**As Introduced**

**136th General Assembly**
**Regular Session**
**2025-2026**

**H. B. No. 248**

**Representative Thomas, D.**

To amend sections 9.35, 117.11, 117.38, 117.44, 127.16, 149.10, 149.30, 169.13, 306.43, 307.86, 308.13, 317.06, 317.20, 319.04, 321.03, 501.09, 501.11, 507.12, 703.34, 731.14, 731.141, 733.81, 735.05, 749.31, 1533.13, 3313.27, 3314.011, 3315.18, 3315.181, 3317.035, 3318.48, 3328.16, 3375.39, 3375.92, 3381.11, 3709.15, 3717.071, 5117.12, 5310.06, 5705.12, 5705.121, 5923.30, and 6101.55 and to repeal sections 117.113, 117.251, 117.441, 117.51, 501.03, 3314.50, 4115.31, 4115.32, 4115.33, 4115.34, 4115.35, and 4115.36 of the Revised Code to make various changes regarding the Auditor of State.

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

**Section 1.** That sections 9.35, 117.11, 117.38, 117.44, 127.16, 149.10, 149.30, 169.13, 306.43, 307.86, 308.13, 317.06, 317.20, 319.04, 321.03, 501.09, 501.11, 507.12, 703.34, 731.14, 731.141, 733.81, 735.05, 749.31, 1533.13, 3313.27, 3314.011, 3315.18, 3315.181, 3317.035, 3318.48, 3328.16, 3375.39, 3375.92, 3381.11, 3709.15, 3717.071, 5117.12, 5310.06, 5705.12, 5705.121, 5923.30, and 6101.55 of the Revised Code be amended to read as follows:

**Sec. 9.35.** (A) As used in this section, "public official" means an elected or appointed officer, employee, or agent of any political subdivision, board, commission, bureau, or other public body established by law who is permitted or required in the performance of ~~his~~official duties to issue checks, keep books and records, prepare and preserve payroll and other employee records, and make reports or perform other similar duties.

(B) Any public official may contract for and engage the services of a financial institution, or other person engaged in the business or capable of rendering electronic data processing or computer services, to perform the mechanical, clerical, or record-keeping services necessary in the performance of ~~his~~official duties. Such services may include, but are not limited to, the preparation of payroll and other records, the preparation, signing, and issuance of checks, the preparation of reports and accounts, and the performance of all similar duties.

(C) A contract authorized by division (B) of this section may be entered into only:

(1) If the surety bond required of such public official includes within its coverage any loss which might occur as the result of such contract;

(2) Pursuant to a resolution duly adopted by the governing board, commission, bureau, or other public body having jurisdiction over such public official authorizing a contract for the performance of such services;

(3) If the contract does not conflict with the accounting requirements prescribed by the auditor of state under section 117.43 of the Revised Code or with accounting procedures

prescribed by the director of budget and management under section 126.21 of the Revised Code~~;~~

~~(4) If assurances satisfactory to the auditor of state are furnished by both the financial institution, or other person engaged in the business or capable of rendering electronic data processing or computer services, and the public official that the books and records of the public official in the possession of the person performing such .~~

(D) Such services ~~shall be~~ are subject to audit by the auditor of state to the same extent as if such services were being performed by the public official ~~himself~~.

~~(D)~~ (E) A public official, at the request of a person to whom the political subdivision, board, commission, bureau, or other public body is indebted and to whom payment is to be made, may send a check to a bank representing the amount due such person for credit to ~~his~~the person's account in the bank subject to the following conditions:

(1) The person to whom payment is to be made provides the public official with a written request ~~on a form approved by the auditor of state which~~ that designates the bank and contains the endorsement of such bank thereon stating its willingness to act in this respect as agent of such person;

(2) In the event that there are two or more persons who designate the same bank and payments are due to such persons on the same regularly recurring dates, the public official may draw a single check for the total amount due all such persons in favor of the bank for credit to the accounts of the several persons;

(3) Payment of a check drawn in favor of and properly

endorsed by the bank designated by a person to whom payment is to be made constitutes a full acquittance to the public official for the amount of such payment.

~~(E)~~ (F) Nothing contained in this section relieves such public official from the primary responsibility for the maintenance of the records and performance of the duties of ~~his~~ office.

**Sec. 117.11.** (A) Except as otherwise provided in this division and in ~~sections~~ section 117.112 ~~and 117.113~~ of the Revised Code, the auditor of state shall audit each public office at least once every two fiscal years. The auditor of state shall audit a public office each fiscal year if that public office is required to be audited on an annual basis pursuant to "The Single Audit Act of 1984," 98 Stat. 2327, 31 U.S.C.A. 7501 et seq., as amended. In the annual or biennial audit, inquiry shall be made into the methods, accuracy, and legality of the accounts, financial reports, records, files, and reports of the office, whether the laws, rules, ordinances, and orders pertaining to the office have been observed, and whether the requirements and rules of the auditor of state have been complied with. Except as otherwise provided in this division or where auditing standards or procedures dictate otherwise, each audit shall cover at least one fiscal year. If a public office is audited only once every two fiscal years, the audit shall cover both fiscal years.

(B) In addition to the annual or biennial audit provided for in division (A) of this section, the auditor of state may conduct an audit of a public office at any time when so requested by the public office or upon the auditor of state's own initiative if the auditor of state has reasonable cause to

believe that an additional audit is in the public interest.

(C)(1) The auditor of state shall identify any public office in which the auditor of state will be unable to conduct an audit at least once every two fiscal years as required by division (A) of this section and shall provide immediate written notice to the clerk of the legislative authority or governing board of the public office so identified. Within six months of the receipt of such notice, the legislative authority or governing board may engage an independent certified public accountant to conduct an audit pursuant to section 117.12 of the Revised Code.

(2) When the chief fiscal officer of a public office notifies the auditor of state that an audit is required at a time prior to the next regularly scheduled audit by the auditor of state, the auditor of state shall either cause an earlier audit to be made by the auditor of state or authorize the legislative authority or governing board of the public office to engage an independent certified public accountant to conduct the required audit. The scope of the audit shall be as authorized by the auditor of state.

(3) The auditor of state shall approve the scope of an audit under division (C)(1) or (2) of this section as set forth in the contract for the proposed audit before the contract is executed on behalf of the public office that is to be audited. The independent accountant conducting an audit under division (C)(1) or (2) of this section shall be paid by the public office.

(4) The contract for attest services with an independent accountant employed pursuant to this section or section 117.115 of the Revised Code may include binding arbitration provisions,

provisions of Chapter 2711. of the Revised Code, or any other alternative dispute resolution procedures to be followed in the event a dispute remains between the state or public office and the independent accountant concerning the terms of or services under the contract, or a breach of the contract, after the administrative provisions of the contract have been exhausted.

(D) If a uniform accounting network is established under section 117.101 of the Revised Code, the auditor of state or a certified public accountant employed pursuant to this section or section 117.112 or 117.115 of the Revised Code shall, to the extent practicable, utilize services offered by the network in order to conduct efficient and economical audits of public offices.

(E) The auditor of state, in accordance with division (A)(3) of section 9.65 of the Revised Code and this section, may audit an annuity program for volunteer fire fighters established by a political subdivision under section 9.65 of the Revised Code. As used in this section, "volunteer fire fighters" and "political subdivision" have the same meanings as in division (C) of section 9.65 of the Revised Code.

(F) The auditor of state may establish by rule an agreed-upon procedure by which political subdivisions may be audited. The rules shall set forth the standards, procedures, guidelines, and reporting requirements for an agreed-upon procedure audit.

**Sec. 117.38.** (A) Each public office, other than a state agency, shall file a financial report for each fiscal year. The auditor of state may prescribe forms by rule or may issue guidelines, or both, for such reports. If the auditor of state has not prescribed a rule regarding the form for the report, the public office shall submit its report on the form utilized by

the public office.

(B) The report shall be certified by the proper officer or board and filed with the auditor of state within sixty days after the close of the fiscal year, except that public offices reporting pursuant to generally accepted accounting principles shall file their reports within one hundred fifty days after the close of the fiscal year. The auditor of state may extend the deadline for filing a financial report and establish terms and conditions for any such extension. At the time the report is filed with the auditor of state, the chief fiscal officer, except as otherwise provided in section 319.11 of the Revised Code, shall publish notice in a newspaper published in the political subdivision or taxing district, and if there is no such newspaper, then in a newspaper of general circulation in the political subdivision or taxing district. The notice shall state that the financial report has been completed by the public office and is available for public inspection at the office of the chief fiscal officer.

(C) The report shall contain the following:

(1) Amount of collections and receipts, and accounts due from each source;

(2) Amount of expenditures for each purpose;

(3) Income of each public service industry owned or operated by a municipal corporation, and the cost of such ownership or operation;

(4) Amount of public debt of each taxing district, the purpose for which each item of such debt was created, and the provision made for the payment thereof;

(5) Budgetary comparison information as required by the

applicable reporting framework or as prescribed by the auditor of state.

(D) Any public office, other than a state agency, that does not file its financial report at the time required by this section shall pay to the auditor of state twenty-five dollars for each day the report remains unfiled after the filing date; provided, that the penalty payments shall not exceed the sum of seven hundred fifty dollars. The auditor of state may waive all or any part of the penalty assessed under this section upon the filing of the past due financial report. All sums collected from such penalties shall be placed in the public audit expense fund--local government. If the auditor of state fails to receive payment for penalties not paid within one year from the required filing date, the auditor may recover the penalties through the process in division (D) of section 117.13 of the Revised Code.

(E) Every county agency, board, or commission shall provide to the county auditor, not later than the first day of March each year unless a later date is authorized by the county auditor, all information determined by the county auditor to be necessary for the preparation of the report required by this section.

(F) The auditor of state shall publish the substance of the report submitted under this section in an electronic format that is available to the public.

**Sec. 117.44.** To enhance local officials' background and working knowledge of government accounting, budgeting and financing, financial report preparation, and the rules adopted by the auditor of state, the auditor of state shall hold training programs for persons elected for the first time as township fiscal officers, city auditors, and village clerks,

between the first day of December and the first day of April immediately following a general election for any of these offices. Similar training may also be provided to any township fiscal officer, city auditor, or village clerk who is appointed to fill a vacancy or who is elected in a special election.

The auditor of state also shall develop and provide an annual training program of continuing education for village clerks.

The auditor of state shall determine the manner, content, and length of the training programs after consultation with appropriate statewide organizations of local governmental officials. The auditor of state shall charge the political subdivisions that the trainees represent a registration fee that will meet actual and necessary expenses of the training, including instructor fees, site acquisition costs, and the cost of course materials. The necessary personal expenses incurred by the officials as a result of attending the training program shall be borne by the political subdivisions they represent.

The auditor of state shall allow any other interested person to attend any of the training programs that the auditor of state holds pursuant to this section; provided, that before attending any such training program, the interested person shall pay to the auditor of state the full registration fee that the auditor of state has set for the training program.

The auditor of state may provide any other appropriate training or educational programs that may be developed and offered by the auditor of state or in collaboration with one or more other state agencies, political subdivisions, or other public or private entities.

There is hereby established in the state treasury the auditor of state training program fund, to be used by the auditor of state for the actual and necessary expenses of any training programs held pursuant to this section~~, section 117.441,~~ or section 321.46 of the Revised Code. All registration fees collected under this section shall be paid into the fund.

**Sec. 127.16.** (A) Upon the request of either a state agency or the director of budget and management and after the controlling board determines that an emergency or a sufficient economic reason exists, the controlling board may approve the making of a purchase without competitive selection as provided in division (B) of this section.

(B) Except as otherwise provided in this section, no state agency, using money that has been appropriated to it directly, shall:

(1) Make any purchase from a particular supplier, that would amount to fifty thousand dollars or more when combined with both the amount of all disbursements to the supplier during the fiscal year for purchases made by the agency and the amount of all outstanding encumbrances for purchases made by the agency from the supplier, unless the purchase is made by competitive selection or with the approval of the controlling board;

(2) Lease real estate from a particular supplier, if the lease would amount to seventy-five thousand dollars or more when combined with both the amount of all disbursements to the supplier during the fiscal year for real estate leases made by the agency and the amount of all outstanding encumbrances for real estate leases made by the agency from the supplier, unless the lease is made by competitive selection or with the approval of the controlling board.

(C) Any person who authorizes a purchase in violation of division (B) of this section shall be liable to the state for any state funds spent on the purchase, and the attorney general shall collect the amount from the person.

(D) Nothing in division (B) of this section shall be construed as:

(1) A limitation upon the authority of the director of transportation as granted in sections 5501.17, 5517.02, and 5525.14 of the Revised Code;

(2) Applying to medicaid provider agreements under the medicaid program;

(3) Applying to the purchase of examinations from a sole supplier by a state licensing board under Title XLVII of the Revised Code;

(4) Applying to entertainment contracts for the Ohio state fair entered into by the Ohio expositions commission, provided that the controlling board has given its approval to the commission to enter into such contracts and has approved a total budget amount for such contracts as agreed upon by commission action, and that the commission causes to be kept itemized records of the amounts of money spent under each contract and annually files those records with the clerk of the house of representatives and the clerk of the senate following the close of the fair;

(5) Limiting the authority of the chief of the division of mineral resources management to contract for reclamation work with an operator mining adjacent land as provided in section 1513.27 of the Revised Code;

(6) Applying to investment transactions and procedures of

any state agency, except that the agency shall file with the board the name of any person with whom the agency contracts to make, broker, service, or otherwise manage its investments, as well as the commission, rate, or schedule of charges of such person with respect to any investment transactions to be undertaken on behalf of the agency. The filing shall be in a form and at such times as the board considers appropriate.

