Executive	As Passed by the House	In Senate Finance
LOCCD4 Publication of Legal Notices and Advertisements		
R.C. *7.10, 7.16*	R.C. *7.10, 7.16*	R.C. *7.10, 7.16*
Defines "state agency" and "political subdivision" for purposes of the public notice law with respect to publishing second, abbreviated notices or advertisements in newspapers of general circulation.	Same as the Executive.	Same as the Executive.
Requires that the second, abbreviated notice or advertisement be published on the state public notice web site.	Same as the Executive.	Same as the Executive.
Eliminates the provision prohibiting a state agency or political subdivision from using the abbreviated procedure if it does not operate and maintain a web site.	Same as the Executive.	Same as the Executive.
Eliminates the requirement that the first publication of all legal advertisements or notices be posted on the state public notice web site.	Same as the Executive.	Same as the Executive.
Fiscal effect: This reduces public notice and advertising costs for political subdivisions and certain state agencies.	**Fiscal effect: Same as the Executive.**	
LOCCD29 Alternative Fiscal Year for Cincinnati		
	R.C. *9.34, 705.18, 5705.08, 5705.28, 5705.30, 5705.34, 5705.35 and 5705.38*	R.C. *9.34, 705.18, 5705.08, 5705.28, 5705.30, 5705.34, 5705.35 and 5705.38*
No provision.	Provides that the City of Cincinnati's fiscal year begins on July 1 and ends on June 30 of the following calendar year, starting in calendar year 2013, rather than January 1 through December 31, the fiscal year for municipalities under current law.	Same as the House.

Executive	As Passed by the House	In Senate Finance
	Fiscal effect: There may be some one-time administrative costs for transitioning from a January 1 to December 31 fiscal year to a July 1, to June 30 fiscal year.	**Fiscal effect: Same as the House.**
LOCCD6 Fiscal Distress Financial Plan Requirements		
R.C. *118.023, 118.06, 3316.04, and 3316.06*		
Requires a municipal corporation, county, township, and school district under a fiscal watch or fiscal emergency to identify, in the financial plan required in these circumstances, the actions to be taken to enter into a shared service agreement with another political subdivision that agrees to carry out governmental functions or provide services for the municipal corporation, county, township, or school district. **Fiscal effect: There could be some increase in administrative costs for political subdivisions to provide this additional information in the required financial plans.**	No provision. Included in H.B. 509, As Introduced.	No provision. Included in H.B. 509, As Introduced.
LOCCD36 County Investment Authority		
		R.C. *135.35*
No provision.	No provision.	Modifies county investment authority with respect to eligible investments and maximum investment maturities by doing the following:
No provision.	No provision.	(1) Specifies that the aggregate of certain bonds and obligations in which the county invests cannot exceed 15% of the portfolio of the investing entity.
No provision.	No provision.	(2) Specifies that the maturity date of these bonds and obligations must be greater than five but less than ten years in length.

Executive	As Passed by the House	In Senate Finance
No provision.	No provision.	(3) Clarifies that the maturity date of all other investments must be less than five years in length. **Fiscal effect: Alters the types of investments that a county may invest in and the conditions that apply, likely reducing potential investment risks and returns.**
LOCCD25 CBCF Employee Public Records Exemption		
	R.C. *149.43*	R.C. *149.43*
No provision.	Excludes specified residential and familial information pertaining to community-based correctional facility (CBCF) employees from the Public Records Law. **Fiscal effect: There may be negligible cost to the CBCF associated with removing any of the exempted residential and/or familial information from material(s) provided in response to a public records request.**	Same as the House, but adds a CBCF employee to the group of persons whose personal residence address must be disclosed to a journalist so long as the journalist makes and signs a written request and the request includes the journalist's name and title, the name and title of the journalist's employer, and that the disclosure of the information sought would be in the public interest. **Fiscal effect: Same as the House.**
LOCCD9 Group Insurance Coverage for County Officers and Employees		
R.C. *305.171*		
Eliminates the provision that prohibits boards of county commissioners from contracting for or purchasing group insurance policies, or benefits once the Department of Administrative Services (DAS) implements health care plans that contain best practices for counties.	No provision. Included in H.B. 509, As Introduced.	No provision. Included in H.B. 509, As Introduced.

Executive	As Passed by the House	In Senate Finance
Fiscal effect: The impact of this provision will depend on the terms of the health care contracts and how they compare to the best practices established by DAS.		
LOCCD5 County Auditors Serving as Fiscal Officers		
R.C. *319.09*		
Authorizes a county auditor, if permitted by the Board of County Commissioners, to serve as the fiscal officer for any department, office, or agency of the county.	No provision. Included in H.B. 509, As Introduced.	No provision. Included in H.B. 509, As Introduced.
Fiscal effect: This could result in cost savings if counties are able to eliminate or leave vacant fiscal officer positions unfilled.		
LOCCD2 County Weights and Measures Inspectors		
R.C. *319.59*		
Authorizes a county auditor, as the county sealer, to share the services of county weights and measures inspectors with other counties, provided the inspectors remain part-time employees of each county. Specifies, however, that if an inspector becomes a full-time employee of one county that the inspector's employment with the other county must be terminated.	No provision. Included in H.B. 509, As Introduced.	No provision. Included in H.B. 509, As Introduced.
Authorizes a county auditor to enter into a contract with a private person to perform the services of a weights and measures inspector, but requires that any contractor performing these functions meet the training and continuing education requirements established for weights and measures inspectors by the Director of Agriculture.	No provision. Included in H.B. 509, As Introduced.	No provision. Included in H.B. 509, As Introduced.

Executive	As Passed by the House	In Senate Finance
Fiscal effect: There could be cost savings for county auditors that share weights and measures inspectors or contract with other counties for these inspection services.		

LOCCD16 Horizontal Well Impact Loans and Repayment Plans

R.C. *321.49, 1509.01, 1509.06, 5705.27, 5705.32, and 5705.52*

Requires a horizontal well owner, before beginning construction of a well pad (defined in the bill), to pay a $25,000 fee to the county in which the well pad will be located.	No provision.	No provision.
Requires an additional $25,000 fee to be payable for each subsequent well drilled on the same pad, due before drilling begins.	No provision.	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.	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. 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.	No provision.
Authorizes the Chief of the Division of Oil and Gas Resources Management to suspend operations of a well and revoke a permit of a permittee who does not pay a fee required by the laws and rules of the Division, including the $25,000 fee.	No provision.	No provision.

