taxpayer resides. If the taxpayer is a corporation, then the proceeding to obtain such reversal, vacation, or modification shall be by appeal to the supreme court or to the court of appeals for the county in which the property taxed is situated, or the county of residence of the agent for service of process, tax notices, or demands, or the county in which the corporation has its principal place of business. In all other instances, the proceeding to obtain such reversal, vacation, or modification shall be by appeal to the court of appeals for Franklin county.

Appeals from decisions of the board upon all other appeals or applications filed with and determined by the board shall be by appeal to the court of appeals for the county in which the property taxed is situated or in which the taxpayer resides. If the taxpayer is a corporation, limited liability company, partnership, or other legal entity, then the proceeding to obtain such reversal, vacation, or modification shall be by appeal to the court of appeals for the county in which the property taxed is situated, or the county of residence of the agent for service of process, tax notices, or demands, or the county in which the corporation, limited liability company, partnership, or other legal entity has its principal place of business. In all other instances, the proceeding to obtain such reversal, vacation, or modification shall be by appeal to the court of appeals for Franklin county.

Appeals from decisions of the board determining appeals from decisions of county boards of revision may be instituted by any of the persons who were parties to the appeal before the board of tax appeals, by the person in whose name the property involved in the appeal is listed or sought to be listed, if such person was not a party to the appeal before the board of tax appeals, or by the county auditor of the county in which the property involved in the appeal is located.

Appeals from decisions of the board of tax appeals determining 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 instituted by any of the persons who were parties to the appeal or application before the board, by the person in whose name the property is listed or sought to be listed, if the decision appealed from determines the valuation or liability of property for taxation and if any such person was not a party to the appeal or application before the board, by the taxpayer or any other person to whom the decision of the board appealed from was by law required to be sent, by the director of budget and management if the revenue affected by the decision of the board appealed from would accrue primarily to the state treasury; by the county auditor of the county to the

undivided general tax funds of which the revenues affected by the decision of the board appealed from would primarily accrue, or by the tax commissioner.

Appeals from decisions of the board upon all other appeals or applications filed with and determined by the board may be instituted by any of the persons who were parties to such appeal or application before the board, by any persons to whom the decision of the board appealed from was by law required to be sent, or by any other person to whom the board sent the decision appealed from, as authorized by section 5717.03 of the Revised Code.

Such appeals shall be taken within thirty days after the date of the entry of the decision of the board on the journal of its proceedings, as provided by such section, by the filing by appellant of a notice of appeal with the court of appeals to which the appeal is taken and the board. If the appeal is of a decision of the board on an action originally brought under section 5717.01 of the Revised Code, the appellant also shall submit, at the same time, a copy of the notice of appeal to the county board of revision and the county auditor. If a timely notice of appeal is filed by a party, any other party may file a notice of appeal within ten days of the date on which the first notice of appeal was filed or within the time otherwise prescribed in this section, whichever is later. A notice of appeal shall set forth the decision of the board appealed from and the errors therein complained of. Proof of the filing of such notice with the board of tax appeals shall be filed with the court of appeals to which the appeal is being taken.

~~The court of appeals in which notice of appeal is first filed shall have exclusive jurisdiction of the appeal, unless jurisdiction over the appeal is transferred to the supreme court pursuant to this paragraph. Within thirty days after a notice of appeal is filed with the appropriate court of appeals, a party to the appeal may file a petition with the supreme court to transfer jurisdiction over the appeal to the supreme court. The supreme court may approve the petition and order that the appeal be taken directly to the supreme court if the appeal involves a substantial constitutional question or a question of great general or public interest. Appeals for which jurisdiction is transferred to the supreme court under this paragraph shall proceed as though the decision of the board of tax appeals had been appealed directly to the supreme court. Appeals for which jurisdiction is not transferred to the supreme court shall proceed in the court of appeals.~~

In all such appeals the commissioner or all persons to whom the decision of the board appealed from is required by such section to be sent, other than the appellant, shall be made appellees. Unless waived, notice of the appeal shall be served upon all appellees by certified mail. The prosecuting attorney shall represent the county auditor in any such appeal in which the auditor is a party. If the commissioner is not a party to the appeal or application before the board, the supreme court or court of appeals, as applicable, shall not dismiss an appeal of the board's decision because of the failure to make the commissioner an appellee or to serve the notice of appeal to the commissioner as otherwise required under this section.

The board, upon written demand filed by an appellant, shall within thirty days after the filing of such demand file with the applicable court to which the appeal is being taken a certified transcript of the record of the proceedings of the board pertaining to the decision complained of and the evidence considered by the board in making such decision.

If upon hearing and consideration of such record and evidence the ~~applicable~~ court decides that the decision of the board appealed from is reasonable and lawful it shall affirm the same, but if

the court decides that such decision of the board is unreasonable or unlawful, the court shall reverse and vacate the decision or modify it and enter final judgment in accordance with such modification.

The clerk of the ~~applicable~~ court shall certify the judgment of the court to the board, which shall certify such judgment to such public officials or take such other action in connection therewith as is required to give effect to the decision.

Any party to the appeal shall have the right to appeal from the judgment of the court of appeals on questions of law, as in other cases.

As used in this section, "taxpayer" includes any person required to return any property for taxation.

Sec. 5747.24. This section is to be applied solely for the purposes of Chapters 5747. and 5748. of the Revised Code.

(A) As used in this section:

(1) An individual "has one contact period in this state" if the individual is away overnight from the individual's abode located outside this state and while away overnight from that abode spends at least some portion, however minimal, of each of two consecutive days in this state.

(2) An individual is considered to be "away overnight from the individual's abode located outside this state" if the individual is away from the individual's abode located outside this state for a continuous period of time, however minimal, beginning at any time on one day and ending at any time on the next day.

(B)(1) Except as provided in division (B)(2)-(4) of this section, an individual ~~who during a is~~ presumed to be not domiciled in this state for the entirety of any taxable year for which the individual files a statement with the tax commissioner under division (B)(2) of this section and meets all of the following requirements:

(a) The individual has no more than two hundred twelve contact periods in this state, which need not be consecutive, and who during the taxable year.

(b) The individual, during the entire taxable year, has at least one abode outside this state, is presumed to be not domiciled in this state during the taxable year if, on for which the individual did not claim a depreciation deduction under section 167 of the Internal Revenue Code on the individual's federal income tax return for the taxable year.

(c) The individual did not hold a valid Ohio driver's license or identification card at any time during the taxable year. An individual shall not be deemed to have held a valid Ohio driver's license or identification card for the purposes of this division if, before the beginning of the taxable year, the individual surrendered the license or card to the bureau of motor vehicles or to the motor vehicle licensing authority of a jurisdiction outside this state. As used in division (B)(1)(c) of this section, "driver's license" and "identification card" have the same meanings as in section 4507.01 of the Revised Code.

(d) The individual did not receive a reduction in real property taxes under section 323.152 of the Revised Code or a reduction in manufactured home taxes under section 4503.065 of the Revised Code, based on the individual's occupation of an abode in this state, for a property tax year the tax lien date of which is included in the taxable year.

(e) If the individual attended or was enrolled in a state institution of higher education, as defined in section 3345.011 of the Revised Code, in this state at any time during the taxable year, the

amount of tuition charged or incurred for such attendance or enrollment was not based on an abode being located in this state.

~~(2) On or before the fifteenth day of the fourth-tenth month following the close of the taxable year, the an individual files that meets the requirements prescribed by division (B)(1) of this section may file with the tax commissioner, on the form prescribed by the commissioner, a statement from the individual verifying that the individual was not domiciled in this state under this division during the taxable year meets such requirements. In the statement, the individual shall verify both of the following:~~

~~(a) During the entire taxable year, the individual was not domiciled in this state;~~

~~(b) During the entire taxable year, the individual had at least one abode outside this state. The individual shall specify in the statement the location of each such abode outside this state.~~

~~The presumption that the individual was not domiciled in this state is irrebuttable unless the individual fails to timely file the statement as required or makes a false statement. If the individual fails to file the statement as required or makes a false statement, the individual is presumed under division (C) of this section to have been domiciled in this state the entire taxable year.~~

In the case of an individual who dies before the statement would otherwise be due, the personal representative of the estate of the deceased individual may comply with this division by making to the best of the representative's knowledge and belief the statement under ~~division (B)(1) of this section~~ with respect to the deceased individual, and filing the statement with the commissioner within the later of the date the statement would otherwise be due or sixty days after the date of the individual's death.

An individual or personal representative of an estate who knowingly makes a false statement under ~~this division (B)(1) of this section~~ is guilty of perjury under section 2921.11 of the Revised Code.

~~(2)-(3) The presumption that the individual was not domiciled in this state is irrebuttable unless the statement filed under division (B)(2) of this section is false with respect to the requirements prescribed by division (B)(1) of this section. If the individual or personal representative of an estate fails to file such a statement or the statement is false, the individual is presumed under division (C) or (D) of this section to have been domiciled in this state the entire taxable year.~~

~~(4) Division (B) of this section does not apply to an individual changing whose domicile from or with respect to this state changes during the taxable year. Such an individual is domiciled in this state for that portion of the taxable year before or after the change, as applicable.~~

(C) An individual who during a taxable year has fewer than two hundred thirteen contact periods in this state, which need not be consecutive, who has an abode in this state at any time during that taxable year, and who is not irrebuttably presumed under division (B) of this section to be not domiciled in this state with respect to that taxable year, is presumed to be domiciled in this state for the entire taxable year, except as provided in division (B)(2)-(4) of this section. An individual can rebut this presumption for any portion of the taxable year only with a preponderance of the evidence to the contrary. An individual who rebuts the presumption under this division for any portion of the taxable year is presumed to be domiciled in this state for the remainder of the taxable year for which the individual does not provide a preponderance of the evidence to the contrary.

