

As Introduced

132nd General Assembly

Regular Session

2017-2018

H. B. No. 460

Representatives Patterson, Sheehy

Cosponsors: Representatives Antonio, Smith, K., Kelly, O'Brien, West

A BILL

To amend sections 321.24, 5715.27, and 5717.02 and 1
to enact sections 1515.12 and 5709.30 of the 2
Revised Code to exempt qualifying riparian 3
buffers in the Western Basin of Lake Erie from 4
property taxation, to reimburse local taxing 5
units for resulting revenue losses, and to 6
require soil and water conservation districts to 7
assist landowners with the creation and 8
maintenance of riparian buffers. 9

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. That sections 321.24, 5715.27, and 5717.02 be 10
amended and sections 1515.12 and 5709.30 of the Revised Code be 11
enacted to read as follows: 12

Sec. 321.24. (A) On or before the fifteenth day of 13
February, in each year, the county treasurer shall settle with 14
the county auditor for all taxes and assessments that the 15
treasurer has collected on the general duplicate of real and 16
public utility property at the time of making the settlement. If 17
the county treasurer has made or will make advance payments to 18

the several taxing districts of current year unpaid taxes under 19
section 321.341 of the Revised Code before collecting them, the 20
county treasurer shall take the advance payments into account 21
for purposes of the settlement with the county auditor under 22
this division. 23

(B) On or before the thirtieth day of June, in each year, 24
the treasurer shall settle with the auditor for all advance 25
payments of general personal and classified property taxes that 26
the treasurer has received at the time of making the settlement. 27

(C) On or before the tenth day of August, in each year, 28
the treasurer shall settle with the auditor for all taxes and 29
assessments that the treasurer has collected on the general 30
duplicates of real and public utility property at the time of 31
making such settlement, not included in the preceding February 32
settlement. If the county treasurer has made or will make 33
advance payments to the several taxing districts of the current 34
year delinquent taxes under section 321.341 of the Revised Code 35
before collecting them, the county treasurer shall take the 36
advance payments into account for purposes of the settlement 37
with the county auditor under this division. 38

(D) On or before the thirty-first day of October, in each 39
year, the treasurer shall settle with the auditor for all taxes 40
that the treasurer has collected on the general personal and 41
classified property duplicates, and for all advance payments of 42
general personal and classified property taxes, not included in 43
the preceding June settlement, that the treasurer has received 44
at the time of making such settlement. 45

(E) In the event the time for the payment of taxes is 46
extended, pursuant to section 323.17 of the Revised Code, the 47
date on or before which settlement for the taxes so extended 48

must be made, as herein prescribed, shall be deemed to be 49
extended for a like period of time. At each such settlement, the 50
auditor shall allow to the treasurer, on the moneys received or 51
collected and accounted for by the treasurer, the treasurer's 52
fees, at the rate or percentage allowed by law, at a full 53
settlement of the treasurer. 54

(F) Within thirty days after the day of each settlement of 55
taxes required under divisions (A) and (C) of this section, the 56
treasurer shall certify to the tax commissioner any adjustments 57
that have been made to the amount certified previously pursuant 58
to section 319.302 of the Revised Code and that the settlement 59
has been completed. Upon receipt of such certification, the 60
commissioner shall provide for payment to the county treasurer 61
from the general revenue fund of an amount equal to one-half of 62
the amount certified by the treasurer in the preceding tax year 63
under section 319.302 of the Revised Code, less one-half of the 64
amount computed for all taxing districts in that county for the 65
current fiscal year under section 5703.80 of the Revised Code 66
for crediting to the property tax administration fund. Such 67
payment shall be credited upon receipt to the county's undivided 68
income tax fund, and the county auditor shall transfer to the 69
county general fund from the amount thereof the total amount of 70
all fees and charges which the auditor and treasurer would have 71
been authorized to receive had such section not been in effect 72
and that amount had been levied and collected as taxes. The 73
county auditor shall distribute the amount remaining among the 74
various taxing districts in the county as if it had been levied, 75
collected, and settled as real property taxes. The amount 76
distributed to each taxing district shall be reduced by the 77
total of the amounts computed for the district under section 78
5703.80 of the Revised Code, but the reduction shall not exceed 79

the amount that otherwise would be distributed to the taxing 80
district under this division. The tax commissioner shall make 81
available to taxing districts such information as is sufficient 82
for a taxing district to be able to determine the amount of the 83
reduction in its distribution under this section. 84

