

Am. Sub. H.B. 49  
As Passed by the Senate  
TAXCD78

\_\_\_\_\_ moved to amend as follows:

In line 19 of the title, after "319.54," insert "321.24," 1

In line 514, after "319.54," insert "321.24," 2

Between lines 15535 and 15536, insert: 3

"**Sec. 321.24.** (A) On or before the fifteenth day of February, 4  
in each year, the county treasurer shall settle with the county 5  
auditor for all taxes and assessments that the treasurer has 6  
collected on the general duplicate of real and public utility 7  
property at the time of making the settlement. If the county 8  
treasurer has made or will make advance payments to the several 9  
taxing districts of current year unpaid taxes under section 10  
321.341 of the Revised Code before collecting them, the county 11  
treasurer shall take the advance payments into account for 12  
purposes of the settlement with the county auditor under this 13  
division. 14

(B) On or before the thirtieth day of June, in each year, the 15  
treasurer shall settle with the auditor for all advance payments 16  
of general personal and classified property taxes that the 17  
treasurer has received at the time of making the settlement. 18

(C) On or before the tenth day of August, in each year, the 19

treasurer shall settle with the auditor for all taxes and  
assessments that the treasurer has collected on the general  
duplicates of real and public utility property at the time of  
making such settlement, not included in the preceding February  
settlement. If the county treasurer has made or will make advance  
payments to the several taxing districts of the current year  
delinquent taxes under section 321.341 of the Revised Code before  
collecting them, the county treasurer shall take the advance  
payments into account for purposes of the settlement with the  
county auditor under this division.

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

(E) In the event the time for the payment of taxes is  
extended, pursuant to section 323.17 of the Revised Code, the date  
on or before which settlement for the taxes so extended must be  
made, as herein prescribed, shall be deemed to be extended for a  
like period of time. At each such settlement, the auditor shall  
allow to the treasurer, on the moneys received or collected and  
accounted for by the treasurer, the treasurer's fees, at the rate  
or percentage allowed by law, at a full settlement of the  
treasurer.

(F) Within thirty days after the day of each settlement of  
taxes required under divisions (A) and (C) of this section, the  
treasurer shall certify to the tax commissioner any adjustments  
that have been made to the amount certified previously pursuant to

section 319.302 of the Revised Code and that the settlement has been completed. Upon receipt of such certification, the commissioner shall provide for payment to the county treasurer from the general revenue fund of an amount equal to one-half of the amount certified by the treasurer in the preceding tax year under section 319.302 of the Revised Code, less one-half of the amount computed for all taxing districts in that county for the current fiscal year under section 5703.80 of the Revised Code for crediting to the property tax administration fund. Such payment shall be credited upon receipt to the county's undivided income tax fund, and the county auditor shall transfer to the county general fund from the amount thereof the total amount of all fees and charges which the auditor and treasurer would have been authorized to receive had such section not been in effect and that amount had been levied and collected as taxes. The county auditor shall distribute the amount remaining among the various taxing districts in the county as if it had been levied, collected, and settled as real property taxes. The amount distributed to each taxing district shall be reduced by the total of the amounts computed for the district under section 5703.80 of the Revised Code, but the reduction shall not exceed the amount that otherwise would be distributed to the taxing district under this division. The tax commissioner shall make available to taxing districts such information as is sufficient for a taxing district to be able to determine the amount of the reduction in its distribution under this section.

(G)(1) As used in this division, "qualifying school district" means a city, local, exempted village, or joint vocational school district in which the true value in money of land valued according to its current agricultural use under section 5713.31 of the Revised Code equals at least one-half of the true value in money

of all real property classified as residential/agricultural under 81  
section 5713.041 of the Revised Code. 82

(2) Within thirty days after the day of the each settlement 83  
required in division (D) of taxes occurring in 2018 and 2019 under 84  
divisions (A) and (C) of this section, the county shall notify 85  
auditor and the tax commissioner that the settlement has been 86  
completed shall jointly determine one-half of the difference 87  
obtained by subtracting the amount of taxes levied by qualifying 88  
school districts on the county's agricultural land tax list for 89  
the preceding tax year from the amount of taxes that would have 90  
been levied by qualifying school districts on that list for the 91  
preceding tax year were it not for the enactment of Am. Sub. H.B. 92  
49 of the 132nd general assembly. Upon receipt of that 93  
notification, the The commissioner, within thirty days after that 94  
determination is made, shall provide for payment to the 95  
appropriate county treasurer, from the general revenue fund, of an 96  
the amount equal to the amount certified under former section 97  
319.311 of the Revised Code and paid in the state's fiscal year 98  
2003 multiplied by the percentage specified in division (C)(2) of 99  
this section. The payment determined, which shall be credited upon 100  
receipt to the county's undivided income tax fund, and, 101  
Immediately upon receipt of the payment into that fund, the county 102  
auditor shall distribute the amount thereof among the various 103  
taxing districts of the to each qualifying school district in the 104  
county as if it had been levied, collected, and settled as 105  
personal property taxes an amount equal to one-half of the 106  
difference obtained by subtracting the amount of taxes levied by 107  
the qualifying school district on the county's agricultural land 108  
tax list for the preceding tax year from the amount of taxes that 109  
would have been levied by that school district on that list for 110  
the preceding tax year were it not for the enactment of Am. Sub. 111

