

**As Reported by the Senate Ways and Means Committee**

**134th General Assembly**

**Regular Session**

**2021-2022**

**Sub. H. B. No. 126**

**Representative Merrin**

**Cosponsors: Representatives Wiggam, Carruthers, Click, Cutrona, Edwards, Fowler Arthur, Ghanbari, Gross, Hall, Holmes, Householder, John, Johnson, Jones, Kick, Lanese, McClain, Plummer, Riedel, Roemer, Seitz, Stephens, Stewart, Swearingen, Wilkin, Young, B., Young, T.**

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**A BILL**

To amend sections 4503.06, 5715.19, and 5717.01 of  
the Revised Code to modify and limit the manner  
by which local governments may contest property  
values.

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

**Section 1.** That sections 4503.06, 5715.19, and 5717.01 of  
the Revised Code be amended to read as follows:

**Sec. 4503.06.** (A) The owner of each manufactured or mobile  
home that has acquired situs in this state shall pay either a  
real property tax pursuant to Title LVII of the Revised Code or  
a manufactured home tax pursuant to division (C) of this  
section.

(B) The owner of a manufactured or mobile home shall pay  
real property taxes if either of the following applies:

(1) The manufactured or mobile home acquired situs in the  
state or ownership in the home was transferred on or after

January 1, 2000, and all of the following apply:	16
(a) The home is affixed to a permanent foundation as defined in division (C) (5) of section 3781.06 of the Revised Code.	17 18 19
(b) The home is located on land that is owned by the owner of the home.	20 21
(c) The certificate of title has been inactivated by the clerk of the court of common pleas that issued it, pursuant to division (H) of section 4505.11 of the Revised Code.	22 23 24
(2) The manufactured or mobile home acquired situs in the state or ownership in the home was transferred before January 1, 2000, and all of the following apply:	25 26 27
(a) The home is affixed to a permanent foundation as defined in division (C) (5) of section 3781.06 of the Revised Code.	28 29 30
(b) The home is located on land that is owned by the owner of the home.	31 32
(c) The owner of the home has elected to have the home taxed as real property and, pursuant to section 4505.11 of the Revised Code, has surrendered the certificate of title to the auditor of the county containing the taxing district in which the home has its situs, together with proof that all taxes have been paid.	33 34 35 36 37 38
(d) The county auditor has placed the home on the real property tax list and delivered the certificate of title to the clerk of the court of common pleas that issued it and the clerk has inactivated the certificate.	39 40 41 42
(C) (1) Any mobile or manufactured home that is not taxed	43

as real property as provided in division (B) of this section is 44  
subject to an annual manufactured home tax, payable by the 45  
owner, for locating the home in this state. The tax as levied in 46  
this section is for the purpose of supplementing the general 47  
revenue funds of the local subdivisions in which the home has 48  
its situs pursuant to this section. 49

(2) The year for which the manufactured home tax is levied 50  
commences on the first day of January and ends on the following 51  
thirty-first day of December. The state shall have the first 52  
lien on any manufactured or mobile home on the list for the 53  
amount of taxes, penalties, and interest charged against the 54  
owner of the home under this section. The lien of the state for 55  
the tax for a year shall attach on the first day of January to a 56  
home that has acquired situs on that date. The lien for a home 57  
that has not acquired situs on the first day of January, but 58  
that acquires situs during the year, shall attach on the next 59  
first day of January. The lien shall continue until the tax, 60  
including any penalty or interest, is paid. 61

(3) (a) The situs of a manufactured or mobile home located 62  
in this state on the first day of January is the local taxing 63  
district in which the home is located on that date. 64

(b) The situs of a manufactured or mobile home not located 65  
in this state on the first day of January, but located in this 66  
state subsequent to that date, is the local taxing district in 67  
which the home is located thirty days after it is acquired or 68  
first enters this state. 69

(4) The tax is collected by and paid to the county 70  
treasurer of the county containing the taxing district in which 71  
the home has its situs. 72

(D) The manufactured home tax shall be computed and 73  
assessed by the county auditor of the county containing the 74  
taxing district in which the home has its situs as follows: 75

(1) On a home that acquired situs in this state prior to 76  
January 1, 2000: 77

(a) By multiplying the assessable value of the home by the 78  
tax rate of the taxing district in which the home has its situs, 79  
and deducting from the product thus obtained any reduction 80  
authorized under section 4503.065 of the Revised Code. The tax 81  
levied under this formula shall not be less than thirty-six 82  
dollars, unless the home qualifies for a reduction in assessable 83  
value under section 4503.065 of the Revised Code, in which case 84  
there shall be no minimum tax and the tax shall be the amount 85  
calculated under this division. 86

(b) The assessable value of the home shall be forty per 87  
cent of the amount arrived at by the following computation: 88

(i) If the cost to the owner, or market value at time of 89  
purchase, whichever is greater, of the home includes the 90  
furnishings and equipment, such cost or market value shall be 91  
multiplied according to the following schedule: 92

93

	1	2	3
A	For the first calendar year in which the home is owned by the current owner	x 80%	
B	2nd calendar year	x 75%	

C	3rd "	x 70%
D	4th "	x 65%
E	5th "	x 60%
F	6th "	x 55%
G	7th "	x 50%
H	8th "	x 45%
I	9th "	x 40%
J	10th and each year thereafter	x 35%

The first calendar year means any period between the first 94  
day of January and the thirty-first day of December of the first 95  
year. 96

(ii) If the cost to the owner, or market value at the time 97  
of purchase, whichever is greater, of the home does not include 98  
the furnishings and equipment, such cost or market value shall 99  
be multiplied according to the following schedule: 100

101

	1	2	3
A	For the first calendar year in which the home is owned by the current owner	x 95%	
B	2nd calendar year	x 90%	

C	3rd "	x	85%
D	4th "	x	80%
E	5th "	x	75%
F	6th "	x	70%
G	7th "	x	65%
H	8th "	x	60%
I	9th "	x	55%
J	10th and each year thereafter	x	50%

The first calendar year means any period between the first 102  
day of January and the thirty-first day of December of the first 103  
year. 104