(7) Applying to purchases made with money for the per cent for arts program established by section 3379.10 of the Revised Code;

(8) Applying to purchases made by the opportunities for Ohioans with disabilities agency of services, or supplies, that are provided to persons with disabilities, or to purchases made by the agency in connection with the eligibility determinations it makes for applicants of programs administered by the social security administration;

(9) Applying to payments by the department of medicaid under section 5164.85 of the Revised Code for group health plan premiums, deductibles, coinsurance, and other cost-sharing expenses;

(10) Applying to any agency of the legislative branch of the state government;

(11) Applying to agreements or contracts entered into under section 5101.11, 5101.20, 5101.201, 5101.21, or 5101.214 of the Revised Code;

(12) Applying to purchases of services by the adult parole authority under section 2967.14 of the Revised Code or by the department of youth services under section 5139.08 of the Revised Code;

(13) Applying to dues or fees paid for membership in an organization or association;

(14) Applying to purchases of utility services pursuant to section 9.30 of the Revised Code;

(15) Applying to purchases made in accordance with rules adopted by the department of administrative services of motor vehicle, aviation, or watercraft fuel, or emergency repairs of such vehicles;

(16) Applying to purchases of tickets for passenger air transportation;

(17) Applying to purchases necessary to provide public notifications required by law or to provide notifications of job openings;

(18) Applying to the judicial branch of state government;

(19) Applying to purchases of liquor for resale by the division of liquor control;

(20) Applying to purchases of motor courier and freight services made in accordance with department of administrative services rules;

(21) Applying to purchases from the United States postal service and purchases of stamps and postal meter replenishment from vendors at rates established by the United States postal service;

(22) Applying to purchases of books, periodicals, pamphlets, newspapers, maintenance subscriptions, and other published materials;

(23) Applying to purchases from other state agencies,

including state-assisted institutions of higher education or the Ohio history connection;

(24) Applying to purchases from a qualified nonprofit agency pursuant to sections 125.60 to 125.6012~~ or 4115.31 to 4115.35~~ of the Revised Code;

(25) Applying to payments by the department of job and family services to the United States department of health and human services for printing and mailing notices pertaining to the tax refund offset program of the internal revenue service of the United States department of the treasury;

(26) Applying to contracts entered into by the department of developmental disabilities under section 5123.18 of the Revised Code;

(27) Applying to payments made by the department of mental health and addiction services under a physician recruitment program authorized by section 5119.185 of the Revised Code;

(28) Applying to contracts entered into with persons by the director of commerce for unclaimed funds collection and remittance efforts as provided in division (G) of section 169.03 of the Revised Code. The director shall keep an itemized accounting of unclaimed funds collected by those persons and amounts paid to them for their services.

(29) Applying to purchases made by a state institution of higher education in accordance with the terms of a contract between the vendor and an inter-university purchasing group comprised of purchasing officers of state institutions of higher education;

(30) Applying to the department of medicaid's purchases of health assistance services under the children's health insurance

program;

(31) Applying to payments by the attorney general from the reparations fund to hospitals and other emergency medical facilities for performing medical examinations to collect physical evidence pursuant to section 2907.28 of the Revised Code;

(32) Applying to contracts with a contracting authority or administrative receiver under division (B) of section 5126.056 of the Revised Code;

(33) Applying to purchases of goods and services by the department of veterans services in accordance with the terms of contracts entered into by the United States department of veterans affairs;

(34) Applying to payments by the superintendent of the bureau of criminal identification and investigation to the federal bureau of investigation for criminal records checks pursuant to section 109.572 of the Revised Code;

(35) Applying to contracts entered into by the department of medicaid under section 5164.47 of the Revised Code;

(36) Applying to contracts entered into under section 5160.12 of the Revised Code;

(37) Applying to payments to the Ohio history connection from other state agencies.

(E) When determining whether a state agency has reached the cumulative purchase thresholds established in divisions (B)(1) and (2) of this section, the following purchases by such agency shall not be considered:

(1) Purchases made through competitive selection or with

controlling board approval;

(2) Purchases listed in division (D) of this section;

(3) For the purposes of the threshold of division (B)(1) of this section only, leases of real estate.

(F) A state agency, when exercising direct purchasing authority under this section, shall utilize a selection process that complies with all applicable laws, rules, or regulations of the department of administrative services.

(G) As used in this section, "competitive selection," "direct purchasing authority," "purchase," "supplies," and "services" have the same meanings as in section 125.01 of the Revised Code.

**Sec. 149.10.** All boards, commissions, agencies, institutions, and departments in the executive branch of state government shall submit to the auditor of state a copy of each formal internally or independently produced audit report, as well as any management study or report ~~which~~ that recommends changes ~~which~~ that would affect the auditing system. Pursuant to section 117.43 of the Revised Code, no such report shall be produced without the approval of the auditor of state.

**Sec. 149.30.** The Ohio history connection, chartered by this state as a corporation not for profit to promote a knowledge of history and archaeology, especially of Ohio, and operated continuously in the public interest since 1885, may perform public functions as prescribed by law.

The general assembly may appropriate money to the Ohio history connection each biennium to carry out the public functions of the Ohio history connection as enumerated in this section. An appropriation by the general assembly to the Ohio

history connection constitutes an offer to contract with the Ohio history connection to carry out those public functions for which appropriations are made. An acceptance by the Ohio history connection of the appropriated funds constitutes an acceptance by the Ohio history connection of the offer and is considered an agreement by the Ohio history connection to perform those functions in accordance with the terms of the appropriation and the law and to expend the funds only for the purposes for which appropriated. The governor may request on behalf of the Ohio history connection, and the controlling board may release, additional funds to the Ohio history connection for survey, salvage, repair, or rehabilitation of an emergency nature for which funds have not been appropriated, and acceptance by the Ohio history connection of those funds constitutes an agreement on the part of the Ohio history connection to expend those funds only for the purpose for which released by the controlling board.

The Ohio history connection shall faithfully expend and apply all moneys received from the state to the uses and purposes directed by law and for necessary administrative expenses. If the general assembly appropriates money to the Ohio history connection for grants or subsidies to other entities for their site-related programs, the Ohio history connection, except for good cause, shall distribute the money within ninety days of accepting a grant or subsidy application for the money.

The Ohio history connection shall perform the public function of sending notice by ordinary or certified mail to the owner of any property at the time it is listed on the national register of historic places. The Ohio history connection shall accurately record all expenditures of such funds in conformity with generally accepted accounting principles.

The auditor of state shall audit all funds and fiscal records of the Ohio history connection.

The public functions to be performed by the Ohio history connection shall include all of the following:

(A) Creating, supervising, operating, protecting, maintaining, and promoting for public use a system of state memorials, titles to which may reside wholly or in part with this state or wholly or in part with the Ohio history connection as provided in and in conformity to appropriate acts and resolves of the general assembly, and leasing for renewable periods of two years or less, with the advice and consent of the attorney general and the director of administrative services, lands and buildings owned by the state which are in the care, custody, and control of the Ohio history connection, all of which shall be maintained and kept for public use at reasonable hours;

(B) Making alterations and improvements, marking, and constructing, reconstructing, protecting, or restoring structures, earthworks, and monuments in its care, and equipping such facilities with appropriate educational maintenance facilities;

(C) Serving as the archives administration for the state and its political subdivisions as provided in sections 149.31 to 149.42 of the Revised Code;

(D) Administering a state historical museum, to be the headquarters of the society and its principal museum and library, which shall be maintained and kept for public use at reasonable hours;

(E) Establishing a marking system to identify all

designated historic and archaeological sites within the state and marking or causing to be marked historic sites and communities considered by the society to be historically or archaeologically significant;

(F) Publishing books, pamphlets, periodicals, and other publications about history, archaeology, and natural science and offering one copy of each regular periodical issue to all public libraries in this state at a reasonable price, which shall not exceed one hundred ten per cent more than the total cost of publication;

(G) Engaging in research in history, archaeology, and natural science and providing historical information upon request to all state agencies;

(H) Collecting, preserving, and making available by all appropriate means and under approved safeguards all manuscript, print, or near-print library collections and all historical objects, specimens, and artifacts which pertain to the history of Ohio and its people, including the following original documents: Ohio Constitution of 1802; Ohio Constitution of 1851; proposed Ohio Constitution of 1875; design and the letters of patent and assignment of patent for the state flag; S.J.R. 13 (1873); S.J.R. 53 (1875); S.J.R. 72 (1875); S.J.R. 50 (1883); H.J.R. 73 (1883); S.J.R. 28 (1885); H.J.R. 67 (1885); S.J.R. 17 (1902); S.J.R. 28 (1902); H.J.R. 39 (1902); S.J.R. 23 (1903); H.J.R. 19 (1904); S.J.R. 16 (1905); H.J.R. 41 (1913); H.J.R. 34 (1917); petition form (2) (1918); S.J.R. 6 (1921); H.J.R. 5 (1923); H.J.R. 40 (1923); H.J.R. 8 (1929); H.J.R. 20 (1929); S.J.R. 4 (1933); petition form (2) (1933); S.J.R. 57 (1936); petition form (1936); H.J.R. 14 (1942); H.J.R. 15 (1944); H.J.R. 8 (1944); S.J.R. 6 (1947); petition form (1947); H.J.R. 24

(1947); and H.J.R. 48 (1947);

(I) Encouraging and promoting the organization and development of county and local historical societies;

(J) Providing to Ohio schools such materials as the Ohio history connection may prepare to facilitate the instruction of Ohio history at a reasonable price, which shall not exceed one hundred ten per cent more than the total cost of preparation and delivery;

(K) Providing advisory and technical assistance to local societies for the preservation and restoration of historic and archaeological sites;

(L) Devising uniform criteria for the designation of historic and archaeological sites throughout the state and advising local historical societies of the criteria and their application;

(M) Taking inventory, in cooperation with the Ohio arts council, the Ohio archaeological council, and the archaeological society of Ohio, of significant designated and undesignated state and local sites and keeping an active registry of all designated sites within the state;

(N) Contracting with the owners or persons having an interest in designated historic or archaeological sites or property adjacent or contiguous to those sites, or acquiring, by purchase, gift, or devise, easements in those sites or in property adjacent or contiguous to those sites, in order to control or restrict the use of those historic or archaeological sites or adjacent or contiguous property for the purpose of restoring or preserving the historical or archaeological significance or educational value of those sites;

(O) Constructing a monument honoring Governor James A. Rhodes, which shall stand on the northeast quadrant of the grounds surrounding the capitol building. The monument shall be constructed with private funds donated to the Ohio history connection and designated for this purpose. No public funds shall be expended to construct this monument. The department of administrative services shall cooperate with the Ohio history connection in carrying out this function and shall maintain the monument in a manner compatible with the grounds of the capitol building.

(P) Commissioning a portrait of each departing governor, which shall be displayed in the capitol building. The Ohio history connection may accept private contributions designated for this purpose and, at the discretion of its board of trustees, also may apply for the same purpose funds appropriated by the general assembly to the Ohio history connection pursuant to this section.

(Q) Being the custodian of the field notes, maps, records, documents, papers, and implements relating to or used in the survey of the public lands within the state, which were delivered to the executive of this state by the surveyor of the United States at Detroit, by order of the government of the United States, the records of field notes and other records of papers that have been added thereto, the records of deeds and other records or papers relating to the public lands originally deposited with the governor or secretary of state, and the records, maps, plats, papers, documents, and implements relating to the public lands in the Virginia military district in this state, from the United States land office at Chillicothe. These records and files shall be subject to inspection, and the Ohio history connection, on demand and tender of the proper fees,

shall furnish certified copies of any of them.

(R) Furnishing to the board of education of each school district copies of deeds, leases, field notes, records, and other papers and documents that are in the Ohio history connection's possession, relating to the lands appropriated by congress for the support of schools and ministerial purposes that have been allocated for the benefit of that district, and such copies, when certified by the Ohio history connection, shall be received as competent evidence and shall have the same force and effect as the originals. The Ohio history connection shall charge fees sufficient to defray the cost of preparing copies.

(S) Submitting an annual report of its activities, programs, and operations to the governor within two months after the close of each fiscal year of the state.

The Ohio history connection, with the help of local historical societies, may compile and maintain a registry of war relics, as defined in section 155.28 of the Revised Code, that are located on public property or on the property of a cemetery association.

The Ohio history connection shall not sell, mortgage, transfer, or dispose of historical or archaeological sites to which it has title and in which the state has monetary interest except by action of the general assembly.

Money or fines paid to the Ohio history connection under section 155.99 of the Revised Code shall be expended by the Ohio history connection only for the preservation of war relics.

In consideration of the public functions performed by the Ohio history connection for the state, employees of the Ohio

history connection shall be considered public employees within the meaning of section 145.01 of the Revised Code.

**Sec. 169.13.** (A)(1) All agreements to pay a fee, compensation, commission, or other remuneration to locate, deliver, recover, or assist in the recovery of unclaimed funds reported under section 169.03 of the Revised Code, entered into within two years immediately after the date a report is filed under division (D) of section 169.03 of the Revised Code, are invalid.

(2) A person interested in entering into an agreement to locate, deliver, recover, or assist in the recovery of unclaimed funds for remuneration shall not initiate any contact with an owner during the two-year period immediately after the date a report is filed under division (D) of section 169.03 of the Revised Code. Failure to comply with this requirement is grounds for the invalidation of any such agreement between the person and the owner.