(D) An individual who during a taxable year has at least two hundred thirteen contact periods

in this state, which need not be consecutive, and who has an abode in this state at any time during that taxable year is presumed to be domiciled in this state for the entire taxable year, except as provided in division (B)(2)-(4) of this section. An individual can rebut this presumption for any portion of the taxable year only with clear and convincing evidence to the contrary. An individual who rebuts the presumption under this division for any portion of the taxable year is presumed to be domiciled in this state for the remainder of the taxable year for which the individual does not provide clear and convincing evidence to the contrary.

(E) If the tax commissioner challenges the number of contact periods an individual claims to have in this state during a taxable year, the individual bears the burden of proof to verify such number, by a preponderance of the evidence. An individual challenged by the commissioner is presumed to have a contact period in this state for any period for which the individual does not prove by a preponderance of the evidence that the individual had no such contact period.

SECTION 2. That existing sections 122.6510, 124.134, 124.136, 124.152, 124.82, 124.87, 125.211, 126.231, 133.06, 323.31, 3317.021, 3375.404, 4123.932, 4503.066, 5717.04, and 5747.24 of the Revised Code are hereby repealed.

SECTION 3. That Section 221.10 of Am. Sub. H.B. 49 of the 132nd General Assembly be amended to read as follows:

Sec. 221.10. AGO ATTORNEY GENERAL

General Revenue Fund

GRF	055321	Operating Expenses	\$ 40,958,461	\$ 40,958,461
GRF	055405	Law-Related Education	\$ 68,950	\$ 68,950
GRF	055406	BCIRS Lease Rental		
		Payments	\$ 2,513,600	\$ 2,512,900
GRF	055411	County Sheriffs'		
		Pay Supplement	\$ 889,455	\$ 934,765
			<u>898,398</u>	
GRF	055415	County Prosecutors'		
		Pay Supplement	\$ 1,061,830	\$ 1,115,020
			<u>1,149,517</u>	<u>1,206,989</u>
GRF	055431	Drug Abuse Response		
		Team Grants	\$ 1,500,000	\$ 1,500,000
GRF	055501	Rape Crisis Centers	\$ 1,550,000	\$ 1,550,000
TOTAL GRF	General Revenue Fund		\$ 48,542,296	\$ 48,640,096
			<u>48,638,926</u>	<u>48,732,065</u>

Dedicated Purpose Fund Group

1060	055612	Attorney General		
		Operating	\$ 65,318,182	\$ 61,818,182
4020	055616	Victims of Crime	\$ 20,624,291	\$ 20,624,291
4170	055621	Domestic Violence		
		Shelter	\$ 25,000	\$ 25,000
4180	055615	Charitable Foundations	\$ 8,286,000	\$ 8,286,000
4190	055623	Claims Section	\$ 57,439,892	\$ 57,439,892
4200	055603	Attorney General		
		Antitrust	\$ 2,432,925	\$ 2,432,925
4210	055617	Police Officers'		
		Training Academy Fee	\$ 2,944,355	\$ 1,500,000
4L60	055606	DARE Programs	\$ 3,814,289	\$ 3,814,289
4Y70	055608	Title Defect Recision	\$ 613,751	\$ 613,751
4Z20	055609	BCI Asset Forfeiture		
		and Cost Reimbursement	\$ 2,500,000	\$ 2,500,000
5900	055633	Peace Officer Private		
		Security Training	\$ 95,325	\$ 95,325
5A90	055618	Telemarketing Fraud		
		Enforcement	\$ 10,000	\$ 10,000
5L50	055619	Law Enforcement		
		Assistance Program	\$ 9,377,803	\$ 0
5LR0	055655	Peace Officer		
		Training - Casino	\$ 4,629,409	\$ 4,629,409
5MP0	055657	Peace Officer Training		
		Commission	\$ 325,000	\$ 325,000
5TL0	055659	Organized Crime Law		
		Enforcement Trust	\$ 100,000	\$ 100,000
6310	055637	Consumer Protection		
		Enforcement	\$ 9,276,000	\$ 9,276,000
6590	055641	Solid and Hazardous		
		Waste Background		

		Investigations	\$ 328,728	\$ 328,728
U087	055402	Tobacco Settlement		
		Oversight,		
		Administration, and		
		Enforcement	\$ 2,650,000	\$ 2,650,000
TOTAL DPF Dedicated Purpose				
Fund Group			\$ 190,790,950	\$ 176,468,792
Internal Service Activity Fund Group				
1950	055660	Workers' Compensation		
		Section	\$ 8,778,072	\$ 8,778,072
TOTAL ISA Internal Service Activity				
Fund Group			\$ 8,778,072	\$ 8,778,072
Holding Account Fund Group				
R004	055631	General Holding		
		Account	\$ 1,000,000	\$ 1,000,000
R005	055632	Antitrust Settlements	\$ 1,000,000	\$ 1,000,000
R018	055630	Consumer Frauds	\$ 1,000,000	\$ 1,000,000
R042	055601	Organized Crime		
		Commission		
		Distributions	\$ 750,000	\$ 750,000
R054	055650	Collection Payment		
		Redistribution	\$ 4,500,000	\$ 4,500,000
TOTAL HLD Holding Account				
Fund Group			\$ 8,250,000	\$ 8,250,000
Federal Fund Group				
3060	055620	Medicaid Fraud Control	\$ 8,961,419	\$ 8,961,419
3830	055634	Crime Victims		
		Assistance	\$ 70,000,000	\$ 70,000,000
3E50	055638	Attorney General		
		Pass-Through Funds	\$ 2,320,999	\$ 2,320,999
3FV0	055656	Crime Victim		
		Compensation	\$ 3,155,000	\$ 3,155,000

3R60	055613	Attorney General		
		Federal Funds	\$ 2,799,999	\$ 2,799,999
TOTAL FED		Federal Fund Group	\$ 87,237,417	\$ 87,237,417
TOTAL ALL BUDGET		FUND GROUPS	\$ 343,598,735	\$ 329,374,377
			<u>343,695,365</u>	<u>329,466,346</u>

SECTION 4. That existing Section 221.10 of Am. Sub. H.B. 49 of the 132nd General Assembly is hereby repealed.

SECTION 5. That Sections 203.10, 207.100, 207.150, 207.170, 207.240, 207.260, 207.280, 207.290, 207.340, 221.13, 223.10, 223.15, 227.10, 237.10, 237.13, 253.100, 253.250, and 285.10 of H.B. 529 of the 132nd General Assembly be amended to read as follows:

Sec. 203.10. ADJ ADJUTANT GENERAL

Army National Guard Service Contract Fund (Fund 3420)				
C74537		Renovation Projects - Federal Share	\$ 10,330,366	
C74539		Renovations and Improvements - Federal	\$ 10,725,000	
TOTAL Army National Guard Service Contract Fund			\$ 21,055,366	
Armory Improvements Fund (Fund 5340)				
C74542		Renovations and Improvements	\$ 1,000,000	
TOTAL Armory Improvements Fund			\$ 1,000,000	
Administrative Building Fund (Fund 7026)				
C74528		Camp Perry Improvements	\$ 1,739,934	
C74535		Renovations and Improvements	\$ 5,561,505	
C74541		Armory Technology Infrastructure	\$ 120,000	
C74543		Rickenbacker Air Cargo Terminal 5 Ramp Expansion	\$ 2,000,000	
<u>C74544</u>		<u>Western Reserve Port Authority</u>	<u>\$ 250,000</u>	
TOTAL Administrative Building Fund			\$ 9,421,439	
			<u>9,671,439</u>	
TOTAL ALL FUNDS			\$ 31,476,805	
			<u>31,726,805</u>	

RENOVATIONS AND IMPROVEMENTS - FEDERAL

The foregoing appropriation item C74539, Renovations and Improvements - Federal, shall be used to fund capital projects that are coded as receiving one hundred per cent federal support

pursuant to the agreement support code identified in the Facilities Inventory and Support Plan between the Office of the Adjutant General and the Army National Guard. Notwithstanding section 131.35 of the Revised Code, if after the effective date of this section, additional federal funds are made available to the Adjutant General to carry out the Facilities Inventory Support Plan, the Adjutant General may request that the Director of Budget and Management authorize expenditures in excess of the amounts appropriated to appropriation item C74539, Renovations and Improvements – Federal. Upon approval of the Director of Budget and Management, the additional amounts are hereby appropriated. Notwithstanding section 126.14 of the Revised Code, if the Adjutant General is approved by the federal government to complete additional, unanticipated one hundred per cent federally funded projects after July 1, 2018, and before October 1, 2019, the appropriations for these additional projects may be released upon written approval of the Director of Budget and Management.

WESTERN RESERVE PORT AUTHORITY

The foregoing appropriation item C74544, Western Reserve Port Authority, shall be used by the Western Reserve Port Authority for land or buildings for the Youngstown Air Reserve Station.

