

**As Introduced**  
**CORRECTED VERSION**

**133rd General Assembly**  
**Regular Session**  
**2019-2020**

**S. B. No. 273**

**Senator Williams**  
**Cosponsors: Senators Thomas, Yuko**

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**A BILL**

To amend sections 323.151, 323.152, 323.155, 1  
735.29, 743.04, 5722.03, 5722.04, 5722.10, 2  
5723.04, 6103.02, and 6119.06 and to enact 3  
section 319.303 of the Revised Code to reduce 4  
property taxes on owner-occupied homes to the 5  
extent the taxes increase by more than 10% per 6  
year and to prohibit political subdivisions from 7  
placing a lien on property for unpaid water 8  
charges. 9

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

**Section 1.** That sections 323.151, 323.152, 323.155, 10  
735.29, 743.04, 5722.03, 5722.04, 5722.10, 5723.04, 6103.02, and 11  
6119.06 be amended and section 319.303 of the Revised Code be 12  
enacted to read as follows: 13

**Sec. 319.303.** (A) As used in this section: 14

(1) "Longtime homestead" has the same meaning as in 15  
section 323.151 of the Revised Code. 16

- (2) "Subdivision" means a county or municipal corporation. 17
- (3) "Governing body" means the board of commissioners of a 18  
county or the legislative authority of a municipal corporation. 19
- (4) "Resolution" means a resolution or ordinance of a 20  
subdivision. 21
- (5) "School district" means a city, local, exempted 22  
village, joint vocational, or cooperative education school 23  
district. 24
- (6) "Eligible area" of a subdivision means an area in the 25  
subdivision, designated by the governing body under this 26  
section, where residential housing has long existed, where the 27  
market values of housing are appreciating substantially because 28  
of renovation or rehabilitation of the existing housing or the 29  
construction of new housing, and where the affordability of 30  
existing housing for longtime homeowners is adversely affected 31  
because of such appreciation. 32
- (7) "Effective tax rate" has the same meaning as in 33  
section 323.08 of the Revised Code. 34
- (8) "Original value" means the taxable value of a longtime 35  
homestead for the tax year preceding the first tax year to which 36  
a reduction in or deferral of taxes under this section applied 37  
to the homestead. 38
- (9) "Threshold value" means the original value of a 39  
longtime homestead multiplied by the percentage specified in a 40  
resolution adopted under division (B) of this section that 41  
applies to the eligible area where the homestead is situated. 42
- (10) "Current net taxes" means all taxes charged against a 43  
longtime homestead on the general tax list of real and public 44

utility property that have not appeared on that list for any 45  
prior tax year, as computed after the reductions under sections 46  
319.301, 319.302, and 323.152 of the Revised Code. 47

If the board of education of a school district in which an 48  
eligible area is located has adopted a resolution under division 49  
(D) (1) of this section and the resolution has not been 50  
rescinded, "current net taxes" does not include the amount of 51  
any taxes charged by that school district. 52

(11) "Excess tax" means the amount by which (a) the 53  
current net taxes charged against a longtime homestead for a tax 54  
year exceed (b) the threshold value of the homestead multiplied 55  
by the effective tax rate for the current tax year. 56

If the board of education of a school district in which an 57  
eligible area is located has adopted a resolution under division 58  
(D) (1) of this section and the resolution has not been 59  
rescinded, the effective tax rate does not include any tax 60  
levied by that school district. 61

(B) A governing body, by resolution, may authorize a 62  
reduction in the taxes charged against longtime homesteads in 63  
eligible areas of the subdivision, or may authorize the owners 64  
of longtime homesteads to defer the payment of excess taxes. 65

The resolution shall specify the following: 66

(1) The boundaries of the eligible area or areas; 67

(2) The percentage determining the threshold value of 68  
longtime homesteads, which shall be a percentage in excess of 69  
one hundred per cent; 70

(3) The first tax year for which the reduction or deferral 71  
is to be available in the eligible area; 72

(4) Eligibility requirements, if any, for owners of 73  
longtime homesteads, which may include maximum income or minimum 74  
age qualifications or both. 75

A governing body may adopt a resolution under this 76  
division that authorizes both a reduction in taxes and the 77  
deferral of excess taxes and permits owners of longtime 78  
homesteads to elect either the reduction or the deferral, but 79  
not both. A governing body may specify a different percentage 80  
determining threshold value for each eligible area designated in 81  
one or more resolutions. 82

A governing body that has adopted a resolution under this 83  
division may later amend the resolution to change the percentage 84  
determining threshold value or to change, impose, or eliminate 85  
an eligibility requirement. A governing body may not change or 86  
eliminate the requirements for a homestead to qualify as a 87  
longtime homestead. 88

Upon adopting a resolution under this division, the 89  
governing body shall cause a copy of the resolution to be 90  
certified to the county auditor and county treasurer and to the 91  
board of education of each school district having territory in 92  
which an eligible area is located. 93

(C) A reduction in or deferral of taxes authorized by a 94  
resolution adopted under division (B) of this section does not 95  
apply to a longtime homestead if delinquent taxes are charged 96  
against the homestead unless the taxes are the subject of a 97  
valid delinquent tax contract under section 323.31 of the 98  
Revised Code for which the county treasurer has not made 99  
certification to the county auditor that the delinquent tax 100  
contract has become void. 101

(D) (1) A reduction in or deferral of taxes authorized by a 102  
resolution adopted under division (B) of this section does not 103  
apply to taxes charged by a school district if the board of 104  
education of the district adopts a resolution stating that the 105  
reduction or deferral shall not apply to taxes charged by the 106  
district. The board shall certify a copy of the resolution to 107  
the county auditor. A resolution adopted under this division 108  
applies to taxes charged for the tax year in which the 109  
resolution is adopted, and to each ensuing tax year, if a copy 110  
of the resolution is certified to the county auditor before the 111  
first day of September of that tax year. If certified on or 112  
after the first day of September of a tax year, the resolution 113  
applies to the ensuing tax years. 114

(2) A board of education that adopted a resolution under 115  
division (D) (1) of this section may rescind the resolution. The 116  
rescission applies to taxes charged for the tax year in which 117  
the rescission is adopted, and to each ensuing tax year, if 118  
adopted before the first day of September of that tax year. If 119  
adopted on or after the first day of September of a tax year, 120  
the rescission applies to the ensuing tax years. 121

(E) To obtain a reduction in or deferral of taxes under 122  
this section, the owner of a longtime homestead shall apply to 123  
the county auditor in the manner prescribed by the auditor. The 124  
tax commissioner may prescribe forms for the application, but if 125  
the commissioner does not prescribe such forms, the county 126  
auditor shall devise the manner in which applications shall be 127  
made. 128

(F) For any longtime homestead that qualifies for a 129  
reduction in or deferral of taxes under this section, the county 130  
auditor shall compute the amount, if any, of excess tax charged 131

against the homestead and shall subtract that amount from the 132  
current net taxes otherwise to be charged against the homestead 133  
for the tax year and enter the remaining taxes to be charged on 134  
the tax list. 135

(G) For any longtime homestead that qualifies for a 136  
deferral of excess taxes under this section, the county auditor 137  
shall enter the amount of excess tax deferred as a notation on 138  
the tax list and add that amount to the amount of excess tax 139  
deferred from all prior tax years for which taxes were deferred 140  
and that have not been paid. The amount of excess tax deferred 141  
under this section does not constitute unpaid or delinquent 142  
taxes for the purposes of Chapter 321., 323., or 5721. of the 143  
Revised Code, and no interest or penalty shall be charged, 144  
unless the deferred taxes are not paid when due as prescribed by 145  
division (H) of this section. 146

(H) (1) Except as provided in division (H) (2) of this 147  
section, taxes deferred under this section become payable on the 148  
day taxes are due under section 323.12 of the Revised Code that 149  
next follows any of the following events: the sale or other 150  
conveyance of the homestead to a person other than the owner's 151  
spouse; the owner no longer occupies the homestead as a 152  
homestead; or the death of the owner unless title is conveyed to 153  
the owner's surviving spouse upon or as the result of the 154  
owner's death. If a surviving spouse's claim to the title is 155  
contingent and the surviving spouse otherwise qualifies for the 156  
deferral, the executor or administrator of the deceased spouse's 157  
estate may apply to the county auditor, in the manner prescribed 158  
by the auditor, to have the deferral continued on behalf of the 159  
surviving spouse until title is vested in the surviving spouse. 160

The deferred taxes shall be collected as current taxes are 161

collected and shall be distributed as current taxes. If such 162  
taxes are not paid when due, they constitute unpaid taxes for 163  
the purposes of Chapter 323. of the Revised Code. 164

(2) If, under division (H)(1) of this section, deferred 165  
taxes would become payable after the death of the owner, and the 166  
owner is survived by a spouse who continues to occupy the 167  
homestead but who does not qualify for the deferral under the 168  
resolution authorizing the deferral, the surviving spouse may 169  
elect to continue deferring the taxes that had been deferred 170  
before the death of the decedent spouse until the surviving 171  
spouse dies or ceases to own and occupy the homestead. 172

**Sec. 323.151.** As used in sections 323.151 to 323.159 of 173  
the Revised Code: 174

(A) (1) "Homestead" means either of the following: 175

(a) A dwelling, including a unit in a multiple-unit 176  
dwelling and a manufactured home or mobile home taxed as real 177  
property pursuant to division (B) of section 4503.06 of the 178  
Revised Code, owned and occupied as a home by an individual 179  
whose domicile is in this state and who has not acquired 180  
ownership from a person, other than the individual's spouse, 181  
related by consanguinity or affinity for the purpose of 182  
qualifying for the real property tax reduction provided in 183  
section 323.152 of the Revised Code. 184

(b) A unit in a housing cooperative that is occupied as a 185  
home, but not owned, by an individual whose domicile is in this 186  
state. 187

(2) The homestead shall include so much of the land 188  
surrounding it, not exceeding one acre, as is reasonably 189  
necessary for the use of the dwelling or unit as a home. An 190

owner includes a holder of one of the several estates in fee, a vendee in possession under a purchase agreement or a land contract, a mortgagor, a life tenant, one or more tenants with a right of survivorship, tenants in common, and a settlor of a revocable or irrevocable inter vivos trust holding the title to a homestead occupied by the settlor as of right under the trust. The tax commissioner shall adopt rules for the uniform classification and valuation of real property or portions of real property as homesteads.