Executive	As Passed by the House	In Senate Finance
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.		
LOCCD11 Increase of Competitive Bid Thresholds for Various Political Subdivisions		
R.C. *723.52, 723.53, 731.141, 735.05, 737.03, 749.26, 749.28, 749.31, 753.15, 755.29, 755.30, and 6115.20*		
Increases the competitive bidding thresholds that apply to projects for the construction, reconstruction, widening, resurfacing, or repair of a street or other public way for statutory villages ($25,000) and cities ($30,000) to $50,000.	No provision. Included in H.B. 509, As Introduced.	No provision. Included in H.B. 509, As Introduced.
Increases from $10,000 to $50,000 the competitive bid threshold for a board of hospital trustees of a municipal hospital having donated property and for a joint board having management control over a workhouse erected for the joint use of a city and a county or real estate for the purpose of erecting and maintaining a workhouse.	No provision. Included in H.B. 509, As Introduced.	No provision. Included in H.B. 509, As Introduced.
Increases from $25,000 to $50,000 the threshold for a board of park commissioners having control of parks and park facilities and changes the threshold from $10,000 to $50,000 for any contract for work or supplies.	No provision. Included in H.B. 509, As Introduced.	No provision. Included in H.B. 509, As Introduced.
Increases the bidding thresholds for sanitary districts from $10,000 to $50,000.	No provision. Included in H.B. 509, As Introduced.	No provision. Included in H.B. 509, As Introduced.
Fiscal effect: This could reduce administrative burden for political subdivisions by reducing the number of projects subject to competitive bidding requirements.		

Executive	As Passed by the House	In Senate Finance
LOCCD37 Governance of Municipal Hospitals		
		R.C. *749.04, 749.05, 749.18*
No provision.	No provision.	Provides that the board of hospital commissioners of a municipal hospital must consist of the mayor and at least three members appointed by the mayor, in place of current law that requires the board to consist of the mayor and four members appointed by the mayor.
No provision.	No provision.	Provides that the municipal members of the board of governors of a municipal hospital (which exists when the hospital participates with a joint township hospital district or a county) must consist of the mayor and at least three mayor-appointed members, in place of current law that requires the mayor to appoint four members as under current law.
No provision.	No provision.	Eliminates a requirement that the mayor serve as the president of the board of hospital commissioners or board of governors of a municipal hospital, and establishes a process for filling vacancies on a municipal hospital's board of hospital commissioners or board of governors.
LOCCD33 Township Representation on County Land Reutilization Corporation Board of Trustees		
		R.C. *1724.03*
No provision.	No provision.	Requires township representation on a county land reutilization corporation board of trustees only if the county has two or more townships each having a population of at least 10,000 in its unincorporated territory, instead of just one such township as exists in current law.

Executive	As Passed by the House	In Senate Finance
LOCCD20 Limited Period to Test an Accused for Venereal Disease		
R.C. *2907.27*		
Modifies an existing criminal law provision to require that a person arrested for certain sexually oriented offenses, and required to submit to a test for a venereal disease, do so within 48 hours after the date on which a complaint, information, or indictment is filed. **Fiscal effect: This provision brings Ohio into compliance with federal guidelines to be eligible for money from the Violence Against Women Act (VAWA) grant program. The state currently receives around $4 million annually from this federal grant program. Absent this statutory modification, 5% of this annual amount could have been withheld. Whether the 48-hour requirement will create any additional testing-related costs for local law enforcement is uncertain.**	No provision. Included in H.B. 509, As Introduced.	No provision. Included in H.B. 509, As Introduced.
LOCCD34 Land Conveyance - Youngstown State University		
		R.C. *3356.10*
No provision.	No provision.	Authorizes the Governor to convey any or all parcels of real estate held for the use and benefit of Youngstown State University (YSU), in the Youngstown area known as "Smokey Hollow." Specifies that the authorization expires five years after the section's effective date.
No provision.	No provision.	Specifies that consideration for the conveyance is the purchase price and any terms and conditions acceptable to the YSU Board of Trustees.
No provision.	No provision.	Requires the YSU Board of Trustees to pay the costs of the conveyance, unless otherwise specified in the transfer agreement.

Executive	As Passed by the House	In Senate Finance
No provision.	No provision.	Specifies that the net proceeds of the sale of the real estate is to be paid to YSU and deposited in university accounts for purposes determined by the Board of Trustees.
LOCCD38 Library Energy Conservation Measures		
		R.C. *3375.405*
No provision.	No provision.	Authorizes a Board of Library Trustees to:
No provision.	No provision.	(1) Contract with an architect, professional engineer, energy services company, contractor, or other person experienced in the design and implementation of energy conservation measures for an energy conservation report,
No provision.	No provision.	(2) Proceed with energy conservation measures under a variety of specified methods, and
No provision.	No provision.	(3) Contract for the purchase and installation of energy conservation measures.
		Fiscal effect: Presumably a Board would choose an energy conservation measure only if the energy savings over the life of the measure would be greater than the cost to construct, install, or remodel the measure.
LOCCD15 Local Boards of Health - Authority to Contract		
R.C. *3709.08, 3709.36, and 3709.081 (repealed)*		
Specifies that local boards of health are bodies corporate and politic and have all rights and responsibilities inherent with this designation.	No provision. Included in H.B. 509, As Introduced.	No provision. Included in H.B. 509, As Introduced.

Executive	As Passed by the House	In Senate Finance
Clarifies that local boards of health may contract with each other for the provision of some or all public health services, rather than only for all services as under current law.	No provision. Included in H.B. 509, As Introduced.	No provision. Included in H.B. 509, As Introduced.
Specifies that the effectiveness of a contract in which one local board of health agrees to provide some, but not all, public health services on behalf of another local board is not dependent on the ODH Director's approval.	No provision. Included in H.B. 509, As Introduced.	No provision. Included in H.B. 509, As Introduced.
Fiscal effect: None.		

LOCCD14 General Health District Appropriation Measures

R.C. *3709.28*

Requires that a general health district comply with specific current law provisions requiring the adoption of an itemized appropriation measure and revenue estimate for a fiscal year only if the district will receive an appropriation from the municipal corporations and townships that comprise the district. Allows general health districts that do not receive such appropriations to instead comply with general law provisions governing the adoption of an appropriation measure by a subdivision.	No provision. Included in H.B. 509, As Introduced.	No provision. Included in H.B. 509, As Introduced.
Provides that the revenue estimate certified by a general health district for a fiscal year must include any surplus money in the district health fund that will be carried forward to that fiscal year from the current fiscal year to fund ongoing operations.	No provision. Included in H.B. 509, As Introduced.	No provision. Included in H.B. 509, As Introduced.
Fiscal effect: None.		

