



www.lsc.ohio.gov

# OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research  
and Drafting

Legislative Budget  
Office

H.B. 481  
133<sup>rd</sup> General Assembly

## Fiscal Note & Local Impact Statement

[Click here for H.B. 481's Bill Analysis](#)

**Version:** As Passed by the Senate

**Primary Sponsor:** Rep. Fraizer

**Local Impact Statement Procedure Required:** No

Tom Wert, Senior Budget Analyst

### Summary

- The bill makes various changes affecting the operation of state programs, including changes to various appropriation line items that are outlined in the detail below. After the appropriation changes, a discussion of the bill's other fiscal effects is provided under the major headings including: (1) Coronavirus Relief Fund, (2) Nursing home facilities, (3) Commercial activity tax, (4) Public employee cost savings days, (5) Capital reappropriations for the FY 2021-FY 2022 biennium, and (6) Land conveyances.
- The bill contains an emergency clause.

### Appropriation Changes

- The bill reappropriates approximately \$1.28 billion in capital funds for the FY 2021-FY 2022 biennium. This amount represents an estimate of available moneys on July 1, 2020. Generally, the actual reappropriations will be equal to the actual moneys available on July 1, 2020.
- The bill appropriates \$350 million of federal aid so that the Director of the Office of Budget and Management (OBM) can distribute funding to counties, municipalities, and townships. This money will be used to assist local governments in addressing the public health emergency caused by COVID-19. The \$350 million has already been received in Fund 5CV1.
- The bill increases GRF line item 651525, Medicaid Health Care Services, by \$3.2 million in FY 2021 (\$1.2 million state share) to reflect nursing facility funding changes authorized by the bill.

## Detailed Analysis

### Coronavirus Relief Fund

The Controlling Board created the Coronavirus Relief Fund (Fund 5CV1) in the state treasury to distribute federal grants for various purposes, including distributions to local governments. The “Coronavirus Aid, Relief, and Economic Security (CARES) Act,” was passed by Congress and signed into law by the President on March 27, 2020.

The bill appropriates \$350 million from Fund 5CV1 for FY 2020 and reappropriates in FY 2021 any unencumbered and unexpended amounts left at the end of FY 2020.

The Director of the Ohio Office of Budget and Management (OBM), in consultation with the Tax Commissioner, must provide for payment from Fund 5CV1 to each county treasury, to be deposited into a new fund in the county treasury to be named the County Coronavirus Relief Distribution Fund. The Fund 5CV1 amount disbursed to each county’s respective Coronavirus Relief Distribution Fund is based upon the proportion of Local Government Fund amounts allocated in 2019, as adjusted for the exclusion<sup>1</sup> of counties and municipalities large enough to receive direct CARES payments from the federal government.

Once the CARES Act revenue is paid to the county, the money is further divided among the county and townships and municipalities in the county, albeit while excluding ineligible subdivisions. The revenue must be distributed in the same proportion as county undivided local government fund (CULGF) revenue was distributed to the county, municipality, or township in 2019. However, the legislative authority of each recipient subdivision must adopt a resolution or ordinance affirming that the funds so received may be expended only to cover costs of the subdivision consistent with the requirements of the CARES Act before receiving its share of funding.

Upon making the disbursements, the county auditor must report to the OBM Director the amount distributed to each subdivision. Furthermore, a county, municipal corporation, or township receiving a payment from a county’s Coronavirus Relief Distribution Fund must provide any information related to those payments or their expenditure to the OBM Director upon request.

#### **CARES Act spending requirements**

The CARES Act requires<sup>2</sup> that the payments from the Coronavirus Relief Fund only be used to cover expenses that:

1. are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);

---

<sup>1</sup> Local governments meeting this federal threshold are the city of Columbus, and Cuyahoga, Franklin, Hamilton, Montgomery, and Summit counties. These political subdivisions may apply directly to the federal government for CARES Act funding, and are referred to as “ineligible subdivisions” in the remainder of this fiscal note.

<sup>2</sup> <https://home.treasury.gov/policy-issues/cares/state-and-local-governments>.

2. were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the state or local government; and
3. were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.

### **Auditor of State duties**

H.B. 481 requires political subdivisions receiving distributions from Fund 5CV1 to create a new fund in their respective treasuries that is solely reserved for costs permissible under the CARES Act.

