

As Introduced

136th General Assembly

Regular Session

2025-2026

H. B. No. 212

Representatives Humphrey, Rader

**Cosponsors: Representatives Brent, Upchurch, White, E., Brennan, Mohamed,
Cockley, Denson, Russo, Brownlee, Synenberg, Sigrist, Brewer, Robinson**

A BILL

To amend sections 319.202, 319.302, 323.155, 1
323.158, 4503.0610, and 5323.02 and to enact 2
sections 323.21 and 323.22 of the Revised Code 3
to allow eligible homeowners to defer the 4
payment of a portion of their property taxes. 5

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

Section 1. That sections 319.202, 319.302, 323.155, 6
323.158, 4503.0610, and 5323.02 be amended and sections 323.21 7
and 323.22 of the Revised Code be enacted to read as follows: 8

Sec. 319.202. Before the county auditor indorses any real 9
property conveyance or manufactured or mobile home conveyance 10
presented to the auditor pursuant to section 319.20 of the 11
Revised Code or registers any manufactured or mobile home 12
conveyance pursuant to section 4503.061 of the Revised Code, the 13
grantee or the grantee's representative shall submit, either 14
electronically or three written copies of, a statement, in the 15
form prescribed by the tax commissioner, and other information 16
as the county auditor may require, declaring the value of real 17
property or manufactured or mobile home conveyed, except that 18

when the transfer is exempt under division (G) (3) of section 19
319.54 of the Revised Code only a statement of the reason for 20
the exemption shall be required. ~~Each statement submitted under~~ 21
~~this section shall contain the information required under~~ 22
~~divisions (A) and (B) of this section.~~ 23

(A) Each statement submitted under this section shall 24
either: 25

(1) Contain an affirmation by the grantee that the grantor 26
has been asked by the grantee or the grantee's representative 27
whether to the best of the grantor's knowledge either the 28
preceding or the current year's taxes on the real property or 29
the current or following year's taxes on the manufactured or 30
mobile home conveyed will be reduced under division (A) of 31
section 323.152 or under section 4503.065 of the Revised Code 32
and that the grantor indicated that to the best of the grantor's 33
knowledge the taxes will not be so reduced; or 34

(2) Be accompanied by a sworn or affirmed instrument 35
stating: 36

(a) To the best of the grantor's knowledge the real 37
property or the manufactured or mobile home that is the subject 38
of the conveyance is eligible for and will receive a reduction 39
in taxes for or payable in the current year under division (A) 40
of section 323.152 or under section 4503.065 of the Revised Code 41
and that the reduction or reductions will be reflected in the 42
grantee's taxes; 43

(b) The estimated amount of such reductions that will be 44
reflected in the grantee's taxes; 45

(c) That the grantor and the grantee have considered and 46
accounted for the total estimated amount of such reductions to 47

the satisfaction of both the grantee and the grantor. The 48
auditor shall indorse the instrument, return it to the grantee 49
or the grantee's representative, and provide a copy of the 50
indorsed instrument to the grantor or the grantor's 51
representative. 52

(B) ~~Each~~ For the conveyance of real property, each 53
statement submitted under this section shall either: 54

(1) Contain an affirmation by the grantee that the grantor 55
has been asked by the grantee or the grantee's representative 56
whether to the best of the grantor's knowledge the real property 57
conveyed qualified for the current agricultural use valuation 58
under section 5713.30 of the Revised Code either for the 59
preceding or the current year and that the grantor indicated 60
that to the best of the grantor's knowledge the property 61
conveyed was not so qualified; or 62

(2) Be accompanied by a sworn or affirmed instrument 63
stating: 64

(a) ~~To~~ That, to the best of the grantor's knowledge, the 65
real property conveyed was qualified for the current 66
agricultural use valuation under section 5713.30 of the Revised 67
Code either for the preceding or the current year; 68

(b) To the extent that the property will not continue to 69
qualify for the current agricultural use valuation either for 70
the current or the succeeding year, that the property will be 71
subject to a recoupment charge equal to the tax savings in 72
accordance with section 5713.34 of the Revised Code; 73