Executive	As Passed by the House	In Senate Finance
LOCCD8 Cost of County Boards of Health Office Space and Utilities		
R.C. *3709.34*		
Requires a board of county commissioners to provide office space and utilities to the county's general health district board of health through FY 2013, and to provide payments in FY 2014 through FY 2017 based on specified decreasing proportions (80% in FY 2014, 60% in FY 2015, 40% in FY 2016, and 20% in FY 2017) of the estimated costs of office space and utilities, with no obligation to provide or make payments for office space and utilities after FY 2017.	No provision. Included in H.B. 509, As Introduced.	No provision. Included in H.B. 509, As Introduced.
Permits a board of county commissioners, in FY 2018 and thereafter, to provide office space and utilities to the general health district board of health, by contract or free of charge.	No provision. Included in H.B. 509, As Introduced.	No provision. Included in H.B. 509, As Introduced.
Relieves a board of county commissioners of its obligation to provide office space and utilities if the board of health rents, leases, lease-purchases, or acquires office space on its own.	No provision. Included in H.B. 509, As Introduced.	No provision. Included in H.B. 509, As Introduced.
Fiscal effect: This reduces costs for county commissioners since they will pay a decreasing portion of costs for office space and utilities through FY 2017 and will not be required to pay any portion after that year. There will, however, be a subsequent increase in costs for local boards of health in a general health district.		
LOCCD40 Port Authority Competitive Bid Thresholds		
		R.C. *4582.12, 4582.31*
No provision.	No provision.	Increases the competitive bid threshold amounts for port authorities from $100,000 to $200,000.

Executive	As Passed by the House	In Senate Finance
		Fiscal effect: This could reduce administrative burden for port authorities by reducing the number of projects subject to competitive bidding requirements.
LOCCD23 County Home Reserve Fund		
	R.C. *5155.14*	R.C. *5155.14*
No provision.	Increases to $5,000 (from $400) the maximum amount that may be in a county home's reserve fund at one time.	Same as the House.
LOCCD10 Effective Period of County Quarterly Spending Plans		
R.C. *5705.392*		
Limits the duration of quarterly spending plans that may be adopted by a board of county commissioners and that applies to certain county funds to two fiscal years.	No provision. Included in H.B. 509, As Introduced.	No provision. Included in H.B. 509, As Introduced.
Limits the duration of a quarterly spending plan for the office of an elected official to either two years or until the fiscal year in which that elected official is no longer in office.	No provision. Included in H.B. 509, As Introduced.	No provision. Included in H.B. 509, As Introduced.
LOCCD27 Tax Increment Financing Exemption for Residential Property		
	R.C. *5709.73*	R.C. *5709.73*
No provision.	Allows townships to provide a property tax exemption for property consisting of at least four residential units pursuant to a tax increment financing resolution if construction on the project begins between April 1, 2012, and December 31, 2013, and if the tax increment financing resolution was adopted before December 14, 2001.	Same as the House.

Executive	As Passed by the House	In Senate Finance
	Fiscal effect: Under current law, a resolution adopted by a township's board of trustees that creates a parcel-by-parcel TIF may not exempt residential property from taxation. Current TIF law does not define "residential property." The provision applies to parcel-by-parcel TIF resolutions adopted before December 14, 2001. Presently, there are 19 active township TIFs that fit this criteria, and they affect 11 different school districts. However, the provision only applies to those TIF resolutions with a property where four or more residential units are constructed between April 1, 2012 and December 31, 2013. Although LSC is unaware of any construction projects expected to occur over the 21 month period, a school district could lose property tax revenues from the new construction of residential units based upon the expanded exemption contained in this provision.	

LOCCD26 Township TIF Usage for Public Safety Expenses

	R.C. *5709.75*	R.C. *5709.75*
No provision.	Permits townships that have adopted a resolution before January 1, 2011 exempting real property from taxation through Tax Increment Financing (TIF) to use unencumbered money in the TIF fund to pay public safety expenses.	Same as the House.
No provision.	Specifies that the use of TIF funds for public safety expenses can only be used if (1) the transfer is repaid before the TIF tax exemption expires and (2) the township has entered into a "hold harmless" or another compensation agreement with the affected school district. (TIF funds contain payments made by property owners in lieu of taxes. Currently, TIF funds generally must be used to pay debt	Same as the House.

Executive	As Passed by the House	In Senate Finance
	charges on securities townships typically issue to finance infrastructure; some townships also might use some TIF funds to compensate school districts or counties for some of the forgone property taxes.)	
	Fiscal effect: Creates another funding source for townships to pay public safety expenses, provided such cash exists in the township's TIF fund.	**Fiscal effect: Same as the House.**
LOCCD28 Use of Qualified Project Managers in County Appraisals		
	R.C. *5713.012*	R.C. *5713.012*
No provision.	Requires the county auditor to involve at least one "qualified project manager" in each county-wide reappraisal or triennial update that begins more than two years after the amendment's 90-day effective date.	Same as the House.
No provision.	Defines "qualified project manager" as a person that (1) passes the exam offered at the end of a 30-hour course approved by the Superintendent of Real Estate and Professional Licensing, and (2) completes at least 7 hours of continuing education courses in mass appraisal during each two-year period after the year in which the person passes that exam.	Same as the House.
	Fiscal effect: Course approval fees that the Department of Commerce charges would be deposited into the Real Estate Appraiser Operating Fund (Fund 6A40). The current fee is $50 per course approved for real estate appraisers, and $10 per additional course offered. Fiscal effects for counties would vary depending on the next applicable occurrence of the county-wide reappraisal or triennial update, and the current qualifications and composition of the appraisal staff.	**Fiscal effect: Same as the House.**

Executive	As Passed by the House	In Senate Finance
LOCCD32 Quick Take Authority for Consent Decrees		
		R.C. *6117.39, 6117.11*
No provision.	No provision.	Specifies that, with respect to County Sewer District Law and regional water and sewer districts, a public exigency exists when an improvement is required as result of a federally imposed or state-imposed consent decree that prohibits future sewer inflows, combined sewer overflows, or sewer back-ups.
No provision.	No provision.	Authorizes a board of county commissioners or regional water and sewer district to appropriate and to take possession of land without a prior jury assessment of compensation and damages to the residue when such a public exigency exists. **Fiscal effect: Counties and regional water and sewer districts may offer compensation that could be greater or less than the jury assessment amount in such cases.**
LOCCD41 Highway Patrol Post 23 Land Conveyance		
		Section: *600.10* *Amends Section 753.20.04 of H.B. 114*
No provision.	No provision.	Amends a land conveyance authorized in H.B. 114 of the 129th General Assembly, for property formerly used as Highway Patrol Post 23 in Lancaster, Ohio, to include a complete legal description of the property

Executive	As Passed by the House	In Senate Finance
LOCCD19 Metrohealth Land Conveyance		
Section: ***601.40*** ***Amends Section 753.25 of H.B. 153***	**Section:** ***601.40*** ***Amends Section 753.25 of H.B. 153***	**Section:** ***601.40*** ***Amends Section 753.25 of H.B. 153***
Corrects the legal property description in a land conveyance authorization, for the conveyance of state-owned real estate to the Board of County Hospital Trustees of the MetroHealth System (MetroHealth), in the name of Cuyahoga County, that was contained in H.B. 153.	Same as the Executive.	Same as the Executive.
Fiscal effect: None.	**Fiscal effect: Same as the Executive.**	
LOCCD31 National Statuary Hall - Thomas Edison Statue		
		Section: ***701.121***
No provision.	No provision.	Requests that the Congressional Joint Committee on the Library of Congress approve the replacement of Ohio's statue of Governor William Allen in the National Statuary Hall Collection with a statue of Thomas Edison.
No provision.	No provision.	Provides that the Ohio Statuary Hall Commission, a nonprofit Ohio corporation, will be responsible for paying all costs incurred for placing the Thomas Edison statue in the United States Capitol.