The bill requires that money in a subdivision's local coronavirus relief fund be audited by the Auditor of State during the subdivision's next regular audit under section 117.11 of the Revised Code to determine whether money in the fund was expended in accordance with the requirements of H.B. 481. The Auditor of State pays for the costs of political subdivision financial audits through the Public Audit Expense – Local Government Fund (Fund 4220). The costs of the audits are then recouped through the Auditor billing political subdivisions at an hourly rate of \$41 per hour as determined through the Statewide Cost Allocation Plan (SWCAP).

### **Unexpended balances**

Subdivisions are required to return to the county treasury any CARES Act funding that remains unencumbered as of October 15, 2020. Returned revenue is then redistributed to the county and townships and municipalities in the county, except that no amount may be paid to (1) an ineligible subdivision, (2) a subdivision that had returned its funds, or (3) a subdivision whose legislative authority did not pass the necessary resolution or ordinance. One-quarter of the returned revenue is paid to the county, if eligible, and the remainder is paid to the other eligible municipalities and townships based on each subdivision's population relative to the population of all such subdivisions, with a township's population being based on its unincorporated area only.

No later than December 28, 2020, any unspent balance of a political subdivision's local coronavirus relief fund must be returned to the state treasury, in the manner prescribed by the OBM Director. The CARES Act requires the return of unspent funds to the federal treasury by December 30, 2020.

### **Nursing home facilities**

The bill revises the formula used to determine Medicaid rates for nursing facility services. The provision, among other things, repeals current laws containing certain Medicare market basket or budget reduction factors provisions. It also makes changes to the nursing facilities' quality incentive payments. The bill removes references to calculating the quality incentive payment for the second half of FY 2020, and specifies that FY 2021 is the last year that nursing facilities will receive a quality incentive payment. Additionally, the bill increases the amount to be spent during FY 2021 on quality incentive payments by adjusting to 5.2% of nursing facilities' base rate, from 2.4%, one of the factors used to determine the amount of the payments. To reflect these changes, the bill increases GRF appropriation line item 651525, Medicaid Health Care Services, by \$3.2 million (of which the state share is \$1.2 million) in FY 2021.

## **Commercial activity tax**

The bill modifies the definition of “gross receipts” for purposes of the commercial activity tax (CAT). This provision excludes from taxation any forgiven indebtedness that is excluded from the gross income of the taxpayer for federal income tax purposes under the CARES Act. Under that legislation, businesses may apply for “paycheck protection” loans and have the debt forgiven if the loan is used for payroll costs or mortgage, rent, or utility payments during a specified eight-week period. Such canceled debt is not taxable for federal income tax purposes, whereas forgiven debt is considered taxable income in most other circumstances. Thus, this provision would decrease revenue from the CAT by an undetermined amount.

Under continuing law, CAT receipts are deposited into the GRF (85.0%), the School District Tangible Property Tax Replacement Fund (Fund 7047, 13.0%), and the Local Government Tangible Property Tax Replacement Fund (Fund 7081, 2.0%). The distributions to Fund 7047 and Fund 7081 are used to make reimbursement payments to school districts and other local taxing units, respectively, for the phase out of property taxes on general business tangible personal property.

## **Public employee cost-savings programs**

### **Pay freeze for certain state employees**

The bill allows the OBM Director to request that the Director of the Department of Administrative Services (DAS) impose a pay freeze for certain state employees in order to address state revenue shortfalls. According to OBM, if such a pay freeze were in effect for all of FY 2021, it could potentially yield state payroll savings of up to \$80.0 million. DAS data indicate approximately 12,000 state employees could be affected by the bill. Specifically, the provision covers pay increases, including step increases and pay supplements, beginning on the date of the order and ending at the earlier of the pay period in which the order is rescinded or July 1, 2021. For employees hired or whose position changes classification, the bill specifies that pay would be frozen at the classification’s rate as of the pay period including June 7, 2020.

The bill would apply to all state employees paid by direct warrant of the OBM Director who are not subject to a collective bargaining agreement. Certain state employees are excluded from the potential pay freeze. The pay freeze would not apply to employees of the General Assembly, legislative agencies, and the Supreme Court. Also, the bill does not apply the pay freeze to employees of the Attorney General, Auditor, Secretary of State, and Treasurer of State, unless these statewide office holders provide a written request to the DAS Director.