(2) On a home in which ownership was transferred or that 105  
first acquired situs in this state on or after January 1, 2000: 106

(a) By multiplying the assessable value of the home by the 107  
effective tax rate, as defined in section 323.08 of the Revised 108  
Code, for residential real property of the taxing district in 109  
which the home has its situs, and deducting from the product 110  
thus obtained the reductions required or authorized under 111  
section 319.302, division (B) of section 323.152, or section 112  
4503.065 of the Revised Code. 113

(b) The assessable value of the home shall be thirty-five 114  
per cent of its true value as determined under division (L) of 115  
this section. 116

(3) On or before the fifteenth day of January each year, 117

the county auditor shall record the assessable value and the 118  
amount of tax on the manufactured or mobile home on the tax list 119  
and deliver a duplicate of the list to the county treasurer. In 120  
the case of an emergency as defined in section 323.17 of the 121  
Revised Code, the tax commissioner, by journal entry, may extend 122  
the times for delivery of the duplicate for an additional 123  
fifteen days upon receiving a written application from the 124  
county auditor regarding an extension for the delivery of the 125  
duplicate, or from the county treasurer regarding an extension 126  
of the time for the billing and collection of taxes. The 127  
application shall contain a statement describing the emergency 128  
that will cause the unavoidable delay and must be received by 129  
the tax commissioner on or before the last day of the month 130  
preceding the day delivery of the duplicate is otherwise 131  
required. When an extension is granted for delivery of the 132  
duplicate, the time period for payment of taxes shall be 133  
extended for a like period of time. When a delay in the closing 134  
of a tax collection period becomes unavoidable, the tax 135  
commissioner, upon application by the county auditor and county 136  
treasurer, may order the time for payment of taxes to be 137  
extended if the tax commissioner determines that penalties have 138  
accrued or would otherwise accrue for reasons beyond the control 139  
of the taxpayers of the county. The order shall prescribe the 140  
final extended date for payment of taxes for that collection 141  
period. 142

(4) After January 1, 1999, the owner of a manufactured or 143  
mobile home taxed pursuant to division (D)(1) of this section 144  
may elect to have the home taxed pursuant to division (D)(2) of 145  
this section by filing a written request with the county auditor 146  
of the taxing district in which the home is located on or before 147  
the first day of December of any year. Upon the filing of the 148

request, the county auditor shall determine whether all taxes 149  
levied under division (D) (1) of this section have been paid, and 150  
if those taxes have been paid, the county auditor shall tax the 151  
manufactured or mobile home pursuant to division (D) (2) of this 152  
section commencing in the next tax year. 153

(5) A manufactured or mobile home that acquired situs in 154  
this state prior to January 1, 2000, shall be taxed pursuant to 155  
division (D) (2) of this section if no manufactured home tax had 156  
been paid for the home and the home was not exempted from 157  
taxation pursuant to division (E) of this section for the year 158  
for which the taxes were not paid. 159

(6) (a) Immediately upon receipt of any manufactured home 160  
tax duplicate from the county auditor, but not less than twenty 161  
days prior to the last date on which the first one-half taxes 162  
may be paid without penalty as prescribed in division (F) of 163  
this section, the county treasurer shall cause to be prepared 164  
and mailed or delivered to each person charged on that duplicate 165  
with taxes, or to an agent designated by such person, the tax 166  
bill prescribed by the tax commissioner under division (D) (7) of 167  
this section. When taxes are paid by installments, the county 168  
treasurer shall mail or deliver to each person charged on such 169  
duplicate or the agent designated by that person a second tax 170  
bill showing the amount due at the time of the second tax 171  
collection. The second half tax bill shall be mailed or 172  
delivered at least twenty days prior to the close of the second 173  
half tax collection period. A change in the mailing address of 174  
any tax bill shall be made in writing to the county treasurer. 175  
Failure to receive a bill required by this section does not 176  
excuse failure or delay to pay any taxes shown on the bill or, 177  
except as provided in division (B) (1) of section 5715.39 of the 178  
Revised Code, avoid any penalty, interest, or charge for such 179



delay.	180
(b) After delivery of the copy of the delinquent	181
manufactured home tax list under division (H) of this section,	182
the county treasurer may prepare and mail to each person in	183
whose name a home is listed an additional tax bill showing the	184
total amount of delinquent taxes charged against the home as	185
shown on the list. The tax bill shall include a notice that the	186
interest charge prescribed by division (G) of this section has	187
begun to accrue.	188
(7) Each tax bill prepared and mailed or delivered under	189
division (D) (6) of this section shall be in the form and contain	190
the information required by the tax commissioner. The	191
commissioner may prescribe different forms for each county and	192
may authorize the county auditor to make up tax bills and tax	193
receipts to be used by the county treasurer. The tax bill shall	194
not contain or be mailed or delivered with any information or	195
material that is not required by this section or that is not	196
authorized by section 321.45 of the Revised Code or by the tax	197
commissioner. In addition to the information required by the	198
commissioner, each tax bill shall contain the following	199
information:	200
(a) The taxes levied and the taxes charged and payable	201
against the manufactured or mobile home;	202
(b) The following notice: "Notice: If the taxes are not	203
paid within sixty days after the county auditor delivers the	204
delinquent manufactured home tax list to the county treasurer,	205
you and your home may be subject to collection proceedings for	206
tax delinquency." Failure to provide such notice has no effect	207
upon the validity of any tax judgment to which a home may be	208
subjected.	209

(c) In the case of manufactured or mobile homes taxed 210  
under division (D) (2) of this section, the following additional 211  
information: 212

(i) The effective tax rate. The words "effective tax rate" 213  
shall appear in boldface type. 214

(ii) The following notice: "Notice: If the taxes charged 215  
against this home have been reduced by the 2-1/2 per cent tax 216  
reduction for residences occupied by the owner but the home is 217  
not a residence occupied by the owner, the owner must notify the 218  
county auditor's office not later than March 31 of the year for 219  
which the taxes are due. Failure to do so may result in the 220  
owner being convicted of a fourth degree misdemeanor, which is 221  
punishable by imprisonment up to 30 days, a fine up to \$250, or 222  
both, and in the owner having to repay the amount by which the 223  
taxes were erroneously or illegally reduced, plus any interest 224  
that may apply. 225