Executive	As Passed by the House	In Senate Finance
LOCCD24 Municipal Sewer Funds		
	Section: ***707.10***	**Section:** ***707.10***
No provision.	Permits a municipal corporation in a county with a population between 375,000 and 400,000 in the 2010 decennial census to conduct a pilot program in fiscal years 2013 and 2014 to use up to 5% of the municipal corporation's water and sewer funds for sewerage or water system extensions if: (1) The system is being extended for economic development purposes; and (2) The areas to which the system is being extended are the subject of a cooperative economic development agreement.	Same as the House.
	Fiscal effect: Expands the potential uses of these funds for certain projects that may have been financed through other means.	**Fiscal effect: Same as the House.**
LOCCD12 Land Conveyance - OSU Northwood Avenue		
Section: ***753.110***		
Authorizes the Governor to execute a deed in the name of the state conveying to the City of Columbus, its successors and assigns, all of the state's right, title, and interest in certain real estate located in Columbus in Franklin County.	No provision. Included in H.B. 512, As Introduced.	No provision. Included in H.B. 512, As Introduced.
Specifies the consideration for conveyance is $3,070, as derived by mutual agreement reached between the state and the grantee through an executed Offer to Purchase.	No provision. Included in H.B. 512, As Introduced.	No provision. Included in H.B. 512, As Introduced.
Specifies that the real estate is to be sold as an entire tract and not in parcels.	No provision. Included in H.B. 512, As Introduced.	No provision. Included in H.B. 512, As Introduced.
Specifies that the section authorizing the land conveyance expires one year after its effective date.	No provision. Included in H.B. 512, As Introduced.	No provision. Included in H.B. 512, As Introduced.

Executive	As Passed by the House	In Senate Finance
Requires the City of Columbus to pay the costs of conveyance.	No provision. Included in H.B. 512, As Introduced.	No provision. Included in H.B. 512, As Introduced.
LOCCD13 Land Conveyance - OSU Surplus Properties		
Section: ***753.120***		
Authorizes the Governor to execute a deed in the name of the state conveying to one or more purchasers, their heirs or successors and assigns, all of the state's right, title, and interest in nine real estate properties located in Brown, Franklin, and Wayne Counties.	No provision. Included in H.B. 512, As Introduced.	No provision. Included in H.B. 512, As Introduced.
Authorizes the Director of Administrative Services to adjust the legal descriptions to accommodate any corrections necessary.	No provision. Included in H.B. 512, As Introduced.	No provision. Included in H.B. 512, As Introduced.
Specifies that the parcels may be transferred individually or as a group, as multiple groups to a single purchaser, or to multiple purchasers.	No provision. Included in H.B. 512, As Introduced.	No provision. Included in H.B. 512, As Introduced.
Specifies that consideration for the conveyance is the purchase price and any terms and conditions acceptable to the Board of Trustees of The Ohio State University.	No provision. Included in H.B. 512, As Introduced.	No provision. Included in H.B. 512, As Introduced.
Requires the purchaser or purchasers to pay the costs of the conveyance.	No provision. Included in H.B. 512, As Introduced.	No provision. Included in H.B. 512, As Introduced.
Specifies that the net proceeds of the sale of the real estate is to be paid to The Ohio State University and deposited in university accounts for purposes determined by the Board of Trustees.	No provision. Included in H.B. 512, As Introduced.	No provision. Included in H.B. 512, As Introduced.
Specifies that the section authorizing the land conveyance expires one year after its effective date.	No provision. Included in H.B. 512, As Introduced.	No provision. Included in H.B. 512, As Introduced.

Executive	As Passed by the House	In Senate Finance
LOCCD3 Land Conveyance - Brunswick City School District		
Section: ***753.130***		
Authorizes the Governor to execute a deed in the name of the state conveying to the Brunswick City school district, its successors and assigns, all of the state's right, title, and interest in certain real estate located in Brunswick in Medina County.	No provision. Included in H.B. 512, As Introduced.	No provision. Included in H.B. 512, As Introduced.
Specifies the consideration for the conveyance is the purchase price of ten dollars.	No provision. Included in H.B. 512, As Introduced.	No provision. Included in H.B. 512, As Introduced.
Specifies that the intent of the section is to correct an oversight whereby the state, which had been holding the parcels of land as collateral for bond requirements under Brunswick's school facilities project, was to have returned the land to Brunswick upon completion of the project.	No provision. Included in H.B. 512, As Introduced.	No provision. Included in H.B. 512, As Introduced.
Requires Brunswick to pay the costs of conveyance.	No provision. Included in H.B. 512, As Introduced.	No provision. Included in H.B. 512, As Introduced.
Specifies that the net proceeds of the sale of real estate be deposited into the State Treasury to the credit of the GRF.	No provision. Included in H.B. 512, As Introduced.	No provision. Included in H.B. 512, As Introduced.
Specifies that the section authorizing the land conveyance expires one year after its effective date.	No provision. Included in H.B. 512, As Introduced.	No provision. Included in H.B. 512, As Introduced.

Executive	As Passed by the House	In Senate Finance
LOCCD39 Land Conveyance - City of Broadview Heights		
		Sections: ***753.13, 753.14***
No provision.	No provision.	Authorizes the Governor to execute a deed in the name of the state to release the use, ownership, and conveyance restrictions and to rescind the state's right of reversion with respect to certain property previously conveyed to the City of Broadview Heights.
No provision.	No provision.	Requires the City of Broadview Heights to present the deed for recording to the Cuyahoga County Recorder and pay any recordation fees.
LOCCD1 Land Conveyance - Ripley Union Lewis Huntington School District		
Section: ***753.150***		
Authorizes the Governor to execute a deed in the name of the state conveying to the Ripley Union Lewis Huntington school district, its successors and assigns, all of the state's right, title, and interest in certain real estate located in Brown County.	No provision. Included in H.B. 512, As Introduced.	No provision. Included in H.B. 512, As Introduced.
Specifies the consideration for the conveyance is the purchase price of ten dollars.	No provision. Included in H.B. 512, As Introduced.	No provision. Included in H.B. 512, As Introduced.
Specifies that the intent of the section is to correct an oversight whereby the state, which had been holding the parcels of land as collateral for bond requirements under Ripley's school facilities project, was to have returned the land to Ripley upon completion of the project.	No provision. Included in H.B. 512, As Introduced.	No provision. Included in H.B. 512, As Introduced.
Requires Ripley to pay the costs of conveyance.	No provision. Included in H.B. 512, As Introduced.	No provision. Included in H.B. 512, As Introduced.

