



## Ohio Revised Code Section 3746.35 Annual reports.

Effective: September 30, 2021

Legislation: House Bill 110

---

(A) Not later than the first day of September of each year, the director of environmental protection shall prepare and submit to the chairpersons of the respective standing committees of the senate and house of representatives primarily responsible for considering environmental and taxation matters a report regarding the voluntary action program established under this chapter and rules adopted under it and the tax abatements granted pursuant to sections 5709.87 and 5709.88 of the Revised Code for properties where voluntary actions were conducted. Each annual report shall include, without limitation, all of the following:

(1) Both of the following for each property for which a covenant not to sue was issued under section 3746.12 of the Revised Code during the preceding calendar year:

(a) The address of the property and name of the person who undertook the voluntary action at the property;

(b) Whether the applicable standards governing the voluntary action were the generic numerical clean-up standards established in rules adopted under division (B)(1) of section 3746.04 of the Revised Code or the interim standards that applied prior to the adoption of rules under that section, were established through the performance of a risk assessment pursuant to rules adopted under division (B)(2) of section 3746.04 of the Revised Code, or were set forth in a variance issued under section 3746.09 of the Revised Code.

(2) All of the following for each property for which a variance was issued under section 3746.09 of the Revised Code during the preceding calendar year:

(a) The address of the property and the name of the person to whom the variance was issued;

(b) A summary of the alternative standards and terms and conditions of the variance and brief description of the improvement in environmental conditions at the property that is anticipated to



result from compliance with the alternative standards and terms and conditions set forth in the variance;

(c) A brief description of the economic benefits to the person to whom the variance was issued and the community in which the property is located that are anticipated to result from the undertaking of the voluntary action in compliance with the alternative standards and terms and conditions set forth in the variance.

(3) The number of audits performed under section 3746.17 of the Revised Code during the preceding calendar year and, in connection with each of them, at least the following information:

(a) The address of the property in connection with which the audit was performed and the name of the person who undertook the voluntary action at the property;

(b) An indication as to whether the audit was a random audit or was conducted in accordance with the priorities established in rules adopted under divisions (A)(9)(a) to (f) of section 3746.04 of the Revised Code and, if the audit was conducted in accordance with those priorities, an indication as to which of them resulted in the selection of the voluntary action for an audit;

(c) A brief summary of the findings of the audit and any action taken by the environmental protection agency as a result of those findings.

(4) The number of covenants not to sue revoked during the preceding calendar year through the operation of divisions (A)(2)(c) and (B) of section 3746.12, division (B)(2) of section 3746.18, and division (B) of section 3746.19 of the Revised Code and for each property for which a covenant was revoked, at least both of the following:

(a) The address of the property affected by the revocation and name of the person who undertook the voluntary action at the property;

(b) The reason for the revocation.

(5) The amount of money credited to the voluntary action administration fund created in section



3746.16 of the Revised Code during the preceding fiscal year from the fees established in division (C) of section 3746.13 of the Revised Code and from civil penalties imposed under section 3746.22 of the Revised Code. The report shall indicate the amount of money that arose from each of the fees and from the civil penalties. The report also shall include the amount of money expended from the fund during the preceding fiscal year by program category, including, without limitation, the amount expended for conducting audits under section 3746.17 of the Revised Code during the preceding fiscal year.

(6) For each property that is receiving a tax abatement under section 5709.87 of the Revised Code for the preceding tax year, the amount of the valuation exempted from real property taxation for that tax year under that section. In order to comply with division (A)(6) of this section, the director shall include in the annual report the report required under division (B)(2) of this section.

(7) For each property that is receiving a tax abatement pursuant to an agreement with a municipal corporation or county entered into under section 5709.88 of the Revised Code, the amount of the valuation exempted from real or personal property taxation. In order to comply with division (A)(7) of this section, the director shall include in the annual report the report required under division (C) of this section.

(B)(1) Not later than the thirty-first day of March of each year, the county auditor of each county in which is located any property that received a tax abatement under section 5709.87 of the Revised Code for the preceding tax year shall report to the director of environmental protection for each such property both of the following as applicable:

(a) The address of the property and the name of the owner as stated in the records of the county auditor of the county in which the property is located;

(b) The amount of the valuation of the property that was exempted from real property taxation under that section.

(2) Not later than the first day of July of each year, the director of environmental protection shall compile the information provided to the director under division (B)(1) of this section applicable to the preceding tax year into a report covering all of the counties in the state in which are located



properties receiving a tax abatement under section 5709.87 of the Revised Code for the preceding tax year.

(C) Not later than the first day of July of each year, the director of environmental protection shall compile the information provided to the director by municipal corporations and counties under division (A) of section 5709.882 of the Revised Code applicable to the preceding calendar year into a report covering, by county, all of the municipal corporations and counties in this state in which are located properties receiving a tax abatement pursuant to an agreement entered into under section 5709.88 of the Revised Code.