(G) ~~(1)~~ Within thirty days after ~~the day of the a~~ 85
~~settlement required in division (D) of taxes under divisions (A)~~ 86
~~and (C) of this section, the county treasurer shall notify~~ 87
~~certify to the tax commissioner that the settlement has been~~ 88
~~completed~~ one-half of the difference obtained by subtracting the 89
amount of tax assessed on property in the county appearing on 90
the tax list for the preceding tax year from the amount of tax 91
that would be assessed on property in the county that would 92
appear on the tax list for the preceding tax year but for the 93
exemption authorized under section 5709.30 of the Revised Code. 94
~~Upon receipt of that notification, the~~ The commissioner, within 95
thirty days of receiving such a certification, shall provide for 96
payment to the county treasurer, from the general revenue fund, 97
of ~~an the~~ amount equal to the amount certified under former 98
~~section 319.311 of the Revised Code and paid in the state's~~ 99
~~fiscal year 2003 multiplied by the percentage specified in~~ 100
~~division (G) (2) of this section. The payment, which shall be~~ 101
credited upon receipt to the county's undivided income tax fund, ~~and~~ 102
~~and~~ . Immediately upon receipt of funds into that fund, the 103
county auditor shall distribute ~~the amount thereof among the~~ 104
~~various to each taxing districts of authority in the county as~~ 105
~~if it had been levied, collected, and settled as personal~~ 106
~~property taxes~~ an amount equal to one-half of the difference 107
obtained by subtracting the amount of tax levied by the taxing 108
authority and assessed on property in the county appearing on 109
the tax list for the preceding tax year from the amount of tax 110

levied by the taxing authority that would be assessed on 111
property in the county that would appear on the tax list for the 112
preceding tax year but for the exemption authorized under 113
section 5709.30 of the Revised Code. The Any amount received by 114
a taxing ~~district~~ authority under this division shall be 115
apportioned among its funds in the same proportion as the 116
current preceding tax year's ~~personal~~ property taxes are 117
apportioned. 118

~~(2) Payments required under division (G) (1) of this~~ 119
~~section shall be made at the following percentages of the amount~~ 120
~~certified under former section 319.311 of the Revised Code and~~ 121
~~paid under division (G) (1) of this section in the state's fiscal~~ 122
~~year 2003:~~ 123

~~(a) In fiscal year 2004, ninety per cent;~~ 124

~~(b) In fiscal year 2005, eighty per cent;~~ 125

~~(c) In fiscal year 2006, sixty four per cent;~~ 126

~~(d) In fiscal year 2007, forty per cent;~~ 127

~~(e) In fiscal year 2008, thirty two per cent;~~ 128

~~(f) In fiscal year 2009, sixteen per cent.~~ 129

~~After fiscal year 2009, no payments shall be made under~~ 130
~~division (G) (1) of this section.~~ 131

(H) (1) On or before the fifteenth day of April each year, 132
the county treasurer shall settle with the county auditor for 133
all manufactured home taxes that the county treasurer has 134
collected on the manufactured home tax duplicate at the time of 135
making the settlement. 136

(2) On or before the fifteenth day of September each year, 137

the county treasurer shall settle with the county auditor for 138
all remaining manufactured home taxes that the county treasurer 139
has collected on the manufactured home tax duplicate at the time 140
of making the settlement. 141

(3) If the time for payment of such taxes is extended 142
under section 4503.06 of the Revised Code, the time for making 143
the settlement as prescribed by divisions (H) (1) and (2) of this 144
section is extended for a like period of time. 145

(I) On or before the second Monday in September of each 146
year, the county treasurer shall certify to the tax commissioner 147
the total amount by which the manufactured home taxes levied in 148
that year were reduced pursuant to section 319.302 of the 149
Revised Code. Within ninety days after the receipt of such 150
certification, the commissioner shall provide for payment to the 151
county treasurer from the general revenue fund of an amount 152
equal to the amount certified by the treasurer. Such payment 153
shall be credited upon receipt to the county's undivided income 154
tax fund, and the county auditor shall transfer to the county 155
general fund from the amount thereof the total amount of all 156
fees and charges that the auditor and treasurer would have been 157
authorized to receive had such section not been in effect and 158
that amount had been levied and collected as manufactured home 159
taxes. The county auditor shall distribute the amount remaining 160
among the various taxing districts in the county as if it had 161
been levied, collected, and settled as manufactured home taxes. 162

Sec. 1515.12. The supervisors of a soil and water 163
conservation district shall, upon the request of an owner of 164
land within the district, provide assistance with the creation 165
or maintenance of a riparian buffer on such land. 166

Sec. 5709.30. (A) As used in this section, "riparian 167

buffer" means a strip of land between thirty-five and one 168
hundred feet in width that borders a permanent body of water or 169
wetlands. A riparian buffer shall consist entirely of naturally 170
regenerated, seeded, or planted trees, or perennial vegetation, 171
or both. A riparian buffer shall not contain invasive plants or 172
noxious weeds. 173

