H. B. No. 375 As Introduced

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	In line 7 of the title, after "5709.12" insert ", 5709.91, 5709.911,	1
5713.0	083"	2
	In line 13 of the title, after "5722.11" insert ", 5722.14"	3
	In line 16 of the title, after "sections" insert "5709.58,"; after	4
" 5721.	.183" insert ", 5721.193"	5
	In line 18 of the title, delete "and"; after "5722.09" insert ", and	6
5722.1	13"	7
	In line 21 of the title, after "corporations" insert "and to name	8
this a	act the Gus Frangos Act"	9
	In line 27, after "5709.12" insert ", 5709.91, 5709.911, 5713.083"	10
	In line 31, after "5722.11" insert ", 5722.14"	11
	In line 33, after "sections" insert "5709.58,"; after "5721.183"	12
insert	t ", 5721.193"	13
	In line 351, reinsert "that"	14
	Delete lines 352 through 355	15

Legislative Service Commission



In line 356,	delete "(1) Require the deposit of"	16
In line 357,	delete "such"; reinsert "of delinquent"	17
Reinsert line	e 358	18
In line 359, be deposited"	reinsert "home taxes and assessments"; reinsert "shall	19 20
Delete lines	368 through 376	21
In line 377,	reinsert "(C)"; delete " <u>(C)(1)</u> "	22
Delete lines	389 through 396	23
In line 397,	delete " <u>(3)</u> "	24
In line 452,	delete " <u>(A)(1)</u> "	25
Delete lines	460 through 483	26
In line 484,	delete " <u>(B)</u> "	27
In line 664,	strike through "," and insert " <u>or</u> "	28
In line 665, jurisdiction"	strike through ", or the county board of revision with	29 30
In line 666, Revised Code"	strike through "pursuant to section 323.66 of the	31 32
In line 756,	after "Code," insert " <u>and subject to section 5721.193</u> <u>e,</u> "	33 34
In line 767,	strike through "or board of"	35
In line 768, matter"	strike through "revision having jurisdiction over the	3 <i>6</i>
In line 769,	strike through "or board's"	38
In line 785,	delete "Subject to division (D) of section 323.78 of	39

<u>the</u> "	40
In line 786, delete "Revised Code, upon" and insert "Upon"	41
In line 790, delete " <u>pursuant</u> " and insert " <u>subject</u> "	42
In line 1121, strike through ", at the time the county"	43
In line 1123, delete "prosecutor files the complaint in the foreclosure action"; strike through ","	44 45
In line 1124, strike through ","	46
In line 1184, delete "division (D) of"; delete "323.78" and insert	47
" <u>5721.193</u> "	48
In line 1209, delete " <u>, including a</u> "	49
In line 1210, delete "county land reutilization corporation,"	50
In line 1223, after "Code." insert "The filing of a complaint by a	51
prosecuting attorney or certificate holder that alleges that the subject	52
property is abandoned land shall invoke the subject matter jurisdiction of	53
the board to adjudicate the complaint in accordance with sections 323.65	54
to 323.79 of the Revised Code."	55
In line 1358, delete "and any costs incurred in the civil action,	56
and"	57
Delete line 1359	58
In line 1360, delete "land use restrictions, and building, health,	59
and safety codes"	60
In line 1446, after the first "the" insert "board's own motion,	61
pursuant to division (E) of section 323.69 of the Revised Code, or upon";	62
after "of" insert "one of"; after the second "the" insert "following:	63
<u>(a) The</u> "	64

In line 1447, after "parcel" insert " <u>, provided that the motion is</u> "	65
In line 1449, delete "_"; strike through "or"; delete "upon"; strike	66
through "the"; delete "motion of the" and insert ";	67
(1.) m. H	60
(b) The"	68
In line 1451, strike through ", or upon"	69
In line 1452, delete "the board's"; strike through "own motion";	70
delete "pursuant to division (E) of section"	71
In line 1453, delete "323.69 of the Revised Code" and insert ";	72
(c) Pursuant to division (A)(2) of section 323.72 of the	73
Revised Code, a lienholder or other person having a security	74
interest in the land"	75
In line 1660, strike through "in the manner prescribed in section	76
323.73" and insert "with the final hearing as prescribed in section	77
<u>323.70</u> "	78
In line 1662, after "under" insert "that"; strike through "323.70 of	79
the"	80
In line 1663, strike through "Revised Code"	81
In line 1668, delete " <u>may</u> " and insert " <u>shall</u> "	82
In line 1693, strike through "323.78" and insert " <u>323.79</u> "	83
In line 1700, after the first "the" insert "actual"; strike through	84
"as determined by the"	85
Strike through lines 1701 and 1702	86
In line 1703, strike through "the land"	87
In line 1822, after "county," insert "an additional"	88