(B) "Sixty-five years of age or older" means a person who has attained age sixty-four prior to the first day of January of the year of application for reduction in real estate taxes.

(C) "Total income" means modified adjusted gross income, as that term is defined in section 5747.01 of the Revised Code, of the owner and the owner's spouse for the year preceding the year in which application for a reduction in taxes is made.

(D) "Permanently and totally disabled" means that a person other than a disabled veteran has, on the first day of January of the year of application for reduction in real estate taxes, some impairment in body or mind that makes the person unable to work at any substantially remunerative employment that the person is reasonably able to perform and that will, with reasonable probability, continue for an indefinite period of at least twelve months without any present indication of recovery therefrom or has been certified as permanently and totally disabled by a state or federal agency having the function of so classifying persons.

(E) "Housing cooperative" means a housing complex of at least two units that is owned and operated by a nonprofit corporation that issues a share of the corporation's stock to an

individual, entitling the individual to live in a unit of the 221  
complex, and collects a monthly maintenance fee from the 222  
individual to maintain, operate, and pay the taxes of the 223  
complex. 224

(F) "Disabled veteran" means a person who is a veteran of 225  
the armed forces of the United States, including reserve 226  
components thereof, or of the national guard, who has been 227  
discharged or released from active duty in the armed forces 228  
under honorable conditions, and who has received a total 229  
disability rating or a total disability rating for compensation 230  
based on individual unemployability for a service-connected 231  
disability or combination of service-connected disabilities as 232  
prescribed in Title 38, Part 4 of the Code of Federal 233  
Regulations, as amended. 234

(G) "Longtime homestead" means a homestead that the owner 235  
or owner's spouse has occupied as a home for ten or more years 236  
on the first day of January of the tax year. 237

**Sec. 323.152.** In addition to the reduction in taxes 238  
required under section 319.302 of the Revised Code, taxes shall 239  
be reduced as provided in divisions (A) and (B) of this section. 240

(A) (1) (a) Division (A) (1) of this section applies to any 241  
of the following persons: 242

(i) A person who is permanently and totally disabled; 243

(ii) A person who is sixty-five years of age or older; 244

(iii) A person who is the surviving spouse of a deceased 245  
person who was permanently and totally disabled or sixty-five 246  
years of age or older and who applied and qualified for a 247  
reduction in taxes under this division in the year of death, 248  
provided the surviving spouse is at least fifty-nine but not 249

sixty-five or more years of age on the date the deceased spouse dies.	250 251
(b) Real property taxes on a homestead owned and occupied, or a homestead in a housing cooperative occupied, by a person to whom division (A) (1) of this section applies shall be reduced for each year for which an application for the reduction has been approved. The reduction shall equal one of the following amounts, as applicable to the person:	252 253 254 255 256 257
(i) If the person received a reduction under division (A) (1) of this section for tax year 2006, the greater of the reduction for that tax year or the amount computed under division (A) (1) (c) of this section;	258 259 260 261
(ii) If the person received, for any homestead, a reduction under division (A) (1) of this section for tax year 2013 or under division (A) of section 4503.065 of the Revised Code for tax year 2014 or the person is the surviving spouse of such a person and the surviving spouse is at least fifty-nine years of age on the date the deceased spouse dies, the amount computed under division (A) (1) (c) of this section. For purposes of divisions (A) (1) (b) (ii) and (iii) of this section, a person receives a reduction under division (A) (1) of this section or under division (A) of section 4503.065 of the Revised Code for tax year 2013 or 2014, respectively, if the person files a late application for that respective tax year that is approved by the county auditor under section 323.153 or 4503.066 of the Revised Code.	262 263 264 265 266 267 268 269 270 271 272 273 274 275
(iii) If the person is not described in division (A) (1) (b) (i) or (ii) of this section and the person's total income does not exceed thirty thousand dollars, as adjusted under division (A) (1) (d) of this section, the amount computed under division	276 277 278 279

(A) (1) (c) of this section.	280
(c) The amount of the reduction under division (A) (1) (c)	281
of this section equals the product of the following:	282
(i) Twenty-five thousand dollars of the true value of the	283
property in money;	284
(ii) The assessment percentage established by the tax	285
commissioner under division (B) of section 5715.01 of the	286
Revised Code, not to exceed thirty-five per cent;	287
(iii) The effective tax rate used to calculate the taxes	288
charged against the property for the current year, where	289
"effective tax rate" is defined as in section 323.08 of the	290
Revised Code;	291
(iv) The quantity equal to one minus the sum of the	292
percentage reductions in taxes received by the property for the	293
current tax year under section 319.302 of the Revised Code and	294
division (B) of section 323.152 of the Revised Code.	295
(d) Each calendar year, the tax commissioner shall adjust	296
the total income threshold described in division (A) (1) (b) (iii)	297
of this section by completing the following calculations in	298
September of each year:	299
(i) Determine the percentage increase in the gross	300
domestic product deflator determined by the bureau of economic	301
analysis of the United States department of commerce from the	302
first day of January of the preceding calendar year to the last	303
day of December of the preceding calendar year;	304
(ii) Multiply that percentage increase by the total income	305
threshold for the current tax year;	306
(iii) Add the resulting product to the total income	307

threshold for the current tax year; 308

(iv) Round the resulting sum to the nearest multiple of 309  
one hundred dollars. 310

The commissioner shall certify the amount resulting from 311  
the adjustment to each county auditor not later than the first 312  
day of December each year. The certified amount applies to the 313  
following tax year for persons described in division (A) (1) (b) 314  
(iii) of this section. The commissioner shall not make the 315  
adjustment in any calendar year in which the amount resulting 316  
from the adjustment would be less than the total income 317  
threshold for the current tax year. 318

(2) Real property taxes on a homestead owned and occupied, 319  
or a homestead in a housing cooperative occupied, by a disabled 320  
veteran shall be reduced for each year for which an application 321  
for the reduction has been approved. The reduction shall equal 322  
the product obtained by multiplying fifty thousand dollars of 323  
the true value of the property in money by the amounts described 324  
in divisions (A) (1) (c) (ii) to (iv) of this section. The 325  
reduction is in lieu of any reduction under section 323.158 of 326  
the Revised Code or division (A) (1) of this section. The 327  
reduction applies to only one homestead owned and occupied by a 328  
disabled veteran. 329

If a homestead qualifies for a reduction in taxes under 330  
division (A) (2) of this section for the year in which the 331  
disabled veteran dies, and the disabled veteran is survived by a 332  
spouse who occupied the homestead when the disabled veteran died 333  
and who acquires ownership of the homestead or, in the case of a 334  
homestead that is a unit in a housing cooperative, continues to 335  
occupy the homestead, the reduction shall continue through the 336  
year in which the surviving spouse dies or remarries. 337

(B) (1) To provide a partial exemption, real property taxes 338  
on any homestead, and manufactured home taxes on any 339  
manufactured or mobile home on which a manufactured home tax is 340  
assessed pursuant to division (D) (2) of section 4503.06 of the 341  
Revised Code, shall be reduced for each year for which an 342  
application for the reduction has been approved. The amount of 343  
the reduction shall equal two and one-half per cent of the 344  
amount of taxes to be levied by qualifying levies on the 345  
homestead or the manufactured or mobile home after applying 346  
section 319.301 of the Revised Code. For the purposes of this 347  
division, "qualifying levy" has the same meaning as in section 348  
319.302 of the Revised Code. 349

(2) (a) For any longtime homestead for which taxes are 350  
reduced under division (B) (1) of this section, taxes shall be 351  
further reduced by the amount by which the current taxes exceed 352  
one hundred ten per cent of the current taxes for the preceding 353  
year, except as provided in divisions (B) (2) (b) and (c) of this 354  
section. 355

(b) If an improvement to the longtime homestead was added 356  
to the current tax list that did not appear on the preceding 357  
year's list, the county auditor shall determine the amount by 358  
which the addition of the improvement increased the current 359  
taxes for the current year, and the reduction in taxes under 360  
division (B) (2) of this section shall equal the amount, if any, 361  
by which the current taxes for the current year exceed the sum 362  
of (i) the amount by which the addition of the improvement 363  
increased the current taxes as determined by the county auditor 364  
and (ii) one hundred ten per cent of the current taxes for the 365  
preceding year. 366

If the improvement was made to repair or replace injury or 367

destruction for which a deduction from the valuation of the 368  
property was allowed for the preceding year under section 319.38 369  
of the Revised Code, the amount of that deduction shall be 370  
subtracted from the value of the improvement for the purpose of 371  
determining the amount by which the addition of the improvement 372  
increased the current taxes under division (B)(2)(b)(i) of this 373  
section. 374