If the taxes charged against this home have not been 226  
reduced by the 2-1/2 per cent tax reduction and the home is a 227  
residence occupied by the owner, the home may qualify for the 228  
tax reduction. To obtain an application for the tax reduction or 229  
further information, the owner may contact the county auditor's 230  
office at \_\_\_\_\_ (insert the address and telephone number of 231  
the county auditor's office)." 232

(E) (1) A manufactured or mobile home is not subject to 233  
this section when any of the following applies: 234

(a) It is taxable as personal property pursuant to section 235  
5709.01 of the Revised Code. Any manufactured or mobile home 236  
that is used as a residence shall be subject to this section and 237  
shall not be taxable as personal property pursuant to section 238

5709.01 of the Revised Code.	239
(b) It bears a license plate issued by any state other	240
than this state unless the home is in this state in excess of an	241
accumulative period of thirty days in any calendar year.	242
(c) The annual tax has been paid on the home in this state	243
for the current year.	244
(d) The tax commissioner has determined, pursuant to	245
section 5715.27 of the Revised Code, that the property is exempt	246
from taxation, or would be exempt from taxation under Chapter	247
5709. of the Revised Code if it were classified as real	248
property.	249
(2) A travel trailer or park trailer, as these terms are	250
defined in section 4501.01 of the Revised Code, is not subject	251
to this section if it is unused or unoccupied and stored at the	252
owner's normal place of residence or at a recognized storage	253
facility.	254
(3) A travel trailer or park trailer, as these terms are	255
defined in section 4501.01 of the Revised Code, is subject to	256
this section and shall be taxed as a manufactured or mobile home	257
if it has a situs longer than thirty days in one location and is	258
connected to existing utilities, unless either of the following	259
applies:	260
(a) The situs is in a state facility or a camping or park	261
area as defined in division (C), (Q), (S), or (V) of section	262
3729.01 of the Revised Code.	263
(b) The situs is in a camping or park area that is a tract	264
of land that has been limited to recreational use by deed or	265
zoning restrictions and subdivided for sale of five or more	266
individual lots for the express or implied purpose of occupancy	267

by either self-contained recreational vehicles as defined in 268  
division (T) of section 3729.01 of the Revised Code or by 269  
dependent recreational vehicles as defined in division (D) of 270  
section 3729.01 of the Revised Code. 271

(F) Except as provided in division (D) (3) of this section, 272  
the manufactured home tax is due and payable as follows: 273

(1) When a manufactured or mobile home has a situs in this 274  
state, as provided in this section, on the first day of January, 275  
one-half of the amount of the tax is due and payable on or 276  
before the first day of March and the balance is due and payable 277  
on or before the thirty-first day of July. At the option of the 278  
owner of the home, the tax for the entire year may be paid in 279  
full on the first day of March. 280

(2) When a manufactured or mobile home first acquires a 281  
situs in this state after the first day of January, no tax is 282  
due and payable for that year. 283

(G) (1) (a) Except as otherwise provided in division (G) (1) 284  
(b) of this section, if one-half of the current taxes charged 285  
under this section against a manufactured or mobile home, 286  
together with the full amount of any delinquent taxes, are not 287  
paid on or before the first day of March in that year, or on or 288  
before the last day for such payment as extended pursuant to 289  
section 4503.063 of the Revised Code, a penalty of ten per cent 290  
shall be charged against the unpaid balance of such half of the 291  
current taxes. If the total amount of all such taxes is not paid 292  
on or before the thirty-first day of July, next thereafter, or 293  
on or before the last day for payment as extended pursuant to 294  
section 4503.063 of the Revised Code, a like penalty shall be 295  
charged on the balance of the total amount of the unpaid current 296  
taxes. 297

(b) After a valid delinquent tax contract that includes 298  
unpaid current taxes from a first-half collection period 299  
described in division (F) of this section has been entered into 300  
under section 323.31 of the Revised Code, no ten per cent 301  
penalty shall be charged against such taxes after the second- 302  
half collection period while the delinquent tax contract remains 303  
in effect. On the day a delinquent tax contract becomes void, 304  
the ten per cent penalty shall be charged against such taxes and 305  
shall equal the amount of penalty that would have been charged 306  
against unpaid current taxes outstanding on the date on which 307  
the second-half penalty would have been charged thereon under 308  
division (G) (1) (a) of this section if the contract had not been 309  
in effect. 310

(2) (a) On the first day of the month following the last 311  
day the second installment of taxes may be paid without penalty 312  
beginning in 2000, interest shall be charged against and 313  
computed on all delinquent taxes other than the current taxes 314  
that became delinquent taxes at the close of the last day such 315  
second installment could be paid without penalty. The charge 316  
shall be for interest that accrued during the period that began 317  
on the preceding first day of December and ended on the last day 318  
of the month that included the last date such second installment 319  
could be paid without penalty. The interest shall be computed at 320  
the rate per annum prescribed by section 5703.47 of the Revised 321  
Code and shall be entered as a separate item on the delinquent 322  
manufactured home tax list compiled under division (H) of this 323  
section. 324

(b) On the first day of December beginning in 2000, the 325  
interest shall be charged against and computed on all delinquent 326  
taxes. The charge shall be for interest that accrued during the 327  
period that began on the first day of the month following the 328

last date prescribed for the payment of the second installment 329  
of taxes in the current year and ended on the immediately 330  
preceding last day of November. The interest shall be computed 331  
at the rate per annum prescribed by section 5703.47 of the 332  
Revised Code and shall be entered as a separate item on the 333  
delinquent manufactured home tax list. 334