### **Local government cost-savings program due to COVID-19**

The bill allows a county, township, or municipal corporation appointing authority to establish a mandatory cost-savings program for exempt employees in the event of a fiscal emergency or lack of work due to COVID-19. Local governments that do so would realize a reduction in payroll costs during state fiscal year 2021. The extent of any payroll savings under a program permitted by the bill will depend on factors such as the length of time those programs might be in effect and the number of and pay rates of local government exempt employees that might be covered under the cost-savings programs.

For local governments that do establish a mandatory cost-savings program for exempt employees allowed under the provision, the program is limited to a maximum of 160 hours in

state fiscal year 2021. Specifically, the bill allows a cost-savings program to include a loss of pay or loss of holiday pay and allows for the program to be administered differently among employees based on their classifications, appointment categories, or other relevant distinctions. Finally, the bill requires local governments that establish a mandatory cost-savings program to issue guidelines concerning how the appointing authority will implement the program.

## Capital reappropriations for the FY 2021-FY 2022 biennium

The bill reappropriates approximately \$1.28 billion in capital funds for the FY 2021-FY 2022 biennium. This amount represents an estimate of available moneys on July 1, 2020. The bill includes all the same projects that are included in S.B. 316 as reported by Senate Finance Committee and S.B. 310 as passed by the House. Generally, the actual reappropriations will be equal to the actual moneys available on July 1, 2020. These capital reappropriations are summarized in the two tables below. Table 1 presents the estimated amounts by fund. Table 2 presents the estimated amounts by fund and agency. The bill also amends Section 812.10 of H.B. 529 of the 132<sup>nd</sup> General Assembly (the capital appropriations and reappropriations act for the FY 2019-FY 2020 capital biennium) to clarify that, while the appropriations made in H.B. 529 end on “midnight on June 30, 2020,” the ability for the Treasurer of State or Ohio Public Facilities Commission to authorize or issue debt extends beyond that time and date.

Table 1. FY 2021-FY 2022 Reappropriations by Fund		
Fund Code	Fund Name	Amount
2080	Underground Parking Garage Operating Fund	\$246,550
3190	Nursing Home – Federal Fund	\$5,362,809
3420	Army National Guard Service Contract Fund	\$4,000,000
3HJ0	Air National Guard Federal Construction Fund	\$1,151,550
4A90	Special Administrative Fund	\$1,627,246
5460	State Fire Marshal Fund	\$2,195,436
5A10	Capital Donations Fund	\$1,798,801
5KZ0	Building Improvement Fund	\$25,000,000
5RV0	Ohio Military Facilities Fund	\$2,051,550
6040	Veterans’ Home Improvement Fund	\$3,093,998
7015	Wildlife Fund	\$10,000,000
7016	Administrative Building Taxable Bond Fund	\$850,000
7021	Public School Building Fund	\$48,964,763

<b>Table 1. FY 2021-FY 2022 Reappropriations by Fund</b>		
<b>Fund Code</b>	<b>Fund Name</b>	<b>Amount</b>
7024	Higher Education Improvement Taxable Fund	\$58,974
7026	Administrative Building Fund	\$59,523,863
7027	Adult Correctional Building Fund	\$31,347,133
7028	Juvenile Correctional Building Fund	\$9,354,660
7029	Transportation Building Fund	\$25,000,000
7030	Cultural and Sports Facilities Building Fund	\$72,572,979
7031	Ohio Parks and Natural Resources Fund	\$4,950,000
7032	School Building Program Assistance Fund	\$58,651,865
7033	Mental Health Facilities Improvement Fund	\$29,440,000
7034	Higher Education Improvement Fund	\$325,285,368
7035	Parks and Recreation Improvement Fund	\$40,812,000
7038	State Capital Improvements Fund	\$252,156,847
7040	State Capital Improvements Revolving Loan Fund	\$121,830,281
7046	Coal Research and Development Fund	\$5,500,000
7056	Clean Ohio Conservation Fund	\$101,708,893
7057	Clean Ohio Agricultural Easement Fund	\$25,000,000
7061	Clean Ohio Trail Fund	\$1,100,000
7086	Waterways Safety Fund	\$7,000,000
7100	Service Station Cleanup Fund	\$3,500,000
<b>Total Reappropriations, All Funds</b>		<b>\$1,281,135,566</b>