(c) The reduction in taxes under division (B)(2) of this 375  
section does not apply to a tax year in which ownership of the 376  
homestead or manufactured or mobile home was transferred to 377  
another person who is not related to the preceding owner by 378  
consanguinity or affinity. 379

(d) As used in division (B)(2) of this section, 380  
"improvement" has the same meaning as in section 5701.02 of the 381  
Revised Code, and "current taxes" means the amount of current 382  
taxes charged and payable as computed after the reductions under 383  
division (B)(1) of this section and sections 319.301 and 319.302 384  
of the Revised Code. 385

(C) The reductions granted by this section do not apply to 386  
special assessments or respread of assessments levied against 387  
the homestead, and if there is a transfer of ownership 388  
subsequent to the filing of an application for a reduction in 389  
taxes, such reductions are not forfeited for such year by virtue 390  
of such transfer. 391

(D) The reductions in taxable value referred to in this 392  
section shall be applied solely as a factor for the purpose of 393  
computing the reduction of taxes under this section and shall 394  
not affect the total value of property in any subdivision or 395  
taxing district as listed and assessed for taxation on the tax 396  
lists and duplicates, or any direct or indirect limitations on 397

indebtedness of a subdivision or taxing district. If after 398  
application of sections 5705.31 and 5705.32 of the Revised Code, 399  
including the allocation of all levies within the ten-mill 400  
limitation to debt charges to the extent therein provided, there 401  
would be insufficient funds for payment of debt charges not 402  
provided for by levies in excess of the ten-mill limitation, the 403  
reduction of taxes provided for in sections 323.151 to 323.159 404  
of the Revised Code shall be proportionately adjusted to the 405  
extent necessary to provide such funds from levies within the 406  
ten-mill limitation. 407

(E) No reduction shall be made on the taxes due on the 408  
homestead of any person convicted of violating division (D) or 409  
(E) of section 323.153 of the Revised Code for a period of three 410  
years following the conviction. 411

**Sec. 323.155.** The tax bill prescribed under section 412  
323.131 of the Revised Code shall indicate the net amount of 413  
taxes due following the reductions in taxes under sections 414  
319.301, 319.302, 323.152, 323.16 and, if applicable, section 415  
319.303 of the Revised Code. 416

Any reduction in taxes under section 323.152 of the 417  
Revised Code shall be disregarded as income or resources in 418  
determining eligibility for any program or calculating any 419  
payment under Title LI of the Revised Code. 420

**Sec. 735.29.** The board of trustees of public affairs 421  
appointed under section 735.28 of the Revised Code shall manage, 422  
conduct, and control the waterworks, electric light plants, 423  
artificial or natural gas plants, or other similar public 424  
utilities, furnish supplies of water, electricity, or gas, 425  
collect all water, electric, and gas rents or charges, and 426  
appoint necessary officers, employees, and agents. 427

The board may make such bylaws and rules as it determines 428  
to be necessary for the safe, economical, and efficient 429  
management and protection of such works, plants, and public 430  
utilities. These bylaws and rules, when not repugnant to 431  
municipal ordinances or to the constitution or laws of this 432  
state, shall have the same validity as ordinances. 433

For the purpose of paying the expenses of conducting and 434  
managing such waterworks, plants, and public utilities or of 435  
making necessary additions thereto and extensions and repairs 436  
thereon, the board may assess a water rent or charge, or a 437  
light, power, gas, or utility rent, of sufficient amount, and in 438  
such manner as it determines to be most equitable, upon all 439  
tenements and premises supplied therewith. When such rents, 440  
except water rents and charges, are not paid when due, the board 441  
may certify them to the county auditor to be placed on the 442  
duplicate and collected as other village taxes, or it may 443  
collect them by actions at law in the name of the village. When 444  
water rents or charges are not paid when due, the board may ~~do~~ 445  
~~either or both of the following:~~ 446

~~(A) Certify them, together with any penalties, to the~~ 447  
~~county auditor. The county auditor shall place the certified~~ 448  
~~amount on the real property tax list and duplicate against the~~ 449  
~~property served by the connection if he also receives from the~~ 450  
~~board additional certification that the unpaid rents or charges~~ 451  
~~have arisen pursuant to a service contract made directly with an~~ 452  
~~owner who occupies the property served.~~ 453

~~The amount placed on the tax list and duplicate shall be a~~ 454  
~~lien on the property served from the date placed on the list and~~ 455  
~~duplicate and shall be collected in the same manner as other~~ 456  
~~taxes, except that, notwithstanding section 323.15 of the~~ 457

~~Revised Code, a county treasurer shall accept a payment in such amount when separately tendered as payment for the full amount of such unpaid water rents or charges and associated penalties. The lien shall be released immediately upon payment in full of the certified amount. Any amounts collected by the county treasurer under this division shall be placed for immediate distribution to the village, in the appropriate distinct fund established for water rents and charges.~~

~~(B) Collect~~ collect them by actions at law in the name of the village from an owner, tenant, or other person who is liable to pay the rents or charges.

The board shall have the same powers and perform the same duties as are provided in sections 743.01, 743.05 to 743.07, 743.10, 743.11, 743.18, 743.24, and 735.05 to 735.09 of the Revised Code, and all powers and duties relating to waterworks in any of such sections shall extend to and include electric light, power, and gas plants, and such other similar public utilities, and such board shall have such other duties as are prescribed by law or ordinance not inconsistent herewith.

Each board that assesses water rents or charges shall determine the actual amount of rents due based upon an actual reading of each customer's meter at least once in each three-month period, and at least quarterly the board shall render a bill for the actual amount shown by the meter reading to be due, except estimated bills may be rendered if access to a customer's meter was unobtainable for a timely reading. Each board that assesses water rents or charges shall establish procedures providing fair and reasonable opportunity for resolution of billing disputes.

When property to which water service is provided is about

to be sold, any party to the sale or ~~his~~ any party's agent may 488  
request the board to read the meter at that property and to 489  
render within ten days following the date on which the request 490  
is made, a final bill for all outstanding rents and charges for 491  
water service. Such a request shall be made at least fourteen 492  
days prior to the transfer of the title of such property. 493

~~At any time prior to a certification under division (A) of~~ 494  
~~this section, the board shall accept any partial payment of~~ 495  
~~unpaid water rents or charges, in the amount of ten dollars or~~ 496  
~~more.~~ 497

**Sec. 743.04.** (A) For the purpose of paying the expenses of 498  
conducting and managing the waterworks of a municipal 499  
corporation, including operating expenses and the costs of 500  
permanent improvements, the director of public service or any 501  
other city official or body authorized by charter may assess and 502  
collect a water rent or charge of sufficient amount and in such 503  
manner as the director, other official, or body determines to be 504  
most equitable from all tenements and premises supplied with 505  
water. 506

(1) When water rents or charges are not paid when due, the 507  
director or other official or body may ~~do either or both of the~~ 508  
~~following:~~ 509

~~(a) Certify them, together with any penalties, to the~~ 510  
~~county auditor. The county auditor shall place the certified~~ 511  
~~amount on the real property tax list and duplicate against the~~ 512  
~~property served by the connection if the auditor also receives~~ 513  
~~from the director or other official or body additional~~ 514  
~~certification that the unpaid rents or charges have arisen~~ 515  
~~pursuant to a service contract made directly with an owner who~~ 516  
~~occupies the property served.~~ 517

~~The amount placed on the tax list and duplicate shall be a lien on the property served from the date placed on the list and duplicate and shall be collected in the same manner as other taxes, except that, notwithstanding section 323.15 of the Revised Code, a county treasurer shall accept a payment in such amount when separately tendered as payment for the full amount of such unpaid water rents or charges and associated penalties. The lien shall be released immediately upon payment in full of the certified amount. Any amounts collected by the county treasurer under this division shall be immediately placed in the distinct fund established by section 743.06 of the Revised Code.~~

~~(b) Collect~~ collect them by actions at law, in the name of the city from an owner, tenant, or other person who is liable to pay the rents or charges.

~~(2) The director or other official body shall not certify to the county auditor for placement upon the tax list and duplicate and the county auditor shall not place upon the tax list and duplicate as a charge against the property the amount of any unpaid water rents or charges together with any penalties as described in division (A) (1) (a) of this section if any of the following apply:~~

~~(a) The property served by the connection has been transferred or sold to an electing subdivision as defined in section 5722.01 of the Revised Code, regardless of whether the electing subdivision is still the owner of the property, and the unpaid water rents or charges together with any penalties have arisen from a period of time prior to the transfer or confirmation of sale to the electing subdivision;~~

~~(b) The property served by the connection has been sold to a purchaser at sheriff's sale or auditor's sale, the unpaid~~

~~water rents or charges together with any penalties have arisen~~ 548  
~~from a period of time prior to the confirmation of sale, and the~~ 549  
~~purchaser is not the owner of record of the property immediately~~ 550  
~~prior to the judgment of foreclosure nor any of the following:~~ 551

~~(i) A member of that owner's immediate family;~~ 552

~~(ii) A person with a power of attorney appointed by that~~ 553  
~~owner who subsequently transfers the land to the owner;~~ 554

~~(iii) A sole proprietorship owned by that owner or a~~ 555  
~~member of that owner's immediate family;~~ 556

~~(iv) A partnership, trust, business trust, corporation, or~~ 557  
~~association of which the owner or a member of the owner's~~ 558  
~~immediate family owns or controls directly or indirectly more~~ 559  
~~than fifty per cent.~~ 560

~~(e) The property served by the connection has been~~ 561  
~~forfeited to this state for delinquent taxes, unless the owner~~ 562  
~~of record redeems the property.~~ 563