H.B. 49 of the 132nd general assembly. The Any amount received by 112  
a ~~taxing district~~ school district under this division shall be 113  
apportioned among its funds in the same proportion as the ~~current~~ 114  
preceding tax year's ~~personal~~ property taxes are apportioned. 115

~~(2) Payments required under division (G)(1) of this section 116  
shall be made at the following percentages of the amount certified 117  
under former section 319.311 of the Revised Code and paid under 118  
division (G)(1) of this section in the state's fiscal year 2003: 119~~

~~(a) In fiscal year 2004, ninety per cent; 120~~

~~(b) In fiscal year 2005, eighty per cent; 121~~

~~(c) In fiscal year 2006, sixty four per cent; 122~~

~~(d) In fiscal year 2007, forty per cent; 123~~

~~(e) In fiscal year 2008, thirty two per cent; 124~~

~~(f) In fiscal year 2009, sixteen per cent. 125~~

~~After fiscal year 2009, no payments shall be made under 126  
division (G)(1) of this section. 127~~

(H)(1) On or before the fifteenth day of April each year, the 128  
county treasurer shall settle with the county auditor for all 129  
manufactured home taxes that the county treasurer has collected on 130  
the manufactured home tax duplicate at the time of making the 131  
settlement. 132

(2) On or before the fifteenth day of September each year, 133  
the county treasurer shall settle with the county auditor for all 134  
remaining manufactured home taxes that the county treasurer has 135  
collected on the manufactured home tax duplicate at the time of 136  
making the settlement. 137

(3) If the time for payment of such taxes is extended under 138  
section 4503.06 of the Revised Code, the time for making the 139

settlement as prescribed by divisions (H)(1) and (2) of this 140  
section is extended for a like period of time. 141

(I) On or before the second Monday in September of each year, 142  
the county treasurer shall certify to the tax commissioner the 143  
total amount by which the manufactured home taxes levied in that 144  
year were reduced pursuant to section 319.302 of the Revised Code. 145  
Within ninety days after the receipt of such certification, the 146  
commissioner shall provide for payment to the county treasurer 147  
from the general revenue fund of an amount equal to the amount 148  
certified by the treasurer. Such payment shall be credited upon 149  
receipt to the county's undivided income tax fund, and the county 150  
auditor shall transfer to the county general fund from the amount 151  
thereof the total amount of all fees and charges that the auditor 152  
and treasurer would have been authorized to receive had such 153  
section not been in effect and that amount had been levied and 154  
collected as manufactured home taxes. The county auditor shall 155  
distribute the amount remaining among the various taxing districts 156  
in the county as if it had been levied, collected, and settled as 157  
manufactured home taxes." 158

In line 105944, after "319.54," insert "321.24," 159

In line 139226, delete "\$641,015,200" and insert 160  
"\$641,315,200"; delete "\$645,785,000" and insert "\$646,385,000" 161

In line 139227, delete "\$1,180,084,800" and insert 162  
"\$1,184,034,800"; delete "\$1,199,315,000" and insert 163  
"\$1,207,215,000" 164

In line 139228, add \$4,250,000 to fiscal year 2018 and add 165  
\$8,500,000 to fiscal year 2019 166

In line 139264, add \$4,250,000 to fiscal year 2018 and add 167  
\$8,500,000 to fiscal year 2019 168

In line 139297, delete "and" 169

In line 139298, after "Code" insert ", and payments required 170  
under division (G) of section 321.24 of the Revised Code as 171  
amended by this act." 172

Between lines 144651 and 144652, insert: 173

"Section 321.24 of the Revised Code as amended by both Sub. 174  
S.B. 353 of the 127th General Assembly and Am. Sub. H.B. 1 of the 175  
128th General Assembly." 176

The motion was \_\_\_\_\_ agreed to.

### SYNOPSIS

**Current Agricultural Use Value formula changes** 177

**R.C. 321.24; Sections 387.10 and 387.20** 178

Holds certain school districts harmless for any property tax 179  
revenue lost in the 2017 and 2018 tax years due to the CAUV 180  
formula changes added by the House and Senate. To qualify for the 181  
payments, at least 50% of the true value of the Class I 182  
residential/agricultural property in the district is agricultural 183  
land. (True value is the appraised fair market value not 184  
accounting for the CAUV reduction.) 185

Increases appropriation to GRF line item 200903 by \$3.95 186  
million in FY 2018 and by \$7.90 million in FY 2019 for the hold 187  
harmless payments to school districts and joint vocational school 188  
districts and for increased reimbursements of the 10% and 2.5% 189  
rollbacks and homestead exemptions, resulting from higher 190  
effective rates on tax levies subject to tax reduction factors, as 191

a consequence of lower valuations on land enrolled in the CAUV	192
program.	193
Increases appropriation to GRF line item 110908 by \$300,000	194
in FY 2018 and by \$600,000 in FY 2019.	195