As Introduced

136th General Assembly
Regular Session **H. B. No. 17**
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Representative Lorenz

Cosponsors: Representatives Gross, Johnson, Thomas, D., Dean, Deeter, Thomas, C., Hiner, Workman, Schmidt

A BILL

To amend section 5713.041 of the Revised Code to classify certain storage condominiums as residential property for tax purposes.

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

Section 1. That section 5713.041 of the Revised Code be amended to read as follows:

Sec. 5713.041. (A) As used in this section, "storage condominium" means real property to which all of the following apply:

(1) All persons with a direct ownership interest in the property are individuals;

(2) Each such owner has an individual ownership interest in one or more units of the property dedicated to the storage of a motor vehicle, boat, trailer, recreational vehicle, or of household items;

(3) Each such owner may have an undivided ownership interest with the other owners in the common elements of the

property.

(B) Each separate parcel of real property shall be classified by the county auditor according to its principal, current use. Vacant lots and tracts of land upon which there are no structures or improvements shall be classified in accordance with their location and their highest and best probable legal use. In the case of lands containing or producing minerals, the minerals or any rights to the minerals that are listed and taxed separately from such lands shall be separately classified if the lands are also used for agricultural purposes, whether or not the fee of the soil and the right to the minerals are owned by and assessed for taxation against the same person. For purposes of this section, lands and improvements thereon used for residential or agricultural purposes or as a storage condominium shall be classified as residential/agricultural real property, and all other lands and improvements thereon and minerals or rights to minerals shall be classified as nonresidential/agricultural real property. Each year the auditor shall reclassify each parcel of real property whose principal, current use has changed from the preceding year to a use appropriate to classification in the other class. Except as otherwise provided in division (B) of section 5709.40, division (B) of section 5709.41, division (A)(2) of section 5709.73, or division (D) of section 5709.77 of the Revised Code, the classification required by this section is solely for the purpose of making the reductions in taxes required by section 319.301 of the Revised Code, and this section shall not apply for purposes of classifying real property for any other purpose authorized or required by law or by rule of the tax commissioner.

The commissioner shall adopt rules governing the classification of property under this section, and no property shall be so classified except in accordance with such rules.

Section 2. That existing section 5713.041 of the Revised Code is hereby repealed.

Section 3. The amendment by this act of section 5713.041 of the Revised Code applies to tax years ending on or after the effective date of this section.