For the purposes of this division, the width of a riparian 174
buffer shall be determined by measuring perpendicularly from the 175
top or crown of the bank or from normal water level landward 176
from the body of water or wetland that borders the riparian 177
buffer. 178

(B) Land in the western basin, as defined in section 179
905.326 of the Revised Code, that qualifies as a riparian buffer 180
for an entire tax year shall be exempt from taxation for that 181
year. Except as otherwise provided by division (C) of this 182
section, the exemption is subject to the approval of an 183
application for exemption by the director of agriculture under 184
section 5715.27 of the Revised Code. 185

(C) Once approved, a tax exemption under this section 186
shall continue for each subsequent taxable year until such time 187
as the director is notified or discovers that the land no longer 188
qualifies as a riparian buffer. The owner of such land shall not 189
be required to file a subsequent application for exemption under 190
section 5715.27 of the Revised Code unless there is a change in 191
ownership of the exempted land. When land exempted under this 192
section no longer qualifies as a riparian buffer, the owner 193
shall immediately notify the director of agriculture. The 194
director shall then notify the county auditor, who shall cause 195
the property to be restored to the tax list or agricultural tax 196
list, as applicable, for that tax year. 197

(D) If an owner of land exempted from taxation under this 198
section fails to timely notify the director of agriculture when 199
the land no longer qualifies as a riparian buffer, a charge 200
shall be levied on such land equal to the amount of tax that 201
would have been levied on the land if it had not been exempted 202
under this section for the tax year during which the land first 203
ceased to qualify and all subsequent tax years for which the 204
land was improperly exempted from taxation. The charge is a lien 205
of the state upon such land as of the first day of January of 206
the tax year in which the charge is levied as provided in 207
section 323.11 of the Revised Code. The auditor shall place the 208
charge as a separate item on the tax list for the current tax 209
year to be collected by the county treasurer in the same manner 210
and at the same time as real property taxes levied against such 211
land for the current year are collected. 212

(E) Upon the collection of any charge made under this 213
section and any penalties and interest arising thereon, the 214
county auditor, after deducting all fees allowed on the 215
collection of moneys on the tax list and duplicate, shall remit 216
the full amounts collected to the treasurer of state, who shall 217
credit the amount to the general revenue fund. 218

Sec. 5715.27. (A) (1) Except as provided in ~~division~~ 219
divisions (A) (2) and (3) of this section and in section 3735.67 220
of the Revised Code, the owner, a vendee in possession under a 221
purchase agreement or a land contract, the beneficiary of a 222
trust, or a lessee for an initial term of not less than thirty 223
years of any property may file an application with the tax 224
commissioner, on forms prescribed by the commissioner, 225
requesting that such property be exempted from taxation and that 226
taxes, interest, and penalties be remitted as provided in 227
division (C) of section 5713.08 of the Revised Code. 228

(2) If the property that is the subject of the application 229
for exemption is any of the following, the application shall be 230
filed with the county auditor of the county in which the 231
property is listed for taxation: 232

(a) A public road or highway; 233

(b) Property belonging to the federal government of the 234
United States; 235

(c) Additions or other improvements to an existing 236
building or structure that belongs to the state or a political 237
subdivision, as defined in section 5713.081 of the Revised Code, 238
and that is exempted from taxation as property used exclusively 239
for a public purpose. 240

(3) If the application is for the exemption for riparian 241
buffer land authorized under section 5709.30 of the Revised 242
Code, the application shall be filed with the director of 243
agriculture. 244

(B) The board of education of any school district may 245
request the tax commissioner ~~or~~, county auditor, or director of 246
agriculture to provide it with notification of applications for 247
exemption from taxation for property located within that 248
district. If so requested, the commissioner ~~or~~, auditor, or 249
director shall send to the board on a monthly basis reports that 250
contain sufficient information to enable the board to identify 251
each property that is the subject of an exemption application, 252
including, but not limited to, the name of the property owner or 253
applicant, the address of the property, and the auditor's parcel 254
number. The commissioner ~~or~~, auditor, or director shall mail 255
the reports by the fifteenth day of the month following the end 256
of the month in which the commissioner ~~or~~, auditor, or director 257

receives the applications for exemption. 258

(C) A board of education that has requested notification 259
under division (B) of this section may, with respect to any 260
application for exemption of property located in the district 261
and included in the commissioner's ~~or~~, auditor's, or director's 262
most recent report provided under that division, file a 263
statement with the commissioner ~~or~~, auditor, or director and 264
with the applicant indicating its intent to submit evidence and 265
participate in any hearing on the application. The statements 266
shall be filed prior to the first day of the third month 267
following the end of the month in which that application was 268
docketed by the commissioner ~~or~~, auditor, or director. A 269
statement filed in compliance with this division entitles the 270
district to submit evidence and to participate in any hearing on 271
the property and makes the district a party for purposes of 272
sections 5717.02 to 5717.04 of the Revised Code in any appeal of 273
the commissioner's ~~or~~, auditor's, or director's decision to the 274
board of tax appeals. 275