Sec. 207.100. CCC CUYAHOGA COMMUNITY COLLEGE

Higher Education Improvement Fund (Fund 7034)

C37838	Structural Concrete Repairs	\$ 13,500,000
C37844	Rock and Roll Hall of Fame Museum 2.0	\$ 400,000
C37852	East Campus Exterior Plaza	\$ 1,918,405
C37853	CWRU Dental Clinic Relocation	\$ 200,000
C37854	<u>Cleveland Sight Center Health Record</u> System Modernization	\$ 150,000
C37855	Harvard Community Services Center Improvements	\$ 75,000
C37856	MetroHealth West 25th Street Corridor Revitalization	\$ 750,000
C37857	Playhouse Square Theater Improvements	\$ 850,000
C37858	<u>North Olmsted Fiber Ring</u>	<u>\$ 200,000</u>
TOTAL Higher Education Improvement Fund		\$ 17,843,405
		<u>17,193,405</u>
TOTAL ALL FUNDS		\$ 17,843,405
		<u>17,193,405</u>

Sec. 207.150. KSU KENT STATE UNIVERSITY

Higher Education Improvement Fund (Fund 7034)

C27079	<u>Blossom Music Center</u>	<u>\$ 1,300,000</u>
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C270F3	Severance Hall Improvements	\$	1,250,000
C270G3	Campus Fire Alarm System Replacements	\$	800,000
C270H2	Founders Hall HVAC Upgrades - Tuscarawas	\$	500,000
C270I1	Design Innovation Center	\$	15,000,000
C270I2	Rockwell Hall Roof Replacement	\$	1,500,000
C270I3	Research Laboratory Build-outs	\$	1,000,000
C270I4	Henderson Hall HVAC and ADA Improvements	\$	1,000,000
C270I5	White Hall Rehabilitation	\$	1,000,000
C270I6	Main Hall Elevator Replacement - Stark	\$	800,000
C270I7	Library Asbestos Abatement and Restroom Installation - Ashtabula	\$	800,000
C270I8	Purinton Hall Roof Replacement - East Liverpool	\$	650,000
C270I9	Main Classroom Building Partial Roof Replacement - Salem	\$	400,000
C270J1	Main Classroom Building Window Replacement - Geauga	\$	350,000
C270J2	Link Building Windows and Tech Building Partial Roof - Trumbull	\$	500,000
C270J3	Elevator Modernization	\$	1,095,612
C270J4	Notre Dame College Performing Arts Center Renovations	\$	200,000
C270J5	Hiram College Learning and Technology Collaborative	\$	250,000
C270J6	Buckeye Career Center Energy Operations Classroom Facility Renovation	\$	350,000
<u>C270J9</u>	<u>Kent Stage Theater Restoration Project</u>	<u>\$</u>	<u>450,000</u>
TOTAL Higher Education Improvement Fund		\$	27,445,612
			<u>29,195,612</u>
TOTAL ALL FUNDS		\$	27,445,612
			<u>29,195,612</u>

Sec. 207.170. LOR LORAIN COMMUNITY COLLEGE
Higher Education Improvement Fund (Fund 7034)

C38318	IT Upgrades	\$ 6,009,260
C38319	North Olmsted Fiber Ring	\$200,000
C38320	South Lorain Boys and Girls Club Education and Wellness Center	\$ 75,000
C38321	Mercy Regional Behavioral Health Access Center	\$ 325,000
TOTAL Higher Education Improvement Fund		\$ 6,609,260 <u>6,409,260</u>
TOTAL ALL FUNDS		\$ 6,609,260 <u>6,409,260</u>

Sec. 207.240. OHU OHIO UNIVERSITY

Higher Education Improvement Fund (Fund 7034)

C30075	Infrastructure Improvements	\$ 1,535,139
C30136	Building Envelope Restorations	\$ 1,376,098
C30157	Building and Safety System Improvements	\$ 5,300,000
C30158	Academic Space Improvements	\$ 14,000,000
C30164	Building Exterior Improvements - Regional Campuses	\$ 1,016,685
C30170	Building Interior Improvements - Regional Campuses	\$ 1,045,543
C30171	Campus Infrastructure Improvements - Regional Campuses	\$ 2,390,685
C30172	James E. Carnes Convention Center	\$ 200,000
<u>C30173</u>	<u>Lawrence EMS Services and Senior Center - Southern</u>	<u>\$ 1,000,000</u>
TOTAL Higher Education Improvement Fund		\$ 26,864,150 <u>27,864,150</u>
TOTAL ALL FUNDS		\$ 26,864,150 <u>27,864,150</u>

Sec. 207.260. RGC RIO GRANDE COMMUNITY COLLEGE

Higher Education Improvement Fund (Fund 7034)

C35600	Basic Renovations	\$ 1,303,085
C35614	Lawrence EMS Services and Senior Center	\$ 1,000,000

C35615	Vinton County Rio Grande Branch Campus	\$ 200,000
TOTAL Higher Education Improvement Fund		\$ 2,503,085 <u>1,503,085</u>
TOTAL ALL FUNDS		\$ 2,503,085 <u>1,503,085</u>

Sec. 207.280. SCC SINCLAIR COMMUNITY COLLEGE

Higher Education Improvement Fund (Fund 7034)		
C37729	Electrical Grid Replacement	\$ 3,500,000
C37730	Air Handler and Temperature Control Device Replacements	\$ 2,300,000
C37731	Generator Replacements	\$ 1,200,000
C37732	Biology Laboratory Renovations	\$ 1,000,000
C37733	Security Infrastructure Upgrades	\$ 800,000
C37734	Elevator Refurbishments and Window Replacements	\$ 1,529,218
C37735	Clinton County Airport Equipment and Facilities Complex	\$ 1,000,000
C37736	Gem City Market	\$ 200,000
C37737	Southern Miami Valley Shared Community Fiber Network Project	\$ 125,000
C37738	Dayton Hope Center for Families	\$ 725,000
TOTAL Higher Education Improvement Fund		\$ 12,379,218 <u>11,379,218</u>
TOTAL ALL FUNDS		\$ 12,379,218 <u>11,379,218</u>

Sec. 207.290. SOC SOUTHERN STATE COMMUNITY COLLEGE

Higher Education Improvement Fund (Fund 7034)		
C32200	Basic Renovations	\$ 282,802
C32218	Health Science Center Renovation	\$ 1,500,000
C32219	Clinton-Warren Joint Fire District Building	\$ 200,000
C32220	Highland County Community Action Agency Renovations	\$ 135,000

C32221	Laurel Oaks Career Campus	\$ 1,500,000
C32222	OCU Business Innovation Center	
	Regional IT Training Lab	\$ 150,000
<u>C32223</u>	<u>Clinton County Airport Equipment and</u>	<u>\$ 1,000,000</u>
	<u>Facilities Complex</u>	
TOTAL Higher Education Improvement Fund		\$ 3,767,802
		<u>4,767,802</u>
TOTAL ALL FUNDS		\$ 3,767,802
		<u>4,767,802</u>

Sec. 207.340. UTO UNIVERSITY OF TOLEDO

Higher Education Improvement Fund (Fund 7034)

C34072	Building Automation System Upgrades	\$ 2,000,000
C34073	Mechanical System Improvements	\$ 2,000,000
C34080	Building Envelope/Weatherproofing	\$ 2,000,000
C34089	Research Laboratory Renovations	\$ 1,500,000
C34094	Electrical System Enhancements	\$ 2,000,000
C34095	Underground Steam/Condensate	
	Infrastructure Improvements	\$ 2,000,000
C34096	Savage Arena Pedestrian Bridge	
	Replacement	\$ 1,000,000
C34097	North Engineering Lab/Classroom	
	Renovations	\$ 3,000,000
C34098	Classroom Renovations	\$ 1,500,000
C34099	University of Toledo/Ohio State	
	Highway Patrol Public Safety Facility	\$ 1,200,000
C340A1	Network Access Control and Micro	
	Segmentation	\$ 2,000,000
C340A2	Virtual Laboratory Expansion	\$ 700,000
C340A3	Application Security	\$ 123,073
<u>C340A5</u>	<u>ProMedica Transformative Low Income</u>	<u>\$ 250,000</u>
	<u>Medical Senior Housing</u>	
TOTAL Higher Education Improvement Fund		\$ 21,023,073
		<u>21,273,073</u>

TOTAL ALL FUNDS \$ ~~21,023,073~~
21,273,073

Sec. 221.13. COMMUNITY ASSISTANCE PROJECTS

Capital appropriations or reappropriations in this act made from appropriation item C58001, Community Assistance Projects, may be used for facilities constructed or to be constructed pursuant to Chapter 340., 5119., 5123., or 5126. of the Revised Code or the authority granted by section 154.20 and other applicable sections of the Revised Code and the rules issued pursuant to those chapters and that section and shall be distributed by the Department of Mental Health and Addiction Services subject to Controlling Board approval.

Of the foregoing appropriation item C58001, Community Assistance Projects, \$9,520,000 shall be used to support the projects listed in this section.

Project Description	Amount
Bellefaire JCB Expansion	\$ 1,000,000
Dayton Regional Crisis Stabilization Unit and Detox Center	\$ 800,000
Stella Maris Expansion	\$ 750,000
Cuyahoga County Mental Health Jail Diversion Facility	\$ 700,000
Cornerstone of Hope - Cuyahoga County	\$ 500,000
Lorain County Recovery One Center Renovation	\$ 500,000
Cincinnati Center for Addiction Treatment Facility Improvements	\$ 450,000
Tri-County One Wellness Place Troy Facility	\$ 450,000
Portage County Detoxification and Residential Treatment Center	\$ 400,000
The Cocoon Center for Victims of Domestic and Sexual Violence	\$ 375,000
Applewood Jones Home Renovation	\$ 350,000
Hamilton County First Step Home Improvements	\$ 350,000
Sidney STAR Transitional Treatment House	\$ 325,000
Opiate Treatment Center at Western Reserve Area on Aging	\$ 300,000
Alvis House Opiate Addiction Treatment Center	\$ 300,000
Adams County Wilson Children's Home	\$ 250,000
Concord Counseling Services Facility and Operations	

Expansion at Westerville	\$ 250,000
Field of Hope Prevention Center Renovations at Gallipolis	\$ 250,000
Cornerstone of Hope - Allen County	\$ 200,000
Lake County Extended Housing Wellness Center Renovation	\$ 200,000
Lake County Painesville Addiction Recovery Center	\$ 160,000
Building Franklin's Hope Project	\$ 150,000
Maryhaven's Addiction Stabilization Center	\$ 125,000
Henry County <u>Opiate Interoperable</u> Communications Project	\$ 110,000
Massillon Recovery Campus Renovations	\$ 100,000
Talbert House Glenway Outpatient Treatment Center Renovations	\$ 75,000
Child Focus Opiate Addiction Supervised Visitation Facility at Batavia	\$ 50,000
Coshocton County First Step Family Violence Intervention Services Building	\$ 50,000
Sec. 223.10. DNR DEPARTMENT OF NATURAL RESOURCES	
Oil and Gas Well Fund (Fund 5180)	
C725U6 Oil and Gas Facilities	\$ 1,150,000
TOTAL Oil and Gas Well Fund	\$ 1,150,000
Wildlife Fund (Fund 7015)	
C725B0 Access Development	\$ 15,000,000
C725B6 Upgrade Underground Fuel Tanks	\$ 460,000
C725K9 Wildlife Area Building Development/Renovation	\$ 9,950,000
C725L9 Dam Rehabilitation	\$ 6,200,000
TOTAL Wildlife Fund	\$ 31,610,000
Administrative Building Fund (Fund 7026)	
C725D5 Fountain Square Building and Telephone Improvement	\$ 2,000,000
C725N7 District Office Renovations	\$ 2,455,343