Table 2. FY 2021-FY 2022 Reappropriations by Fund and Agency		
Fund Code	Fund Name	Amount
2080	Underground Parking Garage Operating Fund	\$246,550
	<i>Capitol Square Review and Advisory Board</i>	\$246,550
3190	Nursing Home – Federal Fund	\$5,362,809
	<i>Department of Veterans Services</i>	\$5,362,809
3420	Army National Guard Service Contract Fund	\$4,000,000
	<i>Adjutant General</i>	\$4,000,000
3HJ0	Air National Guard Federal Construction Fund	\$1,151,550
	<i>Adjutant General</i>	\$1,151,550
4A90	Special Administrative Fund	\$1,627,246
	<i>Department of Job and Family Services</i>	\$1,627,246
5460	State Fire Marshal Fund	\$2,195,436
	<i>Department of Commerce</i>	\$2,195,436
5A10	Capital Donations Fund	\$1,798,801
	<i>Facilities Construction Commission</i>	\$1,798,801
5KZ0	Building Improvement Fund	\$25,000,000
	<i>Department of Administrative Services</i>	\$25,000,000
5RV0	Ohio Military Facilities Fund	\$2,051,550
	<i>Adjutant General</i>	\$2,051,550
6040	Veterans' Home Improvement Fund	\$3,093,998
	<i>Department of Veterans Services</i>	\$3,093,998
7015	Wildlife Fund	\$10,000,000
	<i>Department of Natural Resources</i>	\$10,000,000
7016	Administrative Building Taxable Bond Fund	\$850,000
	<i>Department of Administrative Services</i>	\$850,000

Table 2. FY 2021-FY 2022 Reappropriations by Fund and Agency		
Fund Code	Fund Name	Amount
7021	Public School Building Fund	\$48,964,763
	<i>Facilities Construction Commission</i>	\$48,964,763
7024	Higher Education Improvement Taxable Fund	\$58,974
	<i>Kent State University</i>	\$1,000
	<i>Owens Community College</i>	\$55,000
	<i>Wright State University</i>	\$2,974
7026	Administrative Building Fund	\$59,523,863
	<i>Adjutant General</i>	\$2,429,000
	<i>Attorney General</i>	\$4,772,559
	<i>Capitol Square Review and Advisory Board</i>	\$4,520,922
	<i>Department of Administrative Services</i>	\$31,690,459
	<i>Department of Agriculture</i>	\$1,880,000
	<i>Department of Natural Resources</i>	\$2,051,000
	<i>Department of Public Safety</i>	\$3,840,702
	<i>Department of Transportation</i>	\$200,000
	<i>Ohio Expositions Commission</i>	\$543,084
	<i>Facilities Construction Commission</i>	\$3,572,404
	<i>Judiciary/Supreme Court</i>	\$200,000
	<i>Ohio State School for the Blind</i>	\$498,760
	<i>Ohio School for the Deaf</i>	\$3,324,973
7027	Adult Correctional Building Fund	\$31,347,133
	<i>Department of Rehabilitation and Correction</i>	\$31,347,133
7028	Juvenile Correctional Building Fund	\$9,354,660
	<i>Department of Youth Services</i>	\$9,354,660



<b>Table 2. FY 2021-FY 2022 Reappropriations by Fund and Agency</b>		
<b>Fund Code</b>	<b>Fund Name</b>	<b>Amount</b>
7029	Transportation Building Fund	\$25,000,000
	<i>Department of Transportation</i>	<i>\$25,000,000</i>
7030	Cultural and Sports Facilities Building Fund	\$72,572,979
	<i>Facilities Construction Commission</i>	<i>\$72,572,979</i>
7031	Ohio Parks and Natural Resources Fund	\$4,950,000
	<i>Department of Natural Resources</i>	<i>\$4,950,000</i>
7032	School Building Program Assistance Fund	\$58,651,865
	<i>Facilities Construction Commission</i>	<i>\$58,651,865</i>
7033	Mental Health Facilities Improvement Fund	\$29,440,000
	<i>Department of Developmental Disabilities</i>	<i>\$2,360,000</i>
	<i>Department of Mental Health and Addiction Services</i>	<i>\$27,080,000</i>
7034	Higher Education Improvement Fund	\$325,285,368
	<i>Department of Higher Education</i>	<i>\$25,446,297</i>
	<i>Belmont Technical College</i>	<i>\$1,184,881</i>
	<i>Bowling Green State University</i>	<i>\$9,100,199</i>
	<i>Central Ohio Technical College</i>	<i>\$2,874,973</i>
	<i>Central State University</i>	<i>\$2,051,906</i>
	<i>Cincinnati State Community College</i>	<i>\$10,014,925</i>
	<i>Clark State Community College</i>	<i>\$4,085,191</i>
	<i>Cleveland State University</i>	<i>\$6,295,447</i>
	<i>Columbus State Community College</i>	<i>\$2,275,000</i>
	<i>Cuyahoga Community College</i>	<i>\$2,574,236</i>
	<i>Eastern Gateway Community College</i>	<i>\$838,410</i>
	<i>Edison State Community College</i>	<i>\$2,246,191</i>