In line 1880, delete " <u>.</u> "	89
In line 1881, delete " <u>Upon</u> "; strike through "the"; delete	90
" <pre>confirmation of"; delete "forfeiture"; strike through ", all liens"</pre>	91
Strike through line 1882	92
In line 1883, strike through "to the"; delete "state"; strike	93
through "following the"; delete " <a ","<="" ;="" a="" href="forfeiture" strike="" through="">	94
Strike through line 1884	95
In line 1885, strike through "satisfied and discharged"	96
In line 1886, strike through "If" and insert "Subject to section	97
5721.193 of the Revised Code, if"	98
In line 1890, delete "then"; delete "subject to division (D) of	99
section"	100
In line 1891, delete "323.78 of the Revised Code,"	101
In line 1894, strike through "or"	102
In line 1895, strike through "county land reutilization corporation"	103
In line 1906, delete " <u>a decree</u> " and insert " <u>an order</u> "; delete	104
"foreclosure" and insert "transfer"	105
In line 2054, strike through "(A)"	106
In line 2056, after "Code," insert "and subject to section 5721.193	107
of the Revised Code,"	108
<pre>In line 2060, strike through "(B)"; reinsert "If"; delete "Subject</pre>	109
to division (D) of this section, if"	110
In line 2085, strike through "(C)"; reinsert "If"; delete "Subject	111
to division (D) of this section, if"	112

Delete lines 2096 through 2121	113
In line 2167, strike through "The expiration of the"; delete	114
"thirty-day"; strike through "period in"	115
Strike through lines 2168 through 2171	116
In line 2888, delete "sheriff" and insert "county treasurer"	117
In line 2890, after "conducted" insert "in person"	118
In line 2891, after "or" insert "remotely"	119
In line 2892, after the second "the" insert "treasurer's"; delete	120
"that" and insert "the official public sheriff sale"	121
In line 2896, after the first "sale" insert "pursuant to section	122
323.28, 323.73, 5721.19, or 5721.39 of the Revised Code"	123
In line 4522, after "them." insert "The objecting person must	124
satisfy all liens created under division (H) of this section in order to	125
sustain the person's burden of proof."	126
In line 4870, after "subdivision" insert "other than a county land	127
reutilization corporation"	128
After line 4928, insert:	129
"Sec. 5709.58. (A) A board of county commissioners may	130
adopt a resolution declaring a portion, not exceeding fifty per	131
cent, of the value of each parcel of real property conveyed by a	132
county land reutilization corporation exempt from real property	133
taxation for a term not exceeding five years, beginning with the	134
first full tax year after the property is conveyed.	135
The resolution shall both:	136
(1) Specify the percentage of the real property's value to	137

be exempted and the term of the exemption;	138
(2) Require the owner of the real property exempted from	139
taxation to make annual service payments in lieu of taxes to the	140
county treasurer on or before the final dates for payment of	141
real property taxes.	142
(B) Service payments in lieu of taxes required by a	143
resolution adopted under this section shall be charged and	144
collected in the same manner and in the same amount as the real	145
property taxes that would have been charged and payable against	146
the exempted portion of the real property if not for the	147
<pre>exemption.</pre>	148
Service payment receipts shall be distributed at the same	149
time and in the same manner as real property tax payments. The	150
entire amount, however, shall be paid to the county land	151
reutilization corporation that conveyed the real property.	152
(C) An exemption from taxation under this section	153
commences with the first full tax year after the real property	154
is conveyed by the county land reutilization corporation, or the	155
first tax year that ends after the effective date of the	156
resolution adopted by the board of county commissioners under	157
division (A) of this section, whichever is later. The exemption	158
ends at the end of the term specified in the resolution, which	159
shall be not later than the end of the fifth full tax year	160
following the conveyance.	161
(D) A county land reutilization corporation may request,	162
in writing, that the board of county commissioners rescind a	163
resolution adopted under division (A) of this section. Upon	164
receipt of that request, the board of county commissioners	165
shall by recolution adopted within given days after receiving	160