(B) An agreement entered into any time after such two-year period is valid only if all of the following conditions are met:

(1) The aggregate fee, compensation, commission, or other remuneration agreed upon is not in excess of ten per cent of the amount recovered and paid to the owner by the director of budget and management;

(2) The agreement is in writing, signed by the owner, and notarized and discloses all of the following items:

(a) The name, address, and telephone number of the owner, as shown by the records of the person or entity in possession of the unclaimed funds or contents of a safe deposit box;

(b) The name, address, and telephone number of the owner

if the owner's name, address, or telephone number are different from the name, address, or telephone number of the owner as shown by the records of the person or entity in possession of the unclaimed funds or contents of a safe deposit box;

(c) The nature and value of the unclaimed funds or contents of a safe deposit box;

(d) The amount the owner will receive after the fee or compensation has been subtracted;

(e) The name and address of the person or entity in possession of the unclaimed funds or contents of a safe deposit box;

(f) That the director of budget and management will pay the unclaimed funds directly to the owner or the director of commerce shall deliver the contents of a safe deposit box directly to the owner;

(g) That the person agreeing to locate, deliver, recover, or assist in the recovery of the unclaimed funds or contents of a safe deposit box is not an employee or agent of the director of commerce;

(h) That the director of commerce is not a party to the agreement;

(i) That the person agreeing to locate, deliver, recover, or assist in the recovery of the unclaimed funds or contents of a safe deposit box holds a valid certificate of registration issued by the director under section 169.16 of the Revised Code;

(j) The number designated on that certificate of registration and the date the certificate of registration expires.

(3) No agreement described in division (B)(2) of this section shall include a power of attorney for the payment of the unclaimed funds or delivery of the contents of a safe deposit box to any person other than the owner of the unclaimed funds or contents of a safe deposit box.

(4) If the agreement involves recovery of the contents of a safe deposit box, the agreement stipulates that the person receiving any fee, compensation, commission, or other remuneration for engaging in any activity for the purpose of locating, delivering, recovering, or assisting in the recovery of unclaimed funds or other items stored in a safe deposit box on behalf of any other person shall do all of the following:

(a) Make arrangements to have an appraiser and the director of commerce view the contents of the safe deposit box together, at a time mutually agreeable to the appraiser and director;

(b) State that the value of the property in the safe deposit box is the amount established by the appraiser who viewed the safe deposit box contents;

(c) Base the fee, compensation, commission, or other remuneration for locating, delivering, recovering, or assisting in the recovery of unclaimed funds or other items stored in a safe deposit box on the appraised value established by the appraiser who viewed the safe deposit box contents.

(C) No person shall receive a fee, compensation, commission, or other remuneration, or engage in any activity for the purpose of locating, delivering, recovering, or assisting in the recovery of unclaimed funds or contents of a safe deposit box, under an agreement that is invalid under this section.

(D) A person who receives any fee, compensation, commission, or other remuneration for engaging in any activity for the purpose of locating, delivering, recovering, or assisting in the recovery of unclaimed funds or other items stored in a safe deposit box on behalf of any other person cannot function as an appraiser of the contents of the safe deposit box for purposes of division (B)(4) of this section.

(E) The director shall not recognize or make any delivery and the ~~auditor of state~~ office of budget and management shall not make any payment pursuant to any power of attorney between an owner of the unclaimed funds or contents of a safe deposit box and the person with whom the owner entered into an agreement pursuant to division (B)(2) of this section to locate, deliver, recover, or assist in the recovery of the unclaimed funds or contents of a safe deposit box if that power of attorney is entered into on or after March 23, 2007, and that power of attorney specifically provides for the payment of unclaimed funds or delivery of the contents of a safe deposit box to any person other than the owner of the unclaimed funds or contents of a safe deposit box. Nothing in this section shall be construed as prohibiting the payment of unclaimed funds or delivery of the contents of a safe deposit box to the legal representative of the owner of the unclaimed funds or contents of the safe deposit box. Notwithstanding the definition of "owner" specified in division (C) of section 169.01 of the Revised Code, for purposes of the payment of unclaimed funds or delivery of the contents of the safe deposit box, a person with whom an owner entered into an agreement under division (B)(2) of this section is not a legal representative.

**Sec. 306.43.** (A) The board of trustees of a regional transit authority or any officer or employee designated by such

board may make any contract for the purchase of goods or services, the cost of which does not exceed one hundred thousand dollars. When an expenditure, other than for the acquisition of real estate, the discharge of claims, or the acquisition of goods or services under the circumstances described in division (H) of this section, is expected to exceed one hundred thousand dollars, such expenditure shall be made through full and open competition by the use of competitive procedures. The regional transit authority shall use the competitive procedure, as set forth in divisions (B), (C), (D), and (E) of this section, that is most appropriate under the circumstances of the procurement.

(B) Competitive sealed bidding is the preferred method of procurement and a regional transit authority shall use that method if all of the following conditions exist:

(1) A clear, complete, and adequate description of the goods, services, or work is available;

(2) Time permits the solicitation, submission, and evaluation of sealed bids;

(3) The award will be made on the basis of price and other price-related factors;

(4) It is not necessary to conduct discussions with responding offerors about their bids;

(5) There is a reasonable expectation of receiving more than one sealed bid.

A regional transit authority shall publish a notice calling for bids once a week for no less than two consecutive weeks in a newspaper of general circulation within the territorial boundaries of the regional transit authority, or as provided in section 7.16 of the Revised Code. A regional transit

authority may require that a bidder for any contract other than a construction contract provide a bid guaranty in the form, quality, and amount considered appropriate by the regional transit authority. The board may let the contract to the lowest responsive and responsible bidder. Where fewer than two responsive bids are received, a regional transit authority may negotiate price with the sole responsive bidder or may rescind the solicitation and procure under division (H)(2) of this section.

(C) A regional transit authority may use two-step competitive bidding, consisting of a technical proposal and a separate, subsequent sealed price bid from those submitting acceptable technical proposals, if both of the following conditions exist:

(1) A clear, complete, and adequate description of the goods, services, or work is not available, but definite criteria exist for the evaluation of technical proposals;

(2) It is necessary to conduct discussions with responding offerors.

A regional transit authority shall publish a notice calling for technical proposals once a week for no less than two consecutive weeks in a newspaper of general circulation within the territorial boundaries of the regional transit authority, or as provided in section 7.16 of the Revised Code. A regional transit authority may require a bid guaranty in the form, quality, and amount the regional transit authority considers appropriate. The board may let the contract to the lowest responsive and responsible bidder. Where fewer than two responsive and responsible bids are received, a regional transit authority may negotiate price with the sole responsive and

responsible bidder or may rescind the solicitation and procure under division (H)(2) of this section.

(D) A regional transit authority shall make a procurement by competitive proposals if competitive sealed bidding or two-step competitive bidding is not appropriate.

A regional transit authority shall publish a notice calling for proposals once a week for no less than two consecutive weeks in a newspaper of general circulation within the territorial boundaries of the regional transit authority, or as provided in section 7.16 of the Revised Code. A regional transit authority may require a proposal guaranty in the form, quality, and amount considered appropriate by the regional transit authority. The board may let the contract to the proposer making the offer considered most advantageous to the authority. Where fewer than two competent proposals are received, a regional transit authority may negotiate price and terms with the sole proposer or may rescind the solicitation and procure under division (H)(2) of this section.

(E)(1) A regional transit authority shall procure the services of an architect or engineer in the manner prescribed by the "Federal Mass Transportation Act of 1987," Public Law No. 100-17, section 316, 101 Stat. 227, 232-234, 49 U.S.C.A. app. 1608 and the services of a construction manager in the manner prescribed by sections 9.33 to 9.332 of the Revised Code.

(2) A regional transit authority may procure revenue rolling stock in the manner prescribed by division (B), (C), or (D) of this section.

(3) All contracts for construction in excess of one hundred thousand dollars shall be made only after the regional

transit authority has published a notice calling for bids once a week for two consecutive weeks in a newspaper of general circulation within the territorial boundaries of the regional transit authority, or as provided in section 7.16 of the Revised Code. The board may award a contract to the lowest responsive and responsible bidder. Where only one responsive and responsible bid is received, the regional transit authority may negotiate price with the sole responsive bidder or may rescind the solicitation. The regional transit authority shall award construction contracts in accordance with sections 153.12 to 153.14 and 153.54 of the Revised Code. Divisions (B) and (C) of this section shall not apply to the award of contracts for construction.

(F) All contracts involving expenditures in excess of one hundred thousand dollars shall be in writing and shall be accompanied by or shall refer to plans and specifications for the work to be done. The plans and specifications shall at all times be made and considered part of the contract. For all contracts other than construction contracts, a regional transit authority may require performance, payment, or maintenance guaranties or any combination of such guaranties in the form, quality, and amount it considers appropriate. The contract shall be approved by the board and signed on behalf of the regional transit authority and by the contractor.

(G) In making a contract, a regional transit authority may give preference to goods produced in the United States in accordance with the Buy America requirements in the "Surface Transportation Assistance Act of 1982," Public Law No. 97-424, section 165, 96 Stat. 2097, 23 U.S.C.A. 101 note, as amended, and the rules adopted thereunder. The regional transit authority also may give preference to providers of goods produced in and

services provided in labor surplus areas as defined by the United States department of labor in 41 U.S.C.A. 401 note, Executive Order No. 12073, August 16, 1978, 43 Fed. Reg. 36873, as amended.

(H) Competitive procedures under this section are not required in any of the following circumstances:

(1) The board of trustees of a regional transit authority, by a two-thirds affirmative vote of its members, determines that a real and present emergency exists under any of the following conditions, and the board enters its determination and the reasons for it in its proceedings:

(a) Affecting safety, welfare, or the ability to deliver transportation services;

(b) Arising out of an interruption of contracts essential to the provision of daily transit services;

(c) Involving actual physical damage to structures, supplies, equipment, or property.

(2) The purchase consists of goods or services, or any combination thereof, and after reasonable inquiry the board or any officer or employee the board designates finds that only one source of supply is reasonably available.

(3) The expenditure is for a renewal or renegotiation of a lease or license for telecommunications or electronic data processing equipment, services, or systems, or for the upgrade of such equipment, services, or systems, or for the maintenance thereof as supplied by the original source or its successors or assigns.

(4) The purchase of goods or services is made from another

political subdivision, public agency, public transit system, regional transit authority, the state, or the federal government, or as a third-party beneficiary under a state or federal procurement contract, or as a participant in a department of administrative services contract under division (B) of section 125.04 of the Revised Code.

(5) The sale and leaseback or lease and leaseback of transit facilities is made as provided in division (AA) of section 306.35 of the Revised Code.

(6) The purchase substantially involves services of a personal, professional, highly technical, or scientific nature, including but not limited to the services of an attorney, physician, surveyor, appraiser, investigator, court reporter, adjuster, advertising consultant, or licensed broker, or involves the special skills or proprietary knowledge required for the servicing of specialized equipment owned by the regional transit authority.

(7) Services or supplies are available from a qualified nonprofit agency pursuant to sections ~~4115.31~~ 125.60 to ~~4115.35~~ 125.6012 of the Revised Code.

(8) The purchase consists of the product or services of a public utility.

(9) The purchase is for the services of individuals with disabilities to work in the authority's commissaries or cafeterias, and those individuals are supplied by a nonprofit corporation or association whose purpose is to assist individuals with disabilities, whether or not that corporation or association is funded entirely or in part by the federal government, or the purchase is for services provided by a

nonprofit corporation or association whose purpose is to assist individuals with disabilities, whether or not that corporation or association is funded entirely or in part by the federal government. For purposes of division (H)(9) of this section, "disability" has the same meaning as in section 4112.01 of the Revised Code.

(I) A regional transit authority may enter into blanket purchase agreements for purchases of maintenance, operating, or repair goods or services where the item cost does not exceed five hundred dollars and the annual expenditure does not exceed one hundred thousand dollars.

(J) Nothing contained in this section prohibits a regional transit authority from participating in intergovernmental cooperative purchasing arrangements.

(K) Except as otherwise provided in this chapter, a regional transit authority shall make a sale or other disposition of property through full and open competition. Except as provided in division (L) of this section, all dispositions of personal property and all grants of real property for terms exceeding five years shall be made by public auction or competitive procedure.

(L) The competitive procedures required by division (K) of this section are not required in any of the following circumstances:

(1) The grant is a component of a joint development between public and private entities and is intended to enhance or benefit public transit.

(2) The grant of a limited use or of a license affecting land is made to an owner of abutting real property.

(3) The grant of a limited use is made to a public utility.

(4) The grant or disposition is to a department of the federal or state government, to a political subdivision of the state, or to any other governmental entity.

(5) Used equipment is traded on the purchase of equipment and the value of the used equipment is a price-related factor in the basis for award for the purchase.

(6) The value of the personal property is such that competitive procedures are not appropriate and the property either is sold at its fair market value or is disposed of by gift to a nonprofit entity having the general welfare or education of the public as one of its principal objects.

(M) The board of trustees of a regional transit authority, when making a contract funded exclusively by state or local moneys or any combination thereof, shall make a good faith effort to use disadvantaged business enterprise participation to the same extent required under Section 105(f) of the "Surface Transportation Assistance Act of 1982," Public Law No. 97-424, 96 Stat. 2100, and Section 106(c) of the "Surface Transportation and Uniform Relocation Assistance Act of 1987," Public Law No. 100-17, 101 Stat. 145, and the rules adopted thereunder.

