

AN ACT

To amend sections 319.54, 1109.07, 1339.411, 1339.68, 2101.12, 2101.16, 2101.24, 2106.10, 2106.13, 2106.18, 2107.501, 2113.03, 2113.61, 2131.10, 5111.11, 5302.01, 5302.02, and 5731.21 and to enact sections 2113.031, 5302.22, and 5302.23 of the Revised Code to permit, without appointing a fiduciary or following release from administration procedures, the transfer of titled assets of a decedent to certain persons who pay or are obligated to pay the decedent's funeral expenses; to permit any person, entity, or organization to be a beneficiary of a POD bank account; to remove the requirement that the value of the two automobiles that a decedent's surviving spouse may select from the decedent's estate be determined by an appraisal and to permit the surviving spouse to select a truck under that law even if the decedent owned an automobile; to extend the statutory exemption to the doctrine of ademption to a sale of specifically devised or bequeathed property by an agent acting under a power of attorney or durable power of attorney; to specify the circumstances under which a spendthrift provision in a trust that holds property granted to a skip person and qualifying as a nontaxable gift for purposes of the federal generation-skipping transfer tax would or would not cause a forfeiture or postponement of an interest in that property; and to permit an owner of an interest in real property to designate on a deed one or more beneficiaries to take title to the interest upon the death of the grantee under the deed without having to go

through probate.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That sections 319.54, 1109.07, 1339.411, 1339.68, 2101.12, 2101.16, 2101.24, 2106.10, 2106.13, 2106.18, 2107.501, 2113.03, 2113.61, 2131.10, 5111.11, 5302.01, 5302.02, and 5731.21 be amended and sections 2113.031, 5302.22, and 5302.23 of the Revised Code be enacted to read as follows:

Sec. 319.54. (A) On all moneys collected by the county treasurer on any tax duplicate of the county, other than estate tax duplicates, and on all moneys received as advance payments of personal property and classified property taxes, the county auditor, on settlement with the treasurer and tax commissioner, on or before the date prescribed by law for such settlement or any lawful extension of such date, shall be allowed as compensation for the county auditor's services the following percentages:

- (1) On the first one hundred thousand dollars, two and one-half per cent;
- (2) On the next two million dollars, eight thousand three hundred eighteen ten-thousandths of one per cent;
- (3) On the next two million dollars, six thousand six hundred fifty-five ten-thousandths of one per cent;
- (4) On all further sums, one thousand six hundred sixty-three ten-thousandths of one per cent.

If any settlement is not made on or before the date prescribed by law for such settlement or any lawful extension of such date, the aggregate compensation allowed to the auditor shall be reduced one per cent for each day such settlement is delayed after the prescribed date. No penalty shall apply if the auditor and treasurer grant all requests for advances up to ninety per cent of the settlement pursuant to section 321.34 of the Revised Code. The compensation allowed in accordance with this section on settlements made before the dates prescribed by law, or the reduced compensation allowed in accordance with this section on settlements made after the date prescribed by law or any lawful extension of such date, shall be apportioned ratably by the auditor and deducted from the shares or portions of the revenue payable to the state as well as to the county, townships, municipal corporations, and school districts.

(B) From all moneys collected by the county treasurer on any tax duplicate of the county, other than estate tax duplicates, and on all moneys received as advance payments of personal property and classified property

taxes, there shall be paid into the county treasury to the credit of the real estate assessment fund created by section 325.31 of the Revised Code, an amount to be determined by the county auditor, which shall not exceed the following percentages:

- (1) On the first one hundred thousand dollars, three and one-half per cent;
- (2) On the next three million dollars, one and three-eighths per cent;
- (3) On the next three million dollars, one per cent;
- (4) On all further sums not exceeding one hundred fifty million dollars, three-quarters of one per cent;
- (5) On amounts exceeding one hundred fifty million dollars, six-tenths of one per cent.

Such compensation shall be apportioned ratably by the auditor and deducted from the shares or portions of the revenue payable to the state as well as to the county, townships, municipal corporations, and school districts.

(C) Each county auditor shall receive four per cent of the amount of tax collected and paid into the county treasury, on property omitted and placed by the county auditor on the tax duplicate.

(D) On all estate tax moneys collected by the county treasurer, the county auditor, on settlement semiannually with the tax commissioner, shall be allowed, as compensation for the auditor's services under Chapter 5731. of the Revised Code, the following percentages:

- (1) Four per cent on the first one hundred thousand dollars;
- (2) One-half of one per cent on all additional sums.

Such percentages shall be computed upon the amount collected and reported at each semiannual settlement, and shall be for the use of the general fund of the county.

(E) On all cigarette license moneys collected by the county treasurer, the county auditor, on settlement semiannually with the treasurer, shall be allowed as compensation for the auditor's services in the issuing of such licenses one-half of one per cent of such moneys, to be apportioned ratably and deducted from the shares of the revenue payable to the county and subdivisions, for the use of the general fund of the county.

(F) The county auditor shall charge and receive fees as follows:

- (1) For deeds of land sold for taxes to be paid by the purchaser, five dollars;
- (2) For the transfer or entry of land, lot, or part of lot, to be paid by the person requiring it, fifty cents for each transfer;
- (3) For receiving statements of value and administering section 319.202

of the Revised Code, one dollar, or ten cents per hundred dollars for each one hundred dollars, or fraction of one hundred dollars, whichever is greater, of the value of the real property transferred or, for sales occurring on or after January 1, 2000, the value of the used manufactured home or used mobile home, as defined in division (A)(6) of section 5739.0210 of the Revised Code, transferred, except no fee shall be charged when the transfer is made:

(a) To or from the United States, this state, or any instrumentality, agency, or political subdivision of the United States or this state;

(b) Solely in order to provide or release security for a debt or obligation;

(c) To confirm or correct a deed previously executed and recorded;

(d) To evidence a gift, in trust or otherwise and whether revocable or irrevocable, between husband and wife, or parent and child or the spouse of either;

(e) On sale for delinquent taxes or assessments;

(f) Pursuant to court order, to the extent that such transfer is not the result of a sale effected or completed pursuant to such order;

(g) Pursuant to a reorganization of corporations or unincorporated associations or pursuant to the dissolution of a corporation, to the extent that the corporation conveys the property to a stockholder as a distribution in kind of the corporation's assets in exchange for the stockholder's shares in the dissolved corporation;

(h) By a subsidiary corporation to its parent corporation for no consideration, nominal consideration, or in sole consideration of the cancellation or surrender of the subsidiary's stock;

(i) By lease, whether or not it extends to mineral or mineral rights, unless the lease is for a term of years renewable forever;

(j) When the value of the real property or the manufactured or mobile home or the value of the interest that is conveyed does not exceed one hundred dollars;

(k) Of an occupied residential property, including a manufactured or mobile home, being transferred to the builder of a new residence or to the dealer of a new manufactured or mobile home when the former residence is traded as part of the consideration for the new residence or new manufactured or mobile home;

(l) To a grantee other than a dealer in real property or in manufactured or mobile homes, solely for the purpose of, and as a step in, the prompt sale of the real property or manufactured or mobile home to others;

(m) To or from a person when no money or other valuable and tangible consideration readily convertible into money is paid or to be paid for the real

estate or manufactured or mobile home and the transaction is not a gift;

(n) Pursuant to division (B) of section 317.22 of the Revised Code, or to section 2113.61 of the Revised Code, between spouses or to a surviving spouse pursuant to section 5302.17 of the Revised Code as it existed prior to April 4, 1985, between persons pursuant to section 5302.17 or 5302.18 of the Revised Code on or after April 4, 1985, to a person who is a surviving, survivorship tenant pursuant to section 5302.17 of the Revised Code on or after April 4, 1985, or pursuant to section 5309.45 of the Revised Code;

(o) To a trustee acting on behalf of minor children of the deceased;

(p) Of an easement or right-of-way when the value of the interest conveyed does not exceed one thousand dollars;

(q) Of property sold to a surviving spouse pursuant to section 2106.16 of the Revised Code;

(r) To or from an organization exempt from federal income taxation under section 501(c)(3) of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 1, as amended, provided such transfer is without consideration and is in furtherance of the charitable or public purposes of such organization;

(s) Among the heirs at law or devisees, including a surviving spouse, of a common decedent, when no consideration in money is paid or to be paid for the real property or manufactured or mobile home;

(t) To a trustee of a trust, when the grantor of the trust has reserved an unlimited power to revoke the trust;

(u) To the grantor of a trust by a trustee of the trust, when the transfer is made to the grantor pursuant to the exercise of the grantor's power to revoke the trust or to withdraw trust assets;

(v) To the beneficiaries of a trust if the fee was paid on the transfer from the grantor of the trust to the trustee or if the transfer is made pursuant to trust provisions which became irrevocable at the death of the grantor;

(w) To a corporation for incorporation into a sports facility constructed pursuant to section 307.696 of the Revised Code;

(x) Between persons pursuant to section 5302.18 of the Revised Code.

The auditor shall compute and collect the fee. The auditor shall maintain a numbered receipt system, as prescribed by the tax commissioner, and use such receipt system to provide a receipt to each person paying a fee. The auditor shall deposit the receipts of the fees on conveyances in the county treasury daily to the credit of the general fund of the county.

The real property transfer fee provided for in division (F)(3) of this section shall be applicable to any conveyance of real property presented to the auditor on or after January 1, 1968, regardless of its time of execution or

delivery.

Sec. 1109.07. (A) When a deposit is made in the name of two or more persons, payable to either or the survivor, the bank may pay all of the deposit, any part of the deposit, or any interest earned on the deposit, to either of the named persons, or the guardian of the estate of either of the named persons, whether or not the other person is living. The receipt or acquittance of the person paid is a sufficient release and discharge of the bank for any payments made from the account to that person.

(B) A bank may enter into a written contract with a natural person for the proceeds of the person's deposits to be payable on the death of that person to another ~~natural~~ person or to any entity or organization in accordance with the terms, restrictions, and limitations set forth in sections 2131.10 and 2131.11 of the Revised Code.