(c) That the grantor and the grantee have considered and 74
accounted for the total estimated amount of such recoupment, if 75
any, to the satisfaction of both the grantee and the grantor. 76

The auditor shall indorse the instrument, forward it to the 77
grantee or the grantee's representative, and provide a copy of 78
the indorsed instrument to the grantor or the grantor's 79
representative. 80

(C) For the conveyance of real property or a manufactured 81
or mobile home presented to the auditor under section 319.20 of 82
the Revised Code, each statement submitted under this section 83
shall either: 84

(1) Contain an affirmation by the grantee that the grantor 85
has been asked by the grantee or the grantee's representative 86
whether, to the best of the grantor's knowledge, payment of 87
taxes charged against the real property or manufactured or 88
mobile home conveyed for the current or any preceding year has 89
been deferred under section 323.21 of the Revised Code and 90
whether, to the best of the grantor's knowledge, those taxes 91
remain unpaid at the time of the conveyance, and that the 92
grantor indicated that payment of taxes was not so deferred, or 93
that payment was deferred but the taxes have been repaid; or 94

(2) Be accompanied by a sworn or affirmed instrument 95
stating: 96

(a) That, to the best of the grantor's knowledge, payment 97
of taxes charged against the real property or manufactured or 98
mobile home conveyed for the current or any preceding year has 99
been deferred under section 323.21 of the Revised Code and those 100
taxes remain unpaid; 101

(b) That the grantor and the grantee have considered and 102
accounted for the total estimated amount of the unpaid deferred 103
taxes, if any, to the satisfaction of both the grantee and the 104
grantor. 105

The county auditor shall endorse the instrument, forward 106
it to the grantee or the grantee's representative, and provide a 107
copy of the endorsed instrument to the grantor or the grantor's 108
representative. 109

(D) The grantor shall pay the fee required by division (G) 110
(3) of section 319.54 of the Revised Code; and, in the event the 111
board of county commissioners of the county has levied a real 112
property or a manufactured home transfer tax pursuant to Chapter 113
322. of the Revised Code, the amount required by the real 114
property or manufactured home transfer tax so levied. If the 115
conveyance is exempt from the fee provided for in division (G) 116
(3) of section 319.54 of the Revised Code and the tax, if any, 117
levied pursuant to Chapter 322. of the Revised Code, the reason 118
for such exemption shall be shown on the statement. "Value" 119
means, in the case of any deed or certificate of title not a 120
gift in whole or part, the amount of the full consideration 121
therefor, paid or to be paid for the real estate or manufactured 122
or mobile home described in the deed or title, including the 123
amount of any mortgage or vendor's lien thereon. If property 124
sold under a land installment contract is conveyed by the seller 125
under such contract to a third party and the contract has been 126
of record at least twelve months prior to the date of 127
conveyance, "value" means the unpaid balance owed to the seller 128
under the contract at the time of the conveyance, but the 129
statement shall set forth the amount paid under such contract 130
prior to the date of conveyance. In the case of a gift in whole 131
or part, "value" means the estimated price the real estate or 132
manufactured or mobile home described in the deed or certificate 133
of title would bring in the open market and under the then 134
existing and prevailing market conditions in a sale between a 135
willing seller and a willing buyer, both conversant with the 136

property and with prevailing general price levels. No person 137
shall willfully falsify the value of property conveyed. 138

~~(D)~~ (E) The auditor shall indorse each conveyance on its 139
face to indicate the amount of the conveyance fee and compliance 140
with this section and if the property is residential rental 141
property include a statement that the grantee shall file with 142
the county auditor the information required under division (A) 143
or (C) of section 5323.02 of the Revised Code. The auditor shall 144
retain the original copy of the statement of value, forward to 145
the tax commissioner one copy on which shall be noted the most 146
recent assessed value of the property, and furnish one copy to 147
the grantee or the grantee's representative. 148

~~(E)~~ (F) In order to achieve uniform administration and 149
collection of the transfer fee required by division (G) (3) of 150
section 319.54 of the Revised Code, the tax commissioner shall 151
adopt and promulgate rules for the administration and 152
enforcement of the levy and collection of such fee. 153

~~(F)~~ (G) As used in this section, "residential rental 154
property" has the same meaning as in section 5323.01 of the 155
Revised Code. 156

