moved to amend as follows:

After line 97573, insert:

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

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

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

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.

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.

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."

The motion was __________ agreed to.
SYNOPSIS

Property tax abatement for certain municipalities

Section 757.

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

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