(N) As used in this section:

(1) "Goods" means all things, including specially manufactured goods, that are movable at the time of identification to the contract for sale other than the money in which the price is to be paid, investment securities, and things in action. "Goods" also includes other identified things attached to realty as described in section 1302.03 of the

Revised Code.

(2) "Services" means the furnishing of labor, time, or effort by a contractor, not involving the delivery of goods or reports other than goods or reports that are merely incidental to the required performance, including but not limited to insurance, bonding, or routine operation, routine repair, or routine maintenance of existing structures, buildings, real property, or equipment, but does not include employment agreements, collective bargaining agreements, or personal services.

(3) "Construction" means the process of building, altering, repairing, improving, painting, decorating, or demolishing any structure or building, or other improvements of any kind to any real property owned or leased by a regional transit authority.

(4) "Full and open competition" has the same meaning as in the "Office of Federal Procurement Policy Act," Public Law No. 98-369, section 2731, 98 Stat. 1195 (1984), 41 U.S.C.A. 403.

(5) A bidder is "responsive" if, applying the criteria of division (A) of section 9.312 of the Revised Code, the bidder is "responsive" as described in that section.

(6) A bidder is "responsible" if, applying the criteria of division (B) of section 9.312 of the Revised Code and of the "Office of Federal Procurement Policy Act," Public Law No. 98-369, section 2731, 98 Stat. 1195 (1984), 41 U.S.C.A. 403, the bidder is "responsible" as described in those sections.

**Sec. 307.86.** Anything to be purchased, leased, leased with an option or agreement to purchase, or constructed, including, but not limited to, any product, structure, construction,

reconstruction, improvement, maintenance, repair, or service, except the services of an accountant, architect, attorney at law, physician, professional engineer, construction project manager, consultant, surveyor, or appraiser, by or on behalf of the county or contracting authority, as defined in section 307.92 of the Revised Code, at a cost in excess of the amount specified in section 9.17 of the Revised Code, except as otherwise provided in division (D) of section 713.23 and in sections 9.48, 125.04, 125.60 to 125.6012, 307.022, 307.041, 307.861, 339.05, 340.036, ~~4115.31~~ 125.60 to ~~4115.35~~125.6012, 5119.44, 5513.01, 5543.19, 5713.01, and 6137.05 of the Revised Code, shall be obtained through competitive bidding. No purchase, lease, project, or other transaction subject to this section shall be divided into component parts, separate projects, or separate items of work in order to avoid the requirements of this section. However, competitive bidding is not required when any of the following applies:

(A) The board of county commissioners, by a unanimous vote of its members, makes a determination that a real and present emergency exists, and that determination and the reasons for it are entered in the minutes of the proceedings of the board, when any of the following applies:

(1) The estimated cost is less than one hundred twenty-five thousand dollars.

(2) There is actual physical disaster to structures, radio communications equipment, or computers.

(3) The product to be purchased is personal protective equipment and the purchase is completed during the period of the emergency declared by Executive Order 2020-01D, issued on March 9, 2020.

For purposes of this division:

"Personal protective equipment" means equipment worn to minimize exposure to hazards that cause workplace injuries and illnesses.

"Unanimous vote" means all three members of a board of county commissioners when all three members are present, or two members of the board if only two members, constituting a quorum, are present.

Whenever a contract of purchase, lease, or construction is exempted from competitive bidding under division (A)(1) of this section because the estimated cost is less than one hundred twenty-five thousand dollars, but the estimated cost is the amount specified in section 9.17 of the Revised Code or more, the county or contracting authority shall solicit informal estimates from no fewer than three persons who could perform the contract, before awarding the contract. With regard to each such contract, the county or contracting authority shall maintain a record of such estimates, including the name of each person from whom an estimate is solicited. The county or contracting authority shall maintain the record for the longer of at least one year after the contract is awarded or the amount of time the federal government requires.

(B)(1) The purchase consists of supplies or a replacement or supplemental part or parts for a product or equipment owned or leased by the county, and the only source of supply for the supplies, part, or parts is limited to a single supplier.

(2) The purchase consists of services related to information technology, such as programming services, that are proprietary or limited to a single source.

(C) The purchase is from the federal government, the state, another county or contracting authority of another county, or a board of education, educational service center, township, or municipal corporation.

(D) The purchase is made by a county department of job and family services under section 329.04 of the Revised Code and consists of family services duties or workforce development activities or is made by a county board of developmental disabilities under section 5126.05 of the Revised Code and consists of program services, such as direct and ancillary client services, child care, case management services, residential services, and family resource services.

(E) The purchase consists of criminal justice services, social services programs, family services, or workforce development activities by the board of county commissioners from nonprofit corporations or associations under programs funded by the federal government or by state grants.

(F) The purchase consists of any form of an insurance policy or contract authorized to be issued under Title XXXIX of the Revised Code or any form of health care plan authorized to be issued under Chapter 1751. of the Revised Code, or any combination of such policies, contracts, plans, or services that the contracting authority is authorized to purchase, and the contracting authority does all of the following:

(1) Determines that compliance with the requirements of this section would increase, rather than decrease, the cost of the purchase;

(2) Requests issuers of the policies, contracts, plans, or services to submit proposals to the contracting authority, in a

form prescribed by the contracting authority, setting forth the coverage and cost of the policies, contracts, plans, or services as the contracting authority desires to purchase;

(3) Negotiates with the issuers for the purpose of purchasing the policies, contracts, plans, or services at the best and lowest price reasonably possible.

(G) The purchase consists of computer hardware, software, or consulting services that are necessary to implement a computerized case management automation project administered by the Ohio prosecuting attorneys association and funded by a grant from the federal government.

(H) Child care services are purchased for provision to county employees.

(I)(1) Property, including land, buildings, and other real property, is leased for offices, storage, parking, or other purposes, and all of the following apply:

(a) The contracting authority is authorized by the Revised Code to lease the property.

(b) The contracting authority develops requests for proposals for leasing the property, specifying the criteria that will be considered prior to leasing the property, including the desired size and geographic location of the property.

(c) The contracting authority receives responses from prospective lessors with property meeting the criteria specified in the requests for proposals by giving notice in a manner substantially similar to the procedures established for giving notice under section 307.87 of the Revised Code.

(d) The contracting authority negotiates with the

prospective lessors to obtain a lease at the best and lowest price reasonably possible considering the fair market value of the property and any relocation and operational costs that may be incurred during the period the lease is in effect.

(2) The contracting authority may use the services of a real estate appraiser to obtain advice, consultations, or other recommendations regarding the lease of property under this division.

(J) The purchase is made pursuant to section 5139.34 or sections 5139.41 to 5139.46 of the Revised Code and is of programs or services that provide case management, treatment, or prevention services to any felony or misdemeanant delinquent, unruly youth, or status offender under the supervision of the juvenile court, including, but not limited to, community residential care, day treatment, services to children in their home, or electronic monitoring.

(K) The purchase is made by a public children services agency pursuant to section 307.92 or 5153.16 of the Revised Code and consists of family services, programs, or ancillary services that provide case management, prevention, or treatment services for children at risk of being or alleged to be abused, neglected, or dependent children.

(L) The purchase is to obtain the services of emergency medical service organizations under a contract made by the board of county commissioners pursuant to section 307.05 of the Revised Code with a joint emergency medical services district.

(M) The county contracting authority determines that the use of competitive sealed proposals would be advantageous to the county and the contracting authority complies with section

307.862 of the Revised Code.

(N) The purchase consists of used supplies and is made at a public auction.

Any issuer of policies, contracts, plans, or services listed in division (F) of this section and any prospective lessor under division (I) of this section may have the issuer's or prospective lessor's name and address, or the name and address of an agent, placed on a special notification list to be kept by the contracting authority, by sending the contracting authority that name and address. The contracting authority shall send notice to all persons listed on the special notification list. Notices shall state the deadline and place for submitting proposals. The contracting authority shall mail the notices at least six weeks prior to the deadline set by the contracting authority for submitting proposals. Every five years the contracting authority may review this list and remove any person from the list after mailing the person notification of that action.

Any contracting authority that negotiates a contract under division (F) of this section shall request proposals and negotiate with issuers in accordance with that division at least every three years from the date of the signing of such a contract, unless the parties agree upon terms for extensions or renewals of the contract. Such extension or renewal periods shall not exceed six years from the date the initial contract is signed.

Any real estate appraiser employed pursuant to division (I) of this section shall disclose any fees or compensation received from any source in connection with that employment.

As used in division (N) of this section, "supplies" means any personal property including equipment, materials, and other tangible assets.

**Sec. 308.13.** (A) The board of trustees of a regional airport authority or any officer or employee designated by such board may make without competitive bidding any contract for any purchase, lease, lease with option or agreement to purchase any property, or any construction contract for any work, the cost of which shall not exceed the amount specified in section 9.17 of the Revised Code. Any purchase, lease, lease with option or agreement to purchase, or construction contract in excess of the amount specified in section 9.17 of the Revised Code shall require that a notice calling for bids be published once a week for not less than two consecutive weeks preceding the day of the opening of the bids in a newspaper of general circulation within the territorial boundaries of the regional airport authority. The regional airport authority also may cause notice to be inserted in trade papers or other publications designated by it or to be distributed by electronic means, including posting the notice on the internet site on the world wide web of the regional airport authority. If the contracting authority posts the notice on that internet web site, the requirement that a second notice be published in a newspaper of general circulation within the territorial boundaries of the regional airport authority does not apply provided the first notice published in that newspaper meets all of the following requirements:

(1) It is published at least two weeks prior to the day of the opening of the bids.

(2) It includes a statement that the notice is posted on the internet site on the world wide web of the regional airport

authority.

(3) It includes the internet address of the internet site on the world wide web of the regional airport authority.

(4) It includes instructions describing how the notice may be accessed on the internet site on the world wide web of the regional airport authority.

No purchase, lease, project, or other transaction subject to this section shall be divided into component parts, separate projects, or separate items of work in order to avoid the requirements of this section.

If the bid is for a contract for the construction, demolition, alteration, repair, or reconstruction of an improvement, it shall meet the requirements of section 153.54 of the Revised Code. If the bid is for any other contract authorized by this section, it shall be accompanied by a good and approved bond with ample security conditioned on the carrying out of the contract as determined by the board. The board may let the contract to the lowest and best bidder. Such contract shall be in writing and shall be accompanied by or shall refer to plans and specifications for the work to be done, as approved by the board. The plans and specifications at all times shall be made and considered part of the contract. The contract shall be approved by the board and signed by its chief executive officer and by the contractor, and shall be executed in duplicate.

(B) The competitive bidding procedures described in division (A) of this section do not apply in any of the following circumstances:

(1) The board of trustees of a regional airport authority,

by a majority vote of its members present at any meeting, determines that a real and present emergency exists under any of the following conditions, and the board enters its determination and the reasons for it in its proceedings:

(a) Affecting safety, welfare, or the ability to deliver services;

(b) Arising out of an interruption of contracts essential to the provision of daily air services and other services related to the airport;

(c) Involving actual physical damage to structures, supplies, equipment, or property requiring immediate repair or replacement.

(2) The purchase consists of goods or services, or any combination thereof, and after reasonable inquiry the board or any officer or designee of the board finds that only one source of supply is reasonably available.

(3) The expenditure is for a renewal or renegotiation of a lease or license for telecommunications or informational technology equipment, services, or systems, or for the upgrade of such equipment, services, or systems, or for the maintenance thereof as supplied by the original source or its successors or assigns.

(4) The purchase of goods or services is made from another political subdivision, public agency, public transit system, regional transit authority, the state, or the federal government, or as a third-party beneficiary under a state or federal procurement contract, or as a participant in a department of administrative services contract under division (B) of section 125.04 of the Revised Code or under an approved

purchasing plan of this state.

(5) The purchase substantially involves services of a personal, professional, highly technical, or scientific nature, including the services of an attorney, physician, engineer, architect, surveyor, appraiser, investigator, adjuster, advertising consultant, or licensed broker, or involves the special skills or proprietary knowledge required for the operation of the airport owned by the regional transit authority.

(6) Services or supplies are available from a qualified nonprofit agency pursuant to sections ~~4115.31~~ 125.60 to ~~4115.35~~ 125.6012 of the Revised Code.

(7) The purchase consists of the product or services of a public utility.

**Sec. 317.06.** (A) Each county recorder who is newly elected to a full term of office shall attend and successfully complete at least fifteen hours of continuing education courses during the first year of the recorder's term of office and complete at least another eight hours of such courses each year of the remaining term. Each county recorder who is elected to a subsequent term of office shall attend and successfully complete at least eight hours of such courses in each year of any subsequent term of office. To be counted toward the continuing education hours required by this section, a course must be approved by the Ohio recorders' association. Any county recorder who teaches an approved course shall be entitled to credit for the course in the same manner as if the county recorder had attended the course.

The Ohio recorders' association shall record and, upon

request, verify the completion of required course work for each county recorder and issue a statement to each county recorder of the number of hours of continuing education the county recorder has successfully completed. Each year the association shall send a list of the continuing education courses, and the number of hours each county recorder has successfully completed, to the auditor of state and shall provide a copy of this list to any other individual who requests it.

