

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

In line 1 of the title, after "sections" insert "321.261,"; delete "and" 1  
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In line 2 of the title, after "743.04" insert ", and 743.06" 3

In line 13, after "sections" insert "321.261,"; delete "and" 4

In line 14, after "743.04" insert ", and 743.06" 5

After line 30, insert: 6

"Sec. 321.261. (A) In each county treasury there shall be 7  
created the treasurer's delinquent tax and assessment collection 8  
fund and the prosecuting attorney's delinquent tax and 9  
assessment collection fund. Except as otherwise provided in this 10  
division, two and one-half per cent of all delinquent real 11  
property, personal property, and manufactured and mobile home 12  
taxes and assessments collected by the county treasurer shall be 13  
deposited in the treasurer's delinquent tax and assessment 14  
collection fund, and two and one-half per cent of such 15  
delinquent taxes and assessments shall be deposited in the 16  
prosecuting attorney's delinquent tax and assessment collection 17



fund. The board of county commissioners shall appropriate to the 18  
county treasurer from the treasurer's delinquent tax and 19  
assessment collection fund, and shall appropriate to the 20  
prosecuting attorney from the prosecuting attorney's delinquent 21  
tax and assessment collection fund, money to the credit of the 22  
respective fund, and except as provided in division (D) of this 23  
section, the appropriation shall be used only for the following 24  
purposes: 25

(1) By the county treasurer or the county prosecuting 26  
attorney in connection with the collection of delinquent real 27  
property, personal property, and manufactured and mobile home 28  
taxes and assessments, including proceedings related to 29  
foreclosure of the state's lien for such taxes against such 30  
property; 31

(2) With respect to any portion of the amount appropriated 32  
from the treasurer's delinquent tax and assessment collection 33  
fund for the benefit of a county land reutilization corporation 34  
organized under Chapter 1724. of the Revised Code, the county 35  
land reutilization corporation. Upon the deposit of amounts in 36  
the treasurer's delinquent tax and assessment collection fund, 37  
any amounts allocated at the direction of the treasurer to the 38  
support of the county land reutilization corporation shall be 39  
paid out of such fund to the corporation upon a warrant of the 40  
county auditor. 41

If the balance in the treasurer's or prosecuting 42  
attorney's delinquent tax and assessment collection fund exceeds 43  
three times the amount deposited into the fund in the preceding 44  
year, the treasurer or prosecuting attorney, on or before the 45  
twentieth day of October of the current year, may direct the 46  
county auditor to forgo the allocation of delinquent taxes and 47

assessments to that officer's respective fund in the ensuing 48  
year, except amounts deposited to the fund under section 701.10, 49  
729.49, 735.29, or 743.04 of the Revised Code. If the county 50  
auditor receives such direction, the auditor shall cause the 51  
portion of such taxes and assessments that otherwise would be 52  
credited to the fund under this section in that ensuing year to 53  
be allocated and distributed among taxing units' funds as 54  
otherwise provided in this chapter and other applicable law. 55

(B) During the period of time that a county land 56  
reutilization corporation is functioning as such on behalf of a 57  
county, the board of county commissioners, upon the request of 58  
the county treasurer, may designate by resolution that an 59  
additional amount, not exceeding five per cent of all 60  
collections of delinquent real property, personal property, and 61  
manufactured and mobile home taxes and assessments, excluding 62  
amounts required to be deposited to the fund under section 63  
701.10, 729.49, 735.29, or 743.04 of the Revised Code, shall be 64  
deposited in the treasurer's delinquent tax and assessment 65  
collection fund and be available for appropriation by the board 66  
for the use of the corporation. Any such amounts so deposited 67  
and appropriated under this division shall be paid out of the 68  
treasurer's delinquent tax and assessment collection fund to the 69  
corporation upon a warrant of the county auditor. 70

(C) Annually by the first day of December, the county 71  
treasurer and the prosecuting attorney each shall submit a 72  
report to the board of county commissioners regarding the use of 73  
the moneys appropriated from their respective delinquent tax and 74  
assessment collection funds. Each report shall specify the 75  
amount appropriated from the fund during the current calendar 76  
year, an estimate of the amount so appropriated that will be 77  
expended by the end of the year, a summary of how the amount 78

appropriated has been expended in connection with delinquent tax 79  
collection activities or land reutilization, and an estimate of 80  
the amount that will be credited to the fund during the ensuing 81  
calendar year. 82