Sec. 319.302. (A) (1) Real property that is not intended 157
primarily for use in a business activity shall qualify for a 158
partial exemption from real property taxation. For purposes of 159
this partial exemption, "business activity" includes all uses of 160
real property, except farming; leasing property for farming; 161
occupying or holding property improved with single-family, two- 162
family, or three-family dwellings; leasing property improved 163
with single-family, two-family, or three-family dwellings; or 164
holding vacant land that the county auditor determines will be 165
used for farming or to develop single-family, two-family, or 166

three-family dwellings. For purposes of this partial exemption, 167
"farming" does not include land used for the commercial 168
production of timber that is receiving the tax benefit under 169
section 5713.23 or 5713.31 of the Revised Code and all 170
improvements connected with such commercial production of 171
timber. 172

(2) Each year, the county auditor shall review each parcel 173
of real property to determine whether it qualifies for the 174
partial exemption provided for by this section as of the first 175
day of January of the current tax year. 176

(B) After complying with section 319.301 of the Revised 177
Code, the county auditor shall reduce the remaining sums to be 178
levied by qualifying levies against each parcel of real property 179
that is listed on the general tax list and duplicate of real and 180
public utility property for the current tax year and that 181
qualifies for partial exemption under division (A) of this 182
section, and against each manufactured and mobile home that is 183
taxed pursuant to division (D) (2) of section 4503.06 of the 184
Revised Code and that is on the manufactured home tax list for 185
the current tax year, by ten per cent, to provide a partial 186
exemption for that parcel or home. For the purposes of this 187
division: 188

(1) "Qualifying levy" means a levy approved at an election 189
held before September 29, 2013; a levy within the ten-mill 190
limitation; a levy provided for by the charter of a municipal 191
corporation that was levied on the tax list for tax year 2013; a 192
subsequent renewal of any such levy; or a subsequent substitute 193
for such a levy under section 5705.199 of the Revised Code. 194

(2) "Qualifying levy" does not include any replacement 195
imposed under section 5705.192 of the Revised Code of any levy 196

described in division (B) (1) of this section. 197

(C) Except as otherwise provided in sections 323.152, 198
323.158, 323.16, 323.21, 505.06, and 715.263 of the Revised 199
Code, the amount of the taxes remaining after any such reduction 200
shall be the real and public utility property taxes charged and 201
payable on each parcel of real property, including property that 202
does not qualify for partial exemption under division (A) of 203
this section, and the manufactured home tax charged and payable 204
on each manufactured or mobile home, and shall be the amounts 205
certified to the county treasurer for collection. Upon receipt 206
of the real and public utility property tax duplicate, the 207
treasurer shall certify to the tax commissioner the total amount 208
by which the real property taxes were reduced under this 209
section, as shown on the duplicate. Such reduction shall not 210
directly or indirectly affect the determination of the principal 211
amount of notes that may be issued in anticipation of any tax 212
levies or the amount of bonds or notes for any planned 213
improvements. If after application of sections 5705.31 and 214
5705.32 of the Revised Code and other applicable provisions of 215
law, including divisions (F) and (I) of section 321.24 of the 216
Revised Code, there would be insufficient funds for payment of 217
debt charges on bonds or notes payable from taxes reduced by 218
this section, the reduction of taxes provided for in this 219
section shall be adjusted to the extent necessary to provide 220
funds from such taxes. 221

(D) The tax commissioner may adopt rules governing the 222
administration of the partial exemption provided for by this 223
section. 224

(E) The determination of whether property qualifies for 225
partial exemption under division (A) of this section is solely 226

for the purpose of allowing the partial exemption under division 227
(B) of this section. 228

Sec. 323.155. The tax bill prescribed under section 229
323.131 of the Revised Code shall indicate the net amount of 230
taxes due following the reductions in taxes under sections 231
319.301, 319.302, 323.152, and 323.16 of the Revised Code and 232
the deferral of taxes under section 323.21 of the Revised Code. 233

Any reduction in taxes under section 323.152 of the 234
Revised Code shall be disregarded as income or resources in 235
determining eligibility for any program or calculating any 236
payment under Title LI of the Revised Code. 237