TOTAL Administrative Building Fund	\$ 4,455,343
Ohio Parks and Natural Resources Fund (Fund 7031)	
C72549 Facilities Development	\$ 1,500,000
C725E1 Local Parks Projects Statewide	\$ 6,668,925
C725E5 Project Planning	\$ 1,147,700
C725K0 State Park Renovations/Upgrading	\$ 1,100,000
C725M0 Dam Rehabilitation	\$ 11,928,000
C725N8 Operations Facilities Development	\$ 1,000,000
C725T3 Healthy Lake Erie Initiative	\$ 10,000,000
TOTAL Ohio Parks and Natural Resources Fund	\$ 33,344,625
Parks and Recreation Improvement Fund (Fund 7035)	
C725A0 State Parks, Campgrounds, Lodges, Cabins	\$ 57,554,343
C725C4 Muskingum River Lock and Dam	\$ 6,800,000
C725E2 Local Parks, Recreation, and Conservation Projects	\$ 30,901,000 <u>31,101,000</u>
C725E6 Project Planning	\$ 4,082,793
C725N6 Wastewater/Water Systems Upgrades	\$ 8,955,000
C725R3 State Parks Renovations/Upgrades	\$ 8,140,000
C725R4 Dam Rehabilitation - Parks	\$ 33,125,000
C725U5 The Banks	\$ 2,000,000
TOTAL Parks and Recreation Improvement Fund	\$ 151,558,136 <u>151,758,136</u>
Clean Ohio Trail Fund (Fund 7061)	
C72514 Clean Ohio Trail Fund	\$ 12,500,000
TOTAL Clean Ohio Trail Fund	\$ 12,500,000
TOTAL ALL FUNDS	\$ 234,618,104 <u>234,818,104</u>

FEDERAL REIMBURSEMENT

All reimbursements received from the federal government for any expenditures made pursuant to this section shall be deposited in the state treasury to the credit of the fund from which the expenditure originated.

Sec. 223.15. LOCAL PARKS, RECREATION, AND CONSERVATION PROJECTS

Of the foregoing appropriation item C725E2, Local Parks, Recreation, and Conservation Projects, an amount equal to two per cent of the projects listed may be used by the Department of Natural Resources for the administration of local projects.

Project Description	Amount
Cuyahoga Franklin Hill Stabilization	\$ 2,500,000
Quarry Trails Project	\$ 1,250,000
Bridge Park Center	\$ 1,000,000
Canal Fulton Community Park	\$ 750,000
North Canton Parks Upgrades	\$ 750,000
The Wilds - Visitors Center, Overlook Facilities & Cheetah Facility Expansion	\$ 700,000
John F. Wolfe Palm House Renovation and Improvements	\$ 600,000
The REC at Crawford Commons Facility	\$ 500,000
Prairie Township Artificial Turf Soccer Fields	\$ 500,000
Jackson Township North Park Activity Complex	\$ 500,000
Westward Ho National Monument	\$ 500,000
<u>City of Sheffield Lake</u> Regional Watershed Initiative	\$ 450,000
Buckeye Lake Feeder Channel Restoration	\$ 400,000
Chagrin Riverbank Stabilization	\$ 400,000
Buckeye Lake Public Pier	\$ 400,000
Mill Creek Conservation and Flood Control Area in North Ridgeville	\$ 400,000
Danny Thomas Park Renovation	\$ 400,000
Lincoln Park Stadium and Field Restoration	\$ 400,000
New Philadelphia South Side Community Park	\$ 400,000
Mason Common Ground Park	\$ 400,000
Grand River Conservation Campus	\$ 385,000
Stanbery Park Pavilion	\$ 360,000
Miami Canal Trail Extension at Gilmore MetroPark	\$ 350,000
Voice of America Park Turf Fields	\$ 350,000
Dover Riverfront Trailhead Connector	\$ 350,000
Montpelier Rails to Trails	\$ 325,000
Ashland Brookside Tennis Courts	\$ 300,000

Solon-Chagrin Falls Multi-purpose Trail	\$ 300,000
Ohio to Erie Trail Land Acquisition	\$ 300,000
Grove City Gantz Park Improvements	\$ 300,000
Symmes Township Home of the Brave Phase 2	\$ 300,000
Wadsworth City Park	\$ 300,000
Piqua Great Miami River Trail Bridge Replacement Project	\$ 300,000
Chudzinski Johannsen Conservancy Park Improvements	\$ 300,000
Tiffin Recreation, Arts and Learning Park	\$ 300,000
Wooster Venture Boulevard Park Project	\$ 300,000
Pierce Park Learning and History Trail Improvements	\$ 275,000
Versailles Poultry Days Amphitheater	\$ 275,000
Adams County Splash Pad	\$ 250,000
New Bremen Bike Path	\$ 250,000
Grand Lake Shoreline Water Quality Improvements	\$ 250,000
Clinton County to Little Miami Scenic Trail Connector	\$ 250,000
Jeffrey Mansion Expansion Project	\$ 250,000
Chardon Mel Harder Park Improvements	\$ 250,000
Montgomery Gateway Keystone Park	\$ 250,000
Hocking Hills Valley Scenic Trail	\$ 250,000
Sheffield <u>Village</u> Walking Trails	\$ 250,000
Sandy Valley Park Trails	\$ 250,000
Wilmington Parks	\$ 250,000
Eastlake Field and Press Box	\$ 225,000
<u>Cleveland Zoological Society</u>	<u>\$ 200,000</u>
Powhatan Point Marina Improvement Project	\$ 200,000
Chagrin Falls Chagrin River Retaining Walls	\$ 200,000
Avon Veterans Memorial and Ice Rink	\$ 200,000
London Access Cowling Playground	\$ 200,000
Plum Creek Recreation, Conservation, and Flood Control Project	\$ 200,000
Dayton Webster Station Landing	\$ 200,000

Village of New Paris Community Park Splash Pad Development	\$ 200,000
Waynesburg Park	\$ 200,000
Little Miami State Park / Little Miami Trail	\$ 200,000
Sharonville Sharon Woods Park Improvements	\$ 175,000
Monroe Crossings Park	\$ 165,000
Ottawa Corridor Improvements	\$ 150,000
Harrisburg Baseball Complex	\$ 150,000
Hilliard Miracle Field	\$ 150,000
Mill Creek Valley Conservancy District Corridor Revitalization	\$ 150,000
Moberly Branch Connector Trail-Pedestrian Bridge	\$ 150,000
Willard Reservoir Recreation and Safety Upgrades	\$ 150,000
Merrick Hutchinson Memorial Park	\$ 150,000
Montville Township Park Improvements	\$ 150,000
Medina County Rocky River Trail West Branch	\$ 150,000
Middle Point Ballpark Improvements	\$ 150,000
Redskin Memorial Park Playground	\$ 145,000
Cahoon Memorial Park Improvements	\$ 130,000
Valley View Outdoor Classroom	\$ 125,000
Schines Park Stage	\$ 125,000
McIntyre Park Bike Path	\$ 125,000
Fairlawn Gully Water Quality Basins	\$ 125,000
Fremont Upland Reservoir Trail	\$ 123,000
St. Mary's Splash Pad	\$ 100,000
Fairview Park Indoor Pool and Aquatics Center	\$ 100,000
Maple Heights Recreation Improvements	\$ 100,000
Greenville Parks Projects	\$ 100,000
Concord Township History and Community Trail	\$ 100,000
Upper Arlington Multi-modal Transportation Project	\$ 100,000
Blue Ash Summit Park Nature Playscape	\$ 100,000
Deer Park Community Center Renovation & Trailhead	\$ 100,000

Fairfax Ziegler Park Improvements	\$ 100,000
Green Township Great Miami Watershed Improvements	\$ 100,000
Findlay Miracle Field Upgrades	\$ 100,000
Sally Buffalo Park Playground Improvement	\$ 100,000
Norwalk Park & Rec Ernsthausen Pickleball Court	\$ 100,000
<u>Alex Waite Trail Project</u>	
Steubenville Ohio River Marina Improvement Project	\$ 100,000
City of Sylvania SOMO Project	\$ 100,000
Brunswick Hills Township Park	\$ 100,000
Westfield Center Village Park Improvements	\$ 100,000
Racine Star Mill Park Splash Pad	\$ 100,000
Meadowbrook and Clayton Community Center Renovations	\$ 100,000
Earl Thomas Conley Splash Pad	\$ 100,000
<u>Akron Finish Line Park</u>	\$ 100,000
Richwood Beach and Shelter House	\$ 100,000
Lebanon Countryside YMCA Trail Realignment	\$ 100,000
Muskingum Township River Road Streambank	
Stabilization	\$ 100,000
Rails to Trails of Wayne County	\$ 100,000
Sandusky River Sand Dock	\$ 78,000
2019 Loudonville Swimming Pool Improvements Project	\$ 75,000
Jackson Street Pier and Shoreline Drive	
Revitalization Project	\$ 75,000
Holmes County Rails to Trails Maintenance Building	\$ 75,000
Jackson Manpower Park Improvements	\$ 75,000
Leipsic Parks Tennis Courts and Boat Dock	\$ 75,000
Western Reserve Greenway Bike Trail	\$ 75,000
Smiley Park Ball Field Updates	\$ 75,000
Miracle League of Northwest Ohio Restroom &	
Concession Building	\$ 75,000
Delhi Township Bicentennial Pavilion	\$ 62,000
Indian Mound Park & Cultural Education Project	\$ 60,000