Sec. 1339.411. (A)(1) Except as provided in divisions (A)(2) ~~and~~ (3), ~~and (4)~~ of this section, a spendthrift provision in an instrument that creates an inter vivos or testamentary trust shall not cause any forfeiture or postponement of any interest in property that satisfies both of the following:

(a) It is granted to a surviving spouse of the testator or other settlor.

(b) It qualifies for the federal estate tax marital deduction allowed by ~~sub~~title Subtitle B, Chapter 11, of the "Internal Revenue Code of 1986," 26 U.S.C.A. 2056, as amended, or the estate tax marital deduction allowed by division (A) of section 5731.15 of the Revised Code.

(2) Division (A)(1) of this section does not apply if an instrument that creates an inter vivos or testamentary trust expressly states the intention of the testator or other settlor that obtaining a marital deduction as described in division (A)(1)(b) of this section is less important than enforcing the forfeiture or postponement of the interest in property in accordance with the spendthrift provision in the instrument.

(3) Division (A)(1) of this section applies only to the forfeiture or postponement portions of a spendthrift provision and does not apply to any portion of a spendthrift provision that prohibits a beneficiary from assigning, alienating, or otherwise disposing of any beneficial interest in a trust or prohibits a creditor of a beneficiary from attaching or otherwise encumbering the trust estate.

(4) Division (A)(1) of this section does not apply to any beneficiary of an inter vivos or testamentary trust other than the surviving spouse of the testator or other settlor or to any inter vivos or testamentary trust of which the surviving spouse of the testator or other settlor is a beneficiary if an interest in property does not qualify for a marital deduction as described in division (A)(1)(b) of this section.

(B)(1) Except as provided in divisions (B)(2) and (3) of this section, if an instrument creating an inter vivos or testamentary trust includes a spendthrift provision and the trust holds shares in an S corporation, the spendthrift provision shall not cause any forfeiture or postponement of any beneficial interest, income, principal, or other interest in the shares of the S corporation held by the trust. For purposes of division (B)(1) of this section, "S corporation" has the same meaning as in section 1361 of the "Internal Revenue Code of 1986," 26 U.S.C. 1361.

(2) Division (B)(1) of this section does not apply if an instrument that creates an inter vivos or testamentary trust expressly states the intention of the testator or other settlor that maintenance of the corporation's status as an S corporation is less important than enforcing the forfeiture or postponement of any beneficial interest, income, principal, or other interest in the S corporation shares in accordance with the spendthrift provision in the instrument.

(3) Division (B)(1) of this section applies only to the forfeiture or postponement portions of a spendthrift provision and does not apply to any portion of a spendthrift provision that prohibits a beneficiary from assigning, alienating, or otherwise disposing of any ~~beneficiary~~ beneficial interest in a trust or prohibits a creditor of a beneficiary from attaching or otherwise encumbering the trust estate.

~~(4)(C)(1) Except as provided in divisions (C)(2) and (3) of this section, a spendthrift provision in an instrument that creates an inter vivos or testamentary trust shall not cause any forfeiture or postponement of any interest in property that satisfies both of the following:~~

~~(a) It is granted to a person who is a skip person under the federal generation-skipping transfer tax imposed by subtitle B, Chapter 13, of the "Internal Revenue Code of 1986," 26 U.S.C.A. 2601-2663, as amended.~~

~~(b) It qualifies as a nontaxable gift under section 2642(c) of the "Internal Revenue Code of 1986," 26 U.S.C.A. 2642(c).~~

~~(2) Division (C)(1) of this section does not apply if an instrument that creates an inter vivos or testamentary trust expressly states the intention of the testator or other settlor that qualifying as a nontaxable trust gift as described in division (C)(1)(b) of this section is less important than enforcing the forfeiture or postponement of the interest in property in accordance with the spendthrift provision in the instrument.~~

~~(3) Division (C)(1) of this section applies only to the forfeiture or postponement portions of a spendthrift provision and does not apply to any portion of a spendthrift provision that prohibits a beneficiary from assigning, alienating, or otherwise disposing of any beneficial interest in a trust or~~

prohibits a creditor of a beneficiary from attaching or otherwise encumbering the trust estate.

(D) Divisions (A), (B)(1), (2), and (3)(C) of this section are intended to codify certain fiduciary and trust law principles relating to the interpretation of a testator's or other settlor's intent with respect to the provisions of a trust. Divisions (A), (B)(1), (2), and (3)(C) of this section apply to trust instruments executed prior to and existing on ~~the effective date of this amendment, unless the trustee of a~~ the effective date of this amendment and to trust of that nature, in a written trust amendment, elects to do otherwise. Any election of that nature, when made, is irrevocable instruments executed on or after the effective date of this amendment.

Sec. 1339.68. (A) As used in this section:

(1) "Disclaimant" means any person, any guardian or personal representative of a person or estate of a person, or any attorney-in-fact or agent of a person having a general or specific authority to act granted in a written instrument, who is any of the following:

(a) With respect to testamentary instruments and intestate succession, an heir, next of kin, devisee, legatee, donee, person succeeding to a disclaimed interest, surviving joint tenant, surviving tenant by the entirety, surviving tenant of a tenancy with a right of survivorship, beneficiary under a testamentary instrument, or person designated to take pursuant to a power of appointment exercised by a testamentary instrument;

(b) With respect to nontestamentary instruments, a grantee, donee, person succeeding to a disclaimed interest, surviving joint tenant, surviving tenant by the entirety, surviving tenant of a tenancy with a right of survivorship, beneficiary under a nontestamentary instrument, or person designated to take pursuant to a power of appointment exercised by a nontestamentary instrument;

(c) With respect to fiduciary rights, privileges, powers, and immunities, a fiduciary under a testamentary or nontestamentary instrument. This section does not authorize a fiduciary to disclaim the rights of beneficiaries unless the instrument creating the fiduciary relationship authorizes such a disclaimer.

(d) Any person entitled to take an interest in property upon the death of a person or upon the occurrence of any other event.

(2) "Property" means all forms of property, real and personal, tangible and intangible.

(B)(1) A disclaimant, other than a fiduciary under an instrument who is not authorized by the instrument to disclaim the interest of a beneficiary, may disclaim, in whole or in part, the succession to any property by

executing and by delivering, filing, or recording a written disclaimer instrument in the manner provided in this section.

(2) A disclaimant who is a fiduciary under an instrument may disclaim, in whole or in part, any right, power, privilege, or immunity, by executing and by delivering, filing, or recording a written disclaimer instrument in the manner provided in this section.

(3) The written instrument of disclaimer shall be signed and acknowledged by the disclaimant and shall contain all of the following:

(a) A reference to the donative instrument;

(b) A description of the property, part of property, or interest disclaimed, and of any fiduciary right, power, privilege, or immunity disclaimed;

(c) A declaration of the disclaimer and its extent.

(4) The guardian of the estate of a minor or an incompetent, or the personal representative of a deceased person, with the consent of the probate division of the court of common pleas, may disclaim, in whole or in part, the succession to any property, or interest in property, that the ward, if an adult and competent, or the deceased, if living, might have disclaimed. The guardian or personal representative, or any interested person may file an application with the probate division of the court of common pleas that has jurisdiction of the estate, asking that the court order the guardian or personal representative to execute and deliver, file, or record the disclaimer on behalf of the ward or estate. The court shall order the guardian or personal representative to execute and deliver, file, or record the disclaimer if the court finds, upon hearing after notice to interested parties and such other persons as the court shall direct, that:

(a) It is in the best interests of those interested in the estate of the person and of those who will take the disclaimed interest;

(b) It would not materially, adversely affect the minor or incompetent, or the beneficiaries of the estate of the decedent, taking into consideration other available resources and the age, probable life expectancy, physical and mental condition, and present and reasonably anticipated future needs of the minor or incompetent or the beneficiaries of the estate of the decedent.

A written instrument of disclaimer ordered by the court under this division shall be executed and be delivered, filed, or recorded within the time and in the manner in which the person could have disclaimed if the person were living, an adult, and competent.

(C) A partial disclaimer of property that is subject to a burdensome interest created by the donative instrument is not effective unless the disclaimed property constitutes a gift that is separate and distinct from

undisclaimed gifts.

(D) The disclaimant shall deliver, file, or record the disclaimer, or cause the same to be done, not later than nine months after the latest of the following dates:

(1) The effective date of the donative instrument if both the taker and the taker's interest in the property are finally ascertained on that date;

(2) The date of the occurrence of the event upon which both the taker and the taker's interest in the property become finally ascertainable;

(3) The date on which the disclaimant attains twenty-one years of age or is no longer an incompetent, without tendering or repaying any benefit received while the disclaimant was under twenty-one years of age or an incompetent, and even if a guardian of a minor or incompetent had filed an application pursuant to division (B)(4) of this section and the probate division of the court of common pleas involved did not consent to the guardian executing a disclaimer.

(E) No disclaimer instrument is effective under this section if either of the following applies under the terms of the disclaimer instrument:

(1) The disclaimant has power to revoke the disclaimer;

(2) The disclaimant may transfer, or direct to be transferred, to self the entire legal and equitable ownership of the property subject to the disclaimer instrument.

(F)(1) If Subject to division (F)(2) of this section, if the interest disclaimed is created by a nontestamentary instrument, the disclaimer instrument shall be delivered personally or by certified mail to the trustee or other person who has legal title to, or possession of, the property disclaimed.

(2) If the interest disclaimed is created by a testamentary instrument ~~or~~, by intestate succession, or by a transfer on death deed pursuant to section 5302.22 of the Revised Code, the disclaimer instrument shall be filed in the probate division of the court of common pleas in the county in which proceedings for the administration of the decedent's estate have been commenced, and an executed copy of the disclaimer instrument shall be delivered personally or by certified mail to the personal representative of the decedent's estate.

(3) If no proceedings for the administration of the decedent's estate have been commenced, the disclaimer instrument shall be filed in the probate division of the court of common pleas in the county in which proceedings for the administration of the decedent's estate might be commenced according to law. The disclaimer instrument shall be filed and indexed, and fees charged, in the same manner as provided by law for an application to be appointed as personal representative to administer the decedent's estate. The

disclaimer is effective whether or not proceedings thereafter are commenced to administer the decedent's estate. If proceedings thereafter are commenced for the administration of the decedent's estate, they shall be filed under, or consolidated with, the case number assigned to the disclaimer instrument.

