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LOCCD13 Indigent Burials

No provision.

R.C. 9.15

Permits a political subdivision to provide a metal grave marker, instead of a stone or concrete marker, when the political subdivision buries a body that is unclaimed or that is claimed by an indigent person.

No provision.

Defines an indigent person as a person whose income does not exceed 150% of the federal poverty line for purposes of the continuing requirement that a political subdivision pay to bury or cremate a body that an indigent person has claimed.

Fiscal effect: Permitting the use of metal grave markers instead of stone or concrete could reduce some indigent burial costs.

LOCCD9 County Recorder Funding for Technology Needs

(1) No provision.

R.C. 305.23, 317.32, 317.321

(1) Revises the proposal procedure by which and purposes for which a county recorder may request funding from the board of county commissioners for either (1) the acquisition and maintenance of imaging and other technological equipment, and associated expenses and contract services, or (2) the creation of a special reserve fund to pay for these costs in the future, by doing the following:

(2) No provision.

(2) Increases the maximum dollar amount of specific filing fees that the county recorder may request for funding technology needs from \$7 to \$8 of the total base fee

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(3) No provision.

collected for filing certain documents.

(3) Specifies that the portion of recordation fees designated for technological needs under a funding proposal may be set aside in a special reserve fund for a period of one year from the date the funding proposal is approved, rather than up to five years as allowed in current law.

(4) No provision.

(4) Requires the board of county commissioners to approve a funding proposal if the county recorder includes in the proposal estimates of the specific filing fees that will be generated for filing or recording certain documents. (Current law allows a board of county commissioners to reject or modify such funding proposals under certain conditions.)

(5) No provision.

(5) Specifies that funding for technology needs of the county recorder provided by the board of county commissioners does not diminish the board's responsibility to provide funding and personnel necessary for the county recorder to perform the duties of the recorder's office.

(6) No provision.

(6) Specifies that a proposal approved by a board of county commissioners under existing RC 317.321 continues in effect for the number of years approved by the board of county commissioners, but also states that a special fund established at the request of the board under that section ceases to exist upon the expiration of the proposal.

Fiscal effect: This may result in an increase in funds being held in a special account for use by the county recorder rather than going into the county's general fund.

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LOCCD10

County Auditor's Withholding of Funds to Pay Debt Service Charges

No provision.

R.C. 321.35

Requires the county auditor, upon demand of the Treasurer of State while holding an obligation purchased from a county, township, or municipal corporation, to withhold county, township, or municipal corporation funds in an amount sufficient to pay debt service charges on the obligation. (The county auditor is required to withhold school district funds when instructed by the Treasurer of State for this purpose under current law.)

LOCCD5

Allocation of Lodging Tax Revenue by Convention Facilities Authorities

No provision.

R.C. 351.021

Authorizes convention facilities authorities (CFAs) in counties with a population of less than 250,000 to allocate a portion of lodging tax revenue (not exceeding 15% of the total revenue from the tax in the preceding year) to county and municipal tourism facilities and programs, the improvement and maintenance of county fairgrounds, and any other purpose connected with the use of a county fairground.

Fiscal effect: None. Permits additional uses of lodging tax receipts to CFAs in counties with a population of less than 250,000. Under current law, CFAs that levy a lodging tax are required to use the revenue to pay the cost of one or more convention facilities, the principal, interest, and premium on anticipation bonds issued by the CFA to pay those costs, the operating and maintenance costs of convention facilities, and the operating costs of the CFA.

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LOCCD4 Local Park Use of Revenues from the Sale or Lease of Mineral Rights

No provision.

R.C. 511.261, 755.06, 1545.23

Requires any royalties or other moneys resulting from the sale or lease of mineral rights in township parks, municipal parks, or metropolitan park districts to be deposited into a special fund established by the board of park commissioners. Requires the fund to be used exclusively for maintenance and acquisition of park lands.

Fiscal effect: Requires income from mineral rights leases and royalties on local park lands to be used exclusively for park maintenance and park land acquisition, in the event that local parks choose to enter into mineral rights leases or other agreements.