The association shall issue a "failure to complete notice" to any county recorder required to complete continuing education courses under this section who fails to successfully complete at least fifteen hours of continuing education courses during the first year of the county recorder's first term of office or to complete a total of at least thirty-nine hours of such courses, including the fifteen hours completed in the first year of the first term, by the end of that term. The association shall issue a "failure to complete notice" to any county recorder required to complete continuing education courses under this section who fails to successfully complete at least eight hours of continuing education courses each year of any subsequent term of office or to complete a total of at least thirty-two hours of such courses, by the end of that subsequent term. The notice is for informational purposes only and does not affect any individual's ability to hold the office of county recorder.

The county recorder shall retain the documentation of any initial or continuing education courses completed. The auditor of state shall audit for compliance with this section.

(B) The costs the county recorder must incur to meet the requirements of division (A) of this section, including registration fees, lodging and meal expenses, and travel

expenses shall be paid from the county recorder's technology fund, if such a fund has been established under section 317.321 of the Revised Code.

**Sec. 317.20.** (A) When, in the opinion of the board of county commissioners, sectional indexes are needed and it so directs, in addition to the indexes provided for in section 317.18 of the Revised Code, the board may provide for making, in books prepared for that purpose, sectional indexes to the records of all real estate in the county beginning with some designated year and continuing through the period of years that the board specifies. The sectional indexes shall place under the heads of the original surveyed sections or surveys, parts of a section or survey, squares, subdivisions, permanent parcel numbers provided for under section 319.28 of the Revised Code, or lots, on the left-hand page or on the upper portion of that page of the index book, the name of the grantor, then the name of the grantee, then the number and page of the record in which the instrument is found recorded, then the character of the instrument, and then a pertinent description of the interest in property conveyed by the deed, lease, or assignment of lease, and shall place under similar headings on the right-hand page or on the lower portion of that page of the index book, beginning at the bottom, all the mortgages, liens, notices provided for in sections 5301.51, 5301.52, and 5301.56 of the Revised Code, or other encumbrances affecting the real estate.

(B) The compensation for the services rendered under this section shall be paid from the general revenue fund of the county, and no additional levy shall be made in consequence of the services.

(C) If the board of county commissioners decides to have

sectional indexes made, it shall advertise for three consecutive weeks for sealed proposals to do the work provided for in this section, using at least one of the following methods:

(1) In the print or digital edition of a newspaper of general circulation within the county;

(2) On the official public notice web site established under section 125.182 of the Revised Code;

(3) On the web site and social media account of the county.

The board shall contract with the lowest and best bidder, and shall require the successful bidder to give a bond for the faithful performance of the contract in the sum that the board fixes. ~~The work shall be done to the acceptance of the auditor of state upon allowance by the board.~~ The board may reject any and all bids for the work, provided that no more than five cents shall be paid for each entry of each tract or lot of land.

(D) When the sectional indexes are brought up and completed, the county recorder shall maintain the indexes and comply with division (E) of this section in connection with registered land.

(E)(1) As used in division (E) of this section, "housing accommodations" and "restrictive covenant" have the same meanings as in section 4112.01 of the Revised Code.

(2) In connection with any transfer of registered land that occurs on and after March 30, 1999, in accordance with Chapters 5309. and 5310. of the Revised Code, the county recorder shall delete from the sectional indexes maintained under this section all references to any restrictive covenant that appears to apply to the transferred registered land, if any

inclusion of the restrictive covenant in a transfer, rental, or lease of housing accommodations, any honoring or exercising of the restrictive covenant, or any attempt to honor or exercise the restrictive covenant constitutes an unlawful discriminatory practice under division (H)(9) of section 4112.02 of the Revised Code.

**Sec. 319.04.** (A) Each county auditor who is elected to a full term of office shall attend and successfully complete at least sixteen hours of continuing education courses during the first year of the auditor's term of office, and complete at least another eight hours of such courses by the end of that term. Each such county auditor shall include at least two hours of ethics and substance-abuse training in the total twenty-four hours of required courses. To be counted toward the twenty-four hours required by this section, a course must be approved by the county auditors association of Ohio. Any county auditor who teaches an approved course shall be entitled to credit for the course in the same manner as if the county auditor had attended the course.

That association shall record and, upon request, verify the completion of required course work for each county auditor, and issue a statement to each county auditor of the number of hours of continuing education the county auditor has successfully completed. Each year the association shall send a list of the continuing education courses, and the number of hours each county auditor has successfully completed, to the auditor of state and the tax commissioner, and shall provide a copy of this list to any other individual who requests it.

~~The auditor of state shall issue a certificate of completion to each county auditor who completes the continuing~~

~~education courses required by this section.~~ The ~~auditor of state~~ association shall issue a ~~"~~notice of "failure to complete" to any county auditor required to complete continuing education courses under this section who fails to successfully complete at least sixteen hours of continuing education courses during the first year of the county auditor's term of office or to complete a total of at least twenty-four hours of such courses by the end of that term. This notice is for informational purposes only and does not affect any individual's ability to hold the office of county auditor.

The county auditor shall retain the documentation of any initial or continuing education courses completed. The auditor of state shall audit for compliance with this section.

(B) Each board of county commissioners shall approve, from money appropriated to the county auditor, a reasonable amount requested by the county auditor of its county to cover the costs the county auditor must incur to meet the requirements of division (A) of this section, including registration fees, lodging and meal expenses, and travel expenses.

**Sec. 321.03.** (A) At the request of the county treasurer, a board of county commissioners may enter into a contract with any financial institution under which the financial institution, in accordance with the terms of the contract, receives at a post office box any type of payment or fee owed or payable to the county, opens the mail delivered to that box, processes the checks and other payments received in such mail and deposits them into the treasurer's account, and provides the county treasurer daily receipt information with respect to such payments. The contract may provide for the financial institution to receive at the post office box those payments and fees

specifically named in the contract or all payments and fees payable to the county, including, but not limited to, utility, sewer, water, refuse collection, waste disposal, and airport fees, but in any case excluding taxes. The contract shall not be entered into unless:

~~(A) There is attached to the contract a certification by the auditor of state that the financial institution and the treasurer have given assurances satisfactory to the auditor of state that the records of the financial institution, to the extent that they relate to payments covered by the contract, shall be subject to examination by the auditor of state to the same extent as if the services that the financial institution has agreed to perform were being performed by the treasurer.~~

~~(B)~~ (1) The contract is awarded in accordance with sections 307.86 to 307.92 of the Revised Code.

~~(C)~~ (2) The treasurer's surety bond includes within its coverage any loss that might occur as the result of the contract.

~~(D)~~ (3) The provisions of the contract do not conflict with accounting and reporting requirements prescribed by the auditor of state.

(B) The records of the financial institution are subject to examination by the auditor of state to the same extent as if the services that the financial institution has agreed to perform were being performed by the treasurer.

**Sec. 501.09.** The lessee of land appropriated for ministerial purposes which land is leased for ninety-nine years, renewable forever, or the lessee of such land the lease of which has been renewed for a like term may purchase the fee simple

title to the land for an amount equal to the rent for one year. The receipt of all rents due and an amount equal to the rent for one year from a lessee is deemed an offer to purchase the land, which offer the board of education of the school district for whose benefit the land has been allocated shall accept. The school board shall cancel the lease and prepare a deed in fee simple to the land, which the governor shall execute and the secretary of state shall countersign.

The lessee of land appropriated for school purposes which land is leased for ninety-nine years, renewable forever, or the lessee of land the lease of which has been renewed for a like term may purchase the fee simple title to the land for an amount equal to the quotient of the annual rent divided by five one-hundredths. Upon receipt of that amount, if all unpaid rent due from the lessee for past years has been paid, the school board shall cancel the lease, and the ~~auditor of state~~ department of administrative services shall prepare a deed in fee simple to the land, which the governor shall execute and the secretary of state shall countersign.

Moneys received from the sale of any land shall be paid to the school district for whose benefit the land has been allocated.

**Sec. 501.11.** When the successful bidder at the sale provided in this chapter makes payment to the school district selling the land, the school district shall certify receipt of such payment to the ~~auditor of state~~department of administrative services. Following the payment to the school district, the ~~auditor of state~~ department of administrative services shall prepare a deed, conveying such lands in fee simple to the successful bidder, and deliver it to the governor, together with

~~his certificate, under the seal of the auditor of state,~~a certification signed by the director of administrative services that all papers required by law have been properly filed, that the proceedings are according to law, and that the purchase money is fully paid. When signed by the governor, countersigned by the secretary of state, and sealed with the great seal of the state, such deed shall be returned to the ~~auditor of state who~~ department of administrative services, which shall deliver it to the grantee.

**Sec. 507.12.** (A) To enhance the background and working knowledge of township fiscal officers in government accounting, budgeting and financing, financial report preparation, cybersecurity, ~~and~~ the rules adopted by the auditor of state, bulletins or other information published by the auditor of state, and any other subject deemed appropriate by the auditor of state, the auditor of state shall conduct education programs and continuing education courses for individuals elected or appointed for the first time to the office of township fiscal officer, and shall conduct continuing education courses for individuals who continue to hold the office in a subsequent term. The Ohio township association also may conduct such initial education programs and continuing education courses if approved by the auditor of state. The auditor of state, in conjunction with the Ohio township association, shall determine the manner and content of the initial education programs and continuing education courses.

(B) A newly elected or appointed township fiscal officer shall complete at least six hours of initial education programs before commencing, or during the first year of, office. A township fiscal officer who participates in a training program held under section 117.44 of the Revised Code may apply those

hours taken before commencing office to the six hours of initial education programs required under this division.

(C)(1) In addition to the six hours of initial education required under division (B) of this section, a newly elected township fiscal officer shall complete at least a total of eighteen continuing education hours during the township fiscal officer's first term of office.

(2) A township fiscal officer who is elected to a subsequent term of office shall complete twelve hours of continuing education courses in each subsequent term of office.

(3) The auditor of state shall adopt rules specifying the initial education programs and continuing education courses that are required for a township fiscal officer who has been appointed to fill a vacancy. The requirements shall be proportionally equivalent, based on the time remaining in the vacated office, to the requirements for a newly elected township fiscal officer.

(4) At least two hours of ethics instruction shall be included in the continuing education hours required by divisions (C)(1) and (2) of this section.

(5) A township fiscal officer who participates in a training program or seminar established under section 109.43 of the Revised Code may apply the three hours of training to the continuing education hours required by divisions (C)(1) and (2) of this section.

(D)(1) A certified public accountant who serves as a township fiscal officer may apply to the continuing education hours required by division (C) of this section any hours of continuing education completed under section 4701.11 of the

Revised Code after being elected or appointed as a township fiscal officer.

(2) A township fiscal officer may apply to the continuing education hours required by division (C) of this section any hours of continuing education completed under section 135.22 of the Revised Code after being elected or appointed as a township fiscal officer.

(3) A township fiscal officer who teaches an approved continuing education course under division (C) of this section is entitled to credit for the course in the same manner as if the township fiscal officer had attended the course.

(E) ~~The auditor of state shall adopt rules for verifying the completion of initial education programs and continuing education courses required under this section.~~ The ~~auditor of state~~ Ohio township association shall issue a certificate of completion to each township fiscal officer who completes the initial education programs and continuing education courses. The ~~auditor of state~~ association shall issue a notice of "failure to complete" ~~notice~~ to any township fiscal officer who is required to complete initial education programs and continuing education courses under this section, but who fails to do so. The notice is for informational purposes only and does not affect any individual's ability to hold the office of township fiscal officer.

The township fiscal officer shall retain the documentation of any initial or continuing education courses completed. The auditor of state shall audit for compliance with this section.

(F) Each board of township trustees shall approve a reasonable amount requested by the township fiscal officer to

cover the costs the township fiscal officer is required to incur to meet the requirements of this section, including registration fees, lodging and meal expenses, and travel expenses.

**Sec. 703.34.** (A) As used in this section, "condition for the dissolution of a village" means any of the following:

(1) The village has been declared to be in a fiscal emergency under Chapter 118. of the Revised Code and has been in fiscal emergency for at least three consecutive years with little or no improvement on the conditions that caused the fiscal emergency declaration.

(2) The village has failed to properly follow applicable election laws for at least two consecutive election cycles for any one elected office in the village.

(3) The village has been declared during an audit conducted under section 117.11 of the Revised Code to be unauditable under section 117.41 of the Revised Code in at least two consecutive audits.

(4) The village does not provide at least two services typically provided by municipal government, such as police or fire protection, garbage collection, water or sewer service, emergency medical services, road maintenance, or similar services. "Services" does not include any administrative service or legislative action.

(5) The village has failed for any fiscal year to adopt the tax budget required by section 5705.28 of the Revised Code.

(6) A village elected official has been convicted of theft in office, either under section 2921.41 of the Revised Code or an equivalent criminal statute at the federal level, at least two times in a period of ten years. The convicted official with

respect to those convictions may be the same person or different persons.

(B) If the auditor of state finds, in an audit report issued under division (A) or (B) of section 117.11 of the Revised Code of a village that has a population of ~~one~~ five hundred ~~fifty~~ persons or less ~~and consists of less than two square miles~~, that the village meets at least two conditions for the dissolution of a village, the auditor of state shall send a certified copy of the report together with a letter to the attorney general requesting the attorney general to institute legal action to dissolve the village in accordance with division (C) of this section. The report and letter shall be sent to the attorney general within ten business days after the auditor of state's transmittal of the report to the village. The audit report transmitted to the village shall be accompanied by a notice to the village of the auditor's intent to refer the report to the attorney general for legal action in accordance with this section.