(4) If an interest in real estate is disclaimed, an executed copy of the disclaimer instrument also shall be recorded in the office of the recorder of the county in which the real estate is located. The disclaimer instrument shall include a description of the real estate with sufficient certainty to identify it, and shall contain a reference to the record of the instrument that created the interest disclaimed. If title to the real estate is registered under Chapters 5309. and 5310. of the Revised Code, the disclaimer interest shall be entered as a memorial on the last certificate of title. A spouse of a disclaimant has no dower or other interest in the real estate disclaimed.

(G) Unless the donative instrument expressly provides that, if there is a disclaimer, there shall not be any acceleration of remainders or other interests, the property, part of property, or interest in property disclaimed, and any future interest that is to take effect in possession or enjoyment at or after the termination of the interest disclaimed, shall descend, be distributed, or otherwise be disposed of, and shall be accelerated, in the following manner:

(1) If intestate or testate succession is disclaimed, as if the disclaimant had predeceased the decedent;

(2) If the disclaimant is one designated to take pursuant to a power of appointment exercised by a testamentary instrument, as if the disclaimant had predeceased the donee of the power;

(3) If the donative instrument is a nontestamentary instrument, as if the disclaimant had died before the effective date of the nontestamentary instrument;

(4) If the disclaimer is of a fiduciary right, power, privilege, or immunity, as if the right, power, privilege, or immunity was never in the donative instrument.

(H) A disclaimer pursuant to this section is effective as of, and relates back for all purposes to, the date upon which the taker and the taker's interest have been finally ascertained.

(I) A disclaimant who has a present and future interest in property, and disclaims the disclaimant's present interest in whole or in part, is considered to have disclaimed the disclaimant's future interest to the same extent, unless a contrary intention appears in the disclaimer instrument or the donative instrument. A disclaimant is not precluded from receiving, as an alternative taker, a beneficial interest in the property disclaimed, unless a contrary

intention appears in the disclaimer instrument or in the donative instrument.

(J) The disclaimant's right to disclaim under this section is barred if, before the expiration of the period within which the disclaimant may disclaim the interest, the disclaimant does any of the following:

(1) Assigns, conveys, encumbers, pledges, or transfers, or contracts to assign, convey, encumber, pledge, or transfer, the property or any interest in it;

(2) Waives in writing the disclaimant's right to disclaim and executes and delivers, files, or records the waiver in the manner provided in this section for a disclaimer instrument;

(3) Accepts the property or an interest in it;

(4) Permits or suffers a sale or other disposition of the property pursuant to judicial action against the disclaimant.

(K) A fiduciary's application for appointment or assumption of duties as a fiduciary does not waive or bar the disclaimant's right to disclaim a right, power, privilege, or immunity.

(L) The right to disclaim under this section exists irrespective of any limitation on the interest of the disclaimant in the nature of a spendthrift provision or similar restriction.

(M) A disclaimer instrument or written waiver of the right to disclaim that has been executed and delivered, filed, or recorded as required by this section is final and binding upon all persons.

(N) The right to disclaim and the procedures for disclaimer established by this section are in addition to, and do not exclude or abridge, any other rights or procedures existing under any other section of the Revised Code or at common law to assign, convey, release, refuse to accept, renounce, waive, or disclaim property.

(O)(1) No person is liable for distributing or disposing of property in a manner inconsistent with the terms of a valid disclaimer if the distribution or disposition is otherwise proper and the person has no actual knowledge of the disclaimer.

(2) No person is liable for distributing or disposing of property in reliance upon the terms of a disclaimer that is invalid because the right of disclaimer has been waived or barred if the distribution or disposition is otherwise proper and the person has no actual knowledge of the facts that constitute a waiver or bar to the right to disclaim.

(P)(1) A disclaimant may disclaim pursuant to this section any interest in property that is in existence on September 27, 1976, if either the interest in the property or the taker of the interest in the property is not finally ascertained on that date.

(2) No disclaimer executed pursuant to this section destroys or diminishes an interest in property that exists on September 27, 1976, in any person other than the disclaimant.

Sec. 2101.12. The following records shall be kept by the probate court:

(A) An administration docket, showing the grant of letters of administration or letters testamentary, the name of the decedent, the amount of bond and names of sureties in the bond, and the date of filing and a brief note of each order or proceeding relating to the estate with reference to the journal or other record in which the order or proceeding is found;

(B) A guardian's docket, showing the name of each ward and, if the ward is an infant, ~~his~~ the infant's age and the name of ~~his~~ the infant's parents, the amount of bond and names of sureties in any bond, any limited powers or limited duration of powers, and the date of filing and a brief note of the orders and proceedings as described in division (A) of this section;

(C) A civil docket, in which shall be noted the names of parties to actions and proceedings, the date of the commencement of the actions and proceedings and of the filing of the papers relating to the actions and proceedings, a brief note of the orders made in the actions and proceedings, and the date of entering the orders;

(D) A journal, in which shall be kept minutes of official business transacted in the probate court, or by the probate judge, in civil actions and proceedings;

(E) A record of wills, in which the wills proved in the court shall be recorded with a certificate of the probate of the will, and wills proved elsewhere with the certificate of probate, authenticated copies of which have been admitted to record by the court;

(F) A final record that shall contain a complete record of each cause or matter and shall be completed within ninety days after the final order or judgment has been made in the cause or matter;

(G) An execution docket, in which shall be entered a memorandum of executions issued by the probate judge stating the names of the parties, the name of the person to whom the execution is delivered, ~~his~~ the person's return on the execution, the date of issuing the execution, the amount ordered to be collected, stating the costs separately from the fine or damages, the payments on the execution, and the satisfaction of the execution when it is satisfied;

(H) A marriage record, in which shall be entered licenses, the names of the parties to whom a license is issued, the names of the persons applying for a license, a brief statement of the facts sworn to by persons applying for a license, and the returns of the person solemnizing the marriage;

(I) A naturalization record, in which shall be entered the declaration of intention of the person seeking to be naturalized, the oath of the person naturalized, and the affidavit or oath of witnesses who testify in ~~his~~ the person's behalf, in which affidavit shall be stated the place of residence of the witnesses;

(J) A permanent record of all births and deaths occurring within the county, reported as provided by law, which record shall be kept in the form and manner that may be designated by the director of health;

(K) A separate record and index of adoptions, in accordance with section 3107.17 of the Revised Code;

(L) A summary release from administration docket, showing the date of the filing of the application for a summary release from administration pursuant to section 2113.031 of the Revised Code, the decedent's name, the applicant's name, whether the applicant is the decedent's surviving spouse or a person described in division (B)(1) of that section, and a brief note of the grant of the order of summary release from administration and of any other order or proceeding relating to the decedent's estate, with reference to the journal or other record in which the order or proceeding is found.

For each record required by this section, an index shall be maintained. Each index shall be kept current with the entries in the record and shall refer to the entries alphabetically by the names of the persons as they were originally entered, indexing the page of the record where the entry is made. On the order of the probate judge, blankbooks, other record forms, or other record-keeping materials approved by the judge for ~~such~~ the records and indexes shall be furnished by the board of county commissioners at the expense of the county.

Sec. 2101.16. (A) The fees enumerated in this division shall be charged and collected, if possible, by the probate judge and shall be in full for all services rendered in the respective proceedings: nl/ql,20,0 (1) ql,290,30 Account, in addition to advertising charges dlp,. qr \$12.00 nl/ql,20,0 ql,290,30 Waivers and proof of notice of hearing on account, per page, minimum one dollar dlp,. qr \$ 1.00 nl/ql,20,0 (2) ql,290,30 Account of distribution, in addition to advertising charges dlp,. qr \$ 7.00 nl/ql,20,0 (3) ql,290,30 Adoption of child, petition for dlp,. qr \$50.00 nl/ql,20,0 (4) ql,290,30 Alter or cancel contract for sale or purchase of real estate, petition to dlp,. qr \$20.00 nl/ql,20,0 (5) ql,290,30 Application and order not otherwise provided for in this section or by rule adopted pursuant to division (E) of this section dlp,. qr \$ 5.00 nl/ql,20,0 (6) ql,290,30 Appropriation suit, per day, hearing in dlp,. qr \$20.00 nl/ql,20,0 (7) ql,290,30 Birth, application for registration of dlp,. qr \$ 7.00 nl/ql,20,0 (8) ql,290,30 Birth record,