LOCCD7 Recovery of Township-Owned Cemeteries

No provision.

R.C. 517.271

Permits the company, association, or religious society that most recently owned and operated a cemetery now owned by a board of township trustees to petition a probate court to restore ownership of the cemetery to the petitioner.

No provision.

Requires the court to transfer to the petitioner ownership of the cemetery and all necessary records and documents if the petitioner (1) has the financial resources to operate and maintain the cemetery, (2) is in compliance with all laws and rules concerning ownership and operation of cemeteries, including registration with the Division of Real Estate within the Department of Commerce, and (3) owes no delinquent taxes.

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LOCCD6

Joint Economic Development Zone Income Tax Revenue Uses

No provision.

R.C. 715.691

Authorizes municipal corporations and townships that enter into a joint economic development zone (JEDZ) contract to use income tax revenue collected pursuant to the contract for the general purposes of a township that is subject to the contract, instead of existing law that allows the revenue to be used only by the municipal corporations that are a part of the contract.

Fiscal effect: Allows JEDZs to use income tax generated under these agreements for township needs.

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LOCCD12

Elections for Legislative Authority of Nonchartered Villages

No provision.

R.C. 731.091

Clarifies the number of members that are eligible to be elected when the legislative authority of a nonchartered village adopts nonstaggered terms of office for its membership, depending on whether there are six or five elected members, as follows:

- (1) For legislative authorities with six members, those members eligible for election at that election, instead of three members as in current law, are to be elected to two-year non-staggered terms, with all other members elected to four-year non-staggered terms at subsequent municipal elections;
- (2) For legislative authorities with five members, a number of members that is one less than the number of members that would otherwise be eligible for election at that election, instead of three as in current law, are to be elected to two-year non-staggered terms, with all other members elected to four-year non-staggered terms at subsequent municipal elections. However, in cases where a village is having its first election since reducing its members to five, then the number of members eligible for election at that election shall be elected to two-year non-staggered terms and then four year non-staggered terms in subsequent elections.

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 LOCCD11 Township Members of County Land Reutilization Corporation Boards

No provision.

R.C. 1724.03

Requires that the township member of the board of directors of a county land reutilization corporation be chosen by a majority of the boards of township trustees of townships with a population of at least 10,000 in the unincorporated area of the township according to the most recent federal decennial census.

LOCCD15 Additional Charges Assessed for Court of Common Pleas Special Projects

No provision.

R.C. 2303.201

Modifies current law such that if a court of common pleas requires additional services in cases of a specific type, the court by rule may assess an additional charge in a case of that type, over and above existing court costs, to cover the special program or service.

Fiscal effect: Potential increase in special charges assessed by certain courts of common pleas and credited to either a general special projects fund or a fund for a specific special project.

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LOCCD14 Tax Levy for Fairs

No provision.

R.C. 5705.19

Expands the uses for which a board of county commissioners may place on the ballot a tax levy for agricultural fairs in excess of ten mills (which under current law is limited to purchasing, maintaining, or improving, or any combination of these) to include the operating expenses of the fairs conducted by county and independent agricultural societies.

No provision.

Permits a board of county commissioners to place on a ballot a tax levy in excess of ten mills for any combination of agricultural fairs, soil and water conservation district program funding, and the Ohio Cooperative Extension Service Fund.

Fiscal effect: Allows for an additional source of funding for operating costs and program needs of these various entities.

LOCCD8 TIF Funds to Pay for Township Public Safety Expenses

No provision.

R.C. 5709.75

Authorizes townships that have, at any time, adopted a resolution exempting real property from taxation using a TIF to use unencumbered money in the TIF fund to pay for current public safety expenses. Requires the township to reimburse the fund by the time TIF exemptions expire (TIF exemptions may last up to 30 years).

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Fiscal effect: Permits townships to use previously unavailable funds for current public safety expenses. Under current law, the authority of a township to utilize unencumbered TIF funds for public safety expenses applies only to TIFs wherein the township exempted real property from taxation before January 1, 1995.