(C) Within twenty days of receipt of the auditor of state's report and letter, the attorney general may file a legal action in the court of common pleas on behalf of the state to request the dissolution of the village that is the subject of the audit report. If a legal action is filed, the court shall hold a hearing within ninety days after the date the attorney general files the legal action with the court. Notice of the hearing shall be filed with the attorney general, the clerk of the village that is the subject of the action, and each fiscal officer of a township located wholly or partly within the village.

At the hearing on dissolution, the court shall determine

if the village has a population of ~~one~~ five hundred ~~fifty~~ persons or less~~, consists of less than two square miles,~~ and meets at least two conditions for the dissolution of a village. If the court so finds, the court shall order the dissolution of the village, which shall proceed in accordance with sections 703.31 to 703.39 of the Revised Code. The attorney general shall file a certified copy of the court's order of dissolution with the secretary of state and the county recorder of the county in which the village is situated, who shall record it in their respective offices.

(D) For purposes of this section, the population of a village shall be the population determined either at the last preceding federal decennial census or according to population estimates certified by the department of development between decennial censuses.

(E) The procedure in this section is in addition to the procedure of section 703.33 of the Revised Code for the dissolution of a village.

**Sec. 731.14.** All contracts made by the legislative authority of a village shall be executed in the name of the village and signed on its behalf by the mayor and clerk. Except where the contract is for equipment, services, materials, or supplies to be purchased under division (D) of section 713.23 or section 125.04 or 5513.01 of the Revised Code, ~~available from a qualified nonprofit agency pursuant to sections 4115.31 to 4115.35 of the Revised Code,~~ or required to be purchased from a qualified nonprofit agency under sections 125.60 to 125.6012 of the Revised Code, when any expenditure, other than the compensation of persons employed in the village, exceeds the amount specified in section 9.17 of the Revised Code, such

contracts shall be in writing and made with the lowest and best bidder after advertising once a week for not less than two consecutive weeks in a newspaper of general circulation within the village. The legislative authority may also cause notice to be inserted in trade papers or other publications designated by it or to be distributed by electronic means, including posting the notice on the legislative authority's internet web site. If the legislative authority posts the notice on its web site, it may eliminate the second notice otherwise required to be published in a newspaper of general circulation within the village, provided that the first notice published in such newspaper meets all of the following requirements:

(A) It is published at least two weeks before the opening of bids.

(B) It includes a statement that the notice is posted on the legislative authority's internet web site.

(C) It includes the internet address of the legislative authority's internet web site.

(D) It includes instructions describing how the notice may be accessed on the legislative authority's internet web site.

The bids shall be opened and shall be publicly read by the clerk of the village or a person designated by the clerk at the time, date, and place specified in the advertisement to bidders or specifications. The time, date, and place of bid openings may be extended to a later date by the legislative authority of the village, provided that written or oral notice of the change shall be given to all persons who have received or requested specifications no later than ninety-six hours prior to the original time and date fixed for the opening. This section does

not apply to those villages that have provided for the appointment of a village administrator under section 735.271 of the Revised Code.

As used in this section, "personal protective equipment" means equipment worn to minimize exposure to hazards that cause workplace injuries and illnesses.

**Sec. 731.141.** In those villages that have established the position of village administrator, as provided by section 735.271 of the Revised Code, the village administrator shall make contracts, purchase supplies and materials, and provide labor for any work under the administrator's supervision involving not more than the amount specified in section 9.17 of the Revised Code. When an expenditure, other than the compensation of persons employed by the village, exceeds the amount specified in section 9.17 of the Revised Code, the expenditure shall first be authorized and directed by ordinance of the legislative authority of the village. When so authorized and directed, except where the contract is for equipment, services, materials, or supplies to be purchased under division (D) of section 713.23 or section 125.04 or 5513.01 of the Revised Code, ~~available from a qualified nonprofit agency pursuant to sections 4115.31 to 4115.35 of the Revised Code,~~ or required to be purchased from a qualified nonprofit agency under sections 125.60 to 125.6012 of the Revised Code, the village administrator shall make a written contract with the lowest and best bidder after advertisement for not less than two nor more than four consecutive weeks in a newspaper of general circulation within the village or as provided in section 7.16 of the Revised Code. The bids shall be opened and shall be publicly read by the village administrator or a person designated by the village administrator at the time, date, and place as specified

in the advertisement to bidders or specifications. The time, date, and place of bid openings may be extended to a later date by the village administrator, provided that written or oral notice of the change shall be given to all persons who have received or requested specifications no later than ninety-six hours prior to the original time and date fixed for the opening. All contracts shall be executed in the name of the village and signed on its behalf by the village administrator and the clerk. No expenditure subject to this section shall be divided into component parts, separate projects, or separate items of work in order to avoid the requirements of this section.

The legislative authority of a village may provide, by ordinance, for central purchasing for all offices, departments, divisions, boards, and commissions of the village, under the direction of the village administrator, who shall make contracts, purchase supplies or materials, and provide labor for any work of the village in the manner provided by this section.

**Sec. 733.81.** (A) As used in this section, "fiscal officer" means the city auditor, city treasurer, village fiscal officer, village clerk-treasurer, village clerk, and, in the case of a municipal corporation having a charter that designates an officer who, by virtue of the charter, has duties and functions similar to those of the city or village officers referred to in this section, the officer so designated by the charter.

(B) To enhance the background and working knowledge of fiscal officers in government accounting, budgeting and financing, financial report preparation, cybersecurity, ~~and~~ the rules adopted by the auditor of state, bulletins or other information published by the auditor of state, and any other subject deemed appropriate by the auditor of state, the auditor

of state shall conduct education programs and continuing education courses for individuals elected or appointed for the first time to the office of fiscal officer, and shall conduct continuing education courses for individuals who continue to hold the office in a subsequent term. The Ohio municipal league also may conduct such initial education programs and continuing education courses if approved by the auditor of state. The auditor of state, in conjunction with the Ohio municipal league, shall determine the manner and content of the initial education programs and continuing education courses.

(C) A newly elected or appointed fiscal officer shall complete at least six hours of initial education programs before commencing, or during the first year of, office. A fiscal officer who participates in a training program held under section 117.44 of the Revised Code may apply those hours taken before commencing office to the six hours of initial education programs required under this division.

(D)(1) In addition to the six hours of initial education required under division (B) of this section, a newly elected or appointed fiscal officer shall complete at least a total of eighteen continuing education hours during the fiscal officer's first term of office.

(2) An elected or appointed fiscal officer who retains office for a subsequent term shall complete twelve hours of continuing education courses in each subsequent term of office.

(3) The auditor of state shall adopt rules consistent with division (B) of this section specifying the initial education ~~programs~~ and continuing education ~~courses that are required~~ requirements for a fiscal officer who has been appointed. The requirements shall be proportionally equivalent, based on the

time remaining in the vacated office, to the requirements for a newly elected or appointed fiscal officer.

(4) At least two hours of ethics instruction shall be included in the continuing education hours required by divisions (D)(1) and (2) of this section.

(5) A fiscal officer who participates in a training program or seminar established under section 109.43 of the Revised Code may apply the three hours of training to the continuing education hours required by divisions (D)(1) and (2) of this section.

(E)(1) A certified public accountant who serves as a fiscal officer may apply to the continuing education hours required by division (D) of this section any hours of continuing education completed under section 4701.11 of the Revised Code after being elected or appointed as a fiscal officer.

(2) A fiscal officer may apply to the continuing education hours required by division (D) of this section any hours of continuing education completed under section 135.22 of the Revised Code after being elected or appointed as a fiscal officer.

(3) A fiscal officer who teaches an approved continuing education course under division (D) of this section is entitled to credit for the course in the same manner as if the fiscal officer had attended the course.

(F) ~~The auditor of state shall adopt rules for verifying the completion of initial education programs and continuing education courses required under this section for each category of fiscal officer.~~ The ~~auditor of state~~ Ohio municipal league shall issue a certificate of completion to each fiscal officer

who completes the initial education programs and continuing education courses. The ~~auditor of state~~ Ohio municipal league shall issue ~~a~~ notices of "failure to complete" ~~notice~~ to any fiscal officer who is required to complete initial education programs and continuing education courses under this section, but who fails to do so. The notice is for informational purposes only and does not affect any individual's ability to hold the office to which the individual was elected or appointed.

The fiscal officer shall retain the documentation of any initial or continuing education courses. The auditor of state shall audit for compliance with this section.

(G) The legislative authority of a municipal corporation shall approve a reasonable amount requested by the fiscal officer to cover the costs the fiscal officer is required to incur to meet the requirements of this section, including registration fees, lodging and meal expenses, and travel expenses.

**Sec. 735.05.** The director of public service may make any contract, purchase supplies or material, or provide labor for any work under the supervision of the department of public service involving not more than the amount specified in section 9.17 of the Revised Code. When an expenditure within the department, other than the compensation of persons employed in the department, exceeds the amount specified in section 9.17 of the Revised Code, the expenditure shall first be authorized and directed by ordinance of the city legislative authority. When so authorized and directed, except where the contract is for equipment, services, materials, or supplies to be purchased under division (D) of section 713.23 or section 125.04 or 5513.01 of the Revised Code or available from a qualified

nonprofit agency pursuant to sections ~~4115.31~~ 125.60 to ~~4115.35~~ 125.6012 of the Revised Code, the director shall make a written contract with the lowest and best bidder after advertisement for not less than two nor more than four consecutive weeks in a newspaper of general circulation within the city or as provided in section 7.16 of the Revised Code. No expenditure subject to this section shall be divided into component parts, separate projects, or separate items of work in order to avoid the requirements of this section.

**Sec. 749.31.** Except where the contract is for equipment, services, materials, or supplies available from a qualified nonprofit agency pursuant to sections ~~4115.31~~ 125.60 to ~~4115.35~~ 125.6012 of the Revised Code, the board of hospital trustees shall enter into a contract for work or supplies where the estimated cost exceeds fifty thousand dollars with the lowest and best bidder. Where the contract is for other than the construction, demolition, alteration, repair, or reconstruction of an improvement, the board shall enter into the contract when the bidder gives bond to the board, with such security as the board approves, that the bidder will perform the work and furnish materials or supplies in accordance with the contract. On the failure of such bidder within a reasonable time, to be fixed by the board, to enter into bond with such security, a contract may be made with the next lowest and best bidder, and so on until a contract is effected by a contractor giving such bond. The board may reject any bid.

**Sec. 1533.13.** Hunting and fishing licenses, wetlands habitat stamps, deer and wild turkey permits, fur taker permits, and any other licenses, permits, or stamps that are required under this chapter or Chapter 1531. of the Revised Code and any reissued license, permit, or stamp may be issued by the clerk of

the court of common pleas, village clerks, township fiscal officers, and other authorized agents designated by the chief of the division of wildlife. When required by the chief, a clerk, fiscal officer, or other agent shall give bond in the manner provided by the chief. All bonds, reports, ~~except~~ records ~~prescribed by the auditor of state~~, and moneys received by those persons shall be handled under rules adopted by the director of natural resources.

The premium of any bond prescribed by the chief under this section may be paid by the chief. Any person who is designated and authorized by the chief to issue licenses, stamps, and permits as provided in this section, except the clerk of the court of common pleas, a village clerk, and a township fiscal officer, shall pay to the chief a premium in an amount that represents the person's portion of the premium paid by the chief under this section, which amount shall be established by the chief and approved by the wildlife council created under section 1531.03 of the Revised Code. The chief shall pay all moneys that the chief receives as premiums under this section into the state treasury to the credit of the wildlife fund created under section 1531.17 of the Revised Code.

Every authorized agent, for the purpose of issuing hunting and fishing licenses, wetlands habitat stamps, deer and wild turkey permits, and fur taker permits, may administer oaths to and take affidavits from applicants for the licenses, stamps, or permits when required. An authorized agent may appoint deputies to perform any acts that the agent is authorized to perform, consistent with division rules.

Every applicant for a hunting or fishing license, wetlands habitat stamp, deer or wild turkey permit, or fur taker permit,

unless otherwise provided by division rule, shall provide the applicant's name, date of birth, weight, height, and place of residence and any other information that the chief may require. The clerk, fiscal officer, or other agent authorized to issue licenses, stamps, and permits shall charge each applicant a fee of one dollar or four per cent of the cost of the license, stamp, or permit, whichever is greater, for taking the information provided by the applicant and issuing the license, stamp, or permit. The application, license, stamp, permit, and other blanks required by this section shall be prepared and furnished by the chief, in the form the chief provides, to the clerk, fiscal officer, or other agent authorized to issue them. The licenses and permits shall be issued to applicants by the clerk, fiscal officer, or other agent. The record of licenses and permits kept by the clerks, fiscal officers, and other agents shall be uniform throughout the state ~~and in the form or manner as the auditor of state prescribes~~ and shall be open at all reasonable hours to the inspection of any person. Unless otherwise provided by division rule, each annual hunting license, deer or wild turkey permit, and fur taker permit issued shall remain in force until the first day of March. Application for any such license or permit may be made and a license or permit issued prior to the date upon which it becomes effective.

The chief may require an applicant who wishes to purchase a license, stamp, or permit by mail or telephone or via the internet to pay a nominal fee for postage and handling and credit card transactions.

The court before whom a violator of any laws or division rules for the protection of wild animals is tried, as a part of the punishment, shall revoke the license, stamp, or permit of any person convicted. The license, stamp, or permit fee paid by

that person shall not be returned to the person. The person shall not procure or use any other license, stamp, or permit or engage in hunting wild animals or trapping fur-bearing animals during the period of revocation as ordered by the court.

No person under sixteen years of age shall engage in hunting unless accompanied by the person's parent or another adult person.