Sec. 323.158. (A) As used in this section, "qualifying 238
county" means a county to which both of the following apply: 239

(1) At least one major league professional athletic team 240
plays its home schedule in the county for the season beginning 241
in 1996; 242

(2) The majority of the electors of the county, voting at 243
an election held in 1996, approved a referendum on a resolution 244
of the board of county commissioners levying a sales and use tax 245
under sections 5739.026 and 5741.023 of the Revised Code. 246

(B) On or before December 31, 1996, the board of county 247
commissioners of a qualifying county may adopt a resolution 248
under this section. The resolution shall grant a partial real 249
property tax exemption to each homestead in the county that also 250
receives the tax reduction under division (B) of section 323.152 251
of the Revised Code. The partial exemption shall take the form 252
of the reduction by a specified percentage each year of the real 253
property taxes on the homestead. The resolution shall specify 254
the percentage, which may be any amount. The board may include 255

in the resolution a condition that the partial exemption will 256
apply only upon the receipt by the county of additional revenue 257
from a source specified in the resolution. The resolution shall 258
specify the tax year in which the partial exemption first 259
applies, which may be the tax year in which the resolution takes 260
effect as long as the resolution takes effect before the county 261
auditor certifies the tax duplicate of real and public utility 262
property for that tax year to the county treasurer. Upon 263
adopting the resolution, the board shall certify copies of it to 264
the county auditor and the tax commissioner. 265

(C) After complying with sections 319.301, 319.302, and 266
323.152 of the Revised Code, the county auditor shall reduce the 267
remaining sum to be levied against a homestead by the percentage 268
called for in the resolution adopted under division (B) of this 269
section. The auditor shall certify the amount of taxes remaining 270
after the reduction to the county treasurer for collection as 271
the real property taxes charged and payable on the homestead, 272
subject to the deferral of taxes under section 323.21 of the 273
Revised Code. 274

(D) For each tax year, the county auditor shall certify to 275
the board of county commissioners the total amount by which real 276
property taxes were reduced under this section. At the time of 277
each semi-annual settlement of real property taxes between the 278
county auditor and county treasurer, the board of county 279
commissioners shall pay to the auditor one-half of that total 280
amount. Upon receipt of the payment, the county auditor shall 281
distribute it among the various taxing districts in the county 282
as if it had been levied, collected, and settled as real 283
property taxes. The board of county commissioners shall make the 284
payment from the county general fund or from any other county 285
revenue that may be used for that purpose. In making the 286

payment, the board may use revenue from taxes levied by the 287
county to provide additional general revenue under sections 288
5739.021 and 5741.021 of the Revised Code or to provide 289
additional revenue for the county general fund under sections 290
5739.026 and 5741.023 of the Revised Code. 291

(E) The partial exemption under this section shall not 292
directly or indirectly affect the determination of the principal 293
amount of notes that may be issued in anticipation of a tax levy 294
or the amount of securities that may be issued for any permanent 295
improvements authorized in conjunction with a tax levy. 296

(F) At any time, the board of county commissioners may 297
adopt a resolution amending or repealing the partial exemption 298
granted under this section. Upon adopting a resolution amending 299
or repealing the partial exemption, the board shall certify 300
copies of it to the county auditor and the tax commissioner. The 301
resolution shall specify the tax year in which the amendment or 302
repeal first applies, which may be the tax year in which the 303
resolution takes effect as long as the resolution takes effect 304
before the county auditor certifies the tax duplicate of real 305
and public utility property for that tax year to the county 306
treasurer. 307

(G) If a person files a late application for a tax 308
reduction under division (B) of section 323.152 of the Revised 309
Code for the preceding year, and is granted the reduction, the 310
person also shall receive the reduction under this section for 311
the preceding year. The county auditor shall credit the amount 312
of the reduction against the person's current year taxes, and 313
shall include the amount of the reduction in the amount 314
certified to the board of county commissioners under division 315
(D) of this section. 316

Sec. 323.21. (A) As used in this section:

(1) "Eligible homeowner" means an individual who owns and occupies a homestead, or occupies a homestead in a housing cooperative, and who meets all of the following requirements:

(a) The individual is permanently and totally disabled or has a total income that does not exceed two hundred fifty per cent of the federal poverty level.