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DASCD8

Requirements that Apply to Health Care Plans Offered to Public Employees

R.C. 9.901, 9.833, 9.90, 1545.071

(1) Provides DAS ongoing authority to prescribe best practices for public employers' health care plans, and requires state institutions of higher education (in addition to political subdivisions and school districts under current law) to offer health care plans that contain best practices established by DAS or the former School Employees Health Care Board.

(2) Retains the current policy allowing a political subdivision to adopt a delivery system of benefits that is not in accordance with DAS's adopted best practices if it is considered to be most financially advantageous to the political subdivision, but adds that a consultation with DAS is required and that DAS must consider the plan to be most financially advantageous.

(3) Requires DAS to do all of the following: (A) Identify strategies to manage health care costs; (B) Study the potential benefits of state or regional consortiums of public employers' health care plans; (C) Publish information regarding the health care plans offered by political subdivisions, school districts, state institutions, and existing consortiums; (D) Assist in the design of health care plans for political subdivisions, school districts, and state institutions of higher education separate from the plans for state agencies; (E) Adopt and release a set of standards that are to be considered the best practices for health care plans offered to employees of political subdivisions, school districts, and state institutions; (F) Promote cooperation

R.C. 9.901, 9.833, 9.90, 1545.071

(1) Same as the Executive.

(2) Same as the Executive.

(3) Same as the Executive.

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among all organizations affected by this provision in identifying the elements for its successful implementation; and (G) Promote cost containment measures aligned with patient, plan, and provider management strategies in developing and managing health care plans.

(4) Abbreviates the name of the Political Subdivisions and Public Employees Health Care Fund to the Public Employees Health Care Fund.

(5) Permits the Director of DAS to convene a Public Health Care Advisory Committee, instead of establishing the Committee in statute under current law. Requires Committee members to serve without compensation. Removes the requirement that the Committee include representatives from state and local government employers, state and local government employees, insurance agents, health insurance companies, and joint purchasing arrangements currently in existence.

(6) Allows DAS to "work with," instead of "contract with" under current law, other state agencies to obtain services as DAS deems necessary for the implementation and operation of this provision.

(7) Eliminates various provisions of current law that requires DAS to design health care plans for use by public employers that are separate from plans for state agencies.

Fiscal effect: Presumably, health care plans that contain best practices would produce savings. The administrative costs for DAS to carry out those responsibilities are paid from GRF appropriation item 100403, Public Employees Health Care Program.

(4) Same as the Executive.

(5) Same as the Executive.

(6) Same as the Executive.

(7) Same as the Executive.

Fiscal effect: Same as the Executive.

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AGOCD12 Annual Law Enforcement Agency Drug Fines Report

R.C. 2925.03

(1) No provision.

(1) Eliminates the requirement that a law enforcement agency that receives fine moneys for the agency's primary role in arresting and prosecuting an offender for specified drug offenses prepare an annual report and send a copy of the report to the Attorney General.

(2) No provision.

(2) Eliminates the requirement that the Attorney General send a notice to the President of the Senate and Speaker of the House of Representatives of the receipt of the reports described above.

Fiscal effect: The Attorney General and local law enforcement agencies may experience a minimal annual decrease in administrative costs.

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COMCD9 Revolving Loan Program for Underground Storage Tanks

R.C. 3737.883, 3737.02

Creates the Underground Storage Tank Revolving Loan Program, to be administered by the State Fire Marshal or designee.

Requires that interest-free loans be made under the program to political subdivisions that seek to take action with regard to underground storage tanks when the tanks' owners or operators cannot be identified or cannot pay the costs of the action, provided that the political subdivision spends its own funds equal to at least 5% of the loan amount.

Requires that the loans be financed through fines and penalties collected by the Bureau of Underground Storage Tanks and loan repayments.

Permits a political subdivision to take legal action to recover costs incurred if the tank owner or operator is identified or is determined to have been or be able to pay the costs of action taken by the political subdivision.