application to correct dlp,. qr \$ 5.00 nl/ql,20,0 (9) ql,290,30 Bond, application for new or additional dlp,. qr \$ 5.00 nl/ql,20,0 (10) ql,290,30 Bond, application for release of surety or reduction of dlp,. qr \$ 5.00 nl/ql,20,0 (11) ql,290,30 Bond, receipt for securities deposited in lieu of dlp,. qr \$ 5.00 nl/ql,20,0 (12) ql,290,30 Certified copy of journal entry, record, or proceeding, per page, minimum fee one dollar dlp,. qr \$ 1.00 nl/ql,20,0 (13) ql,290,30 Citation and issuing citation, application for dlp,. qr \$ 5.00 nl/ql,20,0 (14) ql,290,30 Change of name, petition for dlp,. qr \$20.00 nl/ql,20,0 (15) ql,290,30 Claim, application of administrator or executor for allowance of administrator's or executor's own dlp,. qr \$10.00 nl/ql,20,0 (16) ql,290,30 Claim, application to compromise or settle dlp,. qr \$10.00 nl/ql,20,0 (17) ql,290,30 Claim, authority to present dlp,. qr \$10.00 nl/ql,20,0 (18) ql,290,30 Commissioner, appointment of dlp,. qr \$ 5.00 nl/ql,20,0 (19) ql,290,30 Compensation for extraordinary services and attorney's fees for fiduciary, application for dlp,. qr \$ 5.00 nl/ql,20,0 (20) ql,290,30 Competency, application to procure adjudication of dlp,. qr \$20.00 nl/ql,20,0 (21) ql,290,30 Complete contract, application to dlp,. qr \$10.00 nl/ql,20,0 (22) ql,290,30 Concealment of assets, citation for dlp,. qr \$10.00 nl/ql,20,0 (23) ql,290,30 Construction of will, petition for dlp,. qr \$20.00 nl/ql,20,0 (24) ql,290,30 Continue decedent's business, application to dlp,. qr \$10.00 nl/ql,20,0 ql,290,30 Monthly reports of operation dlp,. qr \$ 5.00 nl/ql,20,0 (25) ql,290,30 Declaratory judgment, petition for dlp,. qr \$20.00 nl/ql,20,0 (26) ql,290,30 Deposit of will dlp,. qr \$ 5.00 nl/ql,20,0 (27) ql,290,30 Designation of heir dlp,. qr \$20.00 nl/ql,20,0 (28) ql,290,30 Distribution in kind, application, assent, and order for dlp,. qr \$ 5.00 nl/ql,20,0 (29) ql,290,30 Distribution under section 2109.36 of the Revised Code, application for an order of dlp,. qr \$ 7.00 nl/ql,20,0 (30) ql,290,30 Docketing and indexing proceedings, including the filing and noting of all necessary documents, maximum fee, fifteen dollars dlp,. qr \$15.00 nl/ql,20,0 (31) ql,290,30 Exceptions to any proceeding named in this section, contest of appointment or dlp,. qr \$10.00 nl/ql,20,0 (32) ql,290,30 Election of surviving partner to purchase assets of partnership, proceedings relating to dlp,. qr \$10.00 nl/ql,20,0 (33) ql,290,30 Election of surviving spouse under will dlp,. qr \$ 5.00 nl/ql,20,0 (34) ql,290,30 Fiduciary, including an assignee or trustee of an insolvent debtor or any guardian or conservator accountable to the probate court, appointment of dlp,. qr \$35.00 nl/ql,20,0 (35) ql,290,30 Foreign will, application to record dlp,. qr \$10.00 nl/ql,20,0 ql,290,30 Record of foreign will, additional, per page dlp,. qr \$ 1.00 nl/ql,20,0 (36) ql,290,30 Forms when supplied by the probate court, not to exceed dlp,. qr \$10.00 nl/ql,20,0 (37) ql,290,30 Heirship, petition to

determine dlp., qr \$20.00 nl/ql,20,0 (38) ql,290,30 Injunction proceedings dlp., qr \$20.00 nl/ql,20,0 (39) ql,290,30 Improve real estate, petition to dlp., qr \$20.00 nl/ql,20,0 (40) ql,290,30 Inventory with appraisement dlp., qr \$10.00 nl/ql,20,0 (41) ql,290,30 Inventory without appraisement dlp., qr \$7.00 nl/ql,20,0 (42) ql,290,30 Investment or expenditure of funds, application for dlp., qr \$10.00 nl/ql,20,0 (43) ql,290,30 Invest in real estate, application to dlp., qr \$10.00 nl/ql,20,0 (44) ql,290,30 Lease for oil, gas, coal, or other mineral, petition to dlp., qr \$20.00 nl/ql,20,0 (45) ql,290,30 Lease or lease and improve real estate, petition to dlp., qr \$20.00 nl/ql,20,0 (46) ql,290,30 Marriage license dlp., qr \$10.00 nl/ql,20,0 ql,290,30 Certified abstract of each marriage dlp., qr \$2.00 nl/ql,20,0 (47) ql,290,30 Minor or mentally ill person, etc., disposal of estate under ten thousand dollars of dlp., qr \$10.00 nl/ql,20,0 (48) ql,290,30 Mortgage or mortgage and repair or improve real estate, petition to dlp., qr \$20.00 nl/ql,20,0 (49) ql,290,30 Newly discovered assets, report of dlp., qr \$7.00 nl/ql,20,0 (50) ql,290,30 Nonresident executor or administrator to bar creditors' claims, proceedings by dlp., qr \$20.00 nl/ql,20,0 (51) ql,290,30 Power of attorney or revocation of power, bonding company dlp., qr \$10.00 nl/ql,20,0 (52) ql,290,30 Presumption of death, petition to establish dlp., qr \$20.00 nl/ql,20,0 (53) ql,290,30 Probating will dlp., qr \$15.00 nl/ql,20,0 ql,290,30 Proof of notice to beneficiaries dlp., qr \$5.00 nl/ql,20,0 (54) ql,290,30 Purchase personal property, application of surviving spouse to dlp., qr \$10.00 nl/ql,20,0 (55) ql,290,30 Purchase real estate at appraised value, petition of surviving spouse to dlp., qr \$20.00 nl/ql,20,0 (56) ql,290,30 Receipts in addition to advertising charges, application and order to record dlp., qr \$5.00 nl/ql,20,0 ql,290,30 Record of those receipts, additional, per page dlp., qr \$1.00 nl/ql,20,0 (57) ql,290,30 Record in excess of fifteen hundred words in any proceeding in the probate court, per page dlp., qr \$1.00 nl/ql,20,0 (58) ql,290,30 Release of estate by mortgagee or other lienholder dlp., qr \$5.00 nl/ql,20,0 (59) ql,290,30 Relieving an estate from administration under section 2113.03 of the Revised Code or granting an order for a summary release from administration under section 2113.031 of the Revised Code dlp., qr \$60.00 nl/ql,20,0 (60) ql,290,30 Removal of fiduciary, application for dlp., qr \$10.00 nl/ql,20,0 (61) ql,290,30 Requalification of executor or administrator dlp., qr \$10.00 nl/ql,20,0 (62) ql,290,30 Resignation of fiduciary dlp., qr \$5.00 nl/ql,20,0 (63) ql,290,30 Sale bill, public sale of personal property dlp., qr \$10.00 nl/ql,20,0 (64) ql,290,30 Sale of personal property and report, application for dlp., qr \$10.00 nl/ql,20,0 (65) ql,290,30 Sale of real estate, petition for dlp., qr \$25.00 nl/ql,20,0 (66) ql,290,30 Terminate guardianship, petition to dlp., qr \$10.00 nl/ql,20,0 (67) ql,290,30

Transfer of real estate, application, entry, and certificate for dlp., qr \$ 7.00 nl/ql,20,0 (68) ql,290,30 Unclaimed money, application to invest dlp., qr \$ 7.00 nl/ql,20,0 (69) ql,290,30 Vacate approval of account or order of distribution, motion to dlp., qr \$10.00 nl/ql,20,0 (70) ql,290,30 Writ of execution dlp., qr \$ 5.00 nl/ql,20,0 (71) ql,290,30 Writ of possession dlp., qr \$ 5.00 nl/ql,20,0 (72) ql,290,30 Wrongful death, application and settlement of claim for dlp., qr \$20.00 nl/ql,20,0 (73) ql,290,30 Year's allowance, petition to review dlp., qr \$ 7.00 nl/ql,20,0 (74) ql,290,30 Guardian's report, filing and review of dlp., qr \$ 5.00

(B)(1) In relation to an application for the appointment of a guardian or the review of a report of a guardian under section 2111.49 of the Revised Code, the probate court, pursuant to court order or in accordance with a court rule, may direct that the applicant or the estate pay any or all of the expenses of an investigation conducted pursuant to section 2111.041 or division (A)(2) of section 2111.49 of the Revised Code. If the investigation is conducted by a public employee or investigator who is paid by the county, the fees for the investigation shall be paid into the county treasury. If the court finds that an alleged incompetent or a ward is indigent, the court may waive the costs, fees, and expenses of an investigation.

(2) In relation to the appointment or functioning of a guardian for a minor or the guardianship of a minor, the probate court may direct that the applicant or the estate pay any or all of the expenses of an investigation conducted pursuant to section 2111.042 of the Revised Code. If the investigation is conducted by a public employee or investigator who is paid by the county, the fees for the investigation shall be paid into the county treasury. If the court finds that the guardian or applicant is indigent, the court may waive the costs, fees, and expenses of an investigation.

(C) Thirty dollars of the thirty-five-dollar fee collected pursuant to division (A)(34) of this section and twenty dollars of the sixty-dollar fee collected pursuant to division (A)(59) of this section shall be deposited by the county treasurer in the indigent guardianship fund created pursuant to section 2111.51 of the Revised Code.

(D) The fees of witnesses, jurors, sheriffs, coroners, and constables for services rendered in the probate court or by order of the probate judge shall be the same as provided for like services in the court of common pleas.

(E) The probate court, by rule, may require an advance deposit for costs, not to exceed one hundred twenty-five dollars, at the time application is made for an appointment as executor or administrator or at the time a will is presented for probate.

(F) The probate court, by rule, shall establish a reasonable fee, not to

exceed fifty dollars, for the filing of a petition for the release of information regarding an adopted person's name by birth and the identity of the adopted person's biological parents and biological siblings pursuant to section 3107.41 of the Revised Code, all proceedings relative to the petition, the entry of an order relative to the petition, and all services required to be performed in connection with the petition. The probate court may use a reasonable portion of a fee charged under authority of this division to reimburse any agency, as defined in section 3107.39 of the Revised Code, for any services it renders in performing a task described in section 3107.41 of the Revised Code relative to or in connection with the petition for which the fee was charged.

(G) Thirty dollars of the fifty-dollar fee collected pursuant to division (A)(3) of this section shall be deposited into the "putative father registry fund," which is hereby created in the state treasury. The department of job and family services shall use the money in the fund to fund the department's costs of performing its duties related to the putative father registry established under section 3107.062 of the Revised Code.

Sec. 2101.24. (A)(1) Except as otherwise provided by law, the probate court has exclusive jurisdiction:

(a) To take the proof of wills and to admit to record authenticated copies of wills executed, proved, and allowed in the courts of any other state, territory, or country. If the probate judge is unavoidably absent, any judge of the court of common pleas may take proof of wills and approve bonds to be given, but the record of these acts shall be preserved in the usual records of the probate court.