Executive	As Passed by the House	In Senate Finance
Specifies that the net proceeds of the sale of real estate be deposited into the State Treasury to the credit of the GRF.	No provision. Included in H.B. 512, As Introduced.	No provision. Included in H.B. 512, As Introduced.
Specifies that the section authorizing the land conveyance expires one year after its effective date.	No provision. Included in H.B. 512, As Introduced.	No provision. Included in H.B. 512, As Introduced.

LOCCD30 Land Conveyance to the Spanish War Veteran Association

Section: ***753.30***

Authorizes the return of title of real estate on Lake Erie to the Spanish War Veteran Association that was originally conveyed to the State of Ohio in 1934 to qualify for a federal Works Projects Administration erosion and tidal wave mediation project, and that was originally to have been returned to the Association when the project was completed.	No provision. Included in H.B.512, As Introduced.	No provision. Included in H.B.512, As Introduced.
Specifies that the consideration for the conveyance is $10.	No provision. Included in H.B.512, As Introduced.	No provision. Included in H.B.512, As Introduced.
Requires the grantee to pay all costs associated with the conveyance, including recordation costs of the deed.	No provision. Included in H.B.512, As Introduced.	No provision. Included in H.B.512, As Introduced.

LOCCD17 Land Conveyance - Out Lot 14, Village of Apple Creek in Wayne County

Section: ***753.40***

Authorizes the Governor to execute a deed in the name of the state conveying to a buyer or buyers to be determined all of the state's right, title, and interest in certain real estate located in Wayne County.	No provision. Included in H.B. 512, As Introduced.	No provision. Included in H.B. 512, As Introduced.
Specifies that the DAS Director offer the real estate in its present condition and sell the real estate as an entire parcel and not subdivide it.	No provision. Included in H.B. 512, As Introduced.	No provision. Included in H.B. 512, As Introduced.

Executive	As Passed by the House	In Senate Finance
Requires that the real estate be sold through a public auction conducted by the DAS Director and that the real estate be sold to the highest bidder at a price acceptable to both the DAS Director and the ODODD Director. Also specifies that the DAS Director may reject any and all bids from the auction. Requires the DAS Director to advertise the public auction in a newspaper of general circulation within Wayne County, once a week for three consecutive weeks prior to the date of the auction.	No provision. Included in H.B. 512, As Introduced.	No provision. Included in H.B. 512, As Introduced.
Specifies the terms of sale as ten per cent of the purchase price in cash, bank draft, or certified check on the date of sale, with the balance payable within sixty days after the date of sale.	No provision. Included in H.B. 512, As Introduced.	No provision. Included in H.B. 512, As Introduced.
Specifies that the net proceeds of the sale of the real estate shall be deposited in the State Treasury to the credit of the Mental Health Improvement Fund, and shall be used to offset bond indebtedness for Gallipolis Developmental Center capital projects.	No provision. Included in H.B. 512, As Introduced.	No provision. Included in H.B. 512, As Introduced.
Specifies that ODODD pay for the costs associated with advertising, appraisal, and other issues related to the conveyance.	No provision. Included in H.B. 512, As Introduced.	No provision. Included in H.B. 512, As Introduced.
Specifies that the section authorizing the land conveyance expires three years after its effective date.	No provision. Included in H.B. 512, As Introduced.	No provision. Included in H.B. 512, As Introduced.

LOCCD18 Land Conveyance - Board of Guernsey County Commissioners

Section: ***753.50***

Authorizes the Governor to execute a deed in the name of the state conveying to the Board of County Commissioners of Guernsey County, Ohio, and its successors and assigns, all of the state's right, title, and interest in certain real estate located in Guernsey County.	No provision. Included in H.B. 512, As Introduced.	No provision. Included in H.B. 512, As Introduced.

Executive	As Passed by the House	In Senate Finance
Specifies the consideration for the conveyance is the purchase price of $5,000 paid to the state at closing according to a mutual agreement reached between the state and the grantee.	No provision. Included in H.B. 512, As Introduced.	No provision. Included in H.B. 512, As Introduced.
Specifies that the real estate be sold as an entire tract and not in parcels.	No provision. Included in H.B. 512, As Introduced.	No provision. Included in H.B. 512, As Introduced.
Requires the Board of County Commissioners of Guernsey County to pay the costs of the conveyance, including recordation costs of the deed.	No provision. Included in H.B. 512, As Introduced.	No provision. Included in H.B. 512, As Introduced.
Specifies that the section authorizing the land conveyance expires one year after its effective date.	No provision. Included in H.B. 512, As Introduced.	No provision. Included in H.B. 512, As Introduced.

LOCCD21 Land Conveyance - Addison Township in Gallia County

Section: ***753.60***

Authorizes the Governor to execute a deed in the name of the state conveying to a buyer or buyers to be determined, all of the state's right, title, and interest in certain real estate located in the Township of Addison in Gallia County.	No provision. Included in H.B. 512, As Introduced.	No provision. Included in H.B. 512, As Introduced.
Authorizes the DAS Director to adjust the legal descriptions to accommodate any corrections necessary.	No provision. Included in H.B. 512, As Introduced.	No provision. Included in H.B. 512, As Introduced.
Requires that ODODD with assistance from DAS have the parcel of real estate appraised by one or more disinterested persons for a fee.	No provision. Included in H.B. 512, As Introduced.	No provision. Included in H.B. 512, As Introduced.
Requires the DAS Director to offer the real estate at the appraised value to the Board of County Commissioners of Gallia County and specifies that the acceptance of the offer to purchase the real estate - made through an "Offer to Purchase Real Estate" document - will establish the terms of the conveyance.	No provision. Included in H.B. 512, As Introduced.	No provision. Included in H.B. 512, As Introduced.