Plymouth Game Room and Spray Park	\$ 60,000
James Day Park Splash Pad	\$ 50,000
Jefferson Park Recreation Upgrades	\$ 50,000
Fairborn Fairfield Park Enhancements	\$ 50,000
Napoleon Buckeye Trail Connections	\$ 50,000
Rocky Fork State Park Water and Electrical Upgrade	\$ 50,000
Manry Park Exercise Trail Improvements	\$ 50,000
Avon <u>Lake</u> Veterans Park Gazebo	\$ 50,000
Camp Sherman Park	\$ 50,000
Roger Young & Biggs Kettner Parks Tennis Courts	\$ 50,000
Hinton/Humiston Fitness Park	\$ 50,000
Van Wert Jubilee Park Improvements	\$ 50,000
Van Wert Rotary Athletic Complex Improvements	\$ 50,000
Little Hocking Riverfront Park Enhancements	\$ 50,000
Upper Sandusky Bicentennial Park	\$ 50,000
Swanton Village Memorial Park Pavilion Improvements	\$ 45,000
Carroll Community Park	\$ 40,000
Michael A. Reis Park Playground	\$ 35,000
Monroeville Clark Park - North Coast Inland Trail Connection	\$ 33,000
Sam Kerr Campground Expansion	\$ 25,000
Crestline Park Lighting	\$ 25,000
Sandusky County North Inland Trail Hub	\$ 25,000
Miami Erie Canal Towpath Trail	\$ 25,000
Delphos Swimming Pool Renovations	\$ 25,000
Orr Pool Bathhouse Renovations	\$ 25,000
Ohio City Warrior Trail Extension Phase 2	\$ 22,000
Epworth Park Walking Trail Project	\$ 20,000
Clifton to Yellow Springs Bike Trail	\$ 20,000
Village of Roseville Park Improvements	\$ 20,000
Waverly Canal Park	\$ 20,000
Seville Memorial Park Public Restroom Facilities	\$ 15,000

Hinkley Township Park	\$ 13,000
Van Wert County Park District Trail Improvements	\$ 13,000
Shiloh Firestone Park Restoration	\$ 12,000
Sec. 227.10. DPS DEPARTMENT OF PUBLIC SAFETY	
Public Safety - Highway Purposes Fund (Fund 5TM0)	
C76000 Platform Scales Improvements	\$ 350,000
C76035 Alum Creek Facility Renovations and Upgrades	\$ 1,500,000
C76036 Shipley Building Renovations and Improvements	\$ 1,500,000
C76043 Minor Capital Projects	\$ 2,500,000
C76044 OSHP Headquarters/Post Renovations and Improvements	\$ 2,000,000
C76045 OSHP Academy Renovations and Improvements	\$ 1,250,000
C76050 OSHP Dispatch Center Renovations and Improvements	\$ 1,500,000
<u>C76064</u> <u>Clermont County Sheriff's Safety and Training Center</u>	<u>\$ 500,000</u>
TOTAL Public Safety - Highway Purposes Fund	\$ 10,600,000 <u>11,100,000</u>
Administrative Building Fund (Fund 7026)	
C76049 EMA Building Renovations and Improvements	\$ 250,000
C76059 Medina County Driving Skills Pad	\$ 250,000
C76060 Medina County Safety Services Complex	\$ 400,000
C76061 Warren County Drug Taskforce Headquarters	\$ 500,000
C76063 Williams County MARCS Tower	\$ 400,000
TOTAL Administrative Building Fund	\$ 1,800,000
TOTAL ALL FUNDS	\$ 12,400,000 <u>12,900,000</u>

Sec. 237.10. FCC FACILITIES CONSTRUCTION COMMISSION

Lottery Profits Education Fund (Fund 7017)		
C23014	Classroom Facilities Assistance	
	Program - Lottery Profits	\$ 50,000,000
TOTAL Lottery Profits Education Fund		\$ 50,000,000
Public School Building Fund (Fund 7021)		
C23001	Public School Buildings	\$ 75,000,000
TOTAL Public School Building Fund		\$ 75,000,000
Administrative Building Fund (Fund 7026)		
C23016	Energy Conservation Projects	\$ 2,000,000
C230E5	State Agency Planning/Assessment	\$ 1,500,000
TOTAL Administrative Building Fund		\$ 3,500,000
Cultural and Sports Facilities Building Fund (Fund 7030)		
C23023	OHS - Ohio History Center Exhibit	
	Replacement	\$ 500,000
C23024	OHS - Statewide Site Exhibit Renovation	\$ 650,000
C23025	OHS - Statewide Site Repairs	\$ 1,615,000
C23028	OHS - Basic Renovations and Emergency	
	Repairs	\$ 1,000,000
C23031	OHS - Harding Home State Memorial	\$ 1,565,000
		<u>1,500,000</u>
C23032	OHS - Ohio Historical Center	
	Rehabilitation	\$ 1,000,000
C23057	OHS - Online Portal to Ohio's Heritage	\$ 750,000
C230C8	Serpent Mound	\$ 50,000
C230E6	OHS - Exhibits Native American Sites	\$ 100,000
C230ED	OHS - Historical Center/Ohio Village	
	Buildings	\$ 390,000
C230EN	OHS - Collections Storage Facilities	
	Expansion	\$ 15,000,000
C230EO	Poindexter Village Museum	\$ 247,000
C230FM	Cultural and Sports Facilities Projects	\$ 54,328,500
		<u>54,908,500</u>

C230FN	John and Annie Glenn Museum Improvements	\$ 25,000
<u>C230FO</u>	<u>OHS - Marion Cemetery Association/Harding Receiving Vault Project</u>	<u>\$ 65,000</u>
C230X1	OHS - Site Energy Conservation	\$ 305,000
C230Y8	Armstrong Air and Space Museum and STEM Education Center	\$ 500,000
TOTAL Cultural and Sports Facilities Building Fund		\$ 78,025,500 <u>78,605,500</u>
School Building Program Assistance Fund (Fund 7032)		
C23002	School Building Program Assistance	\$ 475,000,000
TOTAL	School Building Program Assistance Fund	\$ 475,000,000
TOTAL ALL FUNDS		\$ 681,525,500 <u>682,105,500</u>

STATE AGENCY PLANNING/ASSESSMENT

Capital appropriations or reappropriations in this act made from appropriation item C230E5, State Agency Planning/Assessment, shall be used by the Facilities Construction Commission to provide assistance to any state agency for assessment, capital planning, and maintenance management.

Sec. 237.13. CULTURAL AND SPORTS FACILITIES PROJECTS

The foregoing appropriation item C230FM, Cultural and Sports Facilities Projects, shall be used to support the projects listed in this section. If the Cincinnati MLS franchise is not awarded by December 31, 2018, funds for the FC Cincinnati Stadium shall not be released for this purpose.

Project Description	Amount
COSI Redevelopment	\$ 5,000,000
FC Cincinnati Stadium	\$ 4,000,000
Cleveland Museum of Natural History Phase II	\$ 2,500,000
Cincinnati Museum Center STEM and Space Galleries	\$ 2,000,000
Blossom Music Center Improvements	\$ 1,300,000
Cleveland Museum of Art Holden Terrace	\$ 1,250,000
Cincinnati Playhouse in the Park Theater Project	\$ 1,200,000
<u>Playhouse Square Parking District Improvement</u>	<u>\$ 1,000,000</u>
BalletMet Renovation and Building Connector	\$ 1,000,000

North Market Grand Atrium	\$ 1,000,000
Cincinnati Art Museum Building Envelope Improvements	\$ 1,000,000
Imagination Station Theater Experience	\$ 1,000,000
Toledo Museum of Art	\$ 1,000,000
Dayton Arcade Innovation Hub	\$ 1,000,000
<u>Playhouse Square Theater Improvements</u>	<u>\$ 850,000</u>
Murphy Theatre Improvements	\$ 750,000
Gordon Square Arts District Theatre Renovations	\$ 750,000
Renovations of the Palace Theater	\$ 750,000
Dayton Art Institute Historic Stair and Hillside Preservation	\$ 750,000
Mansfield Art Center Art Rising	\$ 750,000
Renaissance of Duncan Plaza	\$ 750,000
Karamu House	\$ 700,000
Akron Civic Theater Restoration and Expansion	\$ 675,000
Holmes County Center for the Arts Facility	\$ 600,000
The Music Settlement	\$ 550,000
Ohio Aviation Hall of Fame	\$ 550,000
Stan Hywet Hall & Gardens Campus Improvement Plan	\$ 550,000
Schine's Theater	\$ 500,000
Flats East Bank Performance Stage	\$ 500,000
Columbus Zoo - Elephant Habitat Enhancements	\$ 500,000
Columbus Zoo - Orangutan Habitat and Indoor Facility	\$ 500,000
King Arts Complex Renovations	\$ 500,000
Westerville Police Memorial	\$ 500,000
Center for Holocaust & Humanity Center Expansion & Relocation	\$ 500,000
Riverbend Music Center Capital Improvements	\$ 500,000
Cincinnati Contemporary Arts Center Learning Center Renovation	\$ 500,000
SeaGate Convention Centre Renovation	\$ 500,000
Majestic Theater	\$ 500,000