(b) The individual has continuously owned and occupied the homestead, or occupied the homestead in a housing cooperative, for at least one full year immediately preceding the first day of the tax year for which the deferral of taxes is sought under this section with respect to the homestead.

(c) The individual does not owe delinquent taxes with respect to the homestead, unless such taxes are the subject of a valid delinquent tax contract under section 323.31 of the Revised Code for which the county treasurer has not made a certification to the county auditor that the delinquent tax contract has become void.

(2) "Homestead" means a homestead, as that term is defined in section 323.151 of the Revised Code, or a manufactured home or mobile home, as those terms are defined in section 4503.064 of the Revised Code, that is owned and occupied as a home by an individual whose domicile is in this state and that, in either case, meets both of the following requirements:

(a) The property is not subject to a life estate or encumbered by a federal tax lien or a lien created pursuant to a reverse mortgage transaction, as that term is defined in 15 U.S.C. 1602.

(b) The total amount of all liens imposed upon the

property does not exceed seventy-five per cent of the true value 346
in money of the property, as determined by the county auditor 347
for the tax year for which the deferral of taxes is sought. 348

"Homestead" includes a home that an individual continues 349
to occupy as described in division (E)(3) of this section, 350
provided that the individual qualified for a deferral of taxes 351
under this section before the transfer described in that 352
division. 353

(3) "Household" means an individual, the individual's 354
spouse, and any other occupant of the individual's homestead 355
who, as of the first day of the tax year for which the deferral 356
of taxes is sought, is eligible to be claimed as a dependent for 357
federal income tax purposes for the taxable year ending in that 358
tax year. 359

(4) "Total income" means the modified adjusted gross 360
income, as that term is defined in section 5747.01 of the 361
Revised Code, of an individual and the individual's spouse for 362
the year preceding the year in which application for a deferral 363
in taxes is made. 364

(5) "Federal poverty level" means the income level 365
represented by the poverty guidelines as most recently revised 366
by the United States department of health and human services in 367
accordance with section 673(2) of the "Omnibus Reconciliation 368
Act of 1981," 42 U.S.C. 9902, as amended, for a family size 369
equal to the size of an individual's household. 370

(6) In the case of real property, "current taxes" means 371
current taxes, as defined in section 323.01 of the Revised Code, 372
less any reduction under section 319.301, 319.302, 323.152, or 373
323.158 of the Revised Code. In the case of a manufactured or 374

mobile home listed on the manufactured home tax list, "current 375
taxes" means current taxes, as defined in section 4503.06 of the 376
Revised Code, less any reduction under section 4503.065 or 377
4503.0610 or division (B) of section 323.152 of the Revised 378
Code. 379

(7) In the case of real property, "delinquent taxes" has 380
the same meaning as in section 323.01 of the Revised Code. In 381
the case of a manufactured or mobile home listed on the 382
manufactured home tax list, "delinquent taxes" has the same 383
meaning as in section 4503.06 of the Revised Code. In either 384
case, "delinquent taxes" does not include any taxes deferred 385
under this section, unless those taxes are not paid when due as 386
prescribed by division (E) of this section. 387

(8) "Permanently and totally disabled" and "housing 388
cooperative" have the same meanings as in section 323.151 of the 389
Revised Code. 390

(B) (1) An eligible homeowner may defer the payment of 391
taxes charged against a homestead owned and occupied, or 392
homestead in a housing cooperative occupied, by the eligible 393
homeowner. To obtain a deferral, the eligible homeowner shall 394
apply to the county auditor of the county in which the homestead 395
is located, in the manner prescribed by the auditor. The tax 396
commissioner shall prescribe forms for the application. The 397
eligible homeowner shall file the application on or before the 398
thirty-first day of December of the tax year for which the 399
deferral is sought, in the case of real property, or of the tax 400
year preceding the year for which the deferral is sought, in the 401
case of a manufactured or mobile home listed on the manufactured 402
home tax list. 403