Executive	As Passed by the House	In Senate Finance
Requires that, if after 30 days the Gallia County commissioners decline to purchase the real estate at the appraised value or does not complete the purchase, the DAS Director offer the real estate at the appraised value to the Board of Township Trustees of Addison Township.	No provision. Included in H.B. 512, As Introduced.	No provision. Included in H.B. 512, As Introduced.
Requires that, if after 30 days the Addison Township trustees decline to purchase the real estate at the appraised value or not complete the purchase, the real estate be sold through a public auction conducted by the DAS Director. Requires that the real estate be sold to the highest bidder at a price acceptable to both the DAS Director and the ODODD Director. Also specifies that the DAS Director may reject any and all bids from the auction. Requires the DAS Director to advertise the public auction in a newspaper of general circulation within Gallia County, once a week for three consecutive weeks prior to the date of the auction.	No provision. Included in H.B. 512, As Introduced.	No provision. Included in H.B. 512, As Introduced.
Specifies the terms of sale as ten per cent of the purchase price in cash, bank draft, or certified check on the date of sale, with the balance payable within sixty days after the date of sale.	No provision. Included in H.B. 512, As Introduced.	No provision. Included in H.B. 512, As Introduced.
Specifies that the net proceeds of the sale of the real estate shall be deposited in the State Treasury to the credit of the Mental Health Improvement Fund, and shall be used to offset bond indebtedness for Gallipolis Developmental Center capital projects.	No provision. Included in H.B. 512, As Introduced.	No provision. Included in H.B. 512, As Introduced.
Specifies that ODODD pay for the costs associated with advertising, appraisal, and other issues related to the conveyance.	No provision. Included in H.B. 512, As Introduced.	No provision. Included in H.B. 512, As Introduced.
Specifies that the section authorizing the land conveyance expires three years after its effective date.	No provision. Included in H.B. 512, As Introduced.	No provision. Included in H.B. 512, As Introduced.

Executive	As Passed by the House	In Senate Finance
LOCCD7 Land Conveyance - Board of Education of the Columbus City School District		
Section: ***753.70***		
Authorizes the Governor to execute a deed in the name of the state conveying to the Board of Education of the Columbus City school district, its successors and assigns, all of the state's right, title, and interest in certain real estate located in Columbus in Franklin County.	No provision. Included in H.B. 512, As Introduced.	No provision. Included in H.B. 512, As Introduced.
Specifies the consideration for conveyance is $3,131.96, as derived by mutual agreement reached between DAS and the grantee through an executed Offer to Purchase. Specifies that the real estate is to be sold as an entire tract and not in parcels.	No provision. Included in H.B. 512, As Introduced.	No provision. Included in H.B. 512, As Introduced.
Requires the Board of Education of the Columbus City School District to pay the costs of conveyance.	No provision. Included in H.B. 512, As Introduced.	No provision. Included in H.B. 512, As Introduced.
Specifies that the net proceeds of the sale of real estate be deposited into the State Treasury to the credit of Fund 1520 used by the Department of Developmental Disabilities.	No provision. Included in H.B. 512, As Introduced.	No provision. Included in H.B. 512, As Introduced.
Specifies that the section authorizing the land conveyance expires one year after its effective date.	No provision. Included in H.B. 512, As Introduced.	No provision. Included in H.B. 512, As Introduced.
LOCCD22 Perpetual Easement - City of Cambridge		
Section: ***753.80***		
Authorizes the Director of DAS to execute a perpetual easement in the name of the state granting to the City of Cambridge, and its successors and assigns, a perpetual interest in certain real estate in Guernsey County.	No provision. Included in H.B. 512, As Introduced.	No provision. Included in H.B. 512, As Introduced.

Executive	As Passed by the House	In Senate Finance
Specifies the consideration for granting the easement is $1.	No provision. Included in H.B. 512, As Introduced.	No provision. Included in H.B. 512, As Introduced.
Requires the City of Cambridge, upon the full execution of the easement, to assume perpetual responsibility to install, construct, reconstruct, use, operate, maintain, repair, service, and generally improve upon the easement area.	No provision. Included in H.B. 512, As Introduced.	No provision. Included in H.B. 512, As Introduced.

Executive	As Passed by the House	In Senate Finance
DASCD12 Alternative Sale and Leaseback Requirements		
R.C. *123.51, 307.093*		
Authorizes the state and boards of county commissioners to enter into agreements for the sale and leaseback of state-owned buildings and county-owned buildings, respectively. Specifies that under such an agreement, the purchaser is obligated, immediately upon closing, to lease the building back to the state or county. Specifies, further, that the agreement obligate the lessor to make improvements to the building, including renovations, energy conservation measures, and other measures that are necessary to improve the functionality and reduce the operating costs of the building. **Fiscal effect: Provides the state and counties with another way to finance the cost of public improvements, essentially in the form of a long-term lease.**	No provision. Included in H.B. 513, As Introduced.	No provision. Included in H.B. 513, As Introduced.
DASCD9 DAS Role in County Personnel Administration		
R.C. *124.14, 124.04, 124.06, 124.11, 124.12*	R.C. *124.14, 124.04, 124.06, 124.11, 124.12*	R.C. *124.14, 124.04, 124.06, 124.11, 124.12*
Modifies the authority of DAS with respect to certain provisions of civil service law, generally regarding the authority over the examination and classification of positions, to clarify that DAS's authority extends only to positions in the classified service of the state. (Under current law, DAS's authority extends to counties and general health districts.)	Same as the Executive.	Same as the Executive, but further clarifies that fall back rights for certain employees in the unclassified service of the state are applicable only to employees of the state and do not extend to employees of the cities, counties or other political subdivisions.
Modifies the authority for county agencies to contract with DAS for human resources services, including but not limited to establishment and modification of job classification plans, competitive testing services, and periodic audits and reviews, and other related functions.	Same as the Executive.	Same as the Executive.

Executive	As Passed by the House	In Senate Finance
Eliminates the authority of DAS to, by rule, require county personnel departments to adhere to merit system principles with regard to certain county agencies so that there is no loss of federal funding for the agencies. Requires, instead, that counties expressly adhere to such principles and be liable to the state for the loss of federal funding.	Same as the Executive.	Same as the Executive.
Specifies that any appointing authority rather than the Director of Administrative Services possesses the authority to make a determination that it is impracticable, for certain positions, to determine fitness by competitive examination.	Same as the Executive.	Same as the Executive.
Specifies that only classified employees in the service of the state have the right to request that the Director of Administrative Services perform a job audit to review the classification of the employee's position.	Same as the Executive.	Same as the Executive.
Specifies that the protocols allowing classified positions to be filled without competition applies only to classified positions in the civil service of the state instead of to classified positions in the civil service of the state, counties, cities, townships, city health districts, general health districts, and city school districts as under current law.	Same as the Executive.	Replaces the Executive provision with a provision that maintains current law for all entities except civil service townships.
Fiscal effect: The provision could result in administrative savings for DAS.	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**

DASCD14 Online Clearinghouse to Identify Available Joint Purchasing Opportunities

Section: *701.30*		Section: *701.33*
Requires DAS, by itself or by contract with another entity, to establish, operate, and maintain a state web site to serve as an online clearinghouse of information about existing joint purchasing programs between or among political subdivisions.	No provision. Included in the web site the bill requires the Auditor of State to develop and maintain (see AUDCD2).	Same as the Executive.