<b>Table 2. FY 2021-FY 2022 Reappropriations by Fund and Agency</b>		
<b>Fund Code</b>	<b>Fund Name</b>	<b>Amount</b>
	<i>Hocking Technical College</i>	<i>\$4,647,454</i>
	<i>James Rhodes State College</i>	<i>\$8,795,000</i>
	<i>Kent State University</i>	<i>\$11,272,110</i>
	<i>Lakeland Community College</i>	<i>\$5,079,670</i>
	<i>Lorain Community College</i>	<i>\$2,249,260</i>
	<i>Marion Technical College</i>	<i>\$302,764</i>
	<i>Miami University</i>	<i>\$2,483,146</i>
	<i>North Central Technical College</i>	<i>\$430,303</i>
	<i>Northeast Ohio Medical University</i>	<i>\$2,813,559</i>
	<i>Northwest State Community College</i>	<i>\$2,893,797</i>
	<i>Ohio State University</i>	<i>\$96,541,103</i>
	<i>Ohio University</i>	<i>\$33,184,390</i>
	<i>Owens Technical College</i>	<i>\$162,500</i>
	<i>Rio Grande Community College</i>	<i>\$3,700,542</i>
	<i>Shawnee State University</i>	<i>\$5,635,957</i>
	<i>Sinclair Community College</i>	<i>\$800,000</i>
	<i>Southern State Community College</i>	<i>\$6,699,367</i>
	<i>Stark Technical College</i>	<i>\$1,678,756</i>
	<i>Terra Technical Community College</i>	<i>\$762,114</i>
	<i>University of Akron</i>	<i>\$11,168,487</i>
	<i>University of Cincinnati</i>	<i>\$23,392,009</i>
	<i>University of Toledo</i>	<i>\$1,239,581</i>
	<i>Washington State Community College</i>	<i>\$2,086,106</i>
	<i>Wright State University</i>	<i>\$13,082,733</i>

<b>Table 2. FY 2021-FY 2022 Reappropriations by Fund and Agency</b>		
<b>Fund Code</b>	<b>Fund Name</b>	<b>Amount</b>
	<i>Youngstown State University</i>	<i>\$14,264,454</i>
	<i>Zane State College</i>	<i>\$885,000</i>
	<i>Broadcast Educational Media Commission</i>	<i>\$47,550</i>
7035	Parks and Recreation Improvement Fund	\$40,812,000
	<i>Department of Natural Resources</i>	<i>\$40,812,000</i>
7038	State Capital Improvements Fund	\$252,156,847
	<i>Public Works Commission</i>	<i>\$252,156,847</i>
7040	State Capital Improvements Revolving Loan Fund	\$121,830,281
	<i>Public Works Commission</i>	<i>\$121,830,281</i>
7046	Coal Research and Development Fund	\$5,500,000
	<i>Development Services Agency</i>	<i>\$5,500,000</i>
7056	Clean Ohio Conservation Fund	\$101,708,893
	<i>Public Works Commission</i>	<i>\$101,708,893</i>
7057	Clean Ohio Agricultural Easement Fund	\$25,000,000
	<i>Department of Agriculture</i>	<i>\$25,000,000</i>
7061	Clean Ohio Trail Fund	\$1,100,000
	<i>Department of Natural Resources</i>	<i>\$1,100,000</i>
7086	Waterways Safety Fund	\$7,000,000
	<i>Department of Natural Resources</i>	<i>\$7,000,000</i>
7100	Service Station Cleanup Fund	\$3,500,000
	<i>Development Services Agency</i>	<i>\$3,500,000</i>
<b>Total Reappropriations, All Funds</b>		<b>\$1,281,135,566</b>