(D) The commissioner ~~or~~, auditor, or director shall not 276
hold a hearing on or grant or deny an application for exemption 277
of property in a school district whose board of education has 278
requested notification under division (B) of this section until 279
the end of the period within which the board may submit a 280
statement with respect to that application under division (C) of 281
this section. The commissioner ~~or~~, auditor, or director may act 282
upon an application at any time prior to that date upon receipt 283
of a written waiver from each such board of education, or, in 284
the case of exemptions authorized by section 725.02, 1728.10, 285
5709.40, 5709.41, 5709.411, 5709.45, 5709.62, 5709.63, 5709.632, 286
5709.73, 5709.78, 5709.84, or 5709.88 of the Revised Code, upon 287
the request of the property owner. Failure of a board of 288

education to receive the report required in division (B) of this 289
section shall not void an action of the commissioner ~~or,~~ 290
auditor, or director with respect to any application. The 291
commissioner ~~or,~~ auditor, or director may extend the time for 292
filing a statement under division (C) of this section. 293

(E) A complaint may also be filed with the commissioner ~~or-
, auditor, or director~~ by any person, board, or officer 294
authorized by section 5715.19 of the Revised Code to file 295
complaints with the county board of revision against the 296
continued exemption of any property granted exemption ~~by the-
commissioner or auditor~~ under this section. 297
298
299

(F) An application for exemption and a complaint against 300
exemption shall be filed prior to the thirty-first day of 301
December of the tax year for which exemption is requested or for 302
which the liability of the property to taxation in that year is 303
requested. The commissioner ~~or,~~ auditor, or director shall 304
consider such application or complaint in accordance with 305
procedures established by the commissioner, determine whether 306
the property is subject to taxation or exempt therefrom, and, if 307
the commissioner or the director makes the determination, 308
certify the determination to the auditor. Upon making the 309
determination or receiving the commissioner's or director's 310
determination, the auditor shall correct the tax list and 311
duplicate accordingly. If a tax certificate has been sold under 312
section 5721.32 or 5721.33 of the Revised Code with respect to 313
property for which an exemption has been requested, the tax 314
commissioner ~~or,~~ auditor, or director shall also certify the 315
findings to the county treasurer of the county in which the 316
property is located. 317

(G) Applications and complaints, and documents of any kind 318

related to applications and complaints, filed with the tax 319
commissioner ~~or~~, county auditor, or director under this section 320
are public records within the meaning of section 149.43 of the 321
Revised Code. 322

(H) If the commissioner ~~or~~, auditor, or director 323
determines that the use of property or other facts relevant to 324
the taxability of property that is the subject of an application 325
for exemption or a complaint under this section has changed 326
while the application or complaint was pending, the commissioner 327
 ~~or~~, auditor, or director may make the determination under 328
division (F) of this section separately for each tax year 329
beginning with the year in which the application or complaint 330
was filed or the year for which remission of taxes under 331
division (C) of section 5713.08 of the Revised Code was 332
requested, and including each subsequent tax year during which 333
the application or complaint is pending before the commissioner 334
 ~~or~~, auditor, or director. 335

Sec. 5717.02. (A) Except as otherwise provided by law, 336
appeals from final determinations by the tax commissioner of any 337
preliminary, amended, or final tax assessments, reassessments, 338
valuations, determinations, findings, computations, or orders 339
made by the commissioner may be taken to the board of tax 340
appeals by the taxpayer, by the person to whom notice of the tax 341
assessment, reassessment, valuation, determination, finding, 342
computation, or order by the commissioner is required by law to 343
be given, by the director of budget and management if the 344
revenues affected by that decision would accrue primarily to the 345
state treasury, or by the county auditors of the counties to the 346
undivided general tax funds of which the revenues affected by 347
that decision would primarily accrue. Appeals from the 348
redetermination by the director of development services under 349

division (B) of section 5709.64 or division (A) of section 350
5709.66 of the Revised Code may be taken to the board of tax 351
appeals by the enterprise to which notice of the redetermination 352
is required by law to be given. Appeals from a decision of the 353
tax commissioner ~~or~~, county auditor, or director of agriculture 354
concerning an application for a property tax exemption may be 355
taken to the board of tax appeals by the applicant or by a 356
school district that filed a statement concerning that 357
application under division (C) of section 5715.27 of the Revised 358
Code. Appeals from a redetermination by the director of job and 359
family services under section 5733.42 of the Revised Code may be 360
taken by the person to which the notice of the redetermination 361
is required by law to be given under that section. 362