of this section. The rescinding resolution shall specify whether	168
the rescission applies only to real property conveyed after the	169
effective date of the rescinding resolution or if it also	170
rescinds previously granted exemptions. No exemption granted	171
under this section shall be rescinded before the end of the tax	172
year that includes the effective date of the rescinding	173
resolution.	174
A board of county commissioners that adopts a resolution	175
rescinding tax exemptions under this division shall, at the time	176
the resolution is adopted, notify the county auditor of the	177
rescission. If the rescission applies to previously granted	178
exemptions, such notice shall identify the previously exempted	179
parcels and specify the last tax year to which the exemption	180
applies.	181
No property owner shall be required to make service	182
payments under division (B) of this section for any tax year for	183
which a tax exemption is rescinded under this division.	184
<pre>which a tax exemption is rescinded under this division. Sec. 5709.91. (A) Service payments in lieu of taxes</pre>	184 185
Sec. 5709.91. (A) Service payments in lieu of taxes	185
Sec. 5709.91. (A) Service payments in lieu of taxes required under sections 725.04, 5709.42, 5709.46, 5709.58,	185 186
Sec. 5709.91. (A) Service payments in lieu of taxes required under sections 725.04, 5709.42, 5709.46, 5709.58, 5709.74, and 5709.79 of the Revised Code, minimum service	185 186 187
Sec. 5709.91. (A) Service payments in lieu of taxes required under sections 725.04, 5709.42, 5709.46, 5709.58, 5709.74, and 5709.79 of the Revised Code, minimum service payment obligations, and service charges in lieu of taxes	185 186 187 188
Sec. 5709.91. (A) Service payments in lieu of taxes required under sections 725.04, 5709.42, 5709.46, 5709.58, 5709.74, and 5709.79 of the Revised Code, minimum service payment obligations, and service charges in lieu of taxes required under sections 1728.11 and 1728.111 of the Revised Code	185 186 187 188
Sec. 5709.91. (A) Service payments in lieu of taxes required under sections 725.04, 5709.42, 5709.46, 5709.58, 5709.74, and 5709.79 of the Revised Code, minimum service payment obligations, and service charges in lieu of taxes required under sections 1728.11 and 1728.111 of the Revised Code shall be treated in the same manner as taxes, as defined in	185 186 187 188 189
Sec. 5709.91. (A) Service payments in lieu of taxes required under sections 725.04, 5709.42, 5709.46, 5709.58, 5709.74, and 5709.79 of the Revised Code, minimum service payment obligations, and service charges in lieu of taxes required under sections 1728.11 and 1728.111 of the Revised Code shall be treated in the same manner as taxes, as defined in section 323.01 of the Revised Code, for all purposes of the lien	185 186 187 188 189 190
Sec. 5709.91. (A) Service payments in lieu of taxes required under sections 725.04, 5709.42, 5709.46, 5709.58, 5709.74, and 5709.79 of the Revised Code, minimum service payment obligations, and service charges in lieu of taxes required under sections 1728.11 and 1728.111 of the Revised Code shall be treated in the same manner as taxes, as defined in section 323.01 of the Revised Code, for all purposes of the lien described in section 323.11 of the Revised Code, including, but	185 186 187 188 189 190 191

that request, rescind the resolution adopted under division (A)

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(B) Any covenant or agreement in an instrument whereby a 196

property owner agrees to a minimum service payment obligation shall be a covenant running with the land. Upon the proper recording of the instrument with the county recorder, the covenant is fully binding on behalf of and enforceable by the county, township, or municipal corporation against the property owner and any person acquiring an interest in the land and all successors and assigns. If any such minimum service payment obligation becomes delinquent according to such covenant or agreement, the county, township, or municipal corporation may enforce the delinquent minimum service payment obligation in the manner provided under division (A) of this section or in the manner otherwise provided in the instrument. A minimum service payment obligation is an insurable interest with respect to title insurance under Chapter 3953. of the Revised Code.

