



**S.B. 35**

123rd General Assembly  
(As Reported by S. Education)

**Sens. Drake, Wachtmann**

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**BILL SUMMARY**

- Permits a board of education to establish a program under which a senior citizen can perform services for the district and receive a payment toward fulfillment of the senior citizen's real property tax liability.
- Requires the board to establish hourly pay rates, procedures for verification of work, and other measures necessary to implement the program.
- Stipulates that program participants are not board of education employees for purposes of the Ohio Revised Code.
- Prohibits program participants from performing "bargaining unit work" in specified situations and from "diminishing" the number of bargaining unit employees or "potential" bargaining unit employees.

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**CONTENT AND OPERATION**

**The program**

(sec. 3315.46)

The bill permits a board of education of a city, local, exempted village, or joint vocational school district to establish a program under which a resident of the district who is 62 or older may work for the district in exchange for pay which must be used to pay the person's real property taxes. The payment would go towards the real property taxes charged against the person's homestead for the tax year that ends during the school fiscal year in which the work is performed.

The bill requires the board to establish procedures for operating the program, including application procedures, the dollar amount that the district will

pay for each hour of work performed, procedures for verification of work performed, and other procedures, conditions, and requirements the board considers necessary to implement and operate the program.

**The payment**

(sec. 3315.47)

The payment for the work must be in the form of a check issued to the program participant, but made out to the participant and the county treasurer of the county in which the participant's homestead is located. The board issues the check twice a year, at least two weeks before each due date for real property taxes for the tax year that ends during the school fiscal year in which the person participates in the program. The participant must mail or present the check to the county treasurer, who credits the pay against the real property taxes that the participant owes.

**County treasurer's duty**

(sec. 323.16)

The bill directs the county treasurer to accept a check issued under this program and credit the check against the taxes entered on the tax duplicate against the homestead of the taxpayer to whom the check is issued.

**Participant not an employee**

(sec. 3315.48(A))

The bill stipulates that a participant in a program established pursuant to this bill is not an employee of the board of education for purposes of any section of the Ohio Revised Code and that a program participant may not replace an existing school district employee.

**Participants may not perform bargaining unit work**

(sec. 3315.48(B))

The bill prohibits a program participant from performing "bargaining unit work" or work that otherwise would be performed by a bargaining unit employee in a district where there is an exclusive representative for that unit recognized under Chapter 4117. of the Revised Code, which governs public employee collective bargaining. A district may not use program participants in a way that

would diminish the number of bargaining unit employees or "potential employees" in such a district.

**Definitions**

(sec. 3315.45)

The bill defines "homestead" the same as in section 323.15 of the Revised Code, which governs the homestead exemption from taxes. The bill defines "real property taxes" to include taxes, special assessments, penalties, or other charges entered against a homestead on the real property tax list and duplicate.

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**COMMENT**

While participants in a program established pursuant to this bill are not considered employees for purposes of the Ohio Revised Code, a participant's status for purposes of federal laws, including those pertaining to the federal income tax, Social Security, and minimum wage is governed by those laws.

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**HISTORY**

ACTION	DATE	JOURNAL ENTRY
Introduced	01-26-99	p. 79
Reported, S. Education	03-04-99	p. 159

S0035-RS.123/rss