~~(3) Upon valid written notice to the county auditor by any~~ 564  
~~owner possessing an ownership interest of record of the property~~ 565  
~~or by an electing subdivision previously in the chain of title~~ 566  
~~of the property that the unpaid water rents or charges together~~ 567  
~~with any penalties have been certified for placement or placed~~ 568  
~~upon the tax list and duplicate as a charge against the property~~ 569  
~~in violation of division (A) (2) of this section, the county~~ 570  
~~auditor shall promptly remove such charge from the tax~~ 571  
~~duplicate. This written notice to the county auditor shall~~ 572  
~~include all of the following:~~ 573

~~(a) The parcel number of the property;~~ 574

~~(b) The common address of the property;~~ 575

~~(c) The date of the recording of the transfer of the~~ 576  
~~property to the owner or electing subdivision;~~ 577

~~(d) The charge allegedly placed in violation of division~~ 578  
~~(A) (2) of this section.~~ 579

~~(4)~~ Each director or other official or body that assesses 580  
water rents or charges shall determine the actual amount of 581  
rents due based upon an actual reading of each customer's meter 582  
at least once in each three-month period, and at least quarterly 583  
the director or other official or body shall render a bill for 584  
the actual amount shown by the meter reading to be due, except 585  
estimated bills may be rendered if access to a customer's meter 586  
was unobtainable for a timely reading. Each director or other 587  
official or body that assesses water rents or charges shall 588  
establish procedures providing fair and reasonable opportunity 589  
for resolution of billing disputes. 590

~~(5)~~ (3) When property to which water service is provided 591  
is about to be sold, any party to the sale or the agent of any 592  
such party may request the director or other official or body to 593  
read the meter at that property and to render within ten days 594  
following the date on which the request is made, a final bill 595  
for all outstanding rents and charges for water service. Such a 596  
request shall be made at least fourteen days prior to the 597  
transfer of the title of such property. 598

~~(6) At any time prior to a certification under division~~ 599  
~~(A) (1) (a) of this section, the director or other official or~~ 600  
~~body shall accept any partial payment of unpaid water rents or~~ 601  
~~charges, in the amount of ten dollars or more.~~ 602

(B) ~~(1)~~ When title to a parcel of land that is subject to 603  
~~any of the actions~~ an action described in division (A) (1) of 604

this section is transferred to a county land reutilization 605  
corporation, ~~any lien placed on the parcel under division (A) (1)~~ 606  
~~(a) of this section shall be extinguished, and the corporation~~ 607  
shall not be held liable for the unpaid rents or charges ~~in any~~ 608  
~~collection action brought under division (A) (1) (b) of this~~ 609  
~~section, subject~~ 610

to collection if the rents or charges ~~certified under~~ 611  
~~division (A) (1) (a) of this section or subject to collection~~ 612  
~~under division (A) (1) (b) of this section~~ were incurred before 613  
the date of the transfer to the corporation and if the 614  
corporation did not incur the rents or charges, regardless of 615  
whether ~~the rents or charges were certified, the lien was~~ 616  
~~attached, or the action was brought before the date of transfer.~~ 617  
In such a case, the corporation and its successors in title 618  
~~shall take title to the property free and clear of any such lien~~ 619  
~~and~~ shall be immune from liability in any such collection 620  
action. 621

~~If a county land reutilization corporation takes title to~~ 622  
~~property before any rents or charges have been certified or any~~ 623  
~~lien has been placed with respect to the property under division~~ 624  
~~(A) (1) of this section, the corporation shall be deemed a bona~~ 625  
~~fide purchaser for value without knowledge of such rents,~~ 626  
~~charges, or lien, regardless of whether the corporation had~~ 627  
~~actual or constructive knowledge of the rents, charges, or lien,~~ 628  
~~and any such lien shall be void and unenforceable against the~~ 629  
~~corporation and its successors in title.~~ 630

~~(2) If a lien placed on a parcel is extinguished as~~ 631  
~~provided in division (B) (1) of this section, the municipal~~ 632  
~~corporation may pursue the remedy available under division (A)~~ 633  
~~(1) (b) of this section to recoup the rents and charges incurred~~ 634

~~with respect to the parcel from any owner, tenant, or other  
person liable to pay such rents and charges.~~ 635  
636

**Sec. 5722.03.** (A) On and after the effective date of an 637  
ordinance or resolution adopted pursuant to section 5722.02 of 638  
the Revised Code, nonproductive land within an electing 639  
subdivision's boundaries that the subdivision wishes to acquire 640  
and that has either been advertised and offered for sale or is 641  
otherwise available for acquisition pursuant to a foreclosure 642  
proceeding as provided in section 323.25, sections 323.65 to 643  
323.79, or section 5721.18 of the Revised Code, but is not sold 644  
for want of a minimum bid, shall be sold or transferred to the 645  
electing subdivision in the manner set forth in this section or 646  
sections 323.65 to 323.79 of the Revised Code. 647

(B) Upon receipt of an ordinance or resolution under 648  
section 5722.02 of the Revised Code, the county prosecuting 649  
attorney shall compile and deliver to the electing subdivision a 650  
list of all delinquent land within the electing subdivision with 651  
respect to which a foreclosure proceeding pursuant to section 652  
323.25, sections 323.65 to 323.79, or section 5721.18 of the 653  
Revised Code has been instituted and is pending. The prosecuting 654  
attorney shall notify the electing subdivision of the identity 655  
of all delinquent land within the subdivision whenever a 656  
foreclosure proceeding pursuant to section 323.25, sections 657  
323.65 to 323.79, or section 5721.18 of the Revised Code is 658  
commenced with respect to that land. 659

(C) The electing subdivision shall select from such lists 660  
the delinquent lands that constitute nonproductive lands that it 661  
wishes to acquire, and shall notify the prosecuting attorney of 662  
its selection prior to the advertisement and sale of the 663  
nonproductive lands pursuant to such a foreclosure proceeding, 664

or as otherwise provided in sections 323.65 to 323.79 of the Revised Code. Notwithstanding the sales price provisions to the contrary in division (A) of section 323.28 or in divisions (A) (1) and (C) of section 5721.19 of the Revised Code, selected nonproductive lands subject to a foreclosure proceeding pursuant to section 323.25, sections 323.65 to 323.79, or section 5721.18 of the Revised Code that require a sale shall be advertised for sale and be sold, without appraisal, for not less than the amount determined under division (A) (1) of section 323.28 or sections 323.65 to 323.79 of the Revised Code in the case of selected nonproductive lands subject to a foreclosure proceeding pursuant to section 323.25 or sections 323.65 to 323.79 of the Revised Code, or the amount determined under division (A) (2) of section 5721.19 in the case of selected nonproductive lands subject to a foreclosure proceeding pursuant to section 5721.18 of the Revised Code, or as prescribed in sections 323.65 to 323.79 of the Revised Code. Except as otherwise authorized in section 323.78 of the Revised Code, all nonproductive lands so selected, when advertised for sale pursuant to a foreclosure proceeding, shall be advertised separately from the advertisement applicable to other delinquent lands. Notwithstanding division (A) of section 5721.191 of the Revised Code, the minimum amount for which selected nonproductive lands subject to a foreclosure proceeding pursuant to section 5721.18 of the Revised Code will be sold, as specified in the advertisement for sale, shall equal the sum of the taxes, assessments, charges, penalties, interest, and costs due on the parcel as determined under division (A) (2) of section 5721.19 of the Revised Code. Notwithstanding provisions to the contrary in division (A) of section 323.28 of the Revised Code, the minimum amount for which selected nonproductive lands subject to a foreclosure proceeding pursuant to section 323.25 of the Revised

Code will be sold, as specified in the advertisement for sale, 697  
shall equal the amount specified in division (A) (1) of section 698  
323.28 of the Revised Code. The advertisement relating to the 699  
selected nonproductive lands also shall include a statement that 700  
the lands have been determined by the electing subdivision to be 701  
nonproductive lands and that, if at a foreclosure sale no bid 702  
for the appropriate amount specified in this division is 703  
received, such lands shall be sold or transferred to the 704  
electing subdivision. 705

(D) If any nonproductive land selected by an electing 706  
subdivision is advertised and offered for sale at one sale 707  
pursuant to this section but is not sold for want of a minimum 708  
bid, the electing subdivision that selected the nonproductive 709  
land shall be deemed to have submitted the winning bid at such 710  
sale, and the land is deemed sold to the electing subdivision 711  
for no consideration other than the amounts charged under 712  
divisions (E) and (F) of this section. If both a county and a 713  
township within that county have adopted a resolution pursuant 714  
to section 5722.02 of the Revised Code and both subdivisions 715  
select the same parcel or parcels of land, the subdivision that 716  
first notifies the prosecuting attorney of such selection shall 717  
be the electing subdivision deemed to have submitted the winning 718  
bid under this division. If a municipal corporation and a county 719  
land reutilization corporation select the same parcel or parcels 720  
of land, the municipal corporation shall be deemed the winning 721  
bidder under this division. The officer conducting the sale 722  
shall announce the bid of the electing subdivision at the sale 723  
and shall report the proceedings to the court for confirmation 724  
of sale. 725

(E) Upon the sale or transfer of any nonproductive land to 726  
an electing subdivision, the county auditor shall charge the 727

costs, as determined by the court, incurred in the foreclosure proceeding instituted under section 323.25, sections 323.65 to 323.79, or section 5721.18 of the Revised Code and applicable to the nonproductive land to the taxing districts, including the electing subdivision, in direct proportion to their interest in the taxes, assessments, charges, penalties, and interest on the nonproductive land due and payable at the time the land was sold pursuant to the foreclosure proceeding. The interest of each taxing district in the taxes, assessments, charges, penalties, and interest on the nonproductive land shall bear the same proportion to the amount of those taxes, assessments, charges, penalties, and interest that the amount of taxes levied by each district against the nonproductive land in the preceding tax year bears to the taxes levied by all such districts against the nonproductive land in the preceding tax year. If the electing subdivision is a county land reutilization corporation and the nonproductive land is sold or transferred to the corporation, the corporation shall be deemed to have the proportionate interest of the county on whose behalf it has been designated and organized in the taxes, assessments, charges, penalties, and interest on the nonproductive land in that county. In making a semiannual apportionment of funds, the auditor shall retain at the next apportionment the amount charged to each such taxing district, except that in the case of nonproductive land sold or transferred to a county land reutilization corporation, the auditor shall provide an invoice to the corporation for the amount charged to it.