Fiscal effect: Potential minimal increase in expenditures in the Underground Storage Tank Administration Fund (Fund 6530) in implementing and operating the revolving loan program.

R.C. 3737.883, 3737.02

Same as the Executive.

Same as the Executive.

Same as the Executive.

Same as the Executive.

Fiscal effect: Same as the Executive.

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DOHCD23 County Hospital Management

R.C. 339.02, 339.05, 339.06, 339.07

Removes a requirement that county hospital trustees be members of a particular political party, and instead requires them to be representative of the areas served by the hospital.

Authorizes the board of county commissioners to provide a stipend for service on the board of county hospital trustees.

Requires a board of county hospital trustees to hold meetings at least quarterly, rather than once a month.

Authorizes boards of county hospital trustees to adopt bidding procedures and policies for leasing. Exempts from competitive bidding, with a unanimous vote of the board of county hospital trustees, emergency purchases under \$100,000, but requires the board to solicit at least three informal estimates for emergency purchases when the estimated cost is \$50,000 or more, but less than \$100,000.

Requires the board of county hospital trustees to provide for management and control of the county hospital, in addition to government of the hospital, and permits the board of county hospital trustees to delegate its management and control of the county hospital to the hospital administrator through a written delegation.

R.C. 339.02, 339.05, 339.06, 339.07

Same as the Executive.

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Fiscal effect: Potential cost increases in some areas, specifically from the issuance of stipends to trustees, and potential prices paid for goods and services not obtained through competitive bidding. Potential cost decreases in some areas, specifically in potentially reducing the number of required meetings, and by the possible reduction in administrative costs associated with competitive bidding.

Fiscal effect: Same as the Executive.

DOHCD19 General or City Health Districts

R.C. *3701.13, 3701.342, 3701.343 (repealed),
3709.01, 3709.03, 3709.05, 3709.051,
3709.10, 3709.15, 3709.29, 3709.43*

R.C. *3701.13, 3701.342, 3701.343 (repealed),
3709.01, 3709.051, and 3709.10*

Authorizes ODH to require general or city health districts to enter into shared services agreements, to reassign substantive authority for mandatory programs from a general or city health district to another general or city health district under certain circumstances, and to require general or city health districts to be accredited as a condition precedent to receiving funding from ODH.

Same as the Executive.

Eliminates a requirement that specific rules adopted by the ODH Director cannot take effect unless approved by concurrent resolution of the General Assembly.

No provision.

Eliminates the Public Health Standards Task Force that was created to assist and advise the Director in adopting rules that establish standards for boards of health and local health departments.

Same as the Executive.

Requires the ODH Director to adopt rules to assure annual completion of eight continuing education units by each member of a board of health.

Same as the Executive, but reduces the number of hours of continuing education units required to be completed by each board member to two.

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Eliminates a requirement that two or more city health districts be contiguous to form a single city health district. Eliminates a requirement that two or more general health districts be contiguous to form a combined general health district, and eliminates the limitation that not more than five contiguous general health districts may form a combined general health district.

Same as the Executive.

Authorizes a combined general health district located in more than one county to have each board of county commissioners place on the ballot the question of levying a tax for the district's expenses, under an existing property tax levy law that applies to a general health district.

No provision.

Requires the health commissioner of a general health district to develop a comprehensive community health assessment for the county not later than January 1, 2014, and not later than January 1 of each even-numbered year thereafter, in collaboration with city health districts, private health care providers, hospitals, unaffiliated medical facilities or medical service providers, mental or behavioral health providers, and members of the general public.

No provision.

Requires the district advisory council of a general health district and the mayor of a city health district to appoint to the board of health a member who is an executive officer or medical director of a hospital or of the largest medical facility in the district.

No provision.

Requires sanitarians of a city or general health district who perform inspections of food service operations or of retail food establishments to obtain and maintain certification, not later than July 1, 2017, from the United States Food and Drug Administration.

No provision.

