



Ohio Administrative Code Rule 5101:9-4-15 Disposal of personal property.

Effective: February 7, 2025

Personal property acquired in whole or in part with federal funds is disposed of in compliance with 2 C.F.R. part 200, 7 C.F.R. part 277, 29 C.F.R. part 97, and 45 C.F.R. part 75 and section 307.12 of the Revised Code in accordance with state and local requirements. The most restrictive regulations shall apply.

(A) Unused supplies exceeding ten thousand dollars in total aggregate value and/or equipment with a current per unit fair market value in excess of ten thousand dollars no longer used for any federal award, may be used on other activities or sold. In either case, the federal government is compensated.

(1) The current market value or proceeds from the sale is multiplied by the non-federal entity's percentage of participation in the cost of the original purchase, equals the amount compensated to the federal government.

(2) If equipment or supplies are sold, the non-federal entity may deduct and retain from the federal share one thousand dollars for its selling and handling expenses.

(B) Unused supplies with a total aggregate value of ten thousand dollars or less, or items of equipment with a current per unit fair market value of ten thousand dollars or less, may be retained, sold or otherwise disposed of with no further obligation to the federal awarding agency.

(C) For the purpose of this rule, the following definitions apply:

(1) "Personal property" means anything other than real property.

(2) "Equipment" means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the recipient or subrecipient for financial statement



purposes, or ten thousand dollars.

(3) "Supply" means all tangible personal property other than those described in the equipment definition. A computing device is a supply if the acquisition cost is below the lesser of the capitalization level established by the recipient or subrecipient for financial statement purposes or ten thousand dollars, regardless of the length of its useful life.

(D) The county agency notifies the board of county commissioners for disposal of personal property when one of the following apply:

(1) The loss of the personal property was claimed for federal financial participation (FFP);

(2) The personal property is not needed by the county agency for public use; or

(3) The personal property is obsolete or unfit for the use for which the county agency acquired it.

(E) Once the board of county commissioners is notified by the county agency, it is the board's responsibility to dispose of the personal property.

(F) When the board of county commissioners finds, by resolution, that the county has personal property that is not needed for public use or is obsolete or unfit for the use for which it was acquired, disposal options include the following as described in section 307.12 of the Revised Code:

(1) Personal property that has been determined to have no value may be discarded or salvaged;

(2) Personal property with a fair market value under two thousand five hundred dollars, as determined by the board, may be sold by private sale or internet auction, without advertisement or public notification;

(3) Personal property with a fair market value over two thousand five hundred dollars, as determined by the board, may be sold at public or internet auction or by sealed bid to the highest bidder; and



(4) A vehicle valued at or less than four thousand five hundred dollars may be donated to a nonprofit organization exempt from federal income taxation for the purpose of meeting transportation needs of Ohio works first and/or prevention, retention, and contingency program participants.

(5) If the value of the personal property is ten thousand dollars or less, the board may lease the personal property to any municipal corporation, township, political subdivision of the state, or a county land reutilization corporation.