(F) The officer conducting the sale shall execute and file for recording a deed conveying title to the land upon the filing of the entry of the confirmation of sale, unless the nonproductive land is redeemed under section 323.31 or 5721.18

of the Revised Code. If the alternative redemption period 759  
applies under section 323.78 of the Revised Code, the officer 760  
shall not execute the deed and file it for recording until the 761  
alternative redemption period expires. In either case, once the 762  
deed has been recorded, the officer shall deliver the deed to 763  
the electing subdivision; thereupon, title to the land is 764  
incontestable in the electing subdivision and free and clear of 765  
all liens and encumbrances, except those easements and covenants 766  
of record running with the land and created prior to the time at 767  
which the taxes or assessments, for the nonpayment of which the 768  
land is sold or transferred at foreclosure, became due and 769  
payable. 770

When title to a parcel of land upon which a lien has been 771  
placed under section 715.261, ~~743.04~~, or ~~6119.06~~ of the Revised 772  
Code is transferred to a county land reutilization corporation 773  
under this section, the lien on the parcel shall be extinguished 774  
if the lien is for costs or charges that were incurred before 775  
the date of the transfer to the corporation and if the 776  
corporation did not incur the costs or charges, regardless of 777  
whether the lien was attached or the costs or charges were 778  
certified before the date of transfer. In such a case, the 779  
corporation and its successors in title shall take title to the 780  
property free and clear of any such lien and shall be immune 781  
from liability in any action to collect such costs or charges. 782

If a county land reutilization corporation takes title to 783  
property under this chapter before any costs or charges have 784  
been certified or any lien has been placed with respect to the 785  
property under section 715.261, ~~743.04~~, or ~~6119.06~~ of the 786  
Revised Code, the corporation shall be deemed a bona fide 787  
purchaser for value without knowledge of such costs or lien, 788  
regardless of whether the corporation had actual or constructive 789

knowledge of the costs or lien, and any such lien shall be void 790  
and unenforceable against the corporation and its successors in 791  
title. 792

At the time of the sale or transfer, the officer shall 793  
collect and the electing subdivision shall pay the fee required 794  
by law for transferring and recording of deeds. In accordance 795  
with section 1724.10 of the Revised Code, an electing 796  
subdivision that is a county land reutilization corporation 797  
shall not be required to pay any such fee. 798

The title is not invalid because of any irregularity, 799  
informality, or omission of any proceedings under section 800  
323.25, sections 323.65 to 323.79, this chapter, or Chapter 801  
5721. of the Revised Code, or in any processes of taxation, if 802  
such irregularity, informality, or omission does not abrogate 803  
any provision of such chapters for notice to holders of title, 804  
lien, or mortgage to, or other interests in, the foreclosed 805  
lands. 806

**Sec. 5722.04.** (A) Upon receipt of an ordinance or 807  
resolution adopted pursuant to section 5722.02 of the Revised 808  
Code, the county auditor shall deliver to the electing 809  
subdivision a list of all delinquent lands within an electing 810  
subdivision's boundaries that have been forfeited to the state 811  
pursuant to section 5723.01 of the Revised Code and thereafter 812  
shall notify the electing subdivision of any additions to or 813  
deletions from such list. 814

The electing subdivision shall select from such lists the 815  
forfeited lands that constitute nonproductive lands that the 816  
subdivision wishes to acquire, and shall notify the county 817  
auditor of its selection prior to the advertisement and sale of 818  
such lands. Notwithstanding the sales price provisions of 819

division (A) (1) of section 5723.06 of the Revised Code, the 820  
selected nonproductive lands shall be advertised for sale and be 821  
sold to the highest bidder for an amount at least sufficient to 822  
pay the amount determined under division (A) (2) of section 823  
5721.16 of the Revised Code. All nonproductive lands forfeited 824  
to the state and selected by an electing subdivision, when 825  
advertised for sale pursuant to the relevant procedures set 826  
forth in Chapter 5723. of the Revised Code, shall be advertised 827  
separately from the advertisement applicable to other forfeited 828  
lands. The advertisement relating to the selected nonproductive 829  
lands also shall include a statement that the lands have been 830  
selected by the electing subdivision as nonproductive lands that 831  
it wishes to acquire and that, if at the forfeiture sale no bid 832  
for the sum of the taxes, assessments, charges, penalties, 833  
interest, and costs due on the parcel as determined under 834  
division (A) (1) (a) of section 5723.06 of the Revised Code is 835  
received, the lands shall be sold to the electing subdivision. 836

(B) If any nonproductive land that has been forfeited to 837  
the state and selected by an electing subdivision is advertised 838  
and offered for sale by the auditor pursuant to Chapter 5723. of 839  
the Revised Code, but no minimum bid is received, the electing 840  
subdivision shall be deemed to have submitted the winning bid, 841  
and the land is deemed sold to the electing subdivision for no 842  
consideration other than the fee charged under division (C) of 843  
this section. If both a county and a township in that county 844  
have adopted a resolution pursuant to section 5722.02 of the 845  
Revised Code and both subdivisions select the same parcel or 846  
parcels of land, the electing subdivision deemed to have 847  
submitted the winning bid under this division shall be 848  
determined pursuant to division (D) of section 5722.03 of the 849  
Revised Code. 850

The auditor shall announce the bid at the sale and shall 851  
declare the selected nonproductive land to be sold to the 852  
electing subdivision. The auditor shall deliver to the electing 853  
subdivision a certificate of sale. 854

(C) On the returning of the certificate of sale to the 855  
auditor, the auditor shall execute and file for recording a deed 856  
conveying title to the selected nonproductive land and, once the 857  
deed has been recorded, deliver it to the electing subdivision. 858  
Thereupon, all previous title is extinguished, and the title in 859  
the electing subdivision is incontestable and free and clear 860  
from all liens and encumbrances, except taxes and special 861  
assessments that are not due at the time of the sale and any 862  
easements and covenants of record running with the land and 863  
created prior to the time at which the taxes or assessments, for 864  
the nonpayment of which the nonproductive land was forfeited, 865  
became due and payable. 866

When title to a parcel of land upon which a lien has been 867  
placed under section 715.261, ~~743.04~~, or ~~6119.06~~ of the Revised 868  
Code is transferred to a county land reutilization corporation 869  
under this section, the lien on the parcel shall be extinguished 870  
if the lien is for costs or charges that were incurred before 871  
the date of the transfer to the corporation and if the 872  
corporation did not incur the costs or charges, regardless of 873  
whether the lien was attached or the costs or charges were 874  
certified before the date of transfer. In such a case, the 875  
corporation and its successors in title shall take title to the 876  
property free and clear of any such lien and shall be immune 877  
from liability in any action to collect such costs or charges. 878

If a county land reutilization corporation takes title to 879  
property before any costs or charges have been certified or any 880

lien has been placed with respect to the property under section 881  
715.261, ~~743.04~~, or ~~6119.06~~ of the Revised Code, the corporation 882  
shall be deemed a bona fide purchaser for value without 883  
knowledge of such costs or lien, regardless of whether the 884  
corporation had actual or constructive knowledge of the costs or 885  
lien, and any such lien shall be void and unenforceable against 886  
the corporation and its successors in title. 887

At the time of the sale, the auditor shall collect and the 888  
electing subdivision shall pay the fee required by law for 889  
transferring and recording of deeds. 890

Upon delivery of a deed conveying any nonproductive land 891  
to an electing subdivision, the county auditor shall charge all 892  
costs incurred in any proceeding instituted under section 893  
5721.14 or 5721.18 of the Revised Code or incurred as a result 894  
of the forfeiture and sale of the nonproductive land to the 895  
taxing districts, including the electing subdivision, in direct 896  
proportion to their interest in the taxes, assessments, charges, 897  
interest, and penalties on the nonproductive land due and 898  
payable at the time the land was sold at the forfeiture sale. 899  
The interest of each taxing district in the taxes, assessments, 900  
charges, penalties, and interest on the nonproductive land shall 901  
bear the same proportion to the amount of those taxes, 902  
assessments, charges, penalties, and interest that the amount of 903  
taxes levied by each district against the nonproductive land in 904  
the preceding tax year bears to the taxes levied by all such 905  
districts against the nonproductive land in the preceding tax 906  
year. If the electing subdivision is a county land reutilization 907  
corporation and the nonproductive land is sold or transferred to 908  
the corporation, the corporation shall be deemed to have the 909  
proportionate interest of the county designating or organizing 910  
such corporation in the taxes, assessments, charges, penalties, 911

and interest on the nonproductive land in the county. In making 912  
a semiannual apportionment of funds, the auditor shall retain at 913  
the next apportionment the amount charged to each such taxing 914  
district, except that in the case of nonproductive land conveyed 915  
to a county land reutilization corporation the auditor shall 916  
invoice the corporation the amount charged to it. 917

