

H. B. No. 187
As Introduced

_____ moved to amend as follows:

In line 4 of the title, after "studies" insert "and to abate
property taxes on certain municipal and community improvement corporation
property" 1
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After line 50, insert: 4

"Section 3. (A) As used in this section: 5

(1) "Community improvement corporation" means a community
improvement corporation created under Chapter 1724. of the
Revised Code. 6
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(2) "Qualified property" means property that satisfies the
qualifications for tax exemption under section 5709.08 of the
Revised Code or any other section of the Revised Code that
provides a tax exemption for property owned or used by a
municipal corporation or community improvement corporation and
that meets either of the following requirements: 9
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(a) The property is owned by a municipal corporation or a
community improvement corporation and was acquired by a
municipal corporation which recorded the deed for the property 15
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| between the following dates: | 18 |
| (i) April 15, 2013, and April 30, 2013; | 19 |
| (ii) January 1, 2008, and January 31, 2008; | 20 |
| (iii) January 1, 2006, and January 15, 2006; | 21 |
| (iv) February 1, 2000, and February 15, 2000. | 22 |
| (b) The property is a parcel of real property that is | 23 |
| owned by a municipal corporation or community improvement | 24 |
| corporation and to which one of the following applies: | 25 |
| (i) The parcel was created pursuant to the subdivision, | 26 |
| between August 1, 2004, and August 15, 2004, of an existing | 27 |
| parcel that had been previously acquired by a municipal | 28 |
| corporation and where the deed for the previously existing | 29 |
| parcel was recorded by a municipal corporation between December | 30 |
| 15, 1999, and December 31, 1999; | 31 |
| (ii) The parcel was created pursuant to the subdivision, | 32 |
| between January 1, 2008, and January 31, 2008, of an existing | 33 |
| parcel that had been previously acquired by a municipal | 34 |
| corporation and where the deed for the previously existing | 35 |
| parcel was recorded by a municipal corporation between February | 36 |
| 15, 2002, and March 1, 2002; | 37 |
| (iii) The parcel was created pursuant to the subdivision, | 38 |
| between January 1, 2008, and January 15, 2008, of an existing | 39 |
| parcel that had been previously acquired by a municipal | 40 |
| corporation and where the deed for the previously existing | 41 |
| parcel was recorded by a municipal corporation between December | 42 |
| 20, 2007, and January 10, 2008. | 43 |
| (B) Notwithstanding sections 5713.08, 5713.081, and | 44 |
| 5715.27 of the Revised Code, and without regard to any time or | 45 |

payment limitations under any section of the Revised Code, the 46
owner of qualified property at any time within twelve months 47
after the effective date of this section may file an application 48
with the Tax Commissioner requesting that the qualified property 49
be placed on the exempt list and that all unpaid taxes, 50
penalties, and interest on the property be abated, including 51
taxes, penalties, and interest that have become a lien prior to 52
the date of acquisition of title to the property by the 53
qualified property's owner. 54

(C) The application shall be made on the form prescribed 55
by the Tax Commissioner under section 5715.27 of the Revised 56
Code and shall list the name of the county in which the property 57
is located; the property's legal description, taxable value, and 58
the amount, in dollars, of the unpaid taxes, penalties, and 59
interest; the date of acquisition of title to the property; the 60
use of the property during any time that the unpaid taxes 61
accrued; and any other information required by the Commissioner. 62
The county auditor shall supply the required information upon 63
request of the applicant. 64

(D) Upon request of the applicant, the county treasurer 65
shall determine if all taxes, penalties, and interest that 66
became a lien on the qualified property before it was first used 67
by the property's owner or a prior owner for an exempt purpose 68
have been paid in full. If so, the county treasurer shall issue 69
a certificate to the applicant stating that all such taxes, 70
penalties, and interest have been paid in full. The applicant 71
shall attach the county treasurer's certificate to the 72
application filed with the Tax Commissioner under this section. 73

(E) Upon receipt of an application, the Tax Commissioner 74
shall determine if the qualified property meets the 75

qualifications set forth in this section and if so shall issue 76
an order directing that the property be placed on the exempt 77
list of the county in which it is located and that all unpaid 78
taxes, penalties, and interest for each year that the property 79
met the qualifications for exemption described in section 80
5709.08 or another section of the Revised Code be abated. If the 81
Commissioner finds that the property is or previously was being 82
used for a purpose that would disqualify it for such exemption, 83
the Tax Commissioner shall issue an order denying the 84
application with respect to such tax years where the 85
Commissioner finds that disqualifying use. 86

(F) If the Tax Commissioner finds that the property is not 87
entitled to the tax exemption and abatement of unpaid taxes, 88
penalties, and interest for any of the years for which the 89
applicant claims an exemption or abatement, the Commissioner 90
shall order the county treasurer of the county in which the 91
property is located to collect all taxes, penalties, and 92
interest on the property for those years as required by law." 93

In line 51, delete "3" and insert "4" 94

The motion was _____ agreed to.

SYNOPSIS 95

Property tax abatement: certain municipal and CIC property 96

Section 3 97

Permits a municipality or community improvement 98
corporation (CIC) to apply, within 12 months of the bill's 90- 99

day effective date, for a property tax exemption and abatement 100
of delinquent taxes on certain property owned by the 101
municipality or CIC without regard to the regular time and 102
payment limitations imposed by current law, i.e., a restriction 103
that abatements may not generally be sought for more than three 104
years of delinquent taxes and that abatements are unavailable 105
for delinquent taxes accrued by previous owners. 106