## Land conveyances

The bill provides for the conveyance of state-owned land under 24 transactions to various parties. Twenty-one of the transactions are outright sales and three are easements. For 17 of the outright sales, the bill specifies that the purchaser must pay all closing costs. In three of the four remaining transactions, these costs are to be paid according to the purchase agreement. In one instance, the bill divides these costs between the buyer and seller.

Table 3 below identifies the section in the bill containing the proposed transaction, the state agency that uses or superintends the property currently, the grantee, a brief property description, the county where the property is located, the financial or other consideration related to the transaction, and, where applicable, the state fund that is to receive the proceeds of the various conveyances.

**Table 3. Summary of Land Conveyances Included in H.B. 481**

Bill Section	Agency	Grantee	Description	County	Consideration	Fund
1	Broadcast Educational Media Commission	High bidder of sealed bid auction	4.07 acres of vacant land south of Newmans-Cardington Rd. and West of Benzler Rd., Pleasant Township	Marion	Price determined by auction	Broadcast Educational Media Commission's Affiliate Services Fund (Fund 4F30)
2	Broadcast Educational Media Commission	Greater Dayton Public Television, Inc.	16.14 acres of land containing a communications tower that is owned by the grantee	Montgomery	To be determined through real estate purchase agreement	Broadcast Educational Media Commission's Affiliate Services Fund (Fund 4F30)
3	Cleveland State University	Midtown Inspirion, LLC	0.16 acre perpetual easement on the SE corner of East 30 <sup>th</sup> St. & Chester Ave., Cleveland	Cuyahoga	\$1	GRF
4	Department of Administrative Services	Martin R. Knapke	3.77 acres of vacant land along Skeels Rd., Liberty Township	Mercer	To be determined through real estate purchase agreement	GRF
5	Department of Mental Health and Addiction Services	High bidder of sealed bid auction	8.99 acres of vacant land at 2201 Mapleview Ave., Dayton	Montgomery	Price determined by auction	Department of Mental Health and Addiction Services Trust Fund (Fund 4P90)

Table 3. Summary of Land Conveyances Included in H.B. 481

Bill Section	Agency	Grantee	Description	County	Consideration	Fund
6	Department of Developmental Disabilities	Board of County Commissioners of Gallia County	6,600 sq. ft. vocational training facility on 4.21 acres located at 652 Jackson Pike, Gallipolis	Gallia	\$1	Mental Health Facilities Improvement Fund (Fund 7033)
7	Department of Developmental Disabilities	Guernsey County Community Development Corp.	3,310 sq. ft. building on 0.5 acre located at 66737 Toland Dr., Cambridge	Guernsey	To be determined through real estate purchase agreement	Mental Health Facilities Improvement Fund (Fund 7033)
8	Department of Developmental Disabilities	Grantee to be determined	18,296 sq. ft. residential treatment facility on 10.01 acres located along Mill Creek Rd., Gallipolis	Gallia	To be determined through real estate purchase agreement	GRF
9	Department of Public Safety	High bidder of sealed bid auction	5,800 sq. ft. office building and 6,000 sq. ft. flex building on 10.00 acres at 4300 Lincoln Way West, Massillon	Stark	Price determined by auction	Public Safety – Highway Purposes Fund (Fund 5TM0)
10	Department of Rehabilitation and Correction	American Electric Power	8.00 acres of vacant land located off State Route 104, Chillicothe	Ross	To be determined through real estate purchase agreement	Adult and Juvenile Correctional Facilities Bond Retirement Fund (Fund 7097)
11	Department of Job and Family Services	The Columbus Partnership	167,606 sq. ft. office building on 1.17 acres located at 145 South Front St., Columbus	Franklin	\$3 million	Unemployment Compensation Special Administrative Fund (Fund 4A90)
12	Kent State University	CK Properties, Ltd.	3.61 acres of vacant land located along the south side of Ravenna Rd., Twinsburg	Summit	\$1	Unspecified
13	Ohio State University	To be determined through direct sale	4.52 acres of vacant land located along N. Hamilton Rd., Gahanna	Franklin	Price acceptable to the OSU Board of Trustees	University accounts for purposes to be determined by the OSU Board of Trustees