(D) If no political subdivision has requested to purchase 918  
a parcel of land at a foreclosure sale, any lands otherwise 919  
forfeited to the state for want of a bid at the foreclosure sale 920  
may, upon the request of a county land reutilization 921  
corporation, be transferred directly to the corporation without 922  
appraisal or public bidding. 923

**Sec. 5722.10.** An electing subdivision may accept a 924  
conveyance in lieu of foreclosure of delinquent land from the 925  
owners thereof. Such conveyance may only be accepted with the 926  
consent of the county auditor acting as the agent of the state 927  
pursuant to section 5721.09 of the Revised Code. If an electing 928  
subdivision or county land reutilization corporation certifies 929  
to the auditor in writing that the delinquent land is abandoned 930  
land as defined in section 323.65 of the Revised Code, the 931  
auditor shall consent to the conveyance. If the electing 932  
subdivision or county land reutilization corporation does not 933  
certify to the auditor in writing that the delinquent land is 934  
abandoned land, the auditor may consent to the conveyance for 935  
any reason authorized in this chapter. The owners or the 936  
electing municipal corporation or township shall pay all 937  
expenses incurred by the county in connection with any 938  
foreclosure or foreclosure and forfeiture proceeding filed 939  
pursuant to section 323.25, sections 323.65 to 323.79, or 940  
section 5721.18 or 5721.14 of the Revised Code relative to such 941  
land. When the electing subdivision is the county or county land 942

reutilization corporation acting on behalf of a county, it may 943  
require the owner to pay the expenses. The owner shall present 944  
the electing subdivision with evidence satisfactory to the 945  
subdivision that it will obtain by such conveyance fee simple 946  
title to such delinquent land. Unless otherwise agreed to by the 947  
electing subdivision accepting the conveyance, the title shall 948  
be free and clear of all liens and encumbrances, except such 949  
easements and covenants of record running with the land as were 950  
created prior to the time of the conveyance and delinquent 951  
taxes, assessments, penalties, interest, and charges, and taxes 952  
and special assessments that are a lien on the real property at 953  
the time of the conveyance. Any costs, charges, or liens that 954  
have been assessed, certified, or placed under section 715.261,~~—~~ 955  
~~743.04, or 6119.06~~ of the Revised Code with respect to real 956  
property acquired by or transferred to a county land 957  
reutilization corporation under this section shall, at the time 958  
of the conveyance to the corporation, be extinguished and of no 959  
force and effect as against the corporation, its successors, or 960  
its assignees, provided that the lien is for charges or costs 961  
that were incurred before the date of transfer to the 962  
corporation and that were not incurred by the corporation. 963

Real property acquired by an electing subdivision under 964  
this section shall not be subject to foreclosure or forfeiture 965  
under Chapter 5721. or 5723. of the Revised Code. The sale or 966  
other transfer, as authorized by section 5722.07 of the Revised 967  
Code, of real property acquired under this section shall 968  
extinguish the lien on the title for all taxes, assessments, 969  
penalties, interest, and charges delinquent at the time of the 970  
conveyance of the delinquent land to the electing subdivision. 971

**Sec. 5723.04.** (A) The county auditor shall maintain a list 972  
of forfeited lands and shall offer such lands for sale annually, 973

or more frequently if the auditor determines that more frequent sales are necessary. 974  
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(B) Notwithstanding division (A) of this section, upon the request of a county land reutilization corporation organized under Chapter 1724. of the Revised Code, the county auditor shall promptly transfer to such corporation, by auditor's deed, the fee simple title to a parcel on the list of forfeited lands, which shall pass to such corporation free and clear of all taxes, assessments, charges, penalties, interest, and costs. Subject to division (C) of this section, any subordinate liens shall be deemed fully and forever satisfied and discharged. Upon such request, the land is deemed sold by the state for no consideration. The county land reutilization corporation shall file the deed for recording. 976  
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(C) When title to a parcel of land upon which a lien has been placed under section 715.261, ~~743.04, or 6119.06~~ of the Revised Code is transferred to a county land reutilization corporation under this section, the lien on the parcel shall be extinguished if the lien is for costs or charges that were incurred before the date of the transfer to the corporation and if the corporation did not incur the costs or charges, regardless of whether the lien was attached or the costs or charges were certified before the date of transfer. In such a case, the corporation and its successors in title shall take title to the property free and clear of any such lien and shall be immune from liability in any action to collect such costs or charges. 988  
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If a county land reutilization corporation takes title to property before any costs or charges have been certified or any lien has been placed with respect to the property under section 1001  
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715.261, ~~743.04~~, or ~~6119.06~~ of the Revised Code, the corporation 1004  
shall be deemed a bona fide purchaser for value without 1005  
knowledge of such costs or lien, regardless of whether the 1006  
corporation had actual or constructive knowledge of the costs or 1007  
lien, and any such lien shall be void and unenforceable against 1008  
the corporation and its successors in title. 1009

**Sec. 6103.02.** (A) For the purpose of preserving and 1010  
promoting the public health and welfare, a board of county 1011  
commissioners may acquire, construct, maintain, and operate any 1012  
public water supply facilities within its county for one or more 1013  
sewer districts and may provide for their protection and prevent 1014  
their pollution and unnecessary waste. The board may negotiate 1015  
and enter into a contract with any public agency or any person 1016  
for the management, maintenance, operation, and repair of the 1017  
facilities on behalf of the county, upon the terms and 1018  
conditions as may be agreed upon with the agency or person and 1019  
as may be determined by the board to be in the interests of the 1020  
county. By contract with any public agency or any person 1021  
operating public water supply facilities within or without its 1022  
county, the board also may provide a supply of water to a sewer 1023  
district from the facilities of the public agency or person. 1024

(B) The county sanitary engineer or sanitary engineering 1025  
department, in addition to other assigned duties, shall assist 1026  
the board in the performance of its duties under this chapter 1027  
and shall be charged with other duties and services in relation 1028  
to the board's duties as the board prescribes. 1029

(C) The board may adopt, publish, administer, and enforce 1030  
rules for the construction, maintenance, protection, and use of 1031  
county-owned or county-operated public water supply facilities 1032  
outside municipal corporations and of public water supply 1033

facilities within municipal corporations that are owned or 1034  
operated by the county or that are supplied with water from 1035  
water supply facilities owned or operated by the county, 1036  
including, but not limited to, rules for the establishment and 1037  
use of any connections, the termination in accordance with 1038  
reasonable procedures of water service for nonpayment of county 1039  
water rates and charges, and the establishment and use of 1040  
security deposits to the extent considered necessary to ensure 1041  
the payment of county water rates and charges. The rules shall 1042  
not be inconsistent with the laws of the state or any applicable 1043  
rules of the director of environmental protection. 1044

(D) No public water supply facilities shall be constructed 1045  
in any county outside municipal corporations by any person, 1046  
except for the purpose of supplying water to those municipal 1047  
corporations, until the plans and specifications for the 1048  
facilities have been approved by the board. Construction shall 1049  
be done under the supervision of the county sanitary engineer. 1050  
Any person constructing public water supply facilities shall pay 1051  
to the county all expenses incurred by the board in connection 1052  
with the construction. 1053

(E) The county sanitary engineer or the county sanitary 1054  
engineer's authorized assistants or agents, when properly 1055  
identified in writing or otherwise and after written notice is 1056  
delivered to the owner at least five days in advance or mailed 1057  
at least five days in advance by first class or certified mail 1058  
to the owner's tax mailing address, may enter upon any public or 1059  
private property for the purpose of making, and may make, 1060  
surveys or inspections necessary for the design or evaluation of 1061  
county public water supply facilities. This entry is not a 1062  
trespass and is not to be considered an entry in connection with 1063  
any appropriation of property proceedings under sections 163.01 1064

to 163.22 of the Revised Code that may be pending. No person or 1065  
public agency shall forbid the county sanitary engineer or the 1066  
county sanitary engineer's authorized assistants or agents to 1067  
enter, or interfere with their entry, upon the property for the 1068  
purpose of making the surveys or inspections. If actual damage 1069  
is done to property by the making of the surveys or inspections, 1070  
the board shall pay the reasonable value of the damage to the 1071  
property owner, and the cost shall be included in the cost of 1072  
the facilities and may be included in any special assessments 1073  
levied and collected to pay that cost. 1074

(F) The board shall fix reasonable rates, including 1075  
penalties for late payments, for water supplied to public 1076  
agencies and persons when the source of supply or the facilities 1077  
for its distribution are owned or operated by the county and may 1078  
change the rates from time to time as it considers advisable. 1079  
When the source of the water supply to be used by the county is 1080  
owned by another public agency or person, the schedule of rates 1081  
to be charged by the public agency or person shall be approved 1082  
by the board at the time it enters into a contract for the use 1083  
of water from the public agency or person. 1084