(c) After a valid undertaking has been entered into for 335  
the payment of any delinquent taxes, no interest shall be 336  
charged against such delinquent taxes while the undertaking 337  
remains in effect in compliance with section 323.31 of the 338  
Revised Code. If a valid undertaking becomes void, interest 339  
shall be charged against the delinquent taxes for the periods 340  
that interest was not permitted to be charged while the 341  
undertaking was in effect. The interest shall be charged on the 342  
day the undertaking becomes void and shall equal the amount of 343  
interest that would have been charged against the unpaid 344  
delinquent taxes outstanding on the dates on which interest 345  
would have been charged thereon under divisions (G) (1) and (2) 346  
of this section had the undertaking not been in effect. 347

(3) If the full amount of the taxes due at either of the 348  
times prescribed by division (F) of this section is paid within 349  
ten days after such time, the county treasurer shall waive the 350  
collection of and the county auditor shall remit one-half of the 351  
penalty provided for in this division for failure to make that 352  
payment by the prescribed time. 353

(4) The treasurer shall compile and deliver to the county 354  
auditor a list of all tax payments the treasurer has received as 355  
provided in division (G) (3) of this section. The list shall 356  
include any information required by the auditor for the 357  
remission of the penalties waived by the treasurer. The taxes so 358

collected shall be included in the settlement next succeeding 359  
the settlement then in process. 360

(H) (1) The county auditor shall compile annually a 361  
"delinquent manufactured home tax list" consisting of homes the 362  
county treasurer's records indicate have taxes that were not 363  
paid within the time prescribed by divisions (D) (3) and (F) of 364  
this section, have taxes that remain unpaid from prior years, or 365  
have unpaid tax penalties or interest that have been assessed. 366

(2) Within thirty days after the settlement under division 367  
(H) (2) of section 321.24 of the Revised Code, the county auditor 368  
shall deliver a copy of the delinquent manufactured home tax 369  
list to the county treasurer. The auditor shall update and 370  
publish the delinquent manufactured home tax list annually in 371  
the same manner as delinquent real property tax lists are 372  
published. The county auditor may apportion the cost of 373  
publishing the list among taxing districts in proportion to the 374  
amount of delinquent manufactured home taxes so published that 375  
each taxing district is entitled to receive upon collection of 376  
those taxes, or the county auditor may charge the owner of a 377  
home on the list a flat fee established under section 319.54 of 378  
the Revised Code for the cost of publishing the list and, if the 379  
fee is not paid, may place the fee upon the delinquent 380  
manufactured home tax list as a lien on the listed home, to be 381  
collected as other manufactured home taxes. 382

(3) When taxes, penalties, or interest are charged against 383  
a person on the delinquent manufactured home tax list and are 384  
not paid within sixty days after the list is delivered to the 385  
county treasurer, the county treasurer shall, in addition to any 386  
other remedy provided by law for the collection of taxes, 387  
penalties, and interest, enforce collection of such taxes, 388

penalties, and interest by civil action in the name of the 389  
treasurer against the owner for the recovery of the unpaid taxes 390  
following the procedures for the recovery of delinquent real 391  
property taxes in sections 323.25 to 323.28 of the Revised Code. 392  
The action may be brought in municipal or county court, provided 393  
the amount charged does not exceed the monetary limitations for 394  
original jurisdiction for civil actions in those courts. 395

It is sufficient, having made proper parties to the suit, 396  
for the county treasurer to allege in the treasurer's bill of 397  
particulars or petition that the taxes stand chargeable on the 398  
books of the county treasurer against such person, that they are 399  
due and unpaid, and that such person is indebted in the amount 400  
of taxes appearing to be due the county. The treasurer need not 401  
set forth any other matter relating thereto. If it is found on 402  
the trial of the action that the person is indebted to the 403  
state, judgment shall be rendered in favor of the county 404  
treasurer prosecuting the action. The judgment debtor is not 405  
entitled to the benefit of any law for stay of execution or 406  
exemption of property from levy or sale on execution in the 407  
enforcement of the judgment. 408

Upon the filing of an entry of confirmation of sale or an 409  
order of forfeiture in a proceeding brought under this division, 410  
title to the manufactured or mobile home shall be in the 411  
purchaser. The clerk of courts shall issue a certificate of 412  
title to the purchaser upon presentation of proof of filing of 413  
the entry of confirmation or order and, in the case of a 414  
forfeiture, presentation of the county auditor's certificate of 415  
sale. 416

(I) The total amount of taxes collected shall be 417  
distributed in the following manner: four per cent shall be 418



allowed as compensation to the county auditor for the county 419  
auditor's service in assessing the taxes; two per cent shall be 420  
allowed as compensation to the county treasurer for the services 421  
the county treasurer renders as a result of the tax levied by 422  
this section. Such amounts shall be paid into the county 423  
treasury, to the credit of the county general revenue fund, on 424  
the warrant of the county auditor. Fees to be paid to the credit 425  
of the real estate assessment fund shall be collected pursuant 426  
to division (C) of section 319.54 of the Revised Code and paid 427  
into the county treasury, on the warrant of the county auditor. 428  
The balance of the taxes collected shall be distributed among 429  
the taxing subdivisions of the county in which the taxes are 430  
collected and paid in the same ratio as those taxes were 431  
collected for the benefit of the taxing subdivision. The taxes 432  
levied and revenues collected under this section shall be in 433  
lieu of any general property tax and any tax levied with respect 434  
to the privilege of using or occupying a manufactured or mobile 435  
home in this state except as provided in sections 4503.04 and 436  
5741.02 of the Revised Code. 437

(J) An agreement to purchase or a bill of sale for a 438  
manufactured home shall show whether or not the furnishings and 439  
equipment are included in the purchase price. 440

(K) If the county treasurer and the county prosecuting 441  
attorney agree that an item charged on the delinquent 442  
manufactured home tax list is uncollectible, they shall certify 443  
that determination and the reasons to the county board of 444  
revision. If the board determines the amount is uncollectible, 445  
it shall certify its determination to the county auditor, who 446  
shall strike the item from the list. 447