The annual report of a county land reutilization 83  
corporation required by section 1724.05 of the Revised Code 84  
shall include information regarding the amount and use of the 85  
moneys that the corporation received from the treasurer's 86  
delinquent tax and assessment collection fund. 87

(D) (1) In any county, if the county treasurer or 88  
prosecuting attorney determines that the balance to the credit 89  
of that officer's corresponding delinquent tax and assessment 90  
collection fund exceeds the amount required to be used as 91  
prescribed by division (A) of this section, the county treasurer 92  
or prosecuting attorney may expend the excess to prevent 93  
residential mortgage foreclosures in the county and to address 94  
problems associated with other foreclosed real property. The 95  
amount used for that purpose in any year may not exceed the 96  
amount that would cause the fund to have a reserve of less than 97  
twenty per cent of the amount expended in the preceding year for 98  
the purposes of division (A) of this section. 99

Money authorized to be expended under division (D) (1) of 100  
this section shall be used to provide financial assistance in 101  
the form of loans to borrowers in default on their home 102  
mortgages, including for the payment of late fees, to clear 103  
arrearage balances, and to augment moneys used in the county's 104  
foreclosure prevention program. The money also may be used to 105  
assist county land reutilization corporations, municipal 106  
corporations, or townships in the county, upon their application 107  
to the county treasurer, prosecuting attorney, or the county 108

department of development, in the nuisance abatement of 109  
deteriorated residential buildings in foreclosure, or vacant, 110  
abandoned, tax-delinquent, or blighted real property, including 111  
paying the costs of boarding up such buildings, lot maintenance, 112  
and demolition. 113

(2) In a county having a population of more than one 114  
hundred thousand according to the department of development's 115  
2006 census estimate, if the county treasurer or prosecuting 116  
attorney determines that the balance to the credit of that 117  
officer's corresponding delinquent tax and assessment collection 118  
fund exceeds the amount required to be used as prescribed by 119  
division (A) of this section, the county treasurer or 120  
prosecuting attorney may expend the excess to assist county land 121  
reutilization corporations, townships, or municipal corporations 122  
located in the county as provided in division (D)(2) of this 123  
section, provided that the combined amount so expended each year 124  
in a county shall not exceed five million dollars. Upon 125  
application for the funds by a county land reutilization 126  
corporation, township, or municipal corporation, the county 127  
treasurer or prosecuting attorney may assist the county land 128  
reutilization corporation, township, or municipal corporation in 129  
abating foreclosed residential nuisances, including paying the 130  
costs of securing such buildings, lot maintenance, and 131  
demolition. At the prosecuting attorney's discretion, the 132  
prosecuting attorney also may apply the funds to costs of 133  
prosecuting alleged violations of criminal and civil laws 134  
governing real estate and related transactions, including fraud 135  
and abuse." 136

In line 68, delete "Any" and insert "Ninety per cent of the" 137

In line 72, after "." insert "Ten per cent of the amounts collected" 138

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| <u>by the county treasurer shall be deposited to the credit of the county</u>     | 139 |
| <u>treasurer's delinquent tax and assessment collection fund created under</u>    | 140 |
| <u>section 321.261 of the Revised Code."</u>                                      | 141 |
| In line 321, delete " <u>Any</u> " and insert " <u>Ninety per cent of the</u> "   | 142 |
| In line 325, after " <u>Code</u> " insert " <u>. Ten per cent of the amounts</u>  | 143 |
| <u>collected by the county treasurer shall be deposited to the credit of the</u>  | 144 |
| <u>county treasurer's delinquent tax and assessment collection fund created</u>   | 145 |
| <u>under section 321.261 of the Revised Code"</u>                                 | 146 |
| In line 407, strike through ", except that, notwithstanding section               | 147 |
| 323.15 of the"  | 148 |
| Strike through lines 408 and 409  | 149 |
| In line 410, strike through "of such unpaid water rents or charges                | 150 |
| and associated penalties"   | 151 |
| In line 411, strike through "immediately"   | 152 |
| In line 412, strike through "Any" and insert " <u>Ninety per cent of</u>          | 153 |
| <u>the</u> "  | 154 |
| In line 413, strike through "immediate"   | 155 |
| In line 414, after "village," insert " <u>in accordance with the</u>              | 156 |
| <u>biannual tax payment and remittance cycle in section 323.12 of the Revised</u> | 157 |
| <u>Code,"</u>   | 158 |
| In line 415, after "charges." insert " <u>Ten per cent of the amounts</u>         | 159 |
| <u>collected by the county treasurer shall be deposited to the credit of the</u>  | 160 |
| <u>county treasurer's delinquent tax and assessment collection fund created</u>   | 161 |
| <u>under section 321.261 of the Revised Code."</u>                                | 162 |
| In line 496, strike through ", except that, notwithstanding section               | 163 |
| 323.15 of the"  | 164 |