When the distribution facilities are owned by the county, 1085  
the board also may fix reasonable charges to be collected for 1086  
the privilege of connecting to the distribution facilities and 1087  
may require that, prior to the connection, the charges be paid 1088  
in full or, if determined by the board to be equitable in a 1089  
resolution relating to the payment of the charges, may require 1090  
their payment in installments, as considered adequate by the 1091  
board, at the times, in the amounts, and with the security, 1092  
carrying charges, and penalties as may be determined by the 1093  
board in that resolution to be fair and appropriate. No public 1094  
agency or person shall be permitted to connect to those 1095

facilities until the charges have been paid in full or provision 1096  
for their payment in installments has been made. If the 1097  
connection charges are to be paid in installments, the board 1098  
shall certify, to the county auditor, information sufficient to 1099  
identify each parcel of property served by a connection and, 1100  
with respect to each parcel, the total of the charges to be paid 1101  
in installments, the amount of each installment, and the total 1102  
number of installments to be paid. The county auditor shall 1103  
record and maintain the information so supplied in the 1104  
waterworks record provided for in section 6103.16 of the Revised 1105  
Code until the connection charges are paid in full. The board 1106  
may include amounts attributable to connection charges being 1107  
paid in installments in its billings of rates and other charges 1108  
for water supplied. In addition, the board may consider payments 1109  
made to a school district under section 6103.25 of the Revised 1110  
Code when the board establishes rates and other charges for 1111  
water supplied. 1112

A board may establish discounted rates or charges or may 1113  
establish another mechanism for providing a reduction in rates 1114  
or charges for persons who are sixty-five years of age or older. 1115  
The board shall establish eligibility requirements for such 1116  
discounted or reduced rates or charges, including a requirement 1117  
that a person be eligible for the homestead exemption or qualify 1118  
as a low- and moderate-income person. 1119

(G) When any rates or charges are not paid when due, the 1120  
board may do any or all of the following: 1121

~~(1) Certify the unpaid rates or charges, together with any 1122  
penalties, to the county auditor. The county auditor shall place 1123  
the certified amount upon the real property tax list and 1124  
duplicate against the property served by the connection. The 1125~~

~~certified amount shall be a lien on the property from the date placed on the real property tax list and duplicate and shall be collected in the same manner as taxes, except that, notwithstanding section 323.15 of the Revised Code, a county treasurer shall accept a payment in that amount when separately tendered as payment for the full amount of the unpaid rates or charges and associated penalties. The lien shall be released immediately upon payment in full of the certified amount.~~

~~(2)~~ Collect the unpaid rates or charges, together with any penalties, by actions at law in the name of the county from an owner, tenant, or other person or public agency that is liable for the payment of the rates or charges;

~~(3)~~ (2) Terminate, in accordance with established rules, the water service to the particular property unless and until the unpaid rates or charges, together with any penalties, are paid in full;

~~(4)~~ (3) Apply, to the extent required, any security deposit made in accordance with established rules to the payment of the unpaid rates and charges, together with any penalties, for water service to the particular property.

All moneys collected as rates, charges, or penalties fixed or established in accordance with division (F) of this section for water supply purposes in or for any sewer district shall be paid to the county treasurer and kept in a separate and distinct water fund established by the board to the credit of the district.

Each board that fixes water rates or charges may render estimated bills periodically, provided that at least quarterly it shall schedule an actual reading of each customer's meter so

as to render a bill for the actual amount shown by the meter 1155  
reading to be due, with credit for prior payments of any 1156  
estimated bills submitted for any part of the billing period, 1157  
except that estimated bills may be rendered if a customer's 1158  
meter is not accessible for a timely reading or if the 1159  
circumstances preclude a scheduled reading. Each board also 1160  
shall establish procedures providing a fair and reasonable 1161  
opportunity for the resolution of billing disputes. 1162

When property to which water service is provided is about 1163  
to be sold, any party to the sale or an agent of a party may 1164  
request the board to have the meter at that property read and to 1165  
render, within ten days following the date on which the request 1166  
is made, a final bill for all outstanding rates and charges for 1167  
water service. The request shall be made at least fourteen days 1168  
prior to the transfer of the title of the property. 1169

~~At any time prior to a certification under division (G) (1)~~ 1170  
~~of this section, the board shall accept any partial payment of~~ 1171  
~~unpaid water rates or charges in the amount of ten dollars or~~ 1172  
~~more.~~ 1173

Except as otherwise provided in any proceedings 1174  
authorizing or providing for the security for and payment of any 1175  
public obligations, or in any indenture or trust or other 1176  
agreement securing public obligations, moneys in the water fund 1177  
shall be applied first to the payment of the cost of the 1178  
management, maintenance, and operation of the water supply 1179  
facilities of, or used or operated for, the sewer district, 1180  
which cost may include the county's share of management, 1181  
maintenance, and operation costs under cooperative contracts for 1182  
the acquisition, construction, or use of water supply facilities 1183  
and, in accordance with a cost allocation plan adopted under 1184

division (H) of this section, payment of all allowable direct 1185  
and indirect costs of the district, the county sanitary engineer 1186  
or sanitary engineering department, or a federal or state grant 1187  
program, incurred for the purposes of this chapter, and shall be 1188  
applied second to the payment of debt charges payable on any 1189  
outstanding public obligations issued or incurred for the 1190  
acquisition or construction of water supply facilities for or 1191  
serving the district, or for the funding of a bond retirement or 1192  
other fund established for the payment of or security for the 1193  
obligations. Any surplus remaining may be applied to the 1194  
acquisition or construction of those facilities or for the 1195  
payment of contributions to be made, or costs incurred, for the 1196  
acquisition or construction of those facilities under 1197  
cooperative contracts. Moneys in the water fund shall not be 1198  
expended other than for the use and benefit of the district. 1199

(H) A board of county commissioners may adopt a cost 1200  
allocation plan that identifies, accumulates, and distributes 1201  
allowable direct and indirect costs that may be paid from the 1202  
water fund of the sewer district created pursuant to division 1203  
(G) of this section, and that prescribes methods for allocating 1204  
those costs. The plan shall authorize payment from the fund of 1205  
only those costs incurred by the district, the county sanitary 1206  
engineer or sanitary engineering department, or a federal or 1207  
state grant program, and those costs incurred by the general and 1208  
other funds of the county for a common or joint purpose, that 1209  
are necessary and reasonable for the proper and efficient 1210  
administration of the district under this chapter. The plan 1211  
shall not authorize payment from the fund of any general 1212  
government expense required to carry out the overall 1213  
governmental responsibilities of a county. The plan shall 1214  
conform to United States office of management and budget 1215

Circular A-87, "Cost Principles for State, Local, and Indian Tribal Governments," published May 17, 1995. 1216  
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**Sec. 6119.06.** Upon the declaration of the court of common pleas organizing the regional water and sewer district pursuant to section 6119.04 of the Revised Code and upon the qualifying of its board of trustees and the election of a president and a secretary, said district shall exercise in its own name all the rights, powers, and duties vested in it by Chapter 6119. of the Revised Code, and, subject to such reservations, limitations and qualifications as are set forth in this chapter, such district may: 1218  
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(A) Adopt bylaws for the regulation of its affairs, the conduct of its business, and notice of its actions; 1227  
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(B) Adopt an official seal; 1229

(C) Maintain a principal office and suboffices at such places within the district as it designates; 1230  
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(D) Sue and plead in its own name; be sued and impleaded in its own name with respect to its contracts or torts of its members, employees, or agents acting within the scope of their employment, or to enforce its obligations and covenants made under sections 6119.09, 6119.12, and 6119.14 of the Revised Code. Any such actions against the district shall be brought in the court of common pleas of the county in which the principal office of the district is located, or in the court of common pleas of the county in which the cause of action arose, and all summonses, exceptions, and notices of every kind shall be served on the district by leaving a copy thereof at the principal office with the person in charge thereof or with the secretary of the district. 1232  
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(E) Assume any liability or obligation of any person or political subdivision, including a right on the part of such district to indemnify and save harmless the other contracting party from any loss, cost, or liability by reason of the failure, refusal, neglect, or omission of such district to perform any agreement assumed by it or to act or discharge any such obligation;	1245 1246 1247 1248 1249 1250 1251
(F) Make loans and grants to any person or political subdivisions for the design, acquisition, or construction of water resource projects by such person or political subdivisions and adopt rules, regulations, and procedures for making such loans and grants;	1252 1253 1254 1255 1256
(G) Acquire, construct, reconstruct, enlarge, improve, furnish, equip, maintain, repair, operate, lease or rent to or from, or contract for operation by or for, a political subdivision or person, water resource projects within or without the district;	1257 1258 1259 1260 1261
(H) Make available the use or service of any water resource project to one or more persons, one or more political subdivisions, or any combination thereof;	1262 1263 1264
(I) Levy and collect taxes and special assessments;	1265
(J) Issue bonds and notes and refunding bonds and notes as provided in Chapter 6119. of the Revised Code;	1266 1267
(K) Acquire by gift or purchase, hold, and dispose of real and personal property in the exercise of its powers and the performance of its duties under Chapter 6119. of the Revised Code;	1268 1269 1270 1271
(L) Dispose of, by public or private sale, or lease any real or personal property determined by the board of trustees to	1272 1273

be no longer necessary or needed for the operation or purposes 1274  
of the district; 1275

(M) Acquire, in the name of the district, by purchase or 1276  
otherwise, on such terms and in such manner as it considers 1277  
proper, or by the exercise of the right of condemnation in the 1278  
manner provided by section 6119.11 of the Revised Code, such 1279  
public or private lands, including public parks, playgrounds, or 1280  
reservations, or parts thereof or rights therein, rights-of-way, 1281  
property, rights, easements, and interests as it considers 1282  
necessary for carrying out Chapter 6119. of the Revised Code, 1283  
but excluding the acquisition by the exercise of the right of 1284  
condemnation of any waste water facility or water management 1285  
facility owned by any person or political subdivision, and 1286  
compensation shall be paid for public or private lands so taken; 1287