Table 3. Summary of Land Conveyances Included in H.B. 481

Bill Section	Agency	Grantee	Description	County	Consideration	Fund
14	Ohio State University	To be determined through direct sale	29.82 acres of vacant land located along Walker Rd., Mansfield	Richland	Price acceptable to the OSU Board of Trustees	University accounts for purposes to be determined by the OSU Board of Trustees
15	Ohio State University	City of Columbus	.07 acre perpetual easement located at 1490 Hawthorne Ave., Columbus	Franklin	\$1	Unspecified
16	Ohio University	High bidder of sealed bid auction	8,237 sq. ft. education building with 476 sq. ft. detached garage on 0.68 acre at 7077 Glenn Highway, Cambridge	Guernsey	Price determined by auction	University accounts for the benefit of Ohio University
17	Ohio University	Athens County Public Library	4.34 acres located at 30 Home St., Athens which is encumbered with a ground lease to Athens County Public Library and improved with a library building	Athens	\$1	GRF
18	Ohio University	Lawrence County Port Authority	23,034 sq. ft. building on 8.26 acres at 300 Main St., Hanging Rock	Lawrence	\$219,000	University accounts for the benefit of Ohio University
19	Ohio University	High bidder of sealed bid auction	.08 acres improved with a 3,465 sq. ft. building at 10 East Union St., Athens	Athens	Price determined by auction	University accounts for purposes determined by the President and Board of Trustees of Ohio University
20	Shawnee State University	High bidder of sealed bid auction	4,500 sq. ft. residential building on 1.64 acres at 3060 Camelot Dr., Portsmouth	Scioto	Price determined by auction	University accounts for the benefit of Shawnee University

Table 3. Summary of Land Conveyances Included in H.B. 481

Bill Section	Agency	Grantee	Description	County	Consideration	Fund
21	University of Akron	City of Akron	5,150 sq. ft. building on 3.20 acres at 1000 George Washington Blvd., Akron	Summit	\$1	University accounts for purposes to be determined by the Board of Trustees of Akron University
22	University of Akron	High bidder of sealed bid auction	16,928 sq. ft. building and 13,362 sq. ft. building on 0.46 acre located at 354 East Market St., and 0.3 acres containing a parking lot on adjacent parcels at 18, 20, and 24 South Fir Hill St., Akron	Summit	Price determined by auction	University accounts for purposes to be determined by the Board of Trustees of the University of Akron
23	University of Akron	Lone Star Alumni Association	.40 acre of vacant land located along Vine St., Akron	Summit	To be swapped for .027 acre of land containing two residential facilities at 496-502 Vine St., Akron	Although the bill specifies that proceeds are to be deposited to university accounts as determined by the Board of Trustees of the University of Akron, consideration of the sale includes no monetary exchange
24	University of Cincinnati	GCOH Owner LLC	0.14 acre easement for up to 99 years along Goodman Dr., Cincinnati	Hamilton	\$1	Unspecified
25	University of Toledo	To be determined through direct sale	275,000 sq. ft. classroom, office, and athletic space on 169.40 acres at 2225 Nebraska Ave. and 328 North Westwood Ave., Toledo	Lucas	Price acceptable to the Board of Trustees of the University of Toledo	University accounts for purposes to be determined by the Board of Trustees of the University of Toledo

Table 3. Summary of Land Conveyances Included in H.B. 481

Bill Section	Agency	Grantee	Description	County	Consideration	Fund
26	Department of Veterans Services	High bidder of sealed bid auction	6 vacant residential homes on 4.0 acres along Dewitt Ave., Sandusky	Erie	Price determined by auction	The bill specifies that proceeds should be deposited to the credit of the "Department of Veterans Services General Fund." Because there is no such fund, it is unclear which fund would receive the proceeds.

### Emergency provision

H.B. 481 declares itself an emergency measure; therefore, it goes into immediate effect upon its enactment.