Canton Cultural Center for the Arts	\$ 500,000
Canton Market Square Enhancement	\$ 500,000
Akron Zoological Park Pride of Africa and Wild Asia	\$ 500,000
Kettering Rosewood Arts Center Renovation	\$ 450,000
Valentine Theatre Symphonic Acoustical Enhancement	\$ 400,000
Restoration of John Brown House	\$ 400,000
Champaign Aviation Museum Work & Education Space	\$ 350,000
Lake View Cemetery Garfield Memorial Preservation	\$ 350,000
Mazza Museum S.T.E. (A.)M. Exhibit Gallery	\$ 350,000
Lynchburg Covered Bridge	\$ 350,000
Victoria Theater Arts Annex	\$ 350,000
Kister Water Mill and Education Center Improvements	\$ 350,000
The Historic Mary Modroo Family Farm	\$ 325,000
Glenville Arts Campus	\$ 300,000
LaSalle Arts & Media Center Redevelopment	\$ 300,000
National Museum of the Great Lakes Expansion	\$ 300,000
Ashtabula Lighthouse Restoration & Preservation	\$ 280,000
Gaslight District Renovation Project	\$ 250,000
Historic Sorg Opera House Renovation	\$ 250,000
Springfield Museum of Art Improvements	\$ 250,000
Clinton County Police and Fire Memorial	\$ 250,000
Historical Stratford Barn Restoration	\$ 250,000
Cincinnati Shakespeare Company Facility Renovation	\$ 250,000
Louis Sullivan Building of Newark Restoration and Adaptive Reuse	\$ 250,000
Medina Town Square Improvements	\$ 250,000
Dayton Society of Natural History Boonshoft Exhibit Space	\$ 250,000
Zanesville Performing Arts Theater Preservation	\$ 250,000
Preble County Art Association Historic Renovation	\$ 250,000
Yoctangee Park Historic Armory	\$ 250,000
McKinley Presidential Library and Museum Enhancements	\$ 250,000

Massillon Museum Improvements	\$ 250,000
Hale Farm & Village Capital Improvement Project	\$ 250,000
Delaware Arts Castle Improvements	\$ 225,000
Wellston Pride Park Depot	\$ 225,000
Lilly Weston House Improvements	\$ 200,000
Upper Arlington Veterans Memorial	\$ 200,000
Sauder Village Walk Through Time	\$ 200,000
Wolcott House Heritage Center	\$ 200,000
Great Lakes Museum of Natural History	\$ 200,000
Medina County and Brunswick Historical Societies Project	\$ 200,000
Ohio State Reformatory Fire Suppression and ADA Upgrades	\$ 200,000
Peninsula Grand Army of the Republic Hall Improvements	\$ 200,000
Van Wert County Niswonger Performing Arts Center	\$ 200,000
Unionville Tavern Restoration Structural Rehabilitation	\$ 185,000
Beach Park Railway Museum Improvements	\$ 175,000
Wright Factory Unit - Dayton	\$ 175,000
Freer Children's County Home	\$ 170,000
Cozad-Bates House Interpretive Center and Cultural Park Renovations	\$ 150,000 <u>180,000</u>
Grand Theater Restoration Project	\$ 150,000
Village of Genoa Civic Theater Renovations	\$ 150,000
Glamorgan Castle Improvements	\$ 150,000
Sandusky State Theater Improvements	\$ 125,000
Gallipolis Railroad Freight Station Museum Restoration	\$ 125,000
Evendale Cultural Arts Center ADA Compliance	\$ 125,000
Lorain Carnegie Center Exhibits	\$ 125,000
Lorain County Historical Society	\$ 112,000

Southeast Ohio History Center Renovation Project	\$ 100,000
Great Stone Viaduct Park	\$ 100,000
BAYarts Huntington Playhouse Improvements	\$ 100,000
Cleveland Museum of Contemporary Art	\$ 100,000
Levi Scofield Mansion Transformation	\$ 100,000
El Mercado at La Villa Hispana Cultural Revitalization	\$ 100,000
Mayfield Civic Center Theater Renovation	\$ 100,000
2018 North Royalton Cemetery Improvements	\$ 100,000
Leesburg Historic B & O Rail Depot	\$ 100,000
Lorain County Law Enforcement and Firefighters Memorial	\$ 100,000
The Funk Music Hall of Fame & Exhibition Center	\$ 100,000
Shawnee Development/Tecumseh Theater Restoration	\$ 100,000
Jacob Miller's Tavern Renovation	\$ 100,000
The Arthur-Lugibihl Community Center Restoration	\$ 100,000
Marietta Armory Revitalization	\$ 100,000
Stuart's Opera House Renovation	\$ 75,000
AuGlaize Village Mansfield Museum	\$ 75,000
Morris-Sharp Estate Restoration Project	\$ 75,000
Willoughby Fine Arts Association	\$ 75,000
Mantua Township Historic Building Upgrades	\$ 75,000
Sugarloaf Mountain Amphitheatre Improvements	\$ 70,000
LaGrange Township Fire Station Restoration	\$ 65,000
Medina Historical Society - John Smart Museum	\$ 65,000
Downtown Ottawa's "Paul's Lot"	\$ 65,000
Rose Hill Museum Repairs	\$ 62,000
Milford Leming House Improvements	\$ 60,000
Weatherwane Playhouse Improvements	\$ 60,000
Medina Vietnam Veterans Memorial	\$ 60,000
Frostville Museum Schoolhouse	\$ 50,000
Pepper Pike Community Theater	\$ 50,000
AHA! Children's Museum STEM/Nature Play Area	\$ 50,000

Motts Military Museum -- New 9/11 Building		\$ 50,000
<u>Improvements</u>		
Silverton Park Art District Improvement Project		\$ 50,000
Clark Gable Elevator Installation Project		\$ 50,000
Tiffin History Museum Improvements		\$ 50,000
Case-Barlow Farm Restoration		\$ 50,000
Cuyahoga Valley Scenic Railroad Parking Lot		\$ 50,000
Avalon Uptown Theatre Restoration		\$ 50,000
Holmes County Historical Society Museum Upgrades		\$ 30,000
Platt R. Spencer House Preservation		\$ 25,000
Bucyrus Bicentennial Arch Project		\$ 25,000
Fairborn Military Veterans Memorial		\$ 25,000
Salt Lick Village Restoration		\$ 25,000
Medina Twin Tower Memorial		\$ 25,000
Bradford Rail Museum Tower Exhibits		\$ 25,000
Lewisburg Bicentennial Museum		\$ 25,000
Cortland Veterans Memorial Project		\$ 25,000
Historic 19th Century Jefferson Depot Village		\$ 22,500
Lake Erie Nature and Science Center Improvements		\$ 15,000
French Art Colony Renovations		\$ 15,000
1893 Genoa Schoolhouse Renovation		\$ 12,000
Seville Vietnam War Memorial		\$ 5,000
Sec. 253.100. CCC CUYAHOGA COMMUNITY COLLEGE		
Higher Education Improvement Fund (Fund 7034)		
C37800	Basic Renovations	\$ 731,743
C37805	Workforce Based Training and Equipment	\$ 150,000
C37838	Structural Concrete Repairs	\$ 239,900
C37839	Roof Repair and Replacements	\$ 187,234
C37840	Workforce Economic Development	
	Renovations	\$ 65,788
C37842	Playhouse Square Parking District	
	Improvement	\$ 1,000,000
C37851	Cleveland Sight Center	\$ 100,000

TOTAL Higher Education Improvement Fund	\$ 2,474,665
	<u>1,474,665</u>
TOTAL ALL FUNDS	\$ 2,474,665
	<u>1,474,665</u>

STRUCTURAL CONCRETE REPAIRS

The amount reappropriated for the foregoing appropriation item C37838, Structural Concrete Repairs, is the unencumbered and unallotted balance as of June 30, 2018, in appropriation item C37838, Structural Concrete Repairs, plus \$23,335. Prior to the expenditure of this appropriation, Cuyahoga Community College shall certify to the Director of Budget and Management canceled encumbrances in the amount of at least \$23,335.

Sec. 253.250. OTC OWENS COMMUNITY COLLEGE

	Reappropriations
Higher Education Improvement Fund (Fund 7034)	
C38826 College Hall Renovation	\$ 22,857
C38828 ProMedica Transformative Low	
Income Medical Senior	
Housing	\$ 250,000
C38829 Administration Hall Water	
Infiltration	\$ 100,000
TOTAL Higher Education Improvement Fund	\$ 372,857
	<u>122,857</u>
TOTAL ALL FUNDS	\$ 372,857
	<u>122,857</u>

Sec. 285.10. FCC FACILITIES CONSTRUCTION COMMISSION

	Reappropriations
Capital Donations Fund (Fund 5A10)	
C230E2 Capital Donations	\$ 1,826,810
TOTAL Capital Donations Fund	\$ 1,826,810
Public School Building Fund (Fund 7021)	
C23001 Public School Buildings	\$ 25,000,000
C230W4 Community School Classroom Facilities	
Assistance	\$ 7,989,174
C230X9 Lead Plumbing Fixture Replacement	\$ 2,000,000
TOTAL Public School Building Fund	\$ 34,989,174

Administrative Building Fund (Fund 7026)

C23016	Energy Conservation Project	\$ 1,860,678
C230E3	Hazardous Substance Abatement	\$ 432,652
C230E5	State Agency Planning/Assessment	\$ 450,000
TOTAL Administrative Building Fund		\$ 2,743,330

Cultural and Sports Facilities Building Fund (Fund 7030)

C23028	OHS - Basic Renovations and Emergency Repairs	\$ 250,000
C23036	The Anchorage	\$ 50,000
C23039	Malinta Historical Society Caboose Exhibit	\$ 6,000
C23050	The Octagon House	\$ 100,000
C23052	Little Brown Jug Facility Improvements	\$ 50,000
C23054	Bucyrus Historic Depot Renovations	\$ 30,000
C23055	Portland Civil War Museum and Historical Displays	\$ 25,000
C23060	Hallsville Historical Society	\$ 100,000
C23062	Village of Edinburg Veterans Memorial	\$ 35,000
C23065	Rickenbacker Boyhood Home	\$ 139,000
C23068	Huntington Playhouse	\$ 40,000
C23098	Twin City Opera House	\$ 500,000
C230AA	Cleveland Grays Armory Museum	\$ 350,000
C230AB	Cleveland Music Hall	\$ 400,000
C230AC	Cleveland Zoological Society	\$ 200,000
C230AE	Variety Theatre	\$ 250,000
C230AG	Darke County Historical Society Garst Museum Parking Lot	\$ 150,000
C230AH	Longtown Clemens Farmstead Museum	\$ 90,000
C230AL	Fairfield Decorative Arts Center	\$ 60,000
C230AN	Millersport Corridor Improvement	\$ 125,000
C230AQ	<u>OHS - Aminah Robinson Cultural Arts and Community Center</u>	\$ 150,000