- (C) A county, township, or municipal corporation may certify a minimum service payment obligation that is a covenant under division (B) of this section to the county auditor, who shall enter the obligation on the tax list of real property opposite the parcel against which it is charged, and certify the minimum service payment obligation to the county treasurer. An unpaid minimum service payment obligation is a lien on property against which it is charged from the date the obligation is entered on the tax list, and shall be collected in the manner provided for collection of real property taxes. Once the minimum service payment obligation is collected, it shall be paid immediately to the county, township, or municipal corporation.
- (D) For the purposes of this section, a "minimum service payment obligation" is an obligation, including a contingent obligation, for a property owner to make a payment to a county, township, or municipal corporation pursuant to an agreement between the property owner and the county, township, or

municipal corporation to ensure sufficient funds to finance the 228 expenditures authorized under sections 725.04, 1728.11, 229 1728.111, 5709.40 to 5709.43, 5709.45 to 5709.47, 5709.73 to 230 5709.75, or 5709.77 to 5709.81 of the Revised Code. "Minimum 231 service payment obligation" does not include service payments in 232 lieu of taxes required under section 725.04, 5709.42, 5709.46, 233 5709.74, or 5709.79 of the Revised Code or service charges in 234 lieu of taxes required under section 1728.11 or 1728.111 of the 235 Revised Code. 236

Sec. 5709.911. (A)(1) A municipal corporation, township, 237 or county that has enacted an ordinance or resolution under 238 section 5709.40, 5709.41, 5709.45, <u>5709.58</u>, <u>5709.73</u>, or 5709.78 239 of the Revised Code or that has entered into an agreement 240 referred to in section 725.02 or 1728.07 of the Revised Code may 241 file an application for exemption under those sections in the 242 same manner as other real property tax exemptions, 243 notwithstanding the indication in division (A) of section 244 5715.27 of the Revised Code that the owner of the property may 245 file the application. An application for exemption may not be 246 filed by a municipal corporation, township, or county for an 247 exemption of a parcel under section 5709.40, 5709.73, or 5709.78 248 of the Revised Code if the property owner excludes the property 249 from such exemption as provided in that section. 250

(2) Except as provided in division (B) of this section, if the application for exemption under section 725.02, 1728.10, 5709.40, 5709.41, 5709.45, 5709.58, 5709.73, or 5709.78 of the Revised Code is filed by a municipal corporation, township, or county and more than one real property tax exemption applies by law to the property or a portion of the property, both of the following apply:

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- (a) An exemption granted under section 725.02, 1728.10, 258 5709.40, 5709.41, 5709.45, 5709.58, 5709.73, or 5709.78 of the 259 Revised Code shall be subordinate to an exemption with respect 260 to the property or portion of the property granted under any 261 other provision of the Revised Code. 262
- (b) Neither service payments in lieu of taxes under section 725.04, 5709.42, 5709.46, 5709.58, 5709.74, or 5709.79 of the Revised Code, nor service charges in lieu of taxes under section 1728.11 or 1728.111 of the Revised Code, shall be required with respect to the property or portion of the property that is exempt from real property taxes under that other provision of the Revised Code during the effective period of the exemption.

- (B) (1) If the application for exemption under section 725.02, 1728.10, 5709.40, 5709.41, 5709.45, 5709.58, 5709.73, or 5709.78 of the Revised Code is filed by the owner of the property or by a municipal corporation, township, or county with the owner's written consent attached to the application, and if more than one real property tax exemption applies by law to the property or a portion of the property, no other exemption shall be granted for the portion of the property already exempt under section 725.02, 1728.10, 5709.40, 5709.41, 5709.45, 5709.58, 5709.73, or 5709.78 of the Revised Code unless the municipal corporation, township, or county that enacted the authorizing ordinance or resolution for the earlier exemption provides its duly authorized written consent to the subsequent exemption by means of a duly enacted ordinance or resolution.
- (2) If the application for exemption under section 725.02, 1728.10, 5709.40, 5709.41, 5709.45, <u>5709.58</u>, 5709.73, or 5709.78 of the Revised Code is filed by a municipal corporation,