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Fiscal effect: Potential initial increase in administrative costs relating to sharing services or forming combined health districts, but potential savings after implementation. Increase in costs for seeking accreditation, developing a community health assessment, continuing education for board members, and sanitarian certification.

Fiscal effect: Potential initial increase in administrative costs relating to sharing services or forming combined health districts, but potential savings after implementation. Increase in costs for seeking accreditation and continuing education for board members.

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Property Taxes and Transfer Fees

TAXCD13 Property Tax Valuation of Gas and Condensate Reserves

R.C. *5713.051, 5713.05, Section 812.20*

Adjusts, for the purpose of property tax valuation, the calculation of the true value of gas reserves by valuing gas reserves according to its heat energy capacity as measured by BTU. Establishes, for the purpose of property tax valuation, a calculation of the true value of condensate reserves.

No provision.

Fiscal effect: Increases property tax revenues for applicable taxing jurisdictions; the increase is predicated upon the incidence of the newly defined gas reserves and condensate.

TAXCD10 Equalizing and Regionalizing County Appraisal Cycles

R.C. *5715.33, 4503.06, 5713.01, 5715.24*

(1) Authorizes the Tax Commissioner to shorten or extend the sexennial reappraisal or triennial reassessment cycle for real property in a county for the purpose of equalizing and regionalizing real property assessment cycles. Specifies that the Commissioner may not reschedule any reappraisal or reassessment required by law after tax year 2023 for this purpose.

(1) No provision.

(2) Specifies that mobile and manufactured homes taxed like real property are part of the same appraisal and assessment cycle as real property in the same county for the purpose of determining true value for the manufactured and mobile home tax.

(2) No provision.

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Fiscal effect: Delaying or expediting the reappraisal and/or reassessment from its current schedule will delay or expedite the increase (presumably) of property valuations used for property tax purposes, which would delay or expedite the local revenue growth derived from unvoted (inside) millage and other levies that are not subject to tax reduction factors.

Other Taxation Provisions

TAXCD54 Cuyahoga County Alcoholic Beverage and Cigarette Taxes

No provision.

R.C. 307.673

Specifies that, for the purpose of an agreement to pledge tax revenue for the construction or renovation of a sports facility, tax revenue includes revenue from taxes levied by the legislative authority of a charter county (in addition to taxes levied by a board of county commissioners).

Fiscal effect: None. Under continuing law (R.C. 1.62), references in the Revised Code to county boards - such as the board of county commissioners - also refer to the board - such as a county council - of a charter county that under the charter exercises the same functions as a board of county commissioners.

TAXCD11 Horizontal Well Impact Fee

R.C. 1509.06, 321.49, 5705.27, 5705.32, 5705.37,
5705.52, Section 803.130

Requires, beginning January 1, 2014, a horizontal well owner, before beginning construction of a well pad as defined in the bill, to pay a \$25,000 fee to the county in which the well pad will be located.

No provision.

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Requires an additional \$25,000 fee to be payable for each subsequent well drilled on the same pad, due before drilling begins.	No provision.
Requires county treasurers who receive fee payments to establish in the county treasury an Oil and Gas Escrow Fund, and to deposit into the fund such payments.	No provision.
Establishes a process whereby the county budget commission distributes the fees to all or some taxing units that levy a property tax in the taxing district in which the well will be located to defray costs incurred from the presence of the well.	No provision.
Requires taxing units that receive any portion of the fee to repay these amounts to the owners over subsequent fiscal years based on the amount of property tax the unit collects from the well.	No provision.
Fiscal effect: The \$25,000 fee could offset some of the cost that taxing units might incur for horizontal wells within their jurisdiction. However, taxing units that receive any portion of the fee are required to repay those amounts by reducing the well owners' property tax liabilities.	
<hr/> TAXCD43 Income Tax Distributions to Counties	
Section: 503.70	Section: 503.70
Appropriates GRF funds to make any payment required by Section 9 of Article 12 of the Ohio Constitution that not less than 50% of the income, estate, and inheritance taxes collected by the state must be returned to the county, school district, city, village, or township in which such taxes originate.	Same as the Executive.