(b) To grant and revoke letters testamentary and of administration;

(c) To direct and control the conduct and settle the accounts of executors and administrators and order the distribution of estates;

(d) To appoint the attorney general to serve as the administrator of an estate pursuant to section 2113.06 of the Revised Code;

(e) To appoint and remove guardians, conservators, and testamentary trustees, direct and control their conduct, and settle their accounts;

(f) To grant marriage licenses;

(g) To make inquests respecting persons who are so mentally impaired as a result of a mental or physical illness or disability, or mental retardation, or as a result of chronic substance abuse, that they are unable to manage their property and affairs effectively, subject to guardianship;

(h) To qualify assignees, appoint and qualify trustees and commissioners of insolvents, control their conduct, and settle their accounts;

(i) To authorize the sale of lands, equitable estates, or interests in lands

or equitable estates, and the assignments of inchoate dower in such cases of sale, on petition by executors, administrators, and guardians;

(j) To authorize the completion of real estate contracts on petition of executors and administrators;

(k) To construe wills;

(l) To render declaratory judgments, including, but not limited to, those rendered pursuant to section 2107.084 of the Revised Code;

(m) To direct and control the conduct of fiduciaries and settle their accounts;

(n) To authorize the sale or lease of any estate created by will if the estate is held in trust, on petition by the trustee;

(o) To terminate a testamentary trust in any case in which a court of equity may do so;

(p) To hear and determine actions to contest the validity of wills;

(q) To make a determination of the presumption of death of missing persons and to adjudicate the property rights and obligations of all parties affected by the presumption;

(r) To hear and determine an action commenced pursuant to section 3107.41 of the Revised Code to obtain the release of information pertaining to the birth name of the adopted person and the identity of the adopted person's biological parents and biological siblings;

(s) To act for and issue orders regarding wards pursuant to section 2111.50 of the Revised Code;

(t) To hear and determine actions against sureties on the bonds of fiduciaries appointed by the probate court;

(u) To hear and determine actions involving informed consent for medication of persons hospitalized pursuant to section 5122.141 or 5122.15 of the Revised Code;

(v) To hear and determine actions relating to durable powers of attorney for health care as described in division (D) of section 1337.16 of the Revised Code;

(w) To hear and determine actions commenced by objecting individuals, in accordance with section 2133.05 of the Revised Code;

(x) To hear and determine complaints that pertain to the use or continuation, or the withholding or withdrawal, of life-sustaining treatment in connection with certain patients allegedly in a terminal condition or in a permanently unconscious state pursuant to division (E) of section 2133.08 of the Revised Code, in accordance with that division;

(y) To hear and determine applications that pertain to the withholding or withdrawal of nutrition and hydration from certain patients allegedly in a

permanently unconscious state pursuant to section 2133.09 of the Revised Code, in accordance with that section;

(z) To hear and determine applications of attending physicians in accordance with division (B) of section 2133.15 of the Revised Code;

(aa) To hear and determine actions relative to the use or continuation of comfort care in connection with certain principals under durable powers of attorney for health care, declarants under declarations, or patients in accordance with division (E) of either section 1337.16 or 2133.12 of the Revised Code;

(bb) To hear and determine applications for an order relieving an estate from administration under section 2113.03 of the Revised Code;

(cc) To hear and determine applications for an order granting a summary release from administration under section 2113.031 of the Revised Code.

(2) In addition to the exclusive jurisdiction conferred upon the probate court by division (A)(1) of this section, the probate court shall have exclusive jurisdiction over a particular subject matter if both of the following apply:

(a) Another section of the Revised Code expressly confers jurisdiction over that subject matter upon the probate court.

(b) No section of the Revised Code expressly confers jurisdiction over that subject matter upon any other court or agency.

(B)(1) The probate court has concurrent jurisdiction with, and the same powers at law and in equity as, the general division of the court of common pleas to issue writs and orders, and to hear and determine actions as follows:

(a) If jurisdiction relative to a particular subject matter is stated to be concurrent in a section of the Revised Code or has been construed by judicial decision to be concurrent, any action that involves that subject matter;

(b) Any action that involves an inter vivos trust; a trust created pursuant to section 1339.51 of the Revised Code; a charitable trust or foundation; subject to divisions (A)(1)(u) and (z) of this section, a power of attorney, including, but not limited to, a durable power of attorney; the medical treatment of a competent adult; or a writ of habeas corpus.

(2) Any action that involves a concurrent jurisdiction subject matter and that is before the probate court may be transferred by the probate court, on its order, to the general division of the court of common pleas.

(C) The probate court has plenary power at law and in equity to dispose fully of any matter that is properly before the court, unless the power is expressly otherwise limited or denied by a section of the Revised Code.

(D) The jurisdiction acquired by a probate court over a matter or proceeding is exclusive of that of any other probate court, except when otherwise provided by law.

Sec. 2106.10. (A) A surviving spouse may elect to receive, as part of the surviving spouse's share of an intestate estate under section 2105.06 of the Revised Code and the allowance for support under section 2106.13 of the Revised Code, the entire interest of the decedent spouse in the mansion house. The interest of the decedent spouse in the mansion house shall be valued at the appraised value with the deduction of that portion of all liens on the mansion house existing at the time of death and attributable to the decedent's interest in the mansion house.

(B) The election pursuant to division (A) of this section shall be made at or before the time a final account is rendered.

(C) If the spouse makes an election pursuant to division (A) of this section, the administrator or executor shall file, unless the election is one made under division (D) of this section, an application for a certificate of transfer as provided for in section 2113.61 of the Revised Code. The application also shall contain an inventory of the property and the allowance for support that the spouse is entitled to receive under sections 2105.06 and 2106.13 of the Revised Code. If the value of the property and the allowance for support that the spouse is entitled to receive is equal to or greater than the value of the decedent's interest in the mansion house, the court shall issue the certificate of transfer.

(D) The surviving spouse may make an election pursuant to division (A) of this section in an estate relieved from administration under section 2113.03 of the Revised Code or in an estate that is subject to an order granting a summary release from administration under section 2113.031 of the Revised Code. The election shall be made at the time of or prior to the entry of the order relieving the estate from administration or the order granting a summary release from administration. Either the surviving spouse or the applicant for the order ~~relieving the estate from administration~~ shall file the application for the certificate of transfer under division (C) of this section.

(E) If the surviving spouse dies prior to making an election pursuant to division (A) of this section, the surviving spouse shall be conclusively presumed not to have made an election pursuant to that division. After the surviving spouse's death, no other person is authorized to make an election pursuant to that division on behalf of the estate of the surviving spouse.

(F) As used in this section, the mansion house includes the decedent's title in the parcel of land on which the house is situated and, at the option of

the surviving spouse, the decedent's title in the household goods contained within the house and the lots or ~~farm-land~~ farmland adjacent to the house and used in conjunction with it as the home of the decedent.

Sec. 2106.13. (A) If a person dies leaving a surviving spouse and no minor children, leaving a surviving spouse and minor children, or leaving minor children and no surviving spouse, the surviving spouse, minor children, or both shall be entitled to receive, subject to division (B) of this section, in money or property the sum of forty thousand dollars as an allowance for support. If the surviving spouse selected two automobiles under section 2106.18 of the Revised Code, the allowance for support prescribed by this section shall be reduced by the ~~appraised~~ value of the automobile having the lower ~~appraised~~ value of the two automobiles so selected. The money or property set off as an allowance for support shall be considered estate assets.

(B) The probate court shall order the distribution of the allowance for support described in division (A) of this section as follows:

(1) If the person died leaving a surviving spouse and no minor children, one hundred per cent to the surviving spouse;

(2) If the person died leaving a surviving spouse and minor children, and if all of the minor children are the children of the surviving spouse, one hundred per cent to the surviving spouse;

(3) If the person died leaving a surviving spouse and minor children, and if not all of the minor children are children of the surviving spouse, in equitable shares, as fixed by the probate court in accordance with this division, to the surviving spouse and the minor children who are not the children of the surviving spouse. In determining equitable shares under this division, the probate court shall do all of the following:

(a) Consider the respective needs of the surviving spouse, the minor children who are children of the surviving spouse, and the minor children who are not children of the surviving spouse;

(b) Allocate to the surviving spouse, the share that is equitable in light of the needs of the surviving spouse and the minor children who are children of the surviving spouse;

(c) Allocate to the minor children who are not children of the surviving spouse, the share that is equitable in light of the needs of those minor children.

(4) If the person died leaving minor children and no surviving spouse, in equitable shares, as fixed by the probate court in accordance with this division, to the minor children. In determining equitable shares under this division, the probate court shall consider the respective needs of the minor

children and allocate to each minor child the share that is equitable in light of the child's needs.

(C) If the surviving spouse selected two automobiles under section 2106.18 of the Revised Code, the probate court, in considering the respective needs of the surviving spouse and the minor children when allocating an allowance for support under division (B)(3) of this section, shall consider the benefit derived by the surviving spouse from the transfer of the automobile having the lower ~~appraised~~ value of the two automobiles so selected.

(D) For the purposes of this section, the value of an automobile that a surviving spouse selects pursuant to section 2106.18 of the Revised Code is the value that the surviving spouse specifies for the automobile in the affidavit executed pursuant to division (B) of section 4505.10 of the Revised Code.

Sec. 2106.18. (A) Upon the death of a married resident who owned at least one automobile at the time of death, the interest of the deceased spouse in up to two automobiles that are not transferred to the surviving spouse due to joint ownership with right of survivorship established under section 2106.17 of the Revised Code, and that are not otherwise specifically disposed of by testamentary disposition, may be selected by the surviving spouse. This interest shall immediately pass to the surviving spouse upon transfer of the title or titles in accordance with section 4505.10 of the Revised Code. The sum total of the ~~appraised~~ values of the automobiles selected by a surviving spouse under this division, as specified in the affidavit that the surviving spouse executes pursuant to division (B) of section 4505.10 of the Revised Code, shall not exceed forty thousand dollars. Each automobile that passes to a surviving spouse under this division shall not be considered an estate asset and shall not be included ~~and stated~~ in the estate inventory.

