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Substitute Bill Comparative Synopsis

Sub. S.B. 259

133rd General Assembly

House State and Local Government

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This table summarizes how the latest substitute version of the bill differs from the immediately preceding version. It addresses only the topics on which the two versions differ substantively. It does not list topics on which the two bills are substantively the same.

Previous Version (As Passed by the Senate)	Latest Version (I_133_3461)
Resolution of property tax complaints	
No provision.	Extends the deadline, from 90 days to 180 days, in which county boards of revision must resolve property tax complaints and delays the start of that period from the day the complaint is filed to the last day a complaint may be filed for that tax year (<i>R.C. 5715.19 and Section 5</i>).
Tax increment financing (TIF) service payment enforcement	
Specifies that TIF service payment obligation agreements are enforceable against subsequent property owners. (<i>R.C. 5709.91.</i>)	No provision.

Previous Version (As Passed by the Senate)	Latest Version (I_133_3461)
Airport development districts (ADDs)	
No provision.	<p>Authorizes certain municipal corporations, port authorities, and regional airport authorities to create an airport development district (ADD) before 2024 to generate revenue for airport infrastructure improvements and other expenditures meant to attract or retain airlines, increase scheduled flights, or increase use of the airport by aircraft having more passenger capacity or first-class seating.</p> <p>Requires that the resolution creating the district include a development plan that describes the improvements and expenditures that will be undertaken and provides for creation of the nonprofit corporation that will govern the district. Requires expenditures of that nonprofit corporation to be approved by the regional airport authority, port authority, or municipal corporation that created the district.</p> <p>Prescribes procedures for organizing the nonprofit corporation, filing the articles of incorporation, appointing its board of directors, amending the articles of incorporation or the development plan, and dissolving the district.</p> <p>Allows the board of directors of the district to negotiate voluntary development charge agreements with owners of real property and businesses located in the district. Specifies that a development charge against real property is collected in the same manner as property taxes and is a covenant running with the land enforceable against current and future owners of the property. Specifies that a development charge against a business is collected in the manner prescribed by the agreement. Requires that the development charge be imposed for ten or more years (or for a continuing period of time). (<i>R.C. 308.20 to 308.25.</i>)</p>

Previous Version (As Passed by the Senate)	Latest Version (I_133_3461)
Federal energy-efficient buildings tax deduction	
No provision.	<p>Requires a public entity to allocate the federal income tax deduction for the design and installation of energy-efficient commercial building fixtures to the designer of a public building upon request. Prohibits the entity or its agents or employees from seeking, soliciting, or accepting fees, payments, or other consideration for allocating the deduction.</p> <p>If a public entity does not respond within 15 days to an allocation request from the building designer, requires the Tax Commissioner to provide any documentation necessary to formally allocate the deduction. (<i>R.C. 9.239.</i>)</p>
Special assessment procedures	
No provision.	<p>Allows a municipal corporation to publish notice for certain special assessments on the municipal corporation’s website and increases from \$250 to \$500 the estimated cost of certain special assessments for which a municipal corporation must provide notice directly to affected property owners (<i>R.C. 727.13 and 727.14</i>).</p>
School drinking fountain and water bottle stations	
No provision.	<p>Prescribes minimum drinking fountain and water bottle filling station requirements for new state-assisted classroom facility construction projects, and requires public schools to ensure that each drinking fountain and water bottle filling station installed as part of a project is regularly cleaned and maintained (<i>R.C. 3318.038</i>).</p>

Previous Version (As Passed by the Senate)	Latest Version (I_133_3461)
Battery-charged fence standards	
No provision.	<p>Creates safety standards for battery-charged fences in a nonresidential zone.</p> <p>Authorizes a political subdivision to do any of the following:</p> <ul style="list-style-type: none"> ▪ Regulate battery-charged fences in nonresidential properties. ▪ Require a permit or fee for a battery-charged fence pursuant to a permit or fee for an alarm system. ▪ Prohibit the installation or use of a battery-charged fence in a nonresidential zone that does not meet the prescribed safety standards. <p><i>(R.C. 3781.1011.)</i></p>
Land conveyance	
Authorizes the Governor to convey two parcels of land, owned by the University of Akron, to the city of Akron (<i>Section 3</i>).	No provision. (These transfers were already authorized in H.B. 481 of the 133 rd General Assembly.)