(L) (1) The county auditor shall appraise at its true value 448

any manufactured or mobile home in which ownership is 449  
transferred or which first acquires situs in this state on or 450  
after January 1, 2000, and any manufactured or mobile home the 451  
owner of which has elected, under division (D)(4) of this 452  
section, to have the home taxed under division (D)(2) of this 453  
section. The true value shall include the value of the home, any 454  
additions, and any fixtures, but not any furnishings in the 455  
home. In determining the true value of a manufactured or mobile 456  
home, the auditor shall consider all facts and circumstances 457  
relating to the value of the home, including its age, its 458  
capacity to function as a residence, any obsolete 459  
characteristics, and other factors that may tend to prove its 460  
true value. 461

(2) (a) If a manufactured or mobile home has been the 462  
subject of an arm's length sale between a willing seller and a 463  
willing buyer within a reasonable length of time prior to the 464  
determination of true value, the county auditor shall consider 465  
the sale price of the home to be the true value for taxation 466  
purposes. 467

(b) The sale price in an arm's length transaction between 468  
a willing seller and a willing buyer shall not be considered the 469  
true value of the home if either of the following occurred after 470  
the sale: 471

(i) The home has lost value due to a casualty. 472

(ii) An addition or fixture has been added to the home. 473

(3) The county auditor shall have each home viewed and 474  
appraised at least once in each six-year period in the same year 475  
in which real property in the county is appraised pursuant to 476  
Chapter 5713. of the Revised Code, and shall update the 477

appraised values in the third calendar year following the 478  
appraisal. The person viewing or appraising a home may enter the 479  
home to determine by actual view any additions or fixtures that 480  
have been added since the last appraisal. In conducting the 481  
appraisals and establishing the true value, the auditor shall 482  
follow the procedures set forth for appraising real property in 483  
sections 5713.01 and 5713.03 of the Revised Code. 484

(4) The county auditor shall place the true value of each 485  
home on the manufactured home tax list upon completion of an 486  
appraisal. 487

(5) (a) If the county auditor changes the true value of a 488  
home, the auditor shall notify the owner of the home in writing, 489  
delivered by mail or in person. The notice shall be given at 490  
least thirty days prior to the issuance of any tax bill that 491  
reflects the change. Failure to receive the notice does not 492  
invalidate any proceeding under this section. 493

(b) Any owner of a home or any other person or party 494  
~~listed in that would be authorized to file a complaint under~~ 495  
division (A) (1) of section 5715.19 of the Revised Code if the 496  
home was real property may file a complaint against the true 497  
value of the home as appraised under this section. The complaint 498  
shall be filed with the county auditor on or before the thirty- 499  
first day of March of the current tax year or the date of 500  
closing of the collection for the first half of manufactured 501  
home taxes for the current tax year, whichever is later. The 502  
auditor shall present to the county board of revision all 503  
complaints filed with the auditor under this section. The board 504  
shall hear and investigate the complaint and may take action on 505  
it as provided under sections 5715.11 to 5715.19 of the Revised 506  
Code. 507

(c) If the county board of revision determines, pursuant 508  
to a complaint against the valuation of a manufactured or mobile 509  
home filed under this section, that the amount of taxes, 510  
assessments, or other charges paid was in excess of the amount 511  
due based on the valuation as finally determined, then the 512  
overpayment shall be refunded in the manner prescribed in 513  
section 5715.22 of the Revised Code. 514

(d) Payment of all or part of a tax under this section for 515  
any year for which a complaint is pending before the county 516  
board of revision does not abate the complaint or in any way 517  
affect the hearing and determination thereof. 518

(M) If the county auditor determines that any tax or other 519  
charge or any part thereof has been erroneously charged as a 520  
result of a clerical error as defined in section 319.35 of the 521  
Revised Code, the county auditor shall call the attention of the 522  
county board of revision to the erroneous charges. If the board 523  
finds that the taxes or other charges have been erroneously 524  
charged or collected, it shall certify the finding to the 525  
auditor. Upon receipt of the certification, the auditor shall 526  
remove the erroneous charges on the manufactured home tax list 527  
or delinquent manufactured home tax list in the same manner as 528  
is prescribed in section 319.35 of the Revised Code for 529  
erroneous charges against real property, and refund any 530  
erroneous charges that have been collected, with interest, in 531  
the same manner as is prescribed in section 319.36 of the 532  
Revised Code for erroneous charges against real property. 533

(N) As used in this section and section 4503.061 of the 534  
Revised Code: 535

(1) "Manufactured home taxes" includes taxes, penalties, 536  
and interest charged under division (C) or (G) of this section 537

and any penalties charged under division (G) or (H) (5) of 538  
section 4503.061 of the Revised Code. 539

(2) "Current taxes" means all manufactured home taxes 540  
charged against a manufactured or mobile home that have not 541  
appeared on the manufactured home tax list for any prior year. 542  
Current taxes become delinquent taxes if they remain unpaid 543  
after the last day prescribed for payment of the second 544  
installment of current taxes without penalty, whether or not 545  
they have been certified delinquent. 546

(3) "Delinquent taxes" means: 547

(a) Any manufactured home taxes that were charged against 548  
a manufactured or mobile home for a prior year, including any 549  
penalties or interest charged for a prior year and the costs of 550  
publication under division (H) (2) of this section, and that 551  
remain unpaid; 552

(b) Any current manufactured home taxes charged against a 553  
manufactured or mobile home that remain unpaid after the last 554  
day prescribed for payment of the second installment of current 555  
taxes without penalty, whether or not they have been certified 556  
delinquent, including any penalties or interest and the costs of 557  
publication under division (H) (2) of this section. 558

**Sec. 5715.19.** (A) As used in this section, "member" has 559  
the same meaning as in section 1705.01 or 1706.01 of the Revised 560  
Code as applicable, "internet identifier of record" has the same 561  
meaning as in section 9.312 of the Revised Code, and "interim 562  
period" means, for each county, the tax year to which section 563  
5715.24 of the Revised Code applies and each subsequent tax year 564  
until the tax year in which that section applies again. 565

(1) Subject to division (A) (2) of this section, a 566

complaint against any of the following determinations for the 567  
current tax year shall be filed with the county auditor on or 568  
before the thirty-first day of March of the ensuing tax year or 569  
the date of closing of the collection for the first half of real 570  
and public utility property taxes for the current tax year, 571  
whichever is later: 572