Executive	As Passed by the House	In Senate Finance
Requires DAS to: (1) use a domain name that will be easily recognized, remembered, and understood by users, (2) maintain the web site so it is fully accessible to and searchable by members of the public, (3) not charge a fee to a person who uses the web site, (4) compile information provided by political subdivisions on the web site about joint purchasing arrangements they are involved in that DAS verifies, through statewide associations and others, have resulted in verifiable cost savings, (5) enable political subdivisions to register and request inclusion of their submitted information, (6) enable information to be accessed by key word, by program name, by county, by type of product or service, and by other useful identifiers, (7) maintain adequate systemic security and back-up features, and develop and maintain a contingency plan for coping with and recovering from unforeseen disruptions in service, and (8) maintain the web site in such a manner that it will not infringe legally protected interests, so that vulnerability of the web site to interruption because of litigation or the threat of litigation is reduced.	No provision.	Same as the Executive.
Requires DAS to bear the expense of establishing, operating, and maintaining the online clearinghouse web site.	No provision.	Same as the Executive.
Fiscal effect: DAS will incur new costs for developing and maintaining this web site.		**Fiscal effect: Same as the Executive.**

Executive	As Passed by the House	In Senate Finance
AUDCD2 Streamlining Government Clearinghouse Web Site		
Section: ***701.20***	**Section:** ***701.20***	**Section:** ***701.23***
Requires the Auditor of State to establish, operate, and maintain one or more web sites to serve as an online clearinghouse for political subdivisions about streamlining government operations, collaboration, and shared services to reduce the cost of government in the state. Allows other existing web sites to be used to fulfill these requirements as long as they meet the eight criteria listed below.	Same as the Executive, but adds that the Auditor must also compile information provided by political subdivisions about joint purchasing arrangements they are involved in that the Auditor of State verifies, through meetings with various statewide associations and others, to have resulted in verifiable cost savings. (DAS was required to develop and maintain a joint purchasing opportunity web site under the Executive proposal, see DASCD14.)	Same as the Executive.
Requires the Auditor of State, in implementing the web site, to do the following: (1) use a domain name that will be easily recognized, remembered, and understood by users; (2) maintain the web site so it is fully accessible to and searchable by members of the public at all times; (3) not charge a fee to a person who accesses, searches, or otherwise uses the web site; (4) enable information to be accessed by key word or other useful identifiers; (5) compile information provided by political subdivisions that includes savings recommendations from performance audits, examples of shared services among communities, shared services agreements to use as templates, and other tools; (6) enable political subdivisions to register and request inclusion of their submitted information on the web site, as well as to report state and local barriers to collaboration; (7) maintain adequate systemic security and back-up features, and develop and maintain a contingency plan for coping with and recovering from power outages, systemic failures, and other unforeseeable difficulties; and (8) maintain the web site in such a manner that it will not infringe upon legally protected interests.	Same as the Executive, but alters (4) to specify that the information must be accessible by key word, by program name, by county, by type of product or service, as well as by key word or other useful identifiers.	Same as the Executive.

Executive	As Passed by the House	In Senate Finance
Permits the Auditor of State to develop the web site internally or use vendors to design and implement the web site.	Same as the Executive, but also requires the Auditor of State to bear the expense of establishing, operating, and maintaining the online clearinghouse web site.	Same as the Executive.
Fiscal effect: The Auditor of State may incur new costs for developing and operating the web site clearinghouse, whether the task is accomplished internally or by an IT vendor.	**Fiscal effect: Same as the Executive.**	**Fiscal effect: Same as the Executive.**

Executive	As Passed by the House	In Senate Finance
DEVCD6 Local Government Performance Management Grant Program		
		R.C. *189.04, 189.041, 189.05, 189.06, and 189.08*
No provision.	No provision.	Creates the Local Government Performance Measurement Grant program, to be administered by the Local Government Innovation Council.
No provision.	No provision.	Permits the Local Government Innovation Council to award a total of $1 million from the existing Local Government Innovation Fund in every biennium as Local Government Performance Measurement Grants.
No provision.	No provision.	Permits the Local Government Innovation Council to award up to $10,000 under the new grant program to each political subdivision every two fiscal years to cover specified expenses for participating in the Center for Performance Measurement Program of the International City/County Management Association.
No provision.	No provision.	Requires that, at the end of each fiscal year in which a Local Government Performance Measurement grant has been awarded, the political subdivision do both of the following: (1) Prepare and submit to the Council an itemized statement of the grant moneys that were expended and the purposes for which those moneys were expended; and (2) Submit to the council any grant moneys awarded under this section that remain unexpended, credited back to the Local Government Innovation Fund.

Executive	As Passed by the House	In Senate Finance
DOHCD11 **Legislative Committee on Public Health Futures**		
		Section: *737.91*
No provision.	No provision.	Establishes the Legislative Committee on Public Health Futures to review the report of the Futures Committee of the Ohio Association of Health Commissioners and to develop recommendations for legislative and fiscal policies that can be considered for inclusion in the public health phase of the 2013-2014 operating budget.
No provision.	No provision.	Specifies that the Legislative Committee is to be comprised of legislative members and of members representing various associations concerned with public health.
No provision.	No provision.	Requires the ODH Director to support the Legislative Committee.
		Fiscal effect: ODH could experience in increase in administrative costs for providing support to the Committee. The bill does not specify if the members will receive reimbursements for necessary and actual expenses associated with serving on the Committee.

Executive	As Passed by the House	In Senate Finance
JSCCD1	**Modernization of Language in Court Reporter Statutes**	
R.C. *1509.36, 1571.14, 2301.03, 2301.18, 2301.19, 2301.20, 2301.21, 2301.22, 2301.23, 2301.24, 2301.25, 2301.26, 2319.27, 2501.16, 2501.17, 2743.09, 2746.03, 2746.04, 2939.11, 3745.05*	R.C. *1509.36, 1571.14, 2301.03, 2301.18, 2301.19, 2301.20, 2301.21, 2301.22, 2301.23, 2301.24, 2301.25, 2301.26, 2319.27, 2501.16, 2501.17, 2743.09, 2746.03, 2746.04, 2939.11, 3745.05*	
(1) Eliminates references to shorthand reporter and stenographic records and adds references to electronic records in statutes relating to court reporters.	(1) Same as the Executive.	(1) No provision.
(2) Eliminates the compensation of court reporters of one-half of the cost of the first copy for additional transcripts ordered at the same time by the same party, or by the court and requires that these additional transcripts be provided at a cost pursuant to R.C. 149.43(B)(1) and that electronic copies be provided free of charge.	(2) Same as the Executive.	(2) No provision.
Fiscal effect: Court reporters may earn less money from providing copies of transcripts to various parties, leading to the possibility that courts, in order to offset that revenue loss, may: (1) increase certain transcript fees paid by public defense counsel, prosecutors, and civil litigants, and/or (2) increase the annual salary paid to court reporters.	**Fiscal effect: Same as the Executive.**	