(B) The executor or administrator, with the approval of the probate court, may transfer title to an automobile owned by the decedent to any of the following:

(1) The surviving spouse, when the automobile is purchased by the surviving spouse pursuant to section 2106.16 of the Revised Code;

(2) A distributee;

(3) A purchaser.

(C) The executor or administrator may transfer title to an automobile owned by the decedent without the approval of the probate court to any of the following:

(1) A legatee entitled to the automobile under the terms of the will;

(2) A distributee if the distribution of the automobile is made without court order pursuant to section 2113.55 of the Revised Code;

(3) A purchaser if the sale of the automobile is made pursuant to section 2113.39 of the Revised Code.

(D) As used in division (A) of this section, "automobile" includes a truck ~~if the deceased spouse did not own an automobile and~~ if the truck was used as a method of conveyance by the deceased spouse or ~~his~~ the deceased spouse's family when the deceased spouse was alive.

Sec. 2107.501. (A) A specific devisee or legatee has the right of the remaining specifically devised or bequeathed property, and:

(1) Any balance on the purchase price, together with any security interest owing from a purchaser to the testator at death by reason of sale of the property;

(2) Any amount of condemnation award unpaid at death for the taking of the property;

(3) Any proceeds unpaid at death on fire or casualty insurance on the property;

(4) Property owned by the testator at ~~his~~ death as a result of foreclosure, or obtained in lieu of foreclosure, of the security for a specifically devised or bequeathed obligation.

(B) If specifically devised or bequeathed property is sold by a guardian, by an agent acting within the authority of a power of attorney, or by an agent acting within the authority of a durable power of attorney, or if a condemnation award or insurance proceeds are paid to a guardian, to an agent acting within the authority of a power of attorney, or to an agent acting within the authority of a durable power of attorney as a result of condemnation, fire, or casualty to the property, the specific devisee or legatee has the right to a general pecuniary devise or bequest equal to the net proceeds of sale, the condemnation award, or the insurance proceeds, and such a devise or bequest shall be treated as property subject to section 2107.54 of the Revised Code. This section does not apply if subsequent to the sale, condemnation, fire, or casualty, it is adjudicated that the disability of the testator has ceased and the testator survives the adjudication by one year. The right of the specific devisee or legatee is reduced by any right ~~he~~ the specific devisee or legatee has under division (A) of this section.

Sec. 2113.03. (A) Subject to division (D) of this section, an estate may be released from administration under division (B) of this section if either of the following applies:

(1) The value of the assets of the estate is thirty-five thousand dollars or less.

(2) The value of the assets of the estate is one hundred thousand dollars or less and either of the following applies:

(a) The decedent devised and bequeathed in a valid will all of the assets of the decedent's estate to a person who is named in the will as the decedent's spouse, and the decedent is survived by that person.

(b) The decedent is survived by a spouse whose marriage to the decedent was solemnized in a manner consistent with Chapter 3101. of the Revised Code or with a similar law of another state or nation, the decedent died without a valid will, and the decedent's surviving spouse is entitled to receive all of the assets of the decedent's estate under section 2105.06 of the Revised Code or by the operation of that section and division (B)(1) or (2) of section 2106.13 of the Revised Code.

(B) Upon the application of any interested party, after notice of the filing of the application has been given to the surviving spouse and heirs at law in the manner and for the length of time the probate court directs, and after notice to all interested parties by publication in a newspaper of general circulation in the county, unless the notices are waived or found unnecessary, the court, when satisfied that division (A)(1) or (2) of this section is satisfied, may enter an order relieving the estate from administration and directing delivery of personal property and transfer of real estate to the persons entitled to the personal property or real estate.

For the purposes of this section, the value of an estate that reasonably can be considered to be in an amount specified in division (A)(1) or (2) of this section and that is not composed entirely of money, stocks, bonds, or other property the value of which is readily ascertainable, shall be determined by an appraiser selected by the applicant, subject to the approval of the court. The appraiser's valuation of the property shall be reported to the court in the application to relieve the estate from administration. The appraiser shall be paid in accordance with section 2115.06 of the Revised Code.

For the purposes of this section, the amount of property to be delivered or transferred to the surviving spouse, minor children, or both, of the decedent as the allowance for support shall be established in accordance with section 2106.13 of the Revised Code.

When a delivery, sale, or transfer of personal property has been ordered from an estate that has been relieved from administration, the court may appoint a commissioner to execute all necessary instruments of conveyance. The commissioner shall receipt for the property, distribute the proceeds of the conveyance upon court order, and report to the court after distribution.

When the decedent died testate, the will shall be presented for probate,

and, if admitted to probate, the court may relieve the estate from administration and order distribution of the estate under the will.

An order of the court relieving an estate from administration shall have the same effect as administration proceedings in freeing land in the hands of an innocent purchaser for value from possible claims of unsecured creditors.

(C) Any delivery of personal property or transfer of real estate pursuant to an order relieving an estate from administration is made subject to the limitations pertaining to the claims of creditors set forth in divisions (B) and (C) of section 2117.06 of the Revised Code.

(D) The release of an estate from administration under this section does not affect any duty of any person to file an estate tax return and certificate under division (A) of section 5731.21 of the Revised Code and does not affect the duties of a probate court set forth in that division.

(E) This section does not affect the ability of qualified persons to file an application for a summary release from administration under section 2113.031 of the Revised Code or to file an application for the grant of letters testamentary or letters of administration.

Sec. 2113.031. (A) As used in this section:

(1) "Financial institution" has the same meaning as in section 5725.01 of the Revised Code. "Financial institution" also includes a credit union and a fiduciary that is not a trust company but that does trust business.

(2) "Funeral and burial expenses" means whichever of the following applies:

(a) The funeral and burial expenses of the decedent that are included in the bill of a funeral director;

(b) The funeral expenses of the decedent that are not included in the bill of a funeral director and that have been approved by the probate court;

(c) The funeral and burial expenses of the decedent that are described in divisions (A)(2)(a) and (b) of this section.

(3) "Surviving spouse" means either of the following:

(a) The surviving spouse of a decedent who died leaving the surviving spouse and no minor children;

(b) The surviving spouse of a decedent who died leaving the surviving spouse and minor children, all of whom are children of the decedent and the surviving spouse.

(B)(1) If the value of the assets of the decedent's estate does not exceed the lesser of two thousand dollars or the amount of the decedent's funeral and burial expenses, any person who is not a surviving spouse and who has paid or is obligated in writing to pay the decedent's funeral and burial expenses may apply to the probate court for an order granting a summary

release from administration in accordance with this section.

(2) If either of the following applies, the decedent's surviving spouse may apply to the probate court for an order granting a summary release from administration in accordance with this section:

(a) The decedent's funeral and burial expenses have been prepaid, and the value of the assets of the decedent's estate does not exceed the total of the following items:

(i) The allowance for support that is made under division (A) of section 2106.13 of the Revised Code to the surviving spouse and, if applicable, to the decedent's minor children and that is distributable in accordance with division (B)(1) or (2) of that section;

(ii) An amount, not exceeding two thousand dollars, for the decedent's funeral and burial expenses referred to in division (A)(2)(c) of this section.

(b) The decedent's funeral and burial expenses have not been prepaid, the decedent's surviving spouse has paid or is obligated in writing to pay the decedent's funeral and burial expenses, and the value of the assets of the decedent's estate does not exceed the total of the items referred to in divisions (B)(2)(a)(i) and (ii) of this section.

(C) A probate court shall order a summary release from administration in connection with a decedent's estate only if the court finds that all of the following are satisfied:

(1) A person described in division (B)(1) of this section is the applicant for a summary release from administration, and the value of the assets of the decedent's estate does not exceed the lesser of two thousand dollars or the amount of the decedent's funeral and burial expenses, or the applicant for a summary release from administration is the decedent's surviving spouse, and the circumstances described in division (B)(2)(a) or (b) of this section apply.

(2) The application for a summary release from administration does all of the following:

(a) Describes all assets of the decedent's estate that are known to the applicant;

(b) Is in the form that the supreme court prescribes pursuant to its powers of superintendence under Section 5 of Article IV, Ohio Constitution, and is consistent with the requirements of this division;

(c) Has been signed and acknowledged by the applicant in the presence of a notary public or a deputy clerk of the probate court;

(d) Sets forth the following information if the decedent's estate includes a described type of asset:

(i) If the decedent's estate includes a motor vehicle, the motor vehicle's year, make, model, body type, manufacturer's vehicle identification number,

certificate of title number, and date of death value:

(ii) If the decedent's estate includes an account maintained by a financial institution, that institution's name and the account's complete identifying number and date of death balance:

(iii) If the decedent's estate includes one or more shares of stock or bonds, the total number of the shares and bonds and their total date of death value and, for each share or bond, its serial number, the name of its issuer, its date of death value, and, if any, the name and address of its transfer agent.

(3) The application for a summary release from administration is accompanied by all of the following that apply:

(a) A receipt, contract, or other document that confirms the applicant's payment or obligation to pay the decedent's funeral and burial expenses or, if applicable in the case of the decedent's surviving spouse, the prepayment of the decedent's funeral and burial expenses;

(b) An application for a certificate of transfer as described in section 2113.61 of the Revised Code, if an interest in real property is included in the assets of the decedent's estate;

(c) The fee required by division (A)(59) of section 2101.16 of the Revised Code.

(4) At the time of its determination on the application, there are no pending proceedings for the administration of the decedent's estate and no pending proceedings for relief of the decedent's estate from administration under section 2113.03 of the Revised Code.

(5) At the time of its determination on the application, there are no known assets of the decedent's estate other than the assets described in the application.

(D) If the probate court determines that the requirements of division (C) of this section are satisfied, the probate court shall issue an order that grants a summary release from administration in connection with the decedent's estate. The order has, and shall specify that it has, all of the following effects:

(1) It relieves the decedent's estate from administration.

(2) It directs the delivery to the applicant of the decedent's personal property together with the title to that property.

(3) It directs the transfer to the applicant of the title to any interests in real property included in the decedent's estate.