C230AS	Renovations of the Lincoln Theatre	\$ 300,000
C230AU	Charleen and Charles Hinson Amphitheater	\$ 1,000,000
C230AV	Veterans Memorial for Senecaville	\$ 15,000
C230AZ	Madcap Productions - New Madcap Puppet Theater	\$ 200,000
C230BB	Golf Manor Volunteer Park Outdoor Amphitheater	\$ 45,000
C230BE	Four Corners Heritage Center Historic Structure	\$ 100,000
C230BF	Malinta Ohio Historical Site Rehabilitation	\$ 19,000
C230BL	Fairport Harbor Lighthouse Project	\$ 200,000
C230BM	Lake County History Center Rehab Project	\$ 250,000
C230BQ	Logan County Veterans Memorial Hall Restoration	\$ 300,000
C230BR	Amherst Historical Water Tower Project	\$ 40,000
C230BU	Lorain Palace Theatre and Civic Center Rehabilitation	\$ 150,000
C230BV	Downtown Toledo Music Hall	\$ 400,000
C230CC	Dayton History Heritage Center of Regional Leadership	\$ 1,500,000
C230CD	Dayton Project M & M	\$ 550,000
C230CH	Mt. Perry Scenic Railroad Structure Renovations	\$ 125,000
C230CK	Circleville Memorial Hall	\$ 150,000
C230CL	Everts Community & Arts Center	\$ 200,000
C230CM	Waverly Old Children's Home Renovation	\$ 20,000
C230CN	Garrettsville Buckeye Block Community Theatre	\$ 700,000
C230CR	Kent Stage Theater Restoration Project	\$ 450,000

C230CS	Mantua Township Historic Bell Tower	\$ 57,000
C230CY	City of Canton Central Plaza Memorial Statues	\$ 100,000
C230DB	Five Oaks Historic Home	\$ 350,000
C230DL	Marysville Avalon Theatre Renovations	\$ 300,000
C230DU	Kister Water Mill and Education Center	\$ 200,000
C230DV	Wayne Center for the Arts	\$ 150,000
C230DW	West Liberty Town Hall Opera House	\$ 150,000
C230DZ	Columbus Zoo - Japanese Macaque Exhibit <u>Asia Quest</u>	\$ 250,000
C230EC	Triumph of Flight	\$ 250,000
C230EF	Dayton Aviation Park	\$ 1,000,000
C230EJ	James A. Garfield Monument Maintenance	\$ 500,000
C230EK	Ohio Soldiers and Sailors Orphans Home/Ohio Veterans Children's Home Chapel Restoration	\$ 150,000
C230F4	The Gordon, Hauss, Folk Company Mill	\$ 250,000
C230F5	Thatcher Temple Art Building	\$ 37,500
C230H2	Cozad Bates House	\$ 435,131
C230J5	Phillis Wheatley - Hunter's Cove House	\$ 350,000
C230J6	West Side Market Renovation	\$ 500,000
C230J7	Cardinal Center	\$ 75,000
C230K3	African-American Legacy Project	\$ 75,000
C230K9	Washington Court House Auditorium	\$ 100,000
C230L3	Harmony Project	\$ 300,000
C230L9	Ariel Theatre	\$ 200,000
C230M3	Geauga Lyric Theater Guild	\$ 200,000
C230M6	Cincinnati Art Museum	\$ 750,000
C230N5	Logan Theater	\$ 25,000
C230N6	Willard Train Viewing Platform	\$ 50,000
C230N8	Steubenville Grand Theatre Restoration Project	\$ 75,000

C230P3	Sterling Theater Revitalization Project	\$ 72,000
C230Q3	Columbus Zoo and Aquarium	\$ 500,000
C230Q4	Toledo Repertoire Theatre	\$ 150,000
C230Q8	Stambaugh Auditorium	\$ 1,000,000
C230R5	Wright Company Factory Project	\$ 250,000
C230R8	National Ceramic Museum and Heritage Center Renovation	\$ 100,000
C230S6	Pumphouse Center for the Arts	\$ 130,000
C230T3	Hale Farm and Village Capital Improvement Project	\$ 100,000
C230X8	Riverside Veterans Memorial	\$ 15,000
C230Y6	Ashtabula Maritime and Surface Transportation Museum	\$ 100,000
C230Y7	Ashtabula Covered Bridge Festival Entertainment Pavilion	\$ 100,000
C230Z2	City of Trenton Amphitheatre Cover	\$ 50,000
C230Z6	Bedford Historical Society	\$ 100,000
C230Z7	Historical Society of Broadview Heights	\$ 150,000
C230Z8	Brooklyn John Frey Park	\$ 90,000
TOTAL Cultural and Sports Facilities Building Fund		\$ 19,600,631 <u>18,950,631</u>
School Building Program Assistance Fund (Fund 7032)		
C23002	School Building Program Assistance	\$ 122,000,000
C23005	Exceptional Needs	\$ 2,855,612
C23010	Vocation Facilities Assistance Program	\$ 737,819
C23011	Corrective Action Program Grants	\$ 2,341,432
TOTAL School Building Program Assistance Fund		\$ 127,934,863
TOTAL ALL FUNDS		\$ 187,094,808 <u>186,444,808</u>

PUBLIC SCHOOL BUILDINGS

The Director of Budget and Management, in consultation with the Executive Director of the Facilities Construction Commission, shall determine the reappropriation amount for the foregoing appropriation item C23001, Public School Buildings, based on the cash balance available in the fund to support this purpose. The amount reappropriated shall not exceed the unencumbered balance as of

June 30, 2018, in appropriation item C23001, Public School Buildings.

LEAD PLUMBING FIXTURE REPLACEMENT

The Director of Budget and Management, in consultation with the Executive Director of the Facilities Construction Commission, shall determine the reappropriation amount for the foregoing appropriation item C230X9, Lead Plumbing Fixture Replacement, based on the cash balance available in the fund to support this purpose. The amount reappropriated shall not exceed the unencumbered balance as of June 30, 2018, in appropriation item C230X9, Lead Plumbing Fixture Replacement.

SCHOOL BUILDING PROGRAM ASSISTANCE

The amount reappropriated for the foregoing appropriation item C23002, School Building Program Assistance, is the unencumbered balance as of June 30, 2018, in appropriation item C23002, School Building Program Assistance, plus \$16,000,000.

CORRECTIVE ACTION PROGRAM GRANTS

The amount reappropriated for the foregoing appropriation item C23011, Corrective Action Program Grants, is the unencumbered balance as of June 30, 2018, in appropriation item C23011, Corrective Action Program Grants, minus \$16,000,000.

The foregoing appropriation item C23011, Corrective Action Program Grants, may be used to provide funding to bring facilities up to Ohio School Design Manual standards for a project funded pursuant to sections 3318.01 to 3318.20 or 3318.40 to 3318.45 of the Revised Code for the correction of work that is found after occupancy of the facility to be defective, or to have been omitted. Funding shall only be provided for work if the impacted school district notifies the Executive Director of the Ohio Facilities Construction Commission within five years after occupancy of the facility for which the district seeks the funding. The Commission may provide funding assistance necessary to take corrective measures after evaluating defective or omitted work. If the work to be corrected or remediated is part of a project not yet completed, the Commission may amend the project agreement to increase the project budget and use corrective action funding to provide the state portion of the amendment. If the work to be corrected or remediated was part of a completed project and funds were retained or transferred pursuant to division (C) of section 3318.12 of the Revised Code, the Commission may enter into a new agreement to address the necessary corrective action. The Commission shall assess responsibility for the defective or omitted work and seek cost recovery from responsible parties, if applicable. Any funds recovered shall be applied first to the district portion of the cost of the corrective action. Any remaining funds shall be applied to the state portion and deposited into the School Building Program Assistance Fund (Fund 7032).

HAZARDOUS SUBSTANCE ABATEMENT IN STATE FACILITIES

The foregoing appropriation item C230E3, Hazardous Substance Abatement, shall be used to fund the removal of asbestos, PCB, radon gas, and other contamination hazards from state facilities.

Prior to the release of funds for asbestos abatement, the Ohio Facilities Construction Commission shall review proposals from state agencies to use these funds for asbestos abatement projects based on criteria developed by the Ohio Facilities Construction Commission. Upon a determination by the Ohio Facilities Construction Commission that the requesting agency cannot fund the asbestos abatement project or other toxic materials removal through existing capital and operating appropriations, the Commission may request the release of funds for such projects by the

Controlling Board. State agencies intending to fund asbestos abatement or other toxic materials removal through existing capital and operating appropriations shall notify the Executive Director of the Ohio Facilities Construction Commission of the nature and scope prior to commencing the project.

Only agencies that have received appropriations for capital projects from the Administrative Building Fund (Fund 7026) are eligible to receive funding from this item. Public school districts are not eligible.

ENERGY CONSERVATION PROJECT

The amount reappropriated for the foregoing appropriation item C23016, Energy Conservation Project, is the unencumbered balance as of June 30, 2018, in appropriation item C23016, Energy Conservation Project, plus the unencumbered balance as of June 30, 2018, in appropriation item C230E4, Americans with Disabilities Act.

