moved to amend as follows:


In line 150 of the title, after "195.02," insert "323.16,"


In line 331, after "195.02," insert "323.16,"

After line 10995, insert:

"Sec. 319.302. (A)(1) Real property that is not intended primarily for use in a business activity shall qualify for a partial exemption from real property taxation. For purposes of this partial exemption, "business activity" includes all uses of real property, except farming; leasing property for farming; occupying or holding property improved with single-family, two-family, or three-family dwellings; leasing property improved with single-family, two-family, or three-family dwellings; or holding vacant land that the county auditor determines will be used for farming or to develop single-family, two-family, or three-family dwellings. For purposes of this partial exemption, "farming" does not include land used for the commercial production

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of timber that is receiving the tax benefit under section 5713.23 or 5713.31 of the Revised Code and all improvements connected with such commercial production of timber.

(2) Each year, the county auditor shall review each parcel of real property to determine whether it qualifies for the partial exemption provided for by this section as of the first day of January of the current tax year.

(B) After complying with section 319.301 of the Revised Code, the county auditor shall reduce the remaining sums to be levied by qualifying levies against each parcel of real property that is listed on the general tax list and duplicate of real and public utility property for the current tax year and that qualifies for partial exemption under division (A) of this section, and against each manufactured and mobile home that is taxed pursuant to division (D)(2) of section 4503.06 of the Revised Code and that is on the manufactured home tax list for the current tax year, by ten per cent, to provide a partial exemption for that parcel or home.

For the purposes of this division:

(1) "Qualifying levy" means a levy approved at an election held before September 29, 2013; a levy within the ten-mill limitation; a levy provided for by the charter of a municipal corporation that was levied on the tax list for tax year 2013; a subsequent renewal of any such levy; or a subsequent substitute for such a levy under section 5705.199 of the Revised Code.

(2) "Qualifying levy" does not include any replacement imposed under section 5705.192 of the Revised Code of any levy described in division (B)(1) of this section.

(C) Except as otherwise provided in sections 323.152, 323.158, 323.16, 505.06, and 715.263 of the Revised Code, the amount of the taxes remaining after any such reduction shall be
the real and public utility property taxes charged and payable on each parcel of real property, including property that does not qualify for partial exemption under division (A) of this section, and the manufactured home tax charged and payable on each manufactured or mobile home, and shall be the amounts certified to the county treasurer for collection. Upon receipt of the real and public utility property tax duplicate, the treasurer shall certify to the tax commissioner the total amount by which the real property taxes were reduced under this section, as shown on the duplicate. Such reduction shall not directly or indirectly affect the determination of the principal amount of notes that may be issued in anticipation of any tax levies or the amount of bonds or notes for any planned improvements. If after application of sections 5705.31 and 5705.32 of the Revised Code and other applicable provisions of law, including divisions (F) and (I) of section 321.24 of the Revised Code, there would be insufficient funds for payment of debt charges on bonds or notes payable from taxes reduced by this section, the reduction of taxes provided for in this section shall be adjusted to the extent necessary to provide funds from such taxes.

(D) The tax commissioner may adopt rules governing the administration of the partial exemption provided for by this section.

(E) The determination of whether property qualifies for partial exemption under division (A) of this section is solely for the purpose of allowing the partial exemption under division (B) of this section.

After line 11283, insert:

"Sec. 323.155. The tax bill prescribed under section 323.131 of the Revised Code shall indicate the net amount of taxes due
following the reductions in taxes under sections 319.301, 319.302, 323.152, and 323.16 of the Revised Code.

Any reduction in taxes under section 323.152 of the Revised Code shall be disregarded as income or resources in determining eligibility for any program or calculating any payment under Title LI of the Revised Code.

Sec. 323.16. (A) As used in this section:

(1) "Qualifying child care center" means real property on which a licensed child care program operates. For purposes of this division, "licensed child care program" means a licensed child care program, as defined in section 5104.01 of the Revised Code, that meets all of the following requirements:

(a) The program only serves children under six years of age;

(b) At least twenty-five per cent of the children in the program reside in a household that receives public assistance;

(c) The program is not operated from the permanent residence of the licensee or administrator or from a location that is also used for a separate commercial purpose.

(2) "Public assistance" means benefits or assistance provided under any of the following government programs:

(a) The publicly funded child care program authorized by Chapter 5104. of the Revised Code;

(b) Medicaid;

(3) The Ohio works first program established by Chapter 5107. of the Revised Code;

(4) The supplemental nutrition assistance program administered by the department of job and family services under
section 5101.54 of the Revised Code;

(5) The special supplemental nutrition program for women, infants, and children administered by the department of health under section 3701.132 of the Revised Code.

(B) A partial real property tax exemption is allowed to a qualifying child care center for each tax year for which an application for the partial exemption has been approved. The partial exemption shall take the form of a percentage reduction in the real property taxes levied on the qualifying child care center. That percentage shall equal one of the following:

(1) Twenty-five per cent, if at least twenty-five per cent, but less than fifty per cent, of the children that attend the qualifying child care center reside in a household that receives public assistance;

(2) Seventy-five per cent, if at least fifty per cent of the children that attend the qualifying child care center reside in a household that receives public assistance.

After complying with section 319.301 of the Revised Code, the county auditor shall reduce the remaining sum to be levied against a qualifying child care center by the applicable percentage. The auditor shall certify the amount of taxes remaining after the reduction to the county treasurer for collection as the real property taxes charged and payable on the qualifying child care center.

(C)(1) To obtain the partial exemption, the owner of a qualifying child care center shall file an application each year with the county auditor of the county in which the center is located. The application shall be filed on or before the thirty-first day of December of the year for which the partial
exemption is sought. The tax commissioner shall prescribe the form of the application, which shall contain a statement that conviction of willfully falsifying information to obtain the partial exemption results in the revocation of the right to the partial exemption for a period of three years.

(2) The county auditor shall approve or deny an application for the partial exemption within thirty days after receiving the application. Notification shall be provided on a form prescribed by the tax commissioner. If the application is approved, upon issuance of the notification the county auditor shall record the partial exemption in the appropriate column on the general tax list and duplicate of real and public utility property. If the application is denied, the notification shall inform the applicant of the reasons for the denial.

If an applicant believes that the application for the partial exemption has been improperly denied for a tax year, the applicant may file an appeal with the county board of revision on or before the last day of March of the ensuing tax year. The appeal shall be treated in the same manner as a complaint relating to the valuation or assessment of real property under Chapter 5715 of the Revised Code."

In line 82822, after "317.321," insert "319.302,"; after "323.151," insert "323.155,"

After line 97573, insert:

"Section 757.___. The amendment or enactment by this act of sections 319.302, 323.155, and 323.16 of the Revised Code applies to tax year 2019 and thereafter."

The motion was __________ agreed to.
Property tax reduction for child care centers

R.C. 319.302, 323.155, and 323.16; Section 757.

Authorizes a partial real property tax exemption for child care centers that serve children from households that receive public assistance. If at least 25%, but less than 50%, of the children that attend the center reside in households that receive public assistance, the exemption equals 50% of the taxes due on the property. If more than 50% of the children that attend the center reside in such households, the exemption equals 75%. To qualify, the center must be licensed by ODJFS, may not be the administrator's main residence, and may not be used for any other commercial purpose. Local taxing authorities are not reimbursed for the effect of the exemption on their tax revenues.