(a) Any classification made under section 5713.041 of the 573  
Revised Code; 574

(b) Any determination made under section 5713.32 or 575  
5713.35 of the Revised Code; 576

(c) Any recoupment charge levied under section 5713.35 of 577  
the Revised Code; 578

(d) The determination of the total valuation or assessment 579  
of any parcel that appears on the tax list, except parcels 580  
assessed by the tax commissioner pursuant to section 5727.06 of 581  
the Revised Code; 582

(e) The determination of the total valuation of any parcel 583  
that appears on the agricultural land tax list, except parcels 584  
assessed by the tax commissioner pursuant to section 5727.06 of 585  
the Revised Code; 586

(f) Any determination made under division (A) of section 587  
319.302 of the Revised Code. 588

If such a complaint is filed by mail or certified mail, 589  
the date of the United States postmark placed on the envelope or 590  
sender's receipt by the postal service shall be treated as the 591  
date of filing. A private meter postmark on an envelope is not a 592  
valid postmark for purposes of establishing the filing date. 593

Any person owning taxable real property in the county or 594

in a taxing district with territory in the county; such a 595  
person's spouse; a tenant of the property owner, if the property 596  
is classified as to use for tax purposes as commercial or 597  
industrial, the lease requires the tenant to pay the entire 598  
amount of taxes charged against the property, and the lease 599  
allows, or the property owner otherwise authorizes, the tenant 600  
to file such a complaint with respect to the property; an 601  
individual who is retained by such a person or tenant and who 602  
holds a designation from a professional assessment organization, 603  
such as the institute for professionals in taxation, the 604  
national council of property taxation, or the international 605  
association of assessing officers; a public accountant who holds 606  
a permit under section 4701.10 of the Revised Code, a general or 607  
residential real estate appraiser licensed or certified under 608  
Chapter 4763. of the Revised Code, or a real estate broker 609  
licensed under Chapter 4735. of the Revised Code, who is 610  
retained by such a person or tenant; if the person or tenant is 611  
a firm, company, association, partnership, limited liability 612  
company, or corporation, an officer, a salaried employee, a 613  
partner, or a member of that person or tenant; if the person or 614  
tenant is a trust, a trustee of the trust; in the case of a 615  
county, the board of county commissioners; ~~the,~~ prosecuting 616  
attorney, or treasurer of the county; in the case of a township 617  
with territory in the county, the board of township trustees ~~of~~ 618  
~~any township with territory within the county;~~ in the case of a 619  
school district with territory in the county, the board of 620  
education of ~~any the school district with any territory in the~~ 621  
~~county;~~ or, in the case of a municipal corporation with 622  
territory in the county, the mayor or legislative authority of 623  
~~any the municipal corporation with any territory in the county~~ 624  
may file such a complaint regarding any such determination 625  
affecting ~~any real property in the county, except that a person~~ 626

~~owning taxable real property in another county may file such a~~ 627  
~~complaint only with regard to any such determination affecting~~ 628  
~~real property in the county that is located in the same taxing~~ 629  
~~district as that person's real property is located~~ owned or, if 630  
applicable, leased by that person or political subdivision. The 631  
county auditor shall present to the county board of revision all 632  
complaints filed with the auditor. 633

(2) No person, board, or officer shall file a complaint 634  
against the valuation or assessment of any parcel that appears 635  
on the tax list if it filed a complaint against the valuation or 636  
assessment of that parcel for any prior tax year in the same 637  
interim period, unless the person, board, or officer alleges 638  
that the valuation or assessment should be changed due to one or 639  
more of the following circumstances that occurred after the tax 640  
lien date for the tax year for which the prior complaint was 641  
filed and that the circumstances were not taken into 642  
consideration with respect to the prior complaint: 643

(a) The property was sold in an arm's length transaction, 644  
as described in section 5713.03 of the Revised Code; 645

(b) The property lost value due to some casualty; 646

(c) Substantial improvement was added to the property; 647

(d) An increase or decrease of at least fifteen per cent 648  
in the property's occupancy has had a substantial economic 649  
impact on the property. 650

(3) If a county board of revision, the board of tax 651  
appeals, or any court dismisses a complaint filed under this 652  
section or section 5715.13 of the Revised Code for the reason 653  
that the act of filing the complaint was the unauthorized 654  
practice of law or the person filing the complaint was engaged 655



in the unauthorized practice of law, ~~the party affected by a~~ 656  
~~decrease in valuation or the party's agent, or the person owning~~ 657  
~~taxable real property in the county or in a taxing district with~~ 658  
~~territory in the county,~~ a person authorized to file a complaint 659  
under division (A) of this section may refile the complaint, 660  
notwithstanding division (A) (2) of this section. 661

(4) (a) No complaint filed under this section or section 662  
5715.13 of the Revised Code shall be dismissed for the reason 663  
that the complaint fails to accurately identify the owner of the 664  
property that is the subject of the complaint. 665

(b) If a complaint fails to accurately identify the owner 666  
of the property that is the subject of the complaint, the board 667  
of revision shall exercise due diligence to ensure the correct 668  
property owner is notified as required by ~~divisions (B) and~~ 669  
division (C) of this section. 670

(5) Notwithstanding division (A) (2) of this section, a 671  
person, board, or officer may file a complaint against the 672  
valuation or assessment of any parcel that appears on the tax 673  
list if it filed a complaint against the valuation or assessment 674  
of that parcel for any prior tax year in the same interim period 675  
if the person, board, or officer withdrew the complaint before 676  
the complaint was heard by the board. 677