The foregoing appropriation item C23016, Energy Conservation Project, shall be used to perform energy conservation renovations, including the United States Environmental Protection Agency's Energy Star Program, in state-owned facilities. Prior to the release of funds for renovation, state agencies shall have performed a comprehensive energy audit for each project. The Ohio Facilities Construction Commission shall review and approve proposals from state agencies to use these funds for energy conservation. Public school districts and state-supported and state-assisted institutions of higher education are not eligible for funding from this item.

SECTION 6. That existing Sections 203.10, 207.100, 207.150, 207.170, 207.240, 207.260, 207.280, 207.290, 207.340, 221.13, 223.10, 223.15, 227.10, 237.10, 237.13, 253.100, 253.250, and 285.10 of H.B. 529 of the 132nd General Assembly are hereby repealed.

SECTION 7. Money distributed to the City of Niles from the Parks and Recreation Improvement Fund (Fund 7035) for the Waddell Park Public Swimming Pool Renovation under S.B. 310 of the 131st General Assembly may alternatively be used by the City of Niles for general improvements at Waddell Park, including installation, maintenance, or improvements to a splash pad.

SECTION 8. CASH TRANSFER TO THE RECYCLING AND LITTER PREVENTION FUND FROM THE SCRAP TIRE MANAGEMENT FUND

On July 1, 2018, or as soon as possible thereafter, the Director of Budget and Management, in consultation with the Director of Environmental Protection, may transfer up to \$3,250,000 cash from the Scrap Tire Management Fund (Fund 4R50) to the Recycling and Litter Prevention Fund (Fund 5320), to reimburse the amounts paid from Fund 5320 for the remediation of the ARCO construction and demolition debris site in Cleveland, Ohio.

SECTION 9. As soon as possible after the effective date of this section, the Director of Development Services shall certify to the Director of Budget and Management the amount of cash in the Federal Special Revenue Fund (Fund 3080) representing program income as defined in 40 C.F.R.

31.25. The Director of Budget and Management may transfer up to the certified amount in cash to the Brownfields Revolving Loan Fund (Fund 5UL0). The Director of Budget and Management shall cancel any existing encumbrances against appropriation item 195671, Brownfield Redevelopment, and re-establish them against appropriation item 195627, Brownfields Revolving Loan. The re-established amounts are hereby appropriated.

SECTION 10. Notwithstanding any provision of law to the contrary, beginning with the pay period that includes July 1, 2018, each state appointing authority is authorized to make expenditures from current state operating appropriations necessary to provide for the changes to compensation provisions pursuant to approved collective bargaining agreements between employee organizations and State of Ohio public employers and pursuant to provisions of law, as amended by this act, for employees exempt from collective bargaining. Notwithstanding any provision of law to the contrary, on or after July 1, 2018, the Director of Budget and Management may authorize increased expenditures from General Revenue Fund and non-General Revenue Fund appropriation items to the extent the Director determines necessary to effectuate changes to compensation provisions pursuant to approved collective bargaining agreements between employee organizations and State of Ohio public employers and pursuant to provisions of law, as amended by this act, for employees exempt from collective bargaining. Any increases in expenditures authorized pursuant to this section are hereby appropriated.

SECTION 11. Notwithstanding any provision of law to the contrary, during fiscal year 2019, upon the request of the Director of Administrative Services, the Director of Budget and Management may transfer cash from the Accrued Leave Liability Fund (Fund 8060) to the State Employee Health Benefit Fund (Fund 8080) in an amount sufficient to support necessary expenditures to pay for voluntary health plans offered by the Director of Administrative Services to state employees who elect to enroll in a qualifying high deductible health care plan. If the Director of Budget and Management transfers cash to the State Employee Health Benefit Fund (Fund 8080) under this section, when the cash balance of the fund is sufficient to support the necessary expenditures for voluntary health plans to state employees, the Director of Administrative Services shall request that the Director of Budget and Management transfer cash from the State Employee Health Benefit Fund (Fund 8080) to the Accrued Leave Liability Fund (Fund 8060) in an amount equal to the transfer authorized by this section.

SECTION 12. Notwithstanding any contrary provision of the Revised Code, all of the following shall apply concerning a village whose legislative authority, during the period beginning on May 15, 2018, and ending on September 1, 2018, considers an ordinance that would make zoning or other changes to accommodate a new use of real property located in the village that the legislative authority determines is likely to bring at least five hundred new jobs and at least fifty million dollars in investment to the village:

(A) If a member of the legislative authority is present but abstains from voting on the ordinance, the member's seat on the legislative authority shall not be counted for the purpose of

determining the required number of votes for the legislative authority to pass the ordinance or to pass the ordinance as an emergency measure.

(B) If the legislative authority passes the ordinance and the ordinance is subject to the referendum, the legislative authority immediately shall transmit a certified copy of the text of the ordinance to the board of elections. The board immediately shall schedule a special election for the purpose of a referendum vote on the ordinance on the first Tuesday occurring at least sixty days after the day on which the ordinance is passed and shall make all preparations for the holding of the special election in accordance with the Revised Code.

(C) If the ordinance is subject to the referendum and a referendum petition concerning the ordinance is filed with the village clerk not later than the thirtieth day after the ordinance is passed, the following procedure shall apply:

(1) The clerk immediately shall transmit the petition and a certified copy of the text of the ordinance to the board of elections.

(2) As soon as possible and not later than five days after the petition is filed with the clerk, the board of elections shall examine all signatures on the petition, determine the number of electors who signed the petition, and return the petition to the clerk together with a statement attesting to the number of electors who signed the petition.

(3) The clerk immediately shall determine whether the petition is sufficient and valid and certify that determination to the board of elections.

(4) If the petition is sufficient and valid, the board shall submit the ordinance to the electors of the village for their approval or rejection at the special election scheduled under division (B) of this section. If every such petition filed is insufficient or invalid, the clerk shall proceed under division (D) of this section.

(5) Not later than the fifth day after the day of the election, the board of elections shall do all of the following:

(a) Complete a preliminary canvass of the election returns that includes only the regular ballots cast in person on the day of the election and the absent voter's ballots received by the board not later than the close of the polls on the day of the election.

(b) Determine the total number of outstanding ballots by adding the number of provisional ballots cast at the election and the number of absent voter's ballots that were delivered to electors but not received by the board not later than the close of the polls on the day of the election.

(c) Determine the automatic recount margin by adding the total number of ballots included in the preliminary canvass and the total number of outstanding ballots and multiplying the resulting number by one-half of one per cent.

(6) If the preliminary canvass indicates that the electors approved the ordinance by a margin larger than the total number of outstanding ballots plus the automatic recount margin and no valid application for a recount or petition to contest the election is filed in accordance with Chapter 3515. of the Revised Code not later than the sixth day after the day of the election, the board immediately shall certify those facts to the legislative authority and the ordinance shall take effect on the seventh day after the day of the election. The board shall count the outstanding ballots and complete the official canvass of the election returns in accordance with Title XXXV of the Revised Code.

(7) If the preliminary canvass indicates that the electors

approved the ordinance but the margin of approval is not larger than the total number of outstanding ballots plus the automatic recount margin, if a valid application for a recount or petition to contest the election is filed in accordance with Chapter 3515. of the Revised Code not later than the sixth day after the day of the election, or if the preliminary canvass indicates that the electors did not approve the ordinance, the board shall certify that fact to the legislative authority and shall count the outstanding ballots and complete the official canvass of the election returns and any required recount in accordance with Title XXXV of the Revised Code as quickly as is practicable and, if applicable, the court with which the petition is filed shall complete the trial of the contest and pronounce its judgment as quickly as is practicable. If the final results of the election indicate that a majority of the electors voting on the ordinance approved it, the ordinance shall take effect immediately. If the official results of the election indicate that a majority of the electors voting on the ordinance did not approve it, the ordinance shall not take effect.

(D) If the ordinance is subject to the referendum and no referendum petition concerning the ordinance is filed with the village clerk not later than the thirtieth day after the ordinance is passed, or every such petition filed is insufficient or invalid, all of the following shall apply:

(1) The ordinance shall take effect immediately.

(2) The clerk immediately shall notify the legislative authority of that fact.

(3) If applicable, the clerk immediately shall notify the board of elections that no referendum petition was filed.

(4) The board immediately shall cancel the special election scheduled under division (B) of this section and promptly shall notify every elector who requested an absent voter's ballot for the election that the election is canceled.

SECTION 13. Section 4123.932 of the Revised Code, as amended by this act, applies to a claim under Chapter 4121., 4123., 4127., or 4131. of the Revised Code arising on or after July 1, 2017.

SECTION 14. (A) The amendment by this act of section 4503.066 of the Revised Code shall apply to applications and forms due to the county auditor in tax year 2018 and thereafter.

(B) The amendment by this act of section 5747.24 of the Revised Code applies to taxable years beginning on or after January 1, 2018.

SECTION 15. The amendment by this act of division (B) of section 5747.24 of the Revised Code is intended to abrogate the common law of domicile as applied to that division.

SECTION 16. Section 12 of this act is declared to be an emergency measure necessary for the immediate preservation of the public peace, health, and safety. The reason for that necessity is that protecting Ohio citizens' right to referendum while promoting timely economic development through investment and creation of employment opportunities is vital to the welfare of the people of this state. Therefore, Section 12 of this act shall go into immediate effect.

SECTION 17. Section 133.06 of the Revised Code is presented in this act as a composite of the section as amended by both Sub. H.B. 340 of the 131st General Assembly and Am. Sub. H.B. 49 of the 132nd General Assembly. The General Assembly, applying the principle stated in division (B) of section 1.52 of the Revised Code that amendments are to be harmonized if reasonably capable of simultaneous operation, finds that the composite is the resulting version of the section in effect prior to the effective date of the section as presented in this act.

Speaker _____ *of the House of Representatives.*

President _____ *of the Senate.*

Passed _____, 20__

Approved _____, 20__

Governor.

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

Director, Legislative Service Commission.

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

Secretary of State.

File No. _____ Effective Date _____