

**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**

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**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~~ 297  
~~commissioner or auditor~~ under this section. 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