township, or county and approved by the tax commissioner, if the owner of the property subsequently provides written consent to the exemption and the consent is filed with the tax commissioner, and if more than one real property tax exemption applies by law to the property or a portion of the property, no other exemption shall be granted for the portion of the property already exempt under section 725.02, 1728.10, 5709.40, 5709.41, 5709.45, 5709.58, 5709.73, or 5709.78 of the Revised Code unless the municipal corporation, township, or county that enacted the authorizing ordinance or resolution for the earlier exemption provides its duly authorized written consent to the subsequent exemption by means of a duly enacted ordinance or resolution.

- (C) After the tax commissioner has approved or partially approved an application for exemption filed by or with the consent of a property owner under the circumstances described in division (B)(1) of this section or if a property owner subsequently provides written consent to an exemption under the circumstances described in division (B)(2) of this section, the municipal corporation, township, county, or property owner shall file one of the following with the county recorder for the county in which the property is located:
- (1) A notice that clearly identifies the property and the owner of the property and states that the property, regardless of future use or ownership, remains liable for any service payments or service charges required by the exemption until the terms of the exemption have been satisfied, unless the municipal corporation, township, or county consents to the subsequent exemption and relinquishes its right to collect the service payments or service charges as provided in division (B)(1) or (2) of this section, as applicable;

(2) An agreement, declaration, or covenant by which the 318 owner of the property subject to the exemption binds the owner 319 and the property, regardless of future use or ownership, to the 320 obligation to make service payments or service charges in lieu 321 of taxes as required by the exemption until the terms of the 322 exemption have been satisfied, unless the municipal corporation, 323 township, or county consents to the subsequent exemption and 324 relinquishes its right to collect the service payments or 325 service charges as provided in division (B)(1) or (2) of this 326 section, as applicable. 327

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The county recorder's office shall charge a fee of fourteen dollars to record the notice, agreement, declaration, or covenant, the proceeds of which shall be retained by the county.

(D) Upon filing of the notice, agreement, declaration, or 332 covenant with the county recorder, the provisions of division 333 (B) of this section are binding on all future owners of the 334 property or portion of the property, regardless of how the 335 property is used. Failure to file a notice, agreement, 336 declaration, or covenant with the county recorder relieves 337 future owners of the property from the obligation to make 338 service payments in lieu of taxes under section 725.04, 5709.42, 339 5709.46, 5709.58, 5709.74, or 5709.79 of the Revised Code or 340 service charges in lieu of taxes under section 1728.11 or 341 1728.111 of the Revised Code, if the property or a portion of 342 the property later qualifies for exemption under any other 343 provision of the Revised Code. Failure to file a notice, 344 agreement, declaration, or covenant does not, however, relieve 345 the owner of the property, at the time the application for 346 exemption is filed, from making those payments or charges. 347

Sec. 5713.083. (A) The owner of property appearing on the 348 exempt list shall notify the county auditor, on a form 349 prescribed by the tax commissioner, if the property ceases to 350 qualify for exemption, except for an exemption authorized under 351 section 5709.58 of the Revised Code. The notification shall be 352 filed with the county auditor on or before the last day of the 353 tax year for which the property ceases to qualify for exemption. 354 Upon receipt of the notification, the county auditor shall 355 return the property to the tax list. 356

(B) If the county auditor discovers that an owner failed 357 to properly notify the auditor as required under division (A) of 358 this section, the auditor shall impose a charge against the 359 property described in that division equal to the total amount by 360 which taxes were reduced for any of the five preceding tax years 361 that the auditor ascertains the property was not entitled to the 362 exemption and was owned by the current owner. The auditor shall 363 notify the owner, by ordinary mail, of the charge, the owner's 364 right to appeal the charge, and the manner in which the owner 365 may appeal the charge. The owner may appeal the imposition of 366 the charge by filing an exemption application with the tax 367 commissioner under section 5715.27 of the Revised Code. 368 Notwithstanding division (A) of section 5713.081 of the Revised 369 Code, if the tax commissioner determines that the property was 370 entitled to an exemption for one or more tax years for which a 371 charge was imposed under this division, the tax commissioner may 372 order the charge to be removed for those years and may remit any 373 taxes, penalties, and interest paid for those years in the 374 manner prescribed by section 5715.22 of the Revised Code. The 375 charge shall be collected in the same manner as other delinquent 376 taxes." 377