(2) The county auditor shall approve or deny an 404

application for deferral and shall so notify the applicant 405
within thirty days after receipt whether the application is 406
approved or denied. If an applicant believes that an application 407
for deferral has been improperly denied, the applicant may file 408
an appeal with the county board of revision not later than sixty 409
days after the notification is issued. The appeal shall be 410
treated in the same manner as a complaint relating to the 411
valuation or assessment of real property under Chapter 5715. of 412
the Revised Code. 413

(C) (1) For each tax year for which an application for 414
deferral of taxes is approved under this section, the county 415
auditor shall determine the amount to be deferred, which shall 416
equal the amount by which the current taxes charged against the 417
homestead exceed one of the following amounts: 418

(a) If the individual's total income is equal to or less 419
than the federal poverty level, one per cent of the individual's 420
total income; 421

(b) If the individual's total income exceeds the federal 422
poverty level, but does not exceed one hundred sixty per cent of 423
the federal poverty level, three per cent of the individual's 424
total income; 425

(c) If the individual's total income exceeds one hundred 426
sixty per cent of the federal poverty level, but does not exceed 427
two hundred fifty per cent of the federal poverty level, five 428
per cent of the individual's total income. 429

(2) The auditor shall enter the amount deferred as a 430
notation on the tax list and add that amount to the total taxes 431
that were deferred in any preceding tax year and that have not 432
been paid. Deferred taxes do not constitute unpaid or delinquent 433

taxes for purposes of Chapter 321., 323., 4503., or 5721. of the 434
Revised Code, and no interest or penalty shall be charged, 435
unless the deferred taxes are not paid when due as prescribed by 436
division (E) of this section. 437

(D) (1) An application for deferral under this section 438
constitutes a continuing application for each succeeding year 439
that the dwelling is the eligible homeowner's homestead. If, in 440
any year after an application has been filed under this 441
division, an individual does not qualify for a deferral of taxes 442
on the homestead set forth on such application, the owner shall 443
so notify the county auditor. 444

Each year during January, the county auditor shall furnish 445
by ordinary mail a continuing application to each individual 446
receiving a deferral of taxes under this section. The continuing 447
application shall be used to report changes in ownership, 448
occupancy, total income, and any other information earlier 449
furnished to the auditor relative to the deferral of taxes on 450
the property. The continuing application shall be returned to 451
the auditor not later than the thirty-first day of December, 452
provided that if such changes do not affect the status of the 453
eligible homeowner's eligibility for the deferral of taxes under 454
this section or the computation of the deferral amount under 455
division (C) (1) of this section, the application does not need 456
to be returned. 457

With the continuing application, the county auditor shall 458
include a notice to the taxpayer stating the amount of taxes 459
deferred for the immediately preceding year and the total amount 460
of deferred taxes for all tax years that remain unpaid. The 461
notice shall also inform the taxpayer that the auditor will 462
accept voluntary payments of deferred taxes, in accordance with 463

division (G) of this section.

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(2) The department of taxation shall establish an
automated system through which county auditors can verify the
total income of property owners for the purposes of this
section.

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(3) While an initial application for deferral is pending
under division (B) of this section, the property owner may
tender to the county treasurer an amount as taxes upon the
property computed as if the deferral application were approved
as submitted. If the amount tendered is less than the amount of
taxes ultimately determined to be due, any late penalty or
interest due pursuant to section 323.121 of the Revised Code
shall be assessed on the difference. If the amount tendered is
greater than the amount of taxes ultimately determined to be
due, the overpayment shall be credited or refunded in the same
manner prescribed in section 5715.22 of the Revised Code for
overpayments made with respect to property tax complaints.