## Appendix

### Estimated payments to county coronavirus relief distribution funds

The bill requires the OBM Director to make payments from Fund 5CV1 to counties by using the same proportions that amounts were allocated to their respective county undivided local government fund (CULGF) in 2019, as adjusted according to H.B. 481 provisions. The table below estimates Fund 5CV1 payments to counties using 2019 statistics from the Ohio Department of Taxation's website. Further allocations among political subdivisions within a county are not displayed, in part, because the 2019 data has yet to be posted.<sup>3</sup>

Estimated County Coronavirus Relief Distribution Fund Payments under H.B. 481	
County	Estimated Payment from Fund 5CV1
Adams	\$934,687
Allen	\$3,399,657
Ashland	\$1,585,573
Ashtabula	\$3,004,500
Athens	\$1,529,944
Auglaize	\$1,715,963
Belmont	\$2,120,820
Brown	\$934,687
Butler	\$10,803,471
Carroll	\$934,687
Champaign	\$1,077,743
Clark	\$4,253,692
Clermont	\$3,257,350
Clinton	\$1,206,718

<sup>3</sup> [https://www.tax.ohio.gov/tax\\_analysis/tax\\_data\\_series/local\\_government\\_funds/publications\\_tds\\_local.aspx](https://www.tax.ohio.gov/tax_analysis/tax_data_series/local_government_funds/publications_tds_local.aspx).

<b>Estimated County Coronavirus Relief Distribution Fund Payments under H.B. 481</b>	
<b>County</b>	<b>Estimated Payment from Fund 5CV1</b>
Columbiana	\$3,074,114
Coshocton	\$1,072,555
Crawford	\$1,570,881
Cuyahoga	\$56,162,225
Darke	\$1,776,217
Defiance	\$1,336,055
Delaware	\$3,617,811
Erie	\$2,786,476
Fairfield	\$3,728,241
Fayette	\$934,687
Franklin	\$11,018,611
Fulton	\$1,477,650
Gallia	\$934,687
Geauga	\$2,042,930
Greene	\$6,061,500
Guernsey	\$1,112,295
Hamilton	\$22,643,054
Hancock	\$2,919,411
Hardin	\$934,687
Harrison	\$740,270
Henry	\$934,687
Highland	\$1,006,917
Hocking	\$934,687

Estimated County Coronavirus Relief Distribution Fund Payments under H.B. 481	
County	Estimated Payment from Fund 5CV1
Holmes	\$934,687
Huron	\$2,019,887
Jackson	\$934,687
Jefferson	\$2,898,305
Knox	\$1,487,104
Lake	\$12,632,162
Lawrence	\$1,406,864
Licking	\$4,914,008
Logan	\$1,353,969
Lorain	\$12,058,591
Lucas	\$18,316,739
Madison	\$1,077,043
Mahoning	\$7,484,867
Marion	\$1,981,034
Medina	\$5,097,092
Meigs	\$855,098
Mercer	\$1,390,299
Miami	\$3,830,707
Monroe	\$548,527
Montgomery	\$13,012,551
Morgan	\$551,163
Morrow	\$934,687
Muskingum	\$2,280,823

<b>Estimated County Coronavirus Relief Distribution Fund Payments under H.B. 481</b>	
<b>County</b>	<b>Estimated Payment from Fund 5CV1</b>
Noble	\$500,445
Ottawa	\$1,247,105
Paulding	\$889,230
Perry	\$934,687
Pickaway	\$1,370,501
Pike	\$934,687
Portage	\$4,664,915
Preble	\$1,130,771
Putnam	\$1,086,359
Richland	\$4,553,286
Ross	\$2,127,139
Sandusky	\$2,139,056
Scioto	\$1,899,738
Seneca	\$2,039,856
Shelby	\$1,789,709
Stark	\$11,653,993
Summit	\$17,804,748
Trumbull	\$6,789,059
Tuscarawas	\$3,216,480
Union	\$1,147,868
Van Wert	\$956,710
Vinton	\$444,098
Warren	\$5,080,484

<b>Estimated County Coronavirus Relief Distribution Fund Payments under H.B. 481</b>	
<b>County</b>	<b>Estimated Payment from Fund 5CV1</b>
Washington	\$1,751,421
Wayne	\$3,682,856
Williams	\$1,443,139
Wood	\$4,205,936
Wyandot	\$934,687
<b>Total</b>	<b>\$350,000,000</b>

Note: County estimates may not sum to total due to rounding.