(B) (1) Within thirty days after the last date such 678  
complaints may be filed, the auditor shall give notice of each 679  
complaint in which the stated amount of overvaluation, 680  
undervaluation, discriminatory valuation, illegal valuation, or 681  
incorrect determination is at least seventeen thousand five 682  
hundred dollars to ~~each property owner whose property is the~~ 683  
~~subject of the complaint, if the complaint was not filed by the~~ 684  
~~owner or the owner's spouse, and to each board of education~~ 685

whose school district may be affected by the complaint. Within 686  
thirty days after receiving such notice, and in accordance with 687  
division (B) (2) of this section, a board of education, ~~a~~ 688  
~~property owner; the owner's spouse; a tenant of the owner, if~~ 689  
~~that tenant would be eligible to file a complaint under division~~ 690  
~~(A) of this section with respect to the property; an individual~~ 691  
~~who is retained by such an owner or tenant and who holds a~~ 692  
~~designation from a professional assessment organization, such as~~ 693  
~~the institute for professionals in taxation, the national~~ 694  
~~council of property taxation, or the international association~~ 695  
~~of assessing officers; a public accountant who holds a permit~~ 696  
~~under section 4701.10 of the Revised Code, a general or~~ 697  
~~residential real estate appraiser licensed or certified under~~ 698  
~~Chapter 4763. of the Revised Code, or a real estate broker~~ 699  
~~licensed under Chapter 4735. of the Revised Code, who is~~ 700  
~~retained by such an owner or tenant; or, if the owner or tenant~~ 701  
~~is a firm, company, association, partnership, limited liability~~ 702  
~~company, corporation, or trust, an officer, a salaried employee,~~ 703  
~~a partner, a member, or trustee of that owner or tenant, \_may~~ 704  
file a complaint ~~in support of or~~ objecting to the amount of 705  
alleged overvaluation, undervaluation, discriminatory valuation, 706  
illegal valuation, or incorrect determination stated in a 707  
previously filed complaint or objecting to the current 708  
valuation. Upon the filing of a complaint under this division, 709  
the board of education, ~~property owner, or tenant~~ \_shall be made 710  
a party to the action. 711

(2) A board of education may not file a complaint under 712  
division (B) (1) of this section unless the board first adopts a 713  
resolution authorizing the filing of the complaint. If the 714  
complaint will allege that the property that is the subject of 715  
the complaint should be valued at an amount that is greater than 716

valuation determined by the county auditor, the resolution shall 717  
include a description of evidence supporting that higher 718  
valuation. 719

A board shall not adopt a resolution required under this 720  
division that identifies more than one complaint. Such a 721  
resolution shall not include any other matter and shall be 722  
adopted by a separate vote from the question of whether to adopt 723  
any other resolution. 724

The board of revision has jurisdiction to consider a 725  
complaint filed pursuant to a resolution adopted under this 726  
division only if the board of education certifies a copy of the 727  
resolution with the complaint. 728

(C) Each board of revision shall notify ~~any a~~ complainant 729  
~~and also the property owner, if the property owner's address is~~ 730  
~~known, that filed the complaint under division (A) of this~~ 731  
~~section when a complaint is filed by one other than the property~~ 732  
~~owner under division (B) of this section,~~ not less than ten days 733  
prior to the hearing, either by certified mail or, if the board 734  
has record of an internet identifier of record associated with 735  
~~the owner that complainant,~~ by ordinary mail and by that internet 736  
identifier of record of the time and place the same will be 737  
heard. If a complaint is filed under division (A) of this 738  
section by a tenant of the property owner, such notice shall 739  
also be provided to the property owner, if the property owner's 740  
address is known, when a complaint is filed under division (A) 741  
or (B) of this section. The board of revision shall hear and 742  
render its decision on a complaint within one hundred eighty 743  
days after the last day a complaint may be filed with the board 744  
under division (A) (1) of this section or, if a complaint is 745  
filed within thirty days after receiving notice from the auditor 746

as provided in division (B) of this section, within one hundred 747  
eighty days after such filing. 748

(D) The determination of any such complaint shall relate 749  
back to the date when the lien for taxes or recoupment charges 750  
for the current year attached or the date as of which liability 751  
for such year was determined. Liability for taxes and recoupment 752  
charges for such year and each succeeding year until the 753  
complaint is finally determined and for any penalty and interest 754  
for nonpayment thereof within the time required by law shall be 755  
based upon the determination, valuation, or assessment as 756  
finally determined. Each complaint shall state the amount of 757  
overvaluation, undervaluation, discriminatory valuation, illegal 758  
valuation, or incorrect classification or determination upon 759  
which the complaint is based. The treasurer shall accept any 760  
amount tendered as taxes or recoupment charge upon property 761  
concerning which a complaint is then pending, computed upon the 762  
claimed valuation as set forth in the complaint. If a complaint 763  
filed under this section for the current year is not determined 764  
by the board within the time prescribed for such determination, 765  
the complaint and any proceedings in relation thereto shall be 766  
continued by the board as a valid complaint for any ensuing year 767  
until such complaint is finally determined by the board or upon 768  
any appeal from a decision of the board. In such case, the 769  
original complaint shall continue in effect without further 770  
filing by the original taxpayer, the original taxpayer's 771  
assignee, or any other person or entity authorized to file a 772  
complaint under this section. 773

(E) If a taxpayer files a complaint ~~as to the~~ 774  
~~classification, valuation, assessment, or any determination~~ 775  
~~affecting the taxpayer's own property under this section and~~ 776  
tenders less than the full amount of taxes or recoupment charges 777

as finally determined, an interest charge shall accrue as 778  
follows: 779

(1) If the amount finally determined is less than the 780  
amount billed but more than the amount tendered, the taxpayer 781  
shall pay interest at the rate per annum prescribed by section 782  
5703.47 of the Revised Code, computed from the date that the 783  
taxes were due on the difference between the amount finally 784  
determined and the amount tendered. This interest charge shall 785  
be in lieu of any penalty or interest charge under section 786  
323.121 of the Revised Code unless the taxpayer failed to file a 787  
complaint and tender an amount as taxes or recoupment charges 788  
within the time required by this section, in which case section 789  
323.121 of the Revised Code applies. 790

(2) If the amount of taxes finally determined is equal to 791  
or greater than the amount billed and more than the amount 792  
tendered, the taxpayer shall pay interest at the rate prescribed 793  
by section 5703.47 of the Revised Code from the date the taxes 794  
were due on the difference between the amount finally determined 795  
and the amount tendered, such interest to be in lieu of any 796  
interest charge but in addition to any penalty prescribed by 797  
section 323.121 of the Revised Code. 798

