

Am. Sub. H.B. 166  
As Passed by the Senate  
TAXCD52

\_\_\_\_\_ moved to amend as follows:

After line 97573, insert: 1

"Section 757.\_\_\_\_. As used in this section, "qualified 2  
property" means any property that satisfies the qualifications for 3  
tax exemption under the terms of section 5709.08 of the Revised 4  
Code and that is owned by a municipal corporation that, within the 5  
preceding twenty-five years, (A) was part of an area subject to a 6  
federal disaster declaration on the basis of severe storms or 7  
flooding and (B) following that declaration, obtained the title to 8  
one or more parcels pursuant to the terms of a hazard mitigation 9  
grant from the Federal Emergency Management Agency. 10

Notwithstanding section 5713.081 of the Revised Code, when 11  
qualified property has not received tax exemption due to a failure 12  
to comply with Chapter 5713. or section 5715.27 of the Revised 13  
Code, the municipal corporation that owns the property, at any 14  
time on or before twelve months after the effective date of this 15  
act, may file with the Tax Commissioner an application requesting 16  
that the property be placed on the tax-exempt list and that all 17  
unpaid taxes, penalties, and interest on the property be abated. 18

The application shall be made on the form prescribed by the 19  
Commissioner under section 5715.27 of the Revised Code and shall 20

list the name of the county in which the property is located; the  
property's parcel number or legal description; its assessed value;  
the amount in dollars of the unpaid taxes, penalties, and  
interest; and any other information required by the Commissioner.  
The county auditor shall supply the required information upon  
request of the applicant.

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After receiving and considering the application, the  
Commissioner shall determine if the applicant meets the  
qualifications set forth in this section. If so, the Commissioner  
shall issue an order directing that the property be placed on the  
tax-exempt list of the county and that all unpaid taxes,  
penalties, and interest be abated. If the Commissioner finds that  
the property is not now being used for an exempt purpose or is  
otherwise ineligible for abatement of taxes, penalties, and  
interest under this section, the Commissioner shall issue an order  
denying the application.

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If the Commissioner finds that the property is not entitled  
to tax exemption and to the abatement of unpaid taxes, penalties,  
and interest, the Commissioner shall order the county treasurer of  
the county in which the property is located to collect all taxes,  
penalties, and interest due on the property for those years in  
accordance with law.

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The Commissioner may apply this section to any qualified  
property that is the subject of an application for exemption  
pending before the Commissioner on the effective date of this  
section without requiring the property owner to file an additional  
application."

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The motion was \_\_\_\_\_ agreed to.

SYNOPSIS

**Property tax abatement for certain municipalities** 48

**Section 757.\_\_\_\_** 49

Restores a provision, added by the House and removed by the 50  
 Senate, authorizing an abatement of unpaid property taxes, 51  
 penalties, and interest due on property that is owned by a 52  
 municipality that, within the past 25 years, (a) was part of 53  
 federal disaster area declared due to severe storms or flooding 54  
 and (b) obtained the title to property pursuant to a hazard 55  
 mitigation grant from the Federal Emergency Management Agency. 56

Under current law, unpaid taxes standing charged against 57  
 property may not be abated for more than three years, and the 58  
 property is disqualified for tax exemption even if it otherwise 59  
 qualifies. 60