Executive	As Passed by the House	In Senate Finance
Property Taxes and Transfer Fees		
TAXCD55 Convention Center Property Tax Exemption		
		R.C. *5709.084*
No provision.	No provision.	Authorizes a property tax exemption for a convention center owned by a convention facilities authority in a county with a population greater than 1,000,000 in the most recent decennial census, regardless of whether the property is leased to or otherwise operated or managed by a person other than the facilities authority. **Fiscal effect: May result in loss of revenue to units of local government from additional property tax exemption. In the 2010 census, two Ohio counties, Cuyahoga and Franklin, had populations greater than 1,000,000.**
TAXCD50 Property Tax Exemption for Certain Cultural Centers		
		R.C. *5709.121*
No provision.	No provision.	Extends the existing tax exemption for a cultural center that was tax-exempt before a conveyance, and that is a historic structure under renovation, if the property is conveyed to an entity that contracts to have renovations performed and that is at least partially owned by a 501(c)(3) federally tax-exempt organization. **Fiscal effect: May result in loss of revenue to units of local government from the tax-exempt real property.**

Executive	As Passed by the House	In Senate Finance
TAXCD56	**Use of TIF Payments for LGIF Local Match Requirements or Loan Repayment**	
		R.C. *5709.43, 189.04, 189.06, 5709.75, 5709.80*
No provision.	No provision.	Allows a county, municipal corporation, or township that receives a loan or grant from the Local Government Innovation Fund (LGIF) to use surplus payments in lieu of taxes received through tax increment financing arrangements to repay the loan or provide matching funds for the grant. (Under current law, LGIF loans must be repaid using savings from the innovation project funded by the loan.) **Fiscal effect: None.**
TAXCD54	**Enterprise Zone Agreement Extension**	
		R.C. *5709.62, 5709.63, 5709.632*
No provision.	No provision.	Extends the time during which local governments may enter into enterprise zone agreements by one year, to October 15, 2013. **Fiscal effect: Counties may lose property tax revenues for multiple years from an enterprise zone (EZ) agreement that is either created or extended by the legislative authority of a municipal corporation located within the county. School districts may lose property tax revenues for up to ten years for those EZ agreements where their approval is not required.**

Executive	As Passed by the House	In Senate Finance
TAXCD53 Real Property Valuation		
		R.C. *5713.03, Section 757.51*
No provision.	No provision.	Provides that real property is to be valued, as nearly as practicable, on the true value of the fee simple estate as if unencumbered (encumbrances include mortgages, other liens, and other claims on the property). Allows county auditors to consider factors other than the sale price in determining true value, if a property has been the subject of an arm's length sale between a willing seller and a willing buyer. Specifies that the effective date of this change, for each county, is the year of the first sexennial reappraisal or triennial update after tax year 2012. **Fiscal effect: These changes may tend to result in higher real property valuations, since unencumbered sellers may tend to sell at prices more in line with their perceptions of long-term valuation, and would not face short-term pressures to sell at reduced prices in order to meet the terms of encumbrances.**
TAXCD16 Value of Processed Hydrocarbons and Processed Gas Reserves		
R.C. *5713.052, 5713.051*		
For property tax purposes, calculates the true value (for tax year 2013 and thereafter) of reserves of natural gas and other hydrocarbons that are removed from the ground and extracted by a mid-stream processor similar to how gas and oil extracted from the ground are currently valued for such purposes.	No provision.	No provision.

Executive	As Passed by the House	In Senate Finance
Fiscal effect: Expanding the definition of taxable real property to include hydrocarbon and natural gas reserves increases local revenues by an amount commensurate with the quantity of applicable reserves in the local taxing jurisdiction.		
TAXCD15 Extending County Appraisal Cycles		
Section: *757.10*		
Authorizes the Tax Commissioner, beginning in 2014 and continuing for five years, to extend the revaluation of real property required in a county by not more than one year.	No provision. Included in H.B. 508, As Introduced.	No provision. Included in H.B. 508, As Introduced.
Fiscal effect: May increase or decrease the property tax revenues of local jurisdictions depending on whether the delayed sexennial reappraisal or triennial update would increase or decrease aggregate taxable property values in the county.		
Other Taxation Provisions		
TAXCD1 Cancellation of Tax Debts of $50 or less		
R.C. *131.02, 5703.061*		
Allows the Tax Commissioner to cancel a taxpayer's liability for unpaid taxes, penalties, and interest if the total amount owed for a single tax period does not exceed $50.	No provision. Included in H.B. 508, As Introduced.	No provision. Included in H.B. 508, As Introduced.
Fiscal effect: This change is expected to have a minimal fiscal effect. The provision will both decrease administrative costs and revenue.		

Executive	As Passed by the House	In Senate Finance
TAXCD41 Facsimile or E-Mail Filing of Appeals		
R.C. *5717.01, 5717.011, 5717.02*		
Allows for parties to file a notice of appeal to the Board of Tax Appeals by fax or e-mail. For an appeal of a municipal income tax case from a municipal board of appeals, also allows the parties to file by fax or e-mail with a court of common pleas. **Fiscal effect: Electronic filing may reduce costs of the Board of Tax Appeals, by an undetermined amount. For courts of common pleas, efficiencies with electronic filing may reduce costs, or costs may increase for any courts not currently equipped for electronic filing.**	No provision. Included in H.B. 505, As Introduced.	No provision. Included in H.B. 505, As Introduced.

Executive	As Passed by the House	In Senate Finance
TOSCD2 Abandoned Service Stations		
	R.C. *3791.11, 3791.12 and Section 737.50*	R.C. *3791.11, 3791.12 and Section 737.50*
No provision.	Eliminates the Treasurer of State's office as one office wherein money or a bond may be filed for the repair or removal of abandoned service stations and the restoration of property if the owner or lessee owns, leases, or constructs two or more service stations in this state.	Same as the House.
No provision.	Requires the Treasurer of State to refund the money or release the bond to the owner or lessee, who, in turn, must file a bond with the municipality or county in which the service station is located.	
	Fiscal effect: Possible increase in administrative costs for municipalities and counties related to abandoned service station filings.	

Executive	As Passed by the House	In Senate Finance
BWCCD3 **Cost Allocation of Workers' Compensation Premium Payments Owed to the Public Insurance Fund**		
R.C. *4123.41*		
Allows the legislative body of a county, district, district activity, or institution to engage in cost allocation for required premium contributions as well as direct and indirect costs related to the administration of workers' compensation. **Fiscal effect: There is no apparent net effect on premium amounts and administrative assessments owed to BWC as a result of this provision. But depending on how counties implement cost allocation plans under this provision, there could be higher charges against some county funds and lower amounts against others.**	No provision. Included in H.B. 509, As Introduced.	No provision. Included in H.B. 509, As Introduced.