(4) It eliminates the duty of all persons to file an estate tax return and certificate under division (A) of section 5731.21 of the Revised Code in connection with the decedent's estate.

(5) It eliminates the need for a financial institution, corporation, or other entity or person referred to in any provision of divisions (A) to (F) of section 5731.39 of the Revised Code to obtain, as otherwise would be required by any of those divisions, the written consent of the tax commissioner prior to the delivery, transfer, or payment to the applicant of an asset of the decedent's estate.

(E) A certified copy of an order that grants a summary release from administration together with a certified copy of the application for that order constitutes sufficient authority for a financial institution, corporation, or other entity or person referred to in divisions (A) to (F) of section 5731.39 of the Revised Code or for a clerk of a court of common pleas to transfer title to an asset of the decedent's estate to the applicant for the summary release from administration.

(F) This section does not affect the ability of qualified persons to file an application to relieve an estate from administration under section 2113.03 of the Revised Code or to file an application for the grant of letters testamentary or letters of administration in connection with the decedent's estate.

Sec. 2113.61. (A)(1) When real property passes by the laws of intestate succession or under a will, the administrator or executor shall file in probate court, prior to the filing of ~~his~~ the administrator's or executor's final account, an application requesting the court to issue a certificate of transfer as to the real property. Real property sold by an executor or administrator or land registered under Chapters 5309. and 5310. of the Revised Code ~~are~~ is excepted from the application requirement. Cases in which an order has been made under section 2113.03 of the Revised Code relieving an estate from administration and in which the order directing transfer of real property to the person entitled to it may be substituted for the certificate of transfer also are excepted from the application requirement.

(2) In accordance with division (C)(3)(b) of section 2113.031 of the Revised Code, an application for a certificate of transfer of an interest in real property included in the assets of the decedent's estate shall accompany an application for a summary release from administration under that section. This section applies to the application for and the issuance of the requested certificate of transfer except to the extent that the probate court determines that the nature of any of the provisions of this section is inconsistent with the nature of a grant of a summary release from administration.

(B) ~~The~~ Subject to division (A)(2) of this section, the application for a certificate of transfer shall contain all of the following:

(1) The name, place of residence at death, and date of death of the

decedent;

(2) A statement whether the decedent died testate or intestate;

(3) The fact and date of the filing and probate of the will, if applicable, and the fact and date of the appointment of the administrator or executor;

(4) A description of each parcel of real property situated in this state that is owned by the decedent at the time of his death;

(5) Insofar as they can be ascertained, the names, ages, places of residence, and relationship to the decedent of the persons to whom each parcel of real property described in division (B)(4) of this section passed by descent or devise;

(6) A statement that all the known debts of the decedent's estate have been paid or secured to be paid, or that sufficient other assets are in hand to complete the payment of those debts;

(7) Other pertinent information that the court requires.

(C) ~~The~~ Subject to division (A)(2) of this section, the court shall issue a certificate of transfer for record in each county in this state in which real property so passing is situated, that shall recite all of the following:

(1) The name and date of death of the decedent;

(2) Whether the decedent died testate or intestate and, if testate, the volume and page of the record of the will;

(3) The volume and page of the probate court record of the administration of the estate;

(4) The names and places of residence of the devisees, the interests passing to them, the names and places of residence of the persons inheriting intestate, and the interests inherited by them, in each parcel of real property described in division (B)(4) of this section;

(5) A description of each parcel of real property described in division (B)(4) of this section;

(6) Other information that in the opinion of the court should be included.

(D) If an executor or administrator has failed to file an application for a certificate of transfer before being discharged, the application may be filed by an heir or devisee, or a successor in interest, in the probate court in which the testator's will was probated or, in the case of intestate estates, in the probate court in which administration was had. If no administration was had on an estate and if no administration is contemplated, except in the case of the grant of or contemplated application for the grant of an order of a summary release from administration under section 2113.031 of the Revised Code, an application for a certificate of transfer may be filed by an heir or devisee, or a successor in interest, in the probate court of the county in

hich the decedent was a resident at the time of ~~his~~ death.

A foreign executor or administrator, when no ancillary administration proceedings have been had or are being had in this state, may file in accordance with this section an application for a certificate of transfer in the probate court of any county of this state in which real property of the decedent is located.

When a person who has entered into a written contract for the sale and conveyance of an interest in real property dies before its completion, the interest of the decedent in the contract and the record title to the real property described in the contract may be transferred to the persons, legatees, devisees, or heirs at law entitled to the interest of the decedent in the real property, in the same manner as provided in this section and sections 2113.62 and 2113.63 of the Revised Code for the transfer of real property. The application for the certificate of transfer and the certificate itself also shall recite that the real property described in the application or certificate is subject to a written contract for its sale and conveyance.

Sec. 2131.10. A natural person, adult or minor, referred to in sections 2131.10 and 2131.11 of the Revised Code as the owner, may enter into a written contract with any bank, building and loan or savings and loan association, credit union, or society for savings, authorized to receive money on an investment share certificate, share account, deposit, or stock deposit, and transacting business in this state, whereby the proceeds of the owner's investment share certificate, share account, deposit, or stock deposit may be made payable on the death of the owner to another ~~natural~~ person or to any entity or organization, referred to in such sections as the beneficiary, notwithstanding any provisions to the contrary in Chapter 2107. of the Revised Code. In creating such accounts, "payable on death" or "payable on the death of" may be abbreviated to "P.O.D."

Every contract of an investment share certificate, share account, deposit, or stock deposit authorized by this section shall be deemed to contain a right on the part of the owner during ~~his~~ the owner's lifetime both to withdraw the proceeds of such investment share certificate, share account, deposit, or stock deposit, in whole or in part, as though no beneficiary has been named, and to designate a change in beneficiary. The interest of the beneficiary shall be deemed not to vest until the death of the owner.

No change in the designation of the beneficiary shall be valid unless executed in the form and manner prescribed by the bank, building and loan or savings and loan association, credit union, or society for savings.

Sec. 5111.11. (A) As used in this section, "estate" means all property to be administered under Title XXI of the Revised Code and property that

would be administered under that title if not for section 2113.03 or 2113.031 of the Revised Code.

(B) For the purpose of recovering the cost of services correctly paid under the medical assistance program to a recipient age fifty-five or older, the department of job and family services shall institute an estate recovery program against the property and estates of medical assistance recipients to recover medical assistance correctly paid on their behalf to the extent that federal law and regulations permit the implementation of ~~such~~ a program of that nature. The department shall seek to recover medical assistance correctly paid only after the recipient and the recipient's surviving spouse, if any, have died and only at a time when the recipient has no surviving child who is under age twenty-one or blind or permanently and totally disabled.

The department may enter into a contract with any person under which the person administers the estate recovery program on behalf of the department or performs any of the functions required to carry out the program. The contract may provide for the person to be compensated from the property recovered from the estates of medical assistance recipients or may provide for ~~such other~~ another manner of compensation ~~as is~~ agreed to by the person and the department. Regardless of whether it is administered by the department or a person under contract with the department, the program shall be administered in accordance with applicable requirements of federal law and regulations and state law and rules.

(C) The department may waive seeking recovery of medical assistance correctly paid if the director of job and family services determines that recovery would work an undue hardship. The director, in accordance with Chapter 119. of the Revised Code, shall adopt rules establishing procedures for waiver of recovery due to an undue hardship, which shall meet the standards specified by the United States secretary of health and human services under 42 U.S.C. 1396p(b)(3), as amended.

(D) Any action that may be taken by the department under section 5111.111 of the Revised Code may be taken by a person administering the program, or performing actions specified in that section, pursuant to a contract with the department.

Sec. 5302.01. The forms set forth in sections, 5302.05, 5302.07, 5302.09, 5302.11, 5302.12, 5302.14, ~~and 5302.17,~~ and 5302.22 of the Revised Code may be used and shall be sufficient for their respective purposes. They shall be known as "Statutory Forms" and may be referred to as such. They may be altered as circumstances require, and the authorization of such forms shall not prevent the use of other forms. Wherever the phrases defined in sections 5302.06, 5302.08, 5302.10, and 5302.13 of the Revised

Code are to be incorporated in instruments by reference, the method of incorporation as indicated in the statutory forms shall be sufficient, but shall not preclude other methods.

Sec. 5302.02. The rules and definitions contained in sections 5302.03, 5302.04, 5302.06, 5302.08, 5302.10, 5302.13, 5302.17, 5302.18, 5302.19, 5302.20, ~~and 5302.21, and 5302.22~~ of the Revised Code apply to all deeds or other instruments relating to real estate, whether the statutory forms or other forms are used, where the instruments are executed on or after October 1, 1965, or, in relation to the rules and definitions contained in section 5302.22 of the Revised Code, on or after the effective date of this amendment.

Sec. 5302.22. (A) A deed conveying any interest in real property, and in substance following the form set forth in this division, when duly executed in accordance with Chapter 5301. of the Revised Code and recorded in the office of the county recorder, creates a present interest as sole owner or as a tenant in common in the grantee and creates a transfer on death interest in the beneficiary or beneficiaries. Upon the death of the grantee, the deed vests the interest of the decedent in the beneficiary or beneficiaries. The deed described in this division shall in substance conform to the following form:

"Transfer on death deed

..... (marital status), of
County, (for valuable consideration paid, if any), grant(s) (with covenants, if any), to whose tax mailing address is transfer on death to beneficiary(s), the following real property:

(Description of land or interest in land and encumbrances, reservations, and exceptions, if any.)

Prior Instrument Reference:

....., wife (husband) of the grantor, releases all rights of dower therein.

Witness hand this day of"

(Execution in accordance with Chapter 5301. of the Revised Code)

(B) Any person who, under the Revised Code or the common law of this state, owns real property or any interest in real property as a sole owner or as a tenant in common may create an interest in the real property transferable on death by executing and recording a deed as provided in this section conveying the person's entire, separate interest in the real property to one or more individuals, including the grantor, and designating one or more other persons, identified in the deed by name, as transfer on death

ciaries.