**Sec. 3313.27.** At the expiration of the term of any treasurer of any board of education or before any board approves the surety of any treasurer, such board shall require the treasurer to produce all money, bonds, or other securities in ~~his~~ the treasurer's hands, which shall then be counted by the board or a committee thereof~~, or by a representative of the auditor of state~~. A certificate setting forth the exact amount of such money, bonds, or other securities, and signed by the representatives making such count, shall be entered upon the records of the board and shall be prima-facie evidence that the amount therein stated was actually in the treasury at that date.

**Sec. 3314.011.** (A) Every community school established under this chapter shall have a designated fiscal officer. Except as provided for in division (C) of this section, the fiscal officer shall be employed by or engaged under a contract with the governing authority of the community school.

(B) Except as otherwise provided in section 3.061 of the Revised Code, the ~~auditor of state~~ department of education and workforce shall require that the fiscal officer of any community school, before entering upon duties as fiscal officer of the school, execute a bond in an amount and with surety to be approved by the governing authority of the school, payable to the state, conditioned for the faithful performance of all the

official duties required of the fiscal officer. The bond shall be deposited with the governing authority of the school, and a copy thereof, certified by the governing authority, shall be filed with the county auditor.

(C) Prior to assuming the duties of fiscal officer, the fiscal officer designated under this section shall be licensed under section 3301.074 of the Revised Code. Any person serving as a fiscal officer of a community school on March 22, 2013, who is not licensed as a treasurer shall be permitted to serve as a fiscal officer for not more than one year following March 22, 2013. Beginning on that date and thereafter, no community school shall permit any individual to serve as a fiscal officer without a license as required by this section.

(D)(1) The governing authority of a community school may adopt a resolution waiving the requirement that the governing authority is the party responsible to employ or contract with the designated fiscal officer, as prescribed by division (A) of this section, so long as the school's sponsor also approves the resolution. The resolution shall be valid for one year. A new resolution shall be adopted for each year that the governing authority wishes to waive this requirement, so long as the school's sponsor also approves the resolution.

No resolution adopted pursuant to this division may waive the requirement for a community school to have a designated fiscal officer.

(2) If the governing authority adopts a resolution pursuant to division (D)(1) of this section, the school's designated fiscal officer annually shall meet with the governing authority to review the school's financial status.

(3) The governing authority shall submit to the department of education and workforce a copy of each resolution adopted pursuant to division (D)(1) of this section.

**Sec. 3315.18.** (A) The board of education of each city, exempted village, local, and joint vocational school district shall establish a capital and maintenance fund. Each board annually shall deposit into that fund an amount derived from revenues received by the district that would otherwise have been deposited in the general fund that is equal to three per cent of the statewide average base cost per pupil for the preceding fiscal year, as defined in section 3317.02 of the Revised Code, ~~or another percentage if established by the auditor of state under division (B) of this section,~~ multiplied by the district's student population for the preceding fiscal year, except that money received from a permanent improvement levy authorized by section 5705.21 of the Revised Code may replace general revenue moneys in meeting the requirements of this section. Money in the fund shall be used solely for acquisition, replacement, enhancement, maintenance, or repair of permanent improvements, as that term is defined in section 5705.01 of the Revised Code. Any money in the fund that is not used in any fiscal year shall carry forward to the next fiscal year.

(B) The director of education and workforce and the auditor of state jointly shall adopt rules in accordance with Chapter 119. of the Revised Code defining what constitutes expenditures permitted by division (A) of this section. ~~The auditor of state may designate a percentage, other than three per cent, of the statewide average base cost per pupil multiplied by the district's student population that must be deposited into the fund.~~

(C) Within its capital and maintenance fund, a school district board of education may establish a separate account solely for the purpose of depositing funds transferred from the district's reserve balance account established under former division (H) of section 5705.29 of the Revised Code. After April 10, 2001, a board may deposit all or part of the funds formerly included in such reserve balance account in the separate account established under this section. Funds deposited in this separate account and interest on such funds shall be utilized solely for the purpose of providing the district's portion of the basic project costs of any project undertaken in accordance with Chapter 3318. of the Revised Code.

(D)(1) Notwithstanding division (A) of this section, in any year a district is in fiscal emergency status as declared pursuant to section 3316.03 of the Revised Code, the district may deposit an amount less than required by division (A) of this section, or make no deposit, into the district capital and maintenance fund for that year.

(2) Notwithstanding division (A) of this section, in any fiscal year that a school district is either in fiscal watch status, as declared pursuant to section 3316.03 of the Revised Code, or in fiscal caution status, as declared pursuant to section 3316.031 of the Revised Code, the district may apply to the director of education and workforce for a waiver from the requirements of division (A) of this section, under which the district may be permitted to deposit an amount less than required by that division or permitted to make no deposit into the district capital and maintenance fund for that year. The director may grant a waiver under division (D)(2) of this section if the district demonstrates to the satisfaction of the director that compliance with division (A) of this section that

year will create an undue financial hardship on the district.

(3) Notwithstanding division (A) of this section, not more often than one fiscal year in every three consecutive fiscal years, any school district that does not satisfy the conditions for the exemption described in division (D)(1) of this section or the conditions to apply for the waiver described in division (D)(2) of this section may apply to the director for a waiver from the requirements of division (A) of this section, under which the district may be permitted to deposit an amount less than required by that division or permitted to make no deposit into the district capital and maintenance fund for that year. The director may grant a waiver under division (D)(3) of this section if the district demonstrates to the satisfaction of the director that compliance with division (A) of this section that year will necessitate the reduction or elimination of a program currently offered by the district that is critical to the academic success of students of the district and that no reasonable alternatives exist for spending reductions in other areas of operation within the district that negate the necessity of the reduction or elimination of that program.

(E) Notwithstanding any provision to the contrary in Chapter 4117. of the Revised Code, the requirements of this section prevail over any conflicting provisions of agreements between employee organizations and public employers entered into after November 21, 1997.

(F) As used in this section, "student population" means the average, daily, full-time equivalent number of students in kindergarten through twelfth grade receiving any educational services from the school district during the first full school week in October, excluding students enrolled in adult education

classes, but including all of the following:

(1) Adjacent or other district students enrolled in the district under an open enrollment policy pursuant to section 3313.98 of the Revised Code;

(2) Students receiving services in the district pursuant to a compact, cooperative education agreement, or a contract, but who are entitled to attend school in another district pursuant to section 3313.64 or 3313.65 of the Revised Code;

(3) Students for whom tuition is payable pursuant to sections 3317.081 and 3323.141 of the Revised Code.

The department of education and workforce shall determine a district's student population using data reported to it under section 3317.03 of the Revised Code for the applicable fiscal year.

**Sec. 3315.181.** As used in this section, "securities" has the same meaning as in section 133.01 of the Revised Code.

Notwithstanding division (A) of section 3315.18 of the Revised Code, the board of education of a city, exempted village, local, or joint vocational school district, in meeting the amount required by that division to be deposited in the district's capital and maintenance fund, may replace general fund revenues with proceeds received from a permanent improvement levy authorized by section 5705.21 of the Revised Code only to the extent the proceeds are available to be used for the acquisition, replacement, enhancement, maintenance, or repair of permanent improvements as defined in section 5705.01 of the Revised Code. In addition, the board may replace general fund revenues with proceeds received from any of the following sources in meeting the amount required by that division to be

deposited in the fund:

(A) Proceeds received from any securities whose use is limited to the acquisition, replacement, enhancement, maintenance, or repair of permanent improvements;

(B) Insurance proceeds received as a result of the damage to or theft or destruction of a permanent improvement to the extent a board of education places the proceeds in a separate fund for the acquisition, replacement, enhancement, maintenance, or repair of permanent improvements;

(C) Proceeds received from the sale of a permanent improvement to the extent the proceeds are paid into a separate fund for the construction or acquisition of permanent improvements;

(D) Proceeds received from a tax levy authorized by section 3318.06 of the Revised Code to the extent the proceeds are available to be used for the maintenance of capital facilities;

(E) Proceeds of certificates of participation issued as part of a lease-purchase agreement entered into under section 3313.375 of the Revised Code;

(F) Proceeds of any school district income tax levied under Chapter 5748. of the Revised Code for permanent improvements, to the extent the proceeds are available for the acquisition, replacement, enhancement, maintenance, or repair of permanent improvements~~;~~

~~(G) Any other revenue source identified by the auditor of state, in consultation with the department of education and workforce, in rules adopted by the auditor of state~~.

**Sec. 3317.035.** The auditor of state may conduct annual audits of the information certified under section 3317.03 of the Revised Code ~~by a number of school districts determined by the auditor of state and selected at random~~.

**Sec. 3318.48.** (A) When all of the following have occurred, a project undertaken by a school district pursuant to this chapter shall be considered complete and the Ohio facilities construction commission shall issue a certificate of completion to the district board of education:

(1) All facilities to be constructed under the project, as specified in the project agreement entered into under section 3318.08 of the Revised Code, have been completed and the board has received a permanent certificate of occupancy for each of those facilities.

(2) The commission has issued certificates of contract completion on all prime construction contracts entered into by the board under section 3318.10 of the Revised Code.

(3) The commission has completed a final accounting of the district's project construction fund and has determined that all payments from the fund were made in compliance with all policies of the commission.

(4) Any litigation concerning the project has been finally resolved with no chance of appeal.

(5) All construction management services typically provided by the commission to school districts have been delivered and the commission has canceled any remaining encumbrance of funds for those services.

(B) The commission may issue a certificate of completion to a district board prior to all of the conditions described in

division (A) of this section being satisfied, if the commission determines that the circumstances preventing the conditions from being satisfied are so minor in nature that the project should be considered complete. When issuing a certificate of completion under this division, the commission may specify any of the following:

(1) Any construction or work that has yet to be completed and the manner in which the board shall oversee its completion, which may include procedures for reporting progress to the commission and for accounting of expenditures;

(2) Terms and conditions for the resolution of any pending litigation;

(3) Any remaining responsibilities of the construction manager regarding the project.

(C) The commission may issue a certificate of completion to a district board that does not voluntarily participate in the process of closing out the district's project, if the construction manager for the project verifies that all facilities to be constructed under the project, as specified in the project agreement entered into under section 3318.08 of the Revised Code, have been completed and the commission determines that those facilities have been occupied for at least one year. In that case, all funds due to the commission under division (C) of section 3318.12 of the Revised Code shall be returned to the commission not later than thirty days after receipt of the certificate of completion. If the funds due to the commission have not been returned within sixty days after receipt of the certificate of completion, the ~~auditor of state~~ commission shall ~~issue a finding for recovery against the school district and shall request legal action~~ certify a claim to the attorney

general for collection under section ~~117.42~~ 131.02 of the Revised Code.

(D) Upon issuance of a certificate of completion under this section, the commission's ownership of and interest in the project, as specified in division (F) of section 3318.08 of the Revised Code, shall cease. This cessation shall not alter or otherwise affect the state's or commission's interest in the project or any limitations on the use of the project as specified in the project agreement pursuant to divisions (G), (M), and (N) of that section or as specified in section 3318.16 of the Revised Code.

**Sec. 3328.16.** (A) Each college-preparatory boarding school established under this chapter shall have a designated fiscal officer. The ~~auditor of state~~ department of education and workforce may require by rule that the fiscal officer of any college-preparatory boarding school, before entering upon duties as fiscal officer, execute a bond in an amount and with surety to be approved by the school's board of trustees, payable to the state, conditioned for the faithful performance of all the official duties required of the fiscal officer. Any such bond shall be deposited with the school's board of trustees, and a copy of the bond shall be certified by the board and filed with the county auditor.

(B) Before assuming the duties of fiscal officer, the fiscal officer designated under this section shall be licensed as a treasurer under section 3301.074 of the Revised Code. No college-preparatory boarding school shall allow a person to serve as fiscal officer who is not licensed as required by this division.

**Sec. 3375.39.** At the expiration of the term of a fiscal

officer of a board of library trustees of a free public library or before such board approves the surety of any fiscal officer, such board shall require the fiscal officer to produce all money, bonds, or other securities in the fiscal officer's hands, which shall then be counted by the board or a committee of the board~~, or by a representative of the auditor of state~~. A certificate setting forth the exact amount of such money, bonds, or other securities and signed by the representatives making such count shall be entered upon the records of the board and shall be prima-facie evidence that the amount stated in such certificate is actually in the treasury at that date.

**Sec. 3375.92.** The fiscal officer of the board of trustees of the regional library system is the treasurer of the organization's funds. Before entering upon their duties, the fiscal officer and the deputy fiscal officer shall execute a bond in an amount and with surety to be approved by the board, and conditioned for the faithful performance of the official duties required of them.

All moneys received by the fiscal officer shall be immediately placed by the fiscal officer in a depository designated by the board. The fiscal officer shall keep an account of the funds credited to the board.

The fiscal officer shall render a monthly statement to the board showing the revenues and receipts from whatever sources derived, the disbursements and the purposes for such disbursements, and the assets and liabilities of the board. At the end of each fiscal year the fiscal officer shall submit to the board, to the state library board and, if requested, to any granting authority, a complete financial statement showing the receipts and expenditures in detail for the entire fiscal year.

Such financial records shall be open to public inspection at all reasonable times.

At the expiration of the term of the fiscal officer or before the board of trustees approves the surety of any fiscal officer, the board shall require the fiscal officer to produce all moneys, bonds, or other securities in the fiscal officer's hands, which shall then be counted by the board or a committee of the board~~, or by a representative of the auditor of state~~. A certificate setting forth the exact amount of such money, bonds, or other securities and signed by the persons making such count shall be entered upon the records of the board and shall be prima-facie evidence that the amount stated in such certificate is actually in the treasury at that date.