In line 4955, after "<a href="concerning" insert "the value of real"

	In line 5040, after "county" insert " <u>'</u> "	379
	In line 5068, reinsert "The display notice for the"	380
	Reinsert lines 5069 through 5071	381
insta	In line 5072, reinsert "delinquent tax contract to pay such taxes in allments."	382 383
	In line 5352, strike through "or in the county board of"	384
	Strike through line 5353	385
	In line 5354, strike through "Revised Code"	386
	In line 5424, strike through "or the county"	387
	Strike through line 5425	388
	In line 5426, strike through "of the Revised Code"	389
	In line 5427, strike through "or otherwise be disposed of, and the"	390
	Strike through lines 5428 and 5429	391
"or"	In line 5430, strike through "to 323.79 of the Revised Code,"; after insert " $_{L}$ "	392 393
ΟÍ	In line 5436, strike through "or board of revision"	394
	In line 5437, strike through "or board of revision"	395
	In line 5787, delete "that previously failed to answer, plead, or"	396
	Delete line 5788	397
	In line 5831, strike through "or the county board of revision with"	398
	Strike through line 5832	399
	In line 5836, strike through "or the county"	400
	In line 5837, strike through "board of revision"	401

In line 5845, strike through "or the county board of revision"	402
In line 5898, after "and" insert " <u>, if a second sale may be</u>	403
required,"; strike through "a" and insert "the"	404
In line 6109, strike through "sections" and insert "section"; strike	405
through "and" and insert " <u>or</u> "	406
In line 6126, after "Code," insert "and subject to section 5721.193	407
of the Revised Code,"	408
In line 6136, delete ", subject to section 323.78 of"	409
In line 6137, delete "the Revised Code,"	410
In line 6159, after "order" insert ","; delete "pursuant" and insert	411
" <u>subject</u> "; after " <u>of</u> " insert " <u>this</u> "	412
In line 6160, delete "5721.19 of the Revised Code"	413
After line 6247, insert:	414
"Sec. 5721.193. (A) Notwithstanding a county treasurer's	415
invocation of the alternative redemption period pursuant to	416
section 323.78 of the Revised Code, and notwithstanding any	417
contrary provisions of that section or section 323.28, 323.65,	418
323.73, or 5721.19 of the Revised Code, real property subject to	419
foreclosure proceedings under section 323.28, sections 323.65 to	420
323.79, or section 5721.18 of the Revised Code shall be offered	421
for sale at public auction if all of the following conditions	422
<pre>are met:</pre>	423
(1) The owner of record of the property or party	424
possessing an interest of record in the property files a plain	425
statement with the court or board of revision requesting a	426
public auction of the property.	427

(2) The statement is filed with the court or board of	428
revision at or before the final hearing.	429
(3) The statement meets all of the following requirements:	430
(a) It identifies the property by parcel number or common	431
address.	432
(b) It is signed by the party filing the statement or the	433
<pre>party's counsel.</pre>	434
(c) It states the party's interest of record in the	435
property.	436
(4) The party filing the statement serves all parties to	437
the proceeding except those in default of answer. If the party	438
filing the statement is a pro se individual, the party shall be	439
exempt from this service requirement.	440
(B) If a statement is duly filed in accordance with	441
division (A) of this section, no person shall have the right to	442
contest the requested public auction of the property.	443
(C) Real property offered for sale at public auction in	444
accordance with division (A) of this section shall be disposed	445
of in accordance with section 323.73 or 5721.19, or Chapter	446
5722. or 5723. of the Revised Code, as applicable.	447
(D) If no statement is filed in accordance with division	448
(A) of this section, it is prima facie evidence and a rebuttable	449
presumption that the actual fair market value of the property is	450
less than the amount of delinquent taxes and costs owed to the	451
county treasurer as set forth in the decree of foreclosure."	452
In line 7503, reinsert "In accordance"	453
In line 7504, reinsert "with section"; after "1724.10" insert	454
"317.32"; reinsert "of the Revised Code, an electing"	455