A deed conveying an interest in real property that includes a transfer on death beneficiary designation need not be supported by consideration and need not be delivered to the transfer on death beneficiary to be effective.

(C) Upon the death of any individual who owns real property or an interest in real property that is subject to a transfer on death beneficiary designation made under a transfer on death deed as provided in this section, the deceased owner's interest shall be transferred only to the transfer on death beneficiaries who are identified in the deed by name and who survive the deceased owner or that are in existence on the date of death of the deceased owner. The transfer of the deceased owner's interest shall be recorded by presenting to the county auditor and filing with the county recorder an affidavit, accompanied by a certified copy of a death certificate for the deceased owner. The affidavit shall recite the name and address of each designated transfer on death beneficiary who survived the deceased owner or that is in existence on the date of the deceased owner's death, the date of the deceased owner's death, a description of the subject real property or interest in real property, and the names of each designated transfer on death beneficiary who has not survived the deceased owner or that is not in existence on the date of the deceased owner's death. The affidavit shall be accompanied by a certified copy of a death certificate for each designated transfer on death beneficiary who has not survived the deceased owner. The county recorder shall make an index reference to any affidavit so filed in the record of deeds.

Upon the death of any individual holding real property or an interest in real property that is subject to a transfer on death beneficiary designation made under a transfer on death deed as provided in this section, if the title to the real property is registered pursuant to Chapter 5309. of the Revised Code, the procedure for the transfer of the interest of the deceased owner shall be pursuant to section 5309.081 of the Revised Code.

Sec. 5302.23. (A) Any deed containing language that shows a clear intent to designate a transfer on death beneficiary shall be liberally construed to do so.

(B) Real property or an interest in real property that is subject to a transfer on death beneficiary designation as provided in section 5302.22 of the Revised Code or as described in division (A) of this section has all of the following characteristics and ramifications:

(1) An interest of a deceased owner shall be transferred to the transfer on death beneficiaries who are identified in the deed by name and who survive the deceased owner or that are in existence on the date of the

deceased owner's death. If there is a designation of more than one transfer on death beneficiary, the beneficiaries shall take title in the interest in equal shares as tenants in common. If a transfer on death beneficiary does not survive the deceased owner or is not in existence on the date of the deceased owner's death, and the deceased owner has designated one or more persons as contingent transfer on death beneficiaries as provided in division (B)(2) of this section, the designated contingent transfer on death beneficiaries shall take the same interest that would have passed to the transfer on death beneficiary had that transfer on death beneficiary survived the deceased owner or been in existence on the date of the deceased owner's death. If none of the designated transfer on death beneficiaries survives the deceased owner or is in existence on the date of the deceased owner's death and no contingent transfer on death beneficiaries have been designated or have survived the deceased owner, the interest of the deceased owner shall be distributed as part of the probate estate of the deceased owner of the interest.

(2) A transfer on death deed may contain a designation of one or more persons as contingent transfer on death beneficiaries, who shall take the interest of the deceased owner that would otherwise have passed to the designated transfer on death beneficiary if that named designated transfer on death beneficiary does not survive the deceased owner or is not in existence on the date of death of the deceased owner. Persons designated as contingent transfer on death beneficiaries shall be identified in the deed by name.

(3) The designation of a transfer on death beneficiary has no effect on the present ownership of real property, and a person designated as a transfer on death beneficiary has no interest in the real property until the death of the owner of the interest.

(4) The designation in a deed of any transfer on death beneficiary may be revoked or changed at any time, without the consent of that designated transfer on death beneficiary, by the owner of the interest by executing in accordance with Chapter 5301. of the Revised Code and recording a deed conveying the grantor's entire, separate interest in the real property to one or more persons, including the grantor, with or without the designation of another transfer on death beneficiary.

(5) A fee simple title or any fractional interest in a fee simple title may be subjected to a transfer on death beneficiary designation.

(6) A designated transfer on death beneficiary takes only the interest that the deceased owner or owners held on the date of death, subject to all encumbrances, reservations, and exceptions.

(7) No rights of any lienholder, including, but not limited to, any mortgagee, judgment creditor, or mechanic's lien holder, shall be affected by

the designation of a transfer on death beneficiary pursuant to this section and section 5302.22 of the Revised Code. If any lienholder takes action to enforce the lien, by foreclosure or otherwise through a court proceeding, it is not necessary to join the transfer on death beneficiary as a party defendant in the action unless the transfer on death beneficiary has another interest in the real property that is currently vested.

(8) Any transfer on death of real property or of an interest in real property that results from a deed designating a transfer on death beneficiary is not testamentary.

Sec. 5731.21. (A)(1)(a) Except as provided under division (A)(3) of this section, the executor or administrator, or, if no executor or administrator has been appointed, ~~then such other~~ another person in possession of property; the transfer of which is subject to estate taxes under section 5731.02 or division (A) of section 5731.19 of the Revised Code, shall file an estate tax return, within nine months of the date of the decedent's death, in the form prescribed by the tax commissioner, in duplicate, with the probate court of the county. The return shall include all property the transfer of which is subject to estate taxes, whether ~~such~~ that property is transferred under the last will and testament of the decedent or otherwise. The time for filing the return may be extended by the tax commissioner.

(b) The estate tax return described in division (A)(1)(a) of this section shall be accompanied by a certificate, in the form prescribed by the tax commissioner, that is signed by the executor, administrator, or other person required to file the return, and that states all of the following:

(i) The fact that the return was filed;
(ii) The date of the filing of the return;
(iii) The fact that the estate taxes under section 5731.02 or division (A) of section 5731.19 of the Revised Code, that are shown to be due in the return, have been paid in full;

(iv) If applicable, the fact that real property listed in the inventory for the decedent's estate is included in the return;

(v) If applicable, the fact that real property not listed in the inventory for the decedent's estate, including, but not limited to, survivorship tenancy property as described in section 5302.17 of the Revised Code or transfer on death property as described in sections 5302.22 and 5302.23 of the Revised Code, also is included in the return. In this regard, the certificate additionally shall describe that real property by the same description used in the return.

(2) The probate court shall forward one copy of the estate tax return described in division (A)(1)(a) of this section to the tax commissioner.

(3) If the value of the gross estate of the decedent is twenty-five thousand dollars or less and the decedent was a resident of this state, the person otherwise required to file a return may file a return, but shall not be required to do so. If a probate court issues an order that grants a summary release from administration in connection with a decedent's estate under section 2113.031 of the Revised Code, that order eliminates the duty of all persons to file an estate tax return and certificate under divisions (A)(1)(a) and (b) of this section with respect to the estate for which the order was granted.

(4)(a) Upon receipt of the estate tax return described in division (A)(1)(a) of this section and the accompanying certificate described in division (A)(1)(b) of this section, the probate court promptly shall give notice of the return, by a form prescribed by the tax commissioner, to the county auditor. The auditor then shall make a charge based upon the notice and shall certify a duplicate of the charge to the county treasurer. The treasurer then shall collect, subject to division (A) of section 5731.25 of the Revised Code or any other statute extending the time for payment of an estate tax, the tax so charged.

(b) Upon receipt of the return and the accompanying certificate, the probate court also shall forward the certificate to the auditor. When satisfied that the estate taxes under section 5731.02 or division (A) of section 5731.19 of the Revised Code, that are shown to be due in the return, have been paid in full, the auditor shall stamp the certificate so forwarded to verify that payment. The auditor then shall return the stamped certificate to the probate court.

(5)(a) The certificate described in division (A)(1)(b) of this section is a public record subject to inspection and copying in accordance with section 149.43 of the Revised Code. It shall be kept in the records of the probate court pertaining to the decedent's estate and is not subject to the confidentiality provisions of section 5731.90 of the Revised Code.

(b) All persons are entitled to rely on the statements contained in a certificate as described in division (A)(1)(b) of this section if it has been filed in accordance with that division, forwarded to a county auditor and stamped in accordance with division (A)(4) of this section, and placed in the records of the probate court pertaining to the decedent's estate in accordance with division (A)(5)(a) of this section. The real property referred to in the certificate shall be free of, and may be regarded by all persons as being free of, any lien for estate taxes under section 5731.02 and division (A) of section 5731.19 of the Revised Code.

(B) An estate tax return filed under this section, in the form prescribed

by the tax commissioner, and showing that no estate tax is due shall result in a determination that no estate tax is due, if the tax commissioner, within three months after the receipt of the return by the department of taxation, fails to file exceptions to the return in the probate court of the county in which the return was filed. A copy of exceptions to ~~such~~ a return of that nature, when the tax commissioner files them within that period, shall be sent by ordinary mail to the person who filed the return. The tax commissioner is not bound under this division by a determination that no estate tax is due, with respect to property not disclosed in the return.

(C) If the executor, administrator, or other person required to file an estate tax return fails to file it within nine months of the date of the decedent's death, the tax commissioner may determine the estate tax in ~~such~~ that estate and issue a certificate of determination in the same manner as is provided in division (B) of section 5731.27 of the Revised Code. ~~Such~~ A certificate of determination of that nature has the same force and effect as though a return had been filed and a certificate of determination issued with respect to the return.

SECTION 2. That existing sections 319.54, 1109.07, 1339.411, 1339.68, 2101.12, 2101.16, 2101.24, 2106.10, 2106.13, 2106.18, 2107.501, 2113.03, 2113.61, 2131.10, 5111.11, 5302.01, 5302.02, and 5731.21 of the Revised Code are hereby repealed.

SECTION 3. Sections 2101.16 and 5111.11 of the Revised Code are amended by this act and also by H.B. 471 of the 123rd General Assembly (effective July 1, 2000). The amendments of H.B. 471 are included in this act in lower case to confirm the intention to retain them, but are not intended to be effective until July 1, 2000.

Speaker _____ of the House of Representatives.

President _____ of the Senate.

Passed _____, 20____

Approved _____, 20____

Governor.

The section numbering of law of a general and permanent nature is complete and in conformity with the Revised Code.

Director, Legislative Service Commission.

Filed in the office of the Secretary of State at Columbus, Ohio, on the ____ day of _____, A. D. 20____.

Secretary of State.

File No. _____ Effective Date _____