**Sec. 3381.11.** The board of trustees of a regional arts and cultural district or any officer or employee designated by such board may make any contract for the purchase of supplies or material or for labor for any work, under the supervision of the board, the cost of which shall not exceed ten thousand dollars. When an expenditure, other than for the acquisition of real estate, the discharge of noncontractual claims, personal services, or for the product or services of public utilities, exceeds ten thousand dollars, such expenditure shall be made only after a notice calling for bids has been published once a week for two consecutive weeks in one newspaper of general circulation within the territory of the district or as provided in section 7.16 of the Revised Code. The board may then let said contract to the lowest and best bidder, who shall give a good and approved bond with ample security conditioned on the carrying out of the contract. Such contract shall be in writing and shall be accompanied by or shall refer to plans and specifications for the work to be done, approved by the board.

The plans and specifications shall at all times be made and considered part of the contract. The contract shall be approved by the board and signed on behalf of the district and by the contractor. No sale of any real or personal property or a lease thereof having a term thereof in excess of five years shall be made except with the highest and best bidder after publication of notice for bids in the manner above provided.

Competitive bidding under this section is not required when:

(A) The board, by a two-thirds affirmative vote of its members, determines that a real and present emergency exists and such determination and the reasons therefor are entered in the proceedings of the board, when:

(1) The estimated cost is less than fifteen thousand dollars; or

(2) There is actual physical damage to structures or equipment.

(B) Such purchase consists of supplies or a replacement or supplemental part or parts for a product or equipment owned or leased by the district and the only source of supply for such supplies, part, or parts is limited to a single supplier;

(C) The lease is a renewal of a lease for electronic data processing equipment, services, or systems;

(D) Services or supplies are available from a qualified nonprofit agency pursuant to sections ~~4115.31~~ 125.60 to ~~4115.35~~ 125.6012 of the Revised Code;

(E) With respect to any contract, agreement, or lease by a district with any arts or cultural organization or any

governmental body or agency.

**Sec. 3709.15.** The board of health of a city or general health district may appoint as many persons for sanitary duty as the public health and sanitary conditions of the district require, and such persons shall have general police powers and be known as "sanitarians." The board may also appoint as many registered nurses for public health nurse duty as the public health and sanitary conditions of the district require, who shall be known as "public health nurses," and where such are appointed, the board may appoint licensed practical nurses as defined by section ~~4723.15~~ 4723.02 of the Revised Code. The legislative authority of the city may determine the maximum number of sanitarians and public health nurses and licensed practical nurses to be appointed.

The board of health of a city or general health district may provide nursing care and other therapeutic and supportive care services to maintain an ill or infirm person in a place of residence used as such person's home or elsewhere. The board shall charge and collect reasonable fees not to exceed the cost of service for such care from patients financially able to pay, or may accept payment for such services from persons or public or private agencies on behalf of the recipient, either directly or by contract with such persons or agencies. The fees shall be retained by the board and placed in a special fund to be known as the home health services fund, and shall be used by the board only for defraying the cost of personnel, equipment, supplies, rental of physical facilities including real property, utilities, and administrative costs in providing services under this section. ~~The approval of the auditor of state referred to in section 5705.12 of the Revised Code shall not be required for the establishment of the fund.~~

The board, in addition, may contract with any individual or a public or private agency to furnish services authorized by this section on behalf of a city or general health district for such time and for such compensation as may be agreed upon by the board and the individual or agency. The compensation shall be paid by the board from the home health services fund, or from any other available fund of the board.

**Sec. 3717.071.** (A) The director of agriculture and director of health shall prescribe forms for use in calculating the licensing fees that may be charged under sections 3717.25 and 3717.45 of the Revised Code. Each licensor that charges licensing fees shall use the forms in calculating its costs according to the uniform methodologies established in rules adopted under section 3717.07 of the Revised Code.

(B)(1) If the licensor is a board of health, the board shall submit the form to the director of agriculture in the case of fees being charged for retail food establishment licenses, and to the director of health in the case of fees being charged for food service operation licenses. The board shall submit the form to the appropriate director not later than the first day of the fiscal year in which the fees will apply. A form that is mailed to the director shall be considered to have been submitted on its postmark date.

(2) On receipt of a form from a board of health, the director of agriculture or director of health shall review the form to determine if the board has calculated its fees in accordance with the uniform methodologies. ~~The director may request that the auditor of state conduct an audit of the board to determine if the fees it established are appropriate. The audit is in addition to the annual or biennial audit conducted~~

~~pursuant to division (A) of section 117.11 of the Revised Code, and the cost of the audit is the responsibility of the board of health.~~ If at any time the director of agriculture or director of health has reasonable cause to believe that ~~a different~~ an audit of a board of health, in addition to the annual or biennial audit conducted pursuant to division (A) of section 117.11 of the Revised Code, is in the public interest, the director may request that the auditor of state conduct the audit. If the audit is conducted, the cost of the audit is the responsibility of the board of health.

(C)(1) If a board of health fails to submit the forms as required under division (B)(1) of this section and the failure has occurred not more than twice in the immediately preceding five-year period, the board is subject to the following penalties:

(a) If the form is late by one but not more than five working days, a fine of fifty dollars for each working day the form is late;

(b) If the form is late by six working days but not more than ten working days, a fine of one hundred dollars for each working day the form is late;

(c) If the form is late by more than ten working days, the board shall reduce by twenty per cent the fees it charges under section 3717.25 or 3717.45 of the Revised Code during the next succeeding fiscal year.

(2) If a board fails to submit the forms and the failure has occurred more than twice in the immediately preceding five-year period, the board shall reduce by twenty per cent the fees it charges under section 3717.25 or 3717.45 of the Revised Code

during the next succeeding fiscal year.

(3) A board of health that is required to pay a fine or reduce its licensing fees shall not include any part of the cost of the penalty in the fees it charges under section 3717.25 or 3717.45 of the Revised Code or the fees it charges in operating any other licensing program.

**Sec. 5117.12.** (A) On or before the thirty-first day of August of each year, each energy company shall file a written report with the director of development regarding the impact, if any, of the requirements of division (E) of section 5117.11 of the Revised Code on the number of uncollectible and past due residential accounts for the twelve-month period ending on the preceding thirty-first day of July. The report shall include such information as is prescribed by the director. The information shall be based on actual reviews of residential customer accounts and shall be presented in verifiable form. The director may consult with the public utilities commission and the consumers' counsel in prescribing the contents of such reports and complying with the requirements of division (C)(4) of this section.

(B) Before the thirty-first day of January of each year, the director shall prepare a written report including a final review of the Ohio energy credit program for which applications were required to be mailed or provided by the fifteenth day of June of the second preceding calendar year pursuant to section 5117.03 of the Revised Code and an interim review of the program for which applications were required to be mailed or provided by the fifteenth day of June of the preceding calendar year under such section. On or before the thirty-first day of January of each year, the director shall provide written copies of such

report to the speaker of the house of representatives, president of the senate, minority leaders of the house of representatives and senate, chairpersons of the house finance and appropriations committee and senate finance committee, chairpersons of the committees of the house of representatives and senate customarily entrusted with matters concerning public utilities, clerk of the house of representatives, and clerk of the senate.

(C) Each report prepared under division (B) of this section shall include a review of:

(1) Program costs;

(2) The number of persons receiving credits or payments under the program;

(3) Progress in the implementation of any changes in the program made by the general assembly within the period covered by the report;

(4) The impact, if any, of the requirements of division (E) of section 5117.11 of the Revised Code on the number of uncollectible and past due residential accounts of energy companies for the twelve-month period ending on the preceding thirty-first day of July;

(5) The impact of any federal energy assistance programs available to the same groups of people as are eligible for the energy credit program under sections 5117.01 to 5117.12 of the Revised Code, together with any recommendations on modifications that may, because of the federal programs, be needed in the energy credit program;

(6) Any suggestions for improving the program;

(7) Any other matters considered appropriate by the

director.

(D) The director shall consult with ~~the auditor of state,~~ energy companies, energy dealers, department of aging, and commission on Hispanic-Latino affairs in the preparation of any report under this section. The director may require information from such agencies for the purpose of preparing such report.

**Sec. 5310.06.** All money received by the clerk of the probate court or the clerk of the court of common pleas under section 5310.05 of the Revised Code shall be paid at least once a month to the treasurer of state, who shall~~, with the advice and approval of the secretary of state and the auditor of state,~~ invest, reinvest, and keep invested such funds in bonds and securities of the United States, or of this state, or of any county, township, district, or municipal corporation of this state, or in approved mortgages on ~~incomeproducing~~ income-producing lands that are registered, provided that no loan shall be made by mortgage on any land which is not assessed, at the latest general assessment, for at least twice the amount of the loan, exclusive of improvements.

**Sec. 5705.12.** In addition to the funds provided for by sections 5705.09, 5705.121, 5705.13, and 5705.131 of the Revised Code, the taxing authority of a subdivision may establish, with the approval of and in the manner prescribed by the auditor of state, such other funds as are desirable, and may provide by ordinance or resolution that money derived from specified sources other than the general property tax shall be paid directly into such funds. ~~The auditor of state shall consult with the tax commissioner before approving such funds.~~

**Sec. 5705.121.** A municipal corporation may establish in the manner provided by law a sanitary police pension fund, an

urban redevelopment tax increment equivalent fund, or a cemetery fund.

A township may establish by law a cemetery fund.

A subdivision that levies a tax for the purpose described in division (ZZ) or (AAA) of section 5705.19 of the Revised Code shall establish a general capital and infrastructure fund to which the proceeds from that levy shall be credited. By resolution or ordinance, the taxing authority may establish accounts within that fund for any of the several particular purposes for which such money may lawfully be spent, may eliminate such accounts when no longer necessary or desirable, and may transfer money between such accounts. Money in the fund may not be used to pay the compensation of officers or employees of the subdivision.

The board of health of a city or general health district may establish the home health services fund referred to in section 3709.15 of the Revised Code.

**Sec. 5923.30.** Whenever it is ascertained by the adjutant general ~~or the auditor of state~~ that any officer of the organized militia is unable to properly account for the property or moneys in ~~his~~ the officer's possession ~~he~~, the adjutant general shall give immediate notice thereof to the attorney general for action against such officer and ~~his bondsmen~~the officer's bonder, and the attorney general shall bring such action.

**Sec. 6101.55.** The board of directors of a conservancy district shall each year after the original assessment has been levied determine, order, and levy the annual levy, which shall include all assessments, or installments of assessments,

together with interest, levied under this chapter, which become due in the ensuing year. The annual levy shall be due and be collected at the same time that state and county taxes are due and collected. After bonds have been sold, in the determination of an annual levy, the rate of interest upon the unpaid installments of an assessment shall be the rate borne by the bonds that have been issued and sold pursuant to the assessment. The annual levy shall be recorded in the conservancy assessment record, shall be signed and certified by the president of the board and by the secretary of the conservancy district not later than the thirtieth day of September each year, and shall thereafter become a permanent record in the office of the district.

The certificate of the annual levy shall be substantially as set forth in section 6101.84 of the Revised Code. Then shall follow both of the following:

(A) The descriptions of the property opposite the names of the owners;

(B) The total amount of the annual levy on each piece of property and on each public corporation for the account of all funds and the amount of each item making up the total.

The form of the annual levy portion of the conservancy assessment record as prescribed in this section may be modified with the approval of the ~~auditor of state~~court. The certificate of the annual levy and the annual levy portion of the conservancy assessment record shall be named " Assessment Record of _____ District, _____ County, Ohio."

One copy of that part of the assessment record affecting lands and public corporations in any county shall be forwarded

to the county auditor of that county. The auditor of each county shall set up as a charge upon the county treasurer the total amount of assessments levied as shown by the assessment record, and shall certify the record as other tax records to the county treasurer of the county. The treasurer shall collect the amount according to law. The assessment record shall be the treasurer's warrant and authority to demand and receive the assessments due in the county as found in the record.

In the event of any failure of the board to determine and order an annual levy for the purpose of paying the interest and principal of any bonds pursuant to this chapter, the auditor of the county in which the lands and public corporations subject to the assessments are situated shall make and complete a levy of the special assessments necessary for the purpose against the lands and public corporations in the district, and each piece of property in that county against which benefits have been appraised. Any assessment so made and completed by the auditor shall be made and completed by the auditor in the manner provided for the making and completion of an assessment by the board, and shall have the same effect as a levy of assessments determined and ordered by the board.

**Section 2.** That existing sections 9.35, 117.11, 117.38, 117.44, 127.16, 149.10, 149.30, 169.13, 306.43, 307.86, 308.13, 317.06, 317.20, 319.04, 321.03, 501.09, 501.11, 507.12, 703.34, 731.14, 731.141, 733.81, 735.05, 749.31, 1533.13, 3313.27, 3314.011, 3315.18, 3315.181, 3317.035, 3318.48, 3328.16, 3375.39, 3375.92, 3381.11, 3709.15, 3717.071, 5117.12, 5310.06, 5705.12, 5705.121, 5923.30, and 6101.55 of the Revised Code are hereby repealed.

**Section 3.** That sections 117.113, 117.251, 117.441,

117.51, 501.03, 3314.50, 4115.31, 4115.32, 4115.33, 4115.34, 4115.35, and 4115.36 of the Revised Code are hereby repealed.