In line 7505, reinsert "subdivision"	456
In line 7506, reinsert "shall not be required to pay any"; after	457
" such " insert " <u>recording</u> "; reinsert "fee."	458
In line 7591, strike through "(A)(1)(a)" and insert " $\underline{(A)(1)(b)}$ "	459
In line 7737, after "without" insert "appraisal or"	460
In line 7835, strike through "municipal corporation or township" and	461
insert " <u>subdivision</u> "	462
In line 7840, strike through "When the electing subdivision is the	463
county or county land"	464
Strike through line 7841	465
In line 7842, strike through "require the owner to pay the	466
expenses."	467
After line 7891, insert:	468
"Sec. 5722.14. If nonproductive land is subsequently	469
included within an impacted cities project, as defined in	470
section 1728.01 of the Revised Code, taxes on the land in the	471
base period of the year immediately preceding the initial	472
acquisition, as provided in section 1728.111 of the Revised	473
Code, shall be determined by applying the land valuation as it	474
existed in either the year preceding such initial acquisition,	475
or in the next succeeding year after such nonproductive land is	476
sold pursuant to section $5722.07 - \text{or } 5722.13$ of the Revised	477
Code, whichever valuation is greater.	478
This section does not apply to nonproductive land acquired	479
and held by a county land reutilization corporation."	480
In line 8637 delete "proceeds": strike through "due" and insert	481

"total proceeds arising from the sale"	482
In line 8643, after the second "the" insert "total"	483
In line 8644, after "proceeds" insert "arising from the sale"	484
In line 8649, after "proceeds" insert "arising from the sale"	485
In line 9550, after "5709.12" insert ", 5709.91, 5709.911, 5713.083"	486
In line 9554, after "5722.11" insert ", 5722.14"	487
In line 9559, delete "and"; after "5722.09" insert ", and 5722.13"	488
After line 9559, insert:	489
"Section 4. This act shall be known as the Gus Frangos	490
Act."	491

The motion was _____ agreed to.

<u>SYNOPSIS</u>	492
Gus Frangos Act: land bank and tax foreclosure changes	493
R.C. 321.261, 321.263, 323.28, 323.65, 323.66, 323.69,	494
323.691, 323.72, 323.73, 323.78, 323.79, 2329.153, 3767.41,	495
5709.12, 5709.58, 5709.91, 5709.911, 5713.083, 5715.02, 5721.03,	496
5721.18, 5721.183, 5721.19, 5721.193, 5722.03, 5722.04, 5722.07,	497
5722.10, 5722.13, 5722.14, and 5723.18; Section 4	498
Names the bill the Gus Frangos Act.	499
Removes a provision that would allow a county in which a	500
county land reutilization corporation (CLRC) is operating to	501
earmark up to an additional 5% of delinguent tax collections to	502

be used by the CLRC specifically for demolition activities. 503 Existing law already allows such counties to earmark 5% of 504 delinquent tax collections to a CLRC generally. 505 Specifies that the county treasurer, rather than the 506 sheriff, must adopt a written policy regarding when property 507 auctions are conducted in person or online. The bill adds the 508 policy requirement but assigns responsibility for adopting the 509 policy to the sheriff. 510 Modifies a provision of the bill that prohibits a land 511 bank director who is also on the county board of revision (BOR) 512 from hearing cases concerning land bank property. The amendment 513 specifies that such directors are prohibited from hearing only 514 cases concerning the valuation of land bank property. 515 Reinstates an existing requirement, inadvertently removed, 516 that requires delinquent property notices to state that interest 517 accrues on delinguent taxes. 518 Allows the board of county commissioners to exempt up to 519 520

Allows the board of county commissioners to exempt up to 50% of the value of real property conveyed by a CLRC for up to five years, and require payments in lieu of taxes (PILOTs), in the same amounts, for the benefit of the CLRC.

Makes various clarifying changes and corrects erroneous 523 references to the law governing land banks and tax foreclosures. 524

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