(F) Upon request of a complainant, the tax commissioner 799  
shall determine the common level of assessment of real property 800  
in the county for the year stated in the request that is not 801  
valued under section 5713.31 of the Revised Code, which common 802  
level of assessment shall be expressed as a percentage of true 803  
value and the common level of assessment of lands valued under 804  
such section, which common level of assessment shall also be 805  
expressed as a percentage of the current agricultural use value 806  
of such lands. Such determination shall be made on the basis of 807

the most recent available sales ratio studies of the 808  
commissioner and such other factual data as the commissioner 809  
deems pertinent. 810

(G) A complainant shall provide to the board of revision 811  
all information or evidence within the complainant's knowledge 812  
or possession that affects the real property that is the subject 813  
of the complaint. A complainant who fails to provide such 814  
information or evidence is precluded from introducing it on 815  
appeal to the board of tax appeals or the court of common pleas, 816  
except that the board of tax appeals or court may admit and 817  
consider the evidence if the complainant shows good cause for 818  
the complainant's failure to provide the information or evidence 819  
to the board of revision. 820

(H) In case of the pendency of any proceeding in court 821  
based upon an alleged excessive, discriminatory, or illegal 822  
valuation or incorrect classification or determination, the 823  
taxpayer may tender to the treasurer an amount as taxes upon 824  
property computed upon the claimed valuation as set forth in the 825  
complaint to the court. The treasurer may accept the tender. If 826  
the tender is not accepted, no penalty shall be assessed because 827  
of the nonpayment of the full taxes assessed. 828

(I) A board of education may not enter into a private 829  
payment agreement with respect to a complaint filed under this 830  
section or section 5715.13 of the Revised Code, and any such 831  
agreement is void and unenforceable. As used in this section, 832  
"private payment agreement" means any type of agreement in which 833  
a property owner, a tenant authorized to file a complaint under 834  
division (A) of this section, or any person acting on behalf of 835  
a property owner or such a tenant agrees to make one or more 836  
payments to a school district in exchange for the board of 837

<u>education of that school district doing any of the following:</u>	838
<u>(1) Refraining from filing a complaint under division (B)</u>	839
<u>of this section;</u>	840
<u>(2) Dismissing a complaint filed by the board under</u>	841
<u>division (B) of this section;</u>	842
<u>(3) Resolving a claim under this section by settlement</u>	843
<u>agreement.</u>	844
<u>A "private payment agreement" does not include any</u>	845
<u>agreement to resolve a claim under this section pursuant to</u>	846
<u>which an agreed-upon valuation for the property that is the</u>	847
<u>subject of the claim is approved by the county auditor and</u>	848
<u>reflected on the tax list, provided that agreement does not</u>	849
<u>require any payments described in this division.</u>	850
<b>Sec. 5717.01.</b> An appeal from a decision of a county board	851
of revision may be taken to the board of tax appeals within	852
thirty days after notice of the decision of the county board of	853
revision is mailed as provided in division (A) of section	854
5715.20 of the Revised Code. Such an appeal may be taken by the	855
county auditor, the tax commissioner, or any board, legislative	856
authority, public official, or taxpayer authorized by section	857
5715.19 of the Revised Code to file complaints against	858
valuations or assessments with the auditor, <u>except that a school</u>	859
<u>district that files a complaint under division (B) of that</u>	860
<u>section may not appeal the decision of the board of revision</u>	861
<u>with respect to that complaint.</u> Such appeal shall be taken by	862
the filing of a notice of appeal, in person or by certified	863
mail, express mail, facsimile transmission, electronic	864
transmission, or by authorized delivery service, with the board	865
of tax appeals and with the county board of revision. If notice	866

of appeal is filed by certified mail, express mail, or 867  
authorized delivery service as provided in section 5703.056 of 868  
the Revised Code, the date of the United States postmark placed 869  
on the sender's receipt by the postal service or the date of 870  
receipt recorded by the authorized delivery service shall be 871  
treated as the date of filing. If notice of appeal is filed by 872  
facsimile transmission or electronic transmission, the date and 873  
time the notice is received by the board shall be the date and 874  
time reflected on a timestamp provided by the board's electronic 875  
system, and the appeal shall be considered filed with the board 876  
on the date reflected on that timestamp. Any timestamp provided 877  
by another computer system or electronic submission device shall 878  
not affect the time and date the notice is received by the 879  
board. Upon receipt of such notice of appeal such county board 880  
of revision shall notify all persons thereof who were parties to 881  
the proceeding before such county board of revision by either 882  
certified mail or, if the board has record of an internet 883  
identifier of record associated with such a person, by ordinary 884  
mail and by that internet identifier of record, and shall file 885  
proof of such notice or, in the case of ordinary mail, an 886  
affidavit attesting that the board sent the notice with the 887  
board of tax appeals. The county board of revision shall 888  
thereupon certify to the board of tax appeals a transcript of 889  
the record of the proceedings of the county board of revision 890  
pertaining to the original complaint, and all evidence offered 891  
in connection therewith. Such appeal may be heard by the board 892  
of tax appeals at its offices in Columbus or in the county where 893  
the property is listed for taxation, or the board of tax appeals 894  
may cause its examiners to conduct such hearing and to report to 895  
it their findings for affirmation or rejection. An appeal may 896  
proceed pursuant to section 5703.021 of the Revised Code on the 897  
small claims docket if the appeal qualifies under that section. 898



The board of tax appeals may order the appeal to be heard 899  
on the record and the evidence certified to it by the county 900  
board of revision, or it may order the hearing of additional 901  
evidence, and it may make such investigation concerning the 902  
appeal as it deems proper. 903

As used in this section, "internet identifier of record" 904  
has the same meaning as in section 9.312 of the Revised Code. 905

**Section 2.** That existing sections 4503.06, 5715.19, and 906  
5717.01 of the Revised Code are hereby repealed. 907

**Section 3.** The amendment by this act of section 5715.19 of 908  
the Revised Code applies to any complaint or counterclaim to a 909  
complaint filed for tax year 2022 or any tax year thereafter. 910