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(E) Except as provided in division (F) of this section,
any taxes deferred under this section shall be payable on the
day that the second installment of taxes is due under section
323.12 of the Revised Code for the tax year in which one of the
following events occurs or on the day that the second
installment of taxes is due under section 4503.06 of the Revised
Code for the tax year following the tax year in which one of the
following events occurs:

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(1) The death of the eligible homeowner, unless title to
the homestead is conveyed to that individual's surviving spouse
or other heir upon or as the result of the individual's death,
the surviving spouse or heir submits a new application under
division (C) of this section to the county auditor within six

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months after the date of that death, and the auditor determines 494
that the surviving spouse or heir qualifies as an eligible 495
homeowner; 496

(2) The homeowner no longer occupies the property as a 497
homestead, unless the homeowner does not occupy the property for 498
medical reasons but retains ownership of the property; 499

(3) The sale or other conveyance of the homestead, unless 500
the homestead is transferred to a trust or other arrangement 501
that allows the eligible homeowner to continue to occupy the 502
property; 503

(4) The homeowner's total income exceeds two hundred fifty 504
per cent of the federal poverty level. 505

The deferred taxes shall be collected in the same manner 506
as current taxes are collected. Upon receipt of such amounts, 507
the county treasurer shall transfer the amounts to the treasurer 508
of state, who shall deposit the amounts in the property tax 509
deferral revolving fund created in section 323.22 of the Revised 510
Code. 511

If such taxes are not paid when due, they constitute 512
unpaid taxes for the purposes of Chapter 323. or 4503. of the 513
Revised Code. 514

(F) An individual may apply to the auditor of the county 515
in which the property is located to enter into a payment plan 516
for the payment of deferred taxes accrued with respect to that 517
property. The county auditor, upon receipt of such application, 518
shall enter into a written payment plan under this section that 519
allows for the payment of the deferred taxes over a period not 520
exceeding the product obtained by multiplying six months by the 521
number of years for which the taxes were deferred under this 522

section. The payment plan shall specify that the payment plan 523
terminates, and any remaining deferred taxes become payable 524
immediately if the individual sells or otherwise conveys the 525
property or if the individual ceases to occupy the property as a 526
homestead. 527

(G) An eligible homeowner may pay all or a portion of 528
taxes deferred under this section before those amounts become 529
payable under division (E) of this section. Such a payment does 530
not affect the eligible homeowner's continued eligibility for 531
deferral under this section. The county treasurer shall collect 532
payments made under this division and transfer the amounts to 533
the treasurer of state, who shall deposit the amounts in the 534
property tax deferral revolving fund created in section 323.22 535
of the Revised Code. 536

Sec. 323.22. (A) The property tax deferral revolving fund 537
is created in the state treasury. The fund consists of money 538
appropriated to it and of deferred taxes credited to it pursuant 539
to section 323.21 of the Revised Code. 540

(B) (1) Within thirty days after a settlement of taxes 541
under divisions (A) and (C) of section 321.24 of the Revised 542
Code, the county treasurer shall certify to the tax commissioner 543
one-half of the total amount of taxes on real property that were 544
deferred pursuant to section 323.21 of the Revised Code for the 545
preceding tax year and that had not been deferred under that 546
section for any preceding year. The commissioner, within thirty 547
days of the receipt of such certifications, shall provide for 548
payment to the county treasurer, from the property tax deferral 549
revolving fund, of the amount certified, which shall be credited 550
upon receipt to the county's undivided income tax fund. 551

(2) On or before the second Monday in September of each 552

year, the county treasurer shall certify to the tax commissioner 553
the total amount of manufactured home taxes levied in that year 554
that were deferred pursuant to section 323.21 of the Revised 555
Code and that had not been deferred under that section for any 556
preceding year. The commissioner, within ninety days after the 557
receipt of such certifications, shall provide for payment to the 558
county treasurer, from the property tax deferral revolving fund, 559
of the amount certified, which shall be credited upon receipt to 560
the county's undivided income tax fund. 561

(3) Immediately upon receipt of funds into the county 562
undivided income tax fund under this section, the auditor shall 563
distribute the full amount thereof among the taxing districts in 564
the county as though the total had been paid as taxes by each 565
person for whom taxes were deferred under section 323.21 of the 566
Revised Code. 567

(C) If the total amount in the property tax deferral 568
revolving fund is insufficient to make all payments and 569
transfers under division (B) of this section at the times the 570
payments are to be made, the director of budget and management 571
shall transfer from the general revenue fund to the property tax 572
deferral revolving fund the amount necessary to make those 573
payments and transfers. 574