(N) Adopt rules and regulations to protect augmented flow 1288  
by the district in waters of the state, to the extent augmented 1289  
by a water resource project, from depletion so it will be 1290  
available for beneficial use, to provide standards for the 1291  
withdrawal from waters of the state of the augmented flow 1292  
created by a water resource project which is not returned to the 1293  
waters of the state so augmented, and to establish reasonable 1294  
charges therefor, if considered necessary by the district; 1295

(O) Make and enter into all contracts and agreements and 1296  
execute all instruments necessary or incidental to the 1297  
performance of its duties and the execution of its powers under 1298  
Chapter 6119. of the Revised Code; 1299

(P) Enter into contracts with any person or any political 1300  
subdivision to render services to such contracting party for any 1301  
service the district is authorized to provide; 1302

(Q) Enter into agreements for grants or the receipt and 1303  
repayment of loans from a board of township trustees under 1304  
section 505.705 of the Revised Code; 1305

(R) Make provision for, contract for, or sell any of its 1306  
by-products or waste; 1307

(S) Exercise the power of eminent domain in the manner 1308  
provided in Chapter 6119. of the Revised Code; 1309

(T) Remove or change the location of any fence, building, 1310  
railroad, canal, or other structure or improvement located in or 1311  
out of the district, and in case it is not feasible or 1312  
economical to move any such building, structure, or improvement 1313  
situated in or upon lands required, and if the cost is 1314  
determined by the board to be less than that of purchase or 1315  
condemnation, to acquire land and construct, acquire, or install 1316  
therein or thereon buildings, structures, or improvements 1317  
similar in purpose, to be exchanged for such buildings, 1318  
structures, or improvements under contracts entered into between 1319  
the owner thereof and the district; 1320

(U) Receive and accept, from any federal or state agency, 1321  
grants for or in aid of the construction of any water resource 1322  
project, and receive and accept aid or contributions from any 1323  
source of money, property, labor, or other things of value, to 1324  
be held, used, and applied only for the purposes for which such 1325  
grants and contributions are made; 1326

(V) Purchase fire and extended coverage and liability 1327  
insurance for any water resource project and for the principal 1328  
office and suboffices of the district, insurance protecting the 1329  
district and its officers and employees against liability for 1330  
damage to property or injury to or death of persons arising from 1331

its operations, and any other insurance the district may agree 1332  
to provide under any resolution authorizing its water resource 1333  
revenue bonds or in any trust agreement securing the same; 1334

(W)~~(1)~~ Charge, alter, and collect rentals and other 1335  
charges for the use of services of any water resource project as 1336  
provided in section 6119.09 of the Revised Code. Such district 1337  
may refuse the services of any of its projects if any of such 1338  
rentals or other charges, including penalties for late payment, 1339  
are not paid by the user thereof, ~~and, if such rentals or other~~ 1340  
~~charges are not paid when due and upon certification of~~ 1341  
~~nonpayment to the county auditor, such rentals or other charges~~ 1342  
~~constitute a lien upon the property so served, shall be placed~~ 1343  
~~by the auditor upon the real property tax list and duplicate,~~ 1344  
~~and shall be collected in the same manner as other taxes.~~ 1345

~~(2) A district shall not certify to the county auditor for~~ 1346  
~~placement upon the tax list and duplicate and the county auditor~~ 1347  
~~shall not place upon the tax list or duplicate as a charge~~ 1348  
~~against the property the amount of unpaid rentals or other~~ 1349  
~~charges including any penalties for late payment as described in~~ 1350  
~~division (W) (1) of this section if any of the following apply:-~~ 1351

~~(a) The property served has been transferred or sold to an~~ 1352  
~~electing subdivision as defined in section 5722.01 of the~~ 1353  
~~Revised Code, regardless of whether the electing subdivision is~~ 1354  
~~still the owner of the property, and the unpaid rentals or other~~ 1355  
~~charges including penalties for late payment have arisen from a~~ 1356  
~~period of time prior to the transfer or confirmation of sale to~~ 1357  
~~the electing subdivision.~~ 1358

~~(b) The property served has been sold to a purchaser at~~ 1359  
~~sheriff's sale or auditor's sale, the unpaid rentals or other~~ 1360  
~~charges including penalties for late payment have arisen from a~~ 1361

~~period of time prior to the confirmation of sale, and the purchaser is not the owner of record of the property immediately prior to the judgment of foreclosure nor any of the following:~~ 1362  
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~~(i) A member of that owner's immediate family;~~ 1365

~~(ii) A person with a power of attorney appointed by that owner who subsequently transfers the property to the owner;~~ 1366  
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~~(iii) A sole proprietorship owned by that owner or a member of that owner's immediate family;~~ 1368  
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~~(iv) A partnership, trust, business trust, corporation, or association of which the owner or a member of the owner's immediate family owns or controls directly or indirectly more than fifty per cent.~~ 1370  
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~~(e) The property served has been forfeited to this state for delinquent taxes, unless the owner of record redeems the property.~~ 1374  
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~~(3) Upon valid written notice to the county auditor by any owner possessing an ownership interest of record of the property or an electing subdivision previously in the chain of title to the property that the unpaid water rents or charges together with any penalties have been certified for placement or placed upon the tax list and duplicate as a charge against the property in violation of division (W) (2) of this section, the county auditor shall promptly remove such charge from the tax duplicate. This written notice to the county auditor shall include all of the following:~~ 1377  
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~~(a) The parcel number of the property;~~ 1387

~~(b) The common address of the property;~~ 1388

~~(c) The date of the recording of the transfer of the~~ 1389

~~property to the owner or electing subdivision;~~ 1390

~~(d) The charge allegedly placed in violation of division  
(W) (2) of this section.~~ 1391  
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~~(4) When title to property is transferred to a county land-  
reutilization corporation, any lien placed on the property under  
this division shall be extinguished, and the corporation shall  
not be held liable for any rentals or charges certified under  
this division with respect to the property, if the rentals or  
charges were incurred before the date of the transfer to the  
corporation and if the corporation did not incur the rentals or  
charges, regardless of whether the rentals or charges were  
certified, or the lien was attached, before the date of  
transfer. In such a case, the corporation and its successors in  
title shall take title to the property free and clear of any  
such lien and shall be immune from liability in any collection  
action brought with respect to such rentals or charges. If a  
lien placed on property is extinguished as provided in this  
division, the district shall retain the ability to recoup the  
rents and charges incurred with respect to the property from any  
owner, tenant, or other person liable to pay such rents and  
charges before the property was transferred to the corporation.~~ 1393  
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~~(X) Provide coverage for its employees under Chapters  
145., 4123., and 4141. of the Revised Code;~~ 1411  
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~~(Y) Merge or combine with any other regional water and  
sewer district into a single district, which shall be one of the  
constituent districts, on terms so that the surviving district  
shall be possessed of all rights, capacity, privileges, powers,  
franchises, and authority of the constituent districts and shall  
be subject to all the liabilities, obligations, and duties of  
each of the constituent districts and all rights of creditors of~~ 1413  
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such constituent districts shall be preserved unimpaired, 1420  
limited in lien to the property affected by such liens 1421  
immediately prior to the time of the merger and all debts, 1422  
liabilities, and duties of the respective constituent districts 1423  
shall thereafter attach to the surviving district and may be 1424  
enforced against it, and such other terms as are agreed upon, 1425  
provided two-thirds of the members of each of the boards consent 1426  
to such merger or combination. Such merger or combination shall 1427  
become legally effective unless, prior to the ninetieth day 1428  
following the later of the consents, qualified electors residing 1429  
in either district equal in number to a majority of the 1430  
qualified electors voting at the last general election in such 1431  
district file with the secretary of the board of trustees of 1432  
their regional water and sewer district a petition of 1433  
remonstrance against such merger or combination. The secretary 1434  
shall cause the board of elections of the proper county or 1435  
counties to check the sufficiency of the signatures on such 1436  
petition. 1437

(Z) Exercise the powers of the district without obtaining 1438  
the consent of any other political subdivision, provided that 1439  
all public or private property damaged or destroyed in carrying 1440  
out the powers of the district shall be restored or repaired and 1441  
placed in its original condition as nearly as practicable or 1442  
adequate compensation made therefor by the district; 1443

(AA) Require the owner of any premises located within the 1444  
district to connect the owner's premises to a water resource 1445  
project determined to be accessible to such premises and found 1446  
to require such connection so as to prevent or abate pollution 1447  
or protect the health and property of persons in the district. 1448  
Such connection shall be made in accordance with procedures 1449  
established by the board of trustees of such district and 1450

pursuant to such orders as the board may find necessary to 1451  
ensure and enforce compliance with such procedures. 1452

(BB) Do all acts necessary or proper to carry out the 1453  
powers granted in Chapter 6119. of the Revised Code. 1454

**Section 2.** That existing sections 323.151, 323.152, 1455  
323.155, 735.29, 743.04, 5722.03, 5722.04, 5722.10, 5723.04, 1456  
6103.02, and 6119.06 of the Revised Code are hereby repealed. 1457

**Section 3.** (A) The amendment by this act of section 1458  
323.152 of the Revised Code applies to tax year 2021 and each 1459  
tax year thereafter. 1460

(B) The amendment by this act of sections 735.29, 743.04, 1461  
5722.03, 5722.04, 5722.10, 5723.04, 6103.02, and 6119.06 of the 1462  
Revised Code does not affect liens certified and placed pursuant 1463  
to any of those sections before the effective date of this act. 1464