

As Introduced

133rd General Assembly

Regular Session

2019-2020

H. B. No. 576

Representatives Rogers, Crossman

Cosponsors: Representatives Blair, Cera, Kelly, Miller, J., O'Brien, Patterson

A BILL

To temporarily abate the charging of interest and 1
penalties against tax-delinquent homesteads and 2
suspend tax foreclosure proceedings and tax 3
certificate sales regarding such homesteads and 4
to declare an emergency. 5

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

Section 1. (A) As used in this section, "homestead" has 6
the same meaning as in section 323.151 of the Revised Code, and 7
includes a manufactured or mobile home that is owned and 8
occupied as a home by an individual whose domicile is in this 9
state and on which a manufactured home tax is assessed pursuant 10
to division (C) or (D) of section 4503.06 of the Revised Code. 11

(B) (1) A county treasurer or prosecuting attorney may not 12
institute a proceeding to foreclose or enforce a lien of the 13
state for delinquent taxes, assessments, charges, penalties, and 14
interest charged against a homestead under section 323.25, 15
4503.06, or 5721.18 of the Revised Code beginning on the 16
effective date of this section and continuing through September 17
7, 2020. 18

(2) If a proceeding to foreclose or enforce a lien of the state against a homestead under any of those sections was instituted on or after March 9, 2020, but before the effective date of this section, the county treasurer or prosecuting attorney shall do the following:

(a) Request, pursuant to the Rules of Civil Procedure, that the proceeding be continued until at least September 8, 2020;

(b) If and only if the court does not approve the request for continuance described in division (B)(2)(a) of this section, voluntarily dismiss the proceeding pursuant to the Rules of Civil Procedure. A proceeding dismissed under this section shall be without prejudice, and the right to foreclose the lien of the state shall be preserved, subject to division (B)(1) of this section.

(C) A county treasurer shall not sell or transfer a tax certificate under section 5721.32 or 5721.33 of the Revised Code beginning on the effective date of this section and continuing through September 7, 2020, for a parcel that is or upon which is situated a homestead.

(D) The county auditor shall waive or remit any interest or penalties that were or would otherwise be charged against a homestead under section 323.121 or 4503.06 of the Revised Code on or after March 9, 2020, and before September 8, 2020.

Section 2. This act is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, and safety. The reason for such necessity is to minimize the economic impact to Ohio citizens from the COVID-19 disease outbreak. Therefore, this act shall go into immediate

effect.