Sec. 4503.0610. (A) If a board of county commissioners 575
adopts a resolution granting a partial real property tax 576
exemption under section 323.158 of the Revised Code, it also 577
shall adopt a resolution under this section granting a partial 578
manufactured home tax exemption. The partial exemption shall 579
take the form of a reduction each year in the manufactured home 580
tax charged against each manufactured home in the county under 581
section 4503.06 of the Revised Code, by the same percentage by 582

which real property taxes were reduced for the preceding year in 583
the resolution adopted under section 323.158 of the Revised 584
Code. Upon adopting the resolution under this section, the board 585
shall certify copies of it to the county auditor and the tax 586
commissioner. 587

(B) After complying with sections 4503.06 and 4503.065 of 588
the Revised Code, the county auditor shall reduce the remaining 589
sum to be levied against a manufactured home by the percentage 590
called for in the resolution adopted under division (A) of this 591
section. The auditor shall certify the amount of tax remaining 592
after the reduction to the county treasurer for collection as 593
the manufactured home tax charged and payable on the 594
manufactured home, subject to the deferral of taxes under 595
section 323.21 of the Revised Code. 596

(C) For each tax year, the county auditor shall certify to 597
the board of county commissioners the total amount by which 598
manufactured home taxes are reduced under this section. At the 599
time of each semi-annual distribution of manufactured home taxes 600
in the county, the board shall pay to the auditor one-half of 601
that total amount. Upon receipt of the payment, the auditor 602
shall distribute it among the various taxing districts in the 603
county as though it had been levied and collected as 604
manufactured home taxes. The board shall make the payment from 605
the county general fund or from any other county revenue that 606
may be used for that purpose. 607

(D) If a board of county commissioners repeals a 608
resolution adopted under section 323.158 of the Revised Code, it 609
also shall repeal the resolution adopted under this section. 610

Sec. 5323.02. (A) An owner of residential rental property 611
shall file with the county auditor of the county in which the 612

property is located the following information: 613

(1) The name, address, and telephone number of the owner; 614

(2) If the residential rental property is owned by a 615
trust, business trust, estate, partnership, limited partnership, 616
limited liability company, association, corporation, or any 617
other business entity, the name, address, and telephone number 618
of the following: 619

(a) A trustee, in the case of a trust or business trust; 620

(b) The executor or administrator, in the case of an 621
estate; 622

(c) A general partner, in the case of a partnership or a 623
limited partnership; 624

(d) A member, manager, or officer, in the case of a 625
limited liability company; 626

(e) An associate, in the case of an association; 627

(f) An officer, in the case of a corporation; 628

(g) A member, manager, or officer, in the case of any 629
other business entity. 630

(3) The street address and permanent parcel number of the 631
residential rental property. 632

(B) The information required under division (A) of this 633
section shall be filed and maintained on the tax list or the 634
real property record. 635

(C) An owner of residential rental property shall update 636
the information required under division (A) of this section 637
within sixty days after any change in the information occurs. 638

(D) The county auditor shall provide an owner of 639
residential rental property located in a county that has a 640
population of more than two hundred thousand according to the 641
most recent decennial census with notice pursuant to division 642
(B) of section 323.131 of the Revised Code of the requirement to 643
file the information required under division (A) of this section 644
and the requirement to update that information under division 645
(C) of this section. 646

(E) The owner of residential real property shall comply 647
with the requirements under divisions (A) and (C) of this 648
section within sixty days after receiving the notice provided 649
under division (D) of this section, division ~~(D)~~ (E) of section 650
319.202, or division (B) of section 323.131 of the Revised Code. 651

(F) Any agent designated by the owner to manage the 652
property on the owner's behalf may file or update any 653
information, or do anything otherwise required by this section, 654
on the owner's behalf. 655

Section 2. That existing sections 319.202, 319.302, 656
323.155, 323.158, 4503.0610, and 5323.02 of the Revised Code are 657
hereby repealed. 658

Section 3. The amendment or enactment by this act of 659
sections 319.202, 319.302, 323.155, 323.158, 323.21, 323.22, 660
4503.0610, and 5323.02 of the Revised Code applies, in the case 661
of property on the real property tax list, to tax years ending 662
on or after the effective date of this section and, in the case 663
of property on the manufactured home tax list, to tax years 664
beginning on or after the effective date of this section. 665