(B) The appeals shall be taken by the filing of a notice 363
of appeal with the board, and with the tax commissioner if the 364
tax commissioner's action is the subject of the appeal, with the 365
county auditor if the county auditor's action is the subject of 366
the appeal, with the director of development services if that 367
director's action is the subject of the appeal, ~~or~~ with the 368
director of job and family services if that director's action is 369
the subject of the appeal, or with the director of agriculture 370
if that director's action is the subject of the appeal. The 371
notice of appeal shall be filed within sixty days after service 372
of the notice of the tax assessment, reassessment, valuation, 373
determination, finding, computation, or order by the 374
commissioner, property tax exemption determination by the 375
commissioner ~~or~~, the county auditor, or the director of 376
agriculture, or redetermination by the director of development 377
services has been given as provided in section 5703.37, 5709.64, 378
5709.66, or 5733.42 of the Revised Code. The notice of appeal 379
may be filed in person or by certified mail, express mail, 380

facsimile transmission, electronic transmission or by authorized 381
delivery service. If the notice of appeal is filed by certified 382
mail, express mail, or authorized delivery service as provided 383
in section 5703.056 of the Revised Code, the date of the United 384
States postmark placed on the sender's receipt by the postal 385
service or the date of receipt recorded by the authorized 386
delivery service shall be treated as the date of filing. If 387
notice of appeal is filed by facsimile transmission or 388
electronic transmission, the date and time the notice is 389
received by the board shall be the date and time reflected on a 390
timestamp provided by the board's electronic system, and the 391
appeal shall be considered filed with the board on the date 392
reflected on that timestamp. Any timestamp provided by another 393
computer system or electronic submission device shall not affect 394
the time and date the notice is received by the board. The 395
notice of appeal shall have attached to it and incorporated in 396
it by reference a true copy of the notice sent by the 397
commissioner, county auditor, or director to the taxpayer, 398
enterprise, or other person of the final determination or 399
redetermination complained of, but failure to attach a copy of 400
that notice and to incorporate it by reference in the notice of 401
appeal does not invalidate the appeal. 402

(C) A notice of appeal shall contain a short and plain 403
statement of the claimed errors in the determination or 404
redetermination of the tax commissioner, county auditor, or 405
director showing that the appellant is entitled to relief and a 406
demand for the relief to which the appellant claims to be 407
entitled. An appellant may amend the notice of appeal once as a 408
matter of course within sixty days after the certification of 409
the transcript. Otherwise, an appellant may amend the notice of 410
appeal only after receiving leave of the board or the written 411

consent of each adverse party. Leave of the board shall be 412
freely given when justice so requires. 413

(D) Upon the filing of a notice of appeal, the tax 414
commissioner, county auditor, or the director, as appropriate, 415
shall certify to the board a transcript of the record of the 416
proceedings before the commissioner, auditor, or director, 417
together with all evidence considered by the commissioner, 418
auditor, or director in connection with the proceedings. Those 419
appeals or applications may be heard by the board at its office 420
in Columbus or in the county where the appellant resides, or it 421
may cause its examiners to conduct the hearings and to report to 422
it their findings for affirmation or rejection. 423

(E) The board may order the appeal to be heard upon the 424
record and the evidence certified to it by the commissioner, 425
county auditor, or director, but upon the application of any 426
interested party the board shall order the hearing of additional 427
evidence, and it may make an investigation concerning the appeal 428
that it considers proper. An appeal may proceed pursuant to 429
section 5703.021 of the Revised Code on the small claims docket 430
if the appeal qualifies under that section. 431

Section 2. That existing sections 321.24, 5715.27, and 432
5717.02 of the Revised Code are hereby repealed. 433

Section 3. Section 321.24 of the Revised Code is presented 434
in this act as a composite of the section as amended by both 435
Sub. S.B. 353 of the 127th General Assembly and Am. Sub. H.B. 1 436
of the 128th General Assembly. The General Assembly, applying 437
the principle stated in division (B) of section 1.52 of the 438
Revised Code that amendments are to be harmonized if reasonably 439
capable of simultaneous operation, finds that the composite is 440
the resulting version of the section in effect prior to the 441

effective date of the section as presented in this act.

442