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| Strike through lines 497 and 498   | 165   |
| In line 499, strike through "of such unpaid water rents or charges and associated penalties"   | 166<br>167  |
| In line 500, strike through "immediately"  | 168   |
| In line 501, strike through "Any" and insert " <u>Ninety per cent of the</u> "   | 169<br>170  |
| In line 502, strike through "immediately"  | 171   |
| In line 503, after "Code" insert " <u>in accordance with the biannual tax payment and remittance cycle in section 323.12 of the Revised Code</u> "; after "." insert " <u>Ten per cent of the amounts collected by the county treasurer shall be deposited to the credit of the county treasurer's delinquent tax and assessment collection fund created under section 321.261 of the Revised Code.</u> "  | 172<br>173<br>174<br>175<br>176<br>177                      |
| After line 629, insert:  | 178   |
| <b>"Sec. 743.06.</b> Money collected for water-works purposes shall be deposited weekly, <u>except for water lien amounts collected under division (A)(1) of section 743.04 of the Revised Code,</u> with the treasurer of the municipal corporation, and shall be kept as a separate and distinct fund. When appropriated by the legislative authority of the municipal corporation, such money shall be subject to the order of the director of public service. The director shall sign all orders drawn on the treasurer of the municipal corporation against such fund." | 179<br>180<br>181<br>182<br>183<br>184<br>185<br>186<br>187 |
| In line 633, delete " <u>701.30</u> " and insert " <u>701.31</u> "; delete " <u>701.34</u> " and insert " <u>701.35</u> "  | 188<br>189  |
| In line 638, delete " <u>701.30</u> " and insert " <u>701.31</u> "; delete " <u>701.34</u> " and insert " <u>701.35</u> "  | 190<br>191  |

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| In line 640, after "sections" insert "321.261,"                 | 192 |
| In line 641, delete "and"; after "743.04" insert ", and 743.06" | 193 |

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

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| <u>SYNOPSIS</u>  | 194                             |
| <b>Municipal water lien amounts</b>  | 195                             |
| <b>R.C. 735.29(D) (1) (b) , 743.04 (A) (1) (a) (ii) , and 743.06</b>   | 196                             |
| Eliminates the requirement that a county treasurer must accept separately tendered payments for municipal water liens.   | 197<br>198                      |
| Eliminates the requirement that municipal water liens must be released "immediately" upon full payment of the certified amount.  | 199<br>200<br>201               |
| Requires the county treasurer to place collected municipal water lien amounts required to be placed in the appropriate distinct fund to do so in accordance with the biannual tax payment and remittance cycle in existing law, rather than "immediately." | 202<br>203<br>204<br>205<br>206 |
| Exempts city water liens from the requirement that money collected for municipal water-works purposes be deposited weekly with the municipal treasurer and kept in a separate and distinct fund.   | 207<br>208<br>209<br>210        |
| <b>Municipal lien payment remittance</b>   | 211                             |
| <b>R.C. 321.261, 701.10 (A) (2) (b) , 729.49 (B) (2) , 735.29 (D) (1) (b) , and 743.04 (A) (1) (a) (ii)</b>  | 212<br>213                      |



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| Requires county treasurers to provide 90% of collected          | 214 |
| municipal lien amounts to the municipality or to place such     | 215 |
| amounts in the proper fund, rather than providing or placing in | 216 |
| that fund "any amounts collected."                              | 217 |
| Requires county treasurers to deposit 10% of the collected      | 218 |
| municipal lien amounts to the credit of the county treasurer's  | 219 |
| delinquent tax and assessment collection (DTAC) fund.           | 220 |
| <b>LSC technical amendment</b>                                  | 221 |
| <b>R.C. 1901.187 and 1907.033</b>                               | 222 |
| Corrects cross-references.                                      | 223 |