

H. B. No. 443
As Introduced

_____ moved to amend as follows:

Delete lines 93 through 673 1

After line 673, insert: 2

"Sec. 4503.06. (A) The owner of each manufactured or 3
mobile home that has acquired situs in this state shall pay 4
either a real property tax pursuant to Title LVII of the Revised 5
Code or a manufactured home tax pursuant to division (C) of this 6
section. 7

(B) The owner of a manufactured or mobile home shall pay 8
real property taxes if either of the following applies: 9

(1) The manufactured or mobile home acquired situs in the 10
state or ownership in the home was transferred on or after 11
January 1, 2000, and all of the following apply: 12

(a) The home is affixed to a permanent foundation as 13
defined in division (C) (5) of section 3781.06 of the Revised 14
Code. 15

(b) The home is located on land that is owned by the owner 16



of the home. 17

(c) The certificate of title has been inactivated by the 18
clerk of the court of common pleas that issued it, pursuant to 19
division (H) of section 4505.11 of the Revised Code. 20

(2) The manufactured or mobile home acquired situs in the 21
state or ownership in the home was transferred before January 1, 22
2000, and all of the following apply: 23

(a) The home is affixed to a permanent foundation as 24
defined in division (C) (5) of section 3781.06 of the Revised 25
Code. 26

(b) The home is located on land that is owned by the owner 27
of the home. 28

(c) The owner of the home has elected to have the home 29
taxed as real property and, pursuant to section 4505.11 of the 30
Revised Code, has surrendered the certificate of title to the 31
auditor of the county containing the taxing district in which 32
the home has its situs, together with proof that all taxes have 33
been paid. 34

(d) The county auditor has placed the home on the real 35
property tax list and delivered the certificate of title to the 36
clerk of the court of common pleas that issued it and the clerk 37
has inactivated the certificate. 38

(C) (1) Any mobile or manufactured home that is not taxed 39
as real property as provided in division (B) of this section is 40
subject to an annual manufactured home tax, payable by the 41
owner, for locating the home in this state. The tax as levied in 42
this section is for the purpose of supplementing the general 43
revenue funds of the local subdivisions in which the home has 44

its situs pursuant to this section. 45

(2) The year for which the manufactured home tax is levied 46
commences on the first day of January and ends on the following 47
thirty-first day of December. The state shall have the first 48
lien on any manufactured or mobile home on the list for the 49
amount of taxes, penalties, and interest charged against the 50
owner of the home under this section. The lien of the state for 51
the tax for a year shall attach on the first day of January to a 52
home that has acquired situs on that date. The lien for a home 53
that has not acquired situs on the first day of January, but 54
that acquires situs during the year, shall attach on the next 55
first day of January. The lien shall continue until the tax, 56
including any penalty or interest, is paid. 57

(3) (a) The situs of a manufactured or mobile home located 58
in this state on the first day of January is the local taxing 59
district in which the home is located on that date. 60

(b) The situs of a manufactured or mobile home not located 61
in this state on the first day of January, but located in this 62
state subsequent to that date, is the local taxing district in 63
which the home is located thirty days after it is acquired or 64
first enters this state. 65

(4) The tax is collected by and paid to the county 66
treasurer of the county containing the taxing district in which 67
the home has its situs. 68

(D) The manufactured home tax shall be computed and 69
assessed by the county auditor of the county containing the 70
taxing district in which the home has its situs as follows: 71

(1) On a home that acquired situs in this state prior to 72
January 1, 2000: 73

(a) By multiplying the assessable value of the home by the tax rate of the taxing district in which the home has its situs, and deducting from the product thus obtained any reduction authorized under section 4503.065 of the Revised Code. The tax levied under this formula shall not be less than thirty-six dollars, unless the home qualifies for a reduction in assessable value under section 4503.065 of the Revised Code, in which case there shall be no minimum tax and the tax shall be the amount calculated under this division.

(b) The assessable value of the home shall be forty per cent of the amount arrived at by the following computation:

(i) If the cost to the owner, or market value at time of purchase, whichever is greater, of the home includes the furnishings and equipment, such cost or market value shall be multiplied according to the following schedule:

	1	2	3
A	For the first calendar year in which the home is owned by the current owner	x	80%
B	2nd calendar year	x	75%
C	3rd "	x	70%
D	4th "	x	65%
E	5th "	x	60%
F	6th "	x	55%
G	7th "	x	50%

H	8th "	x	45%
I	9th "	x	40%
J	10th and each year thereafter	x	35%

The first calendar year means any period between the first day of January and the thirty-first day of December of the first year. 90
91
92

(ii) If the cost to the owner, or market value at the time of purchase, whichever is greater, of the home does not include the furnishings and equipment, such cost or market value shall be multiplied according to the following schedule: 93
94
95
96
97

	1	2	3
A	For the first calendar year in which the home is owned by the current owner	x	95%
B	2nd calendar year	x	90%
C	3rd "	x	85%
D	4th "	x	80%
E	5th "	x	75%
F	6th "	x	70%
G	7th "	x	65%
H	8th "	x	60%
I	9th "	x	55%

the tax commissioner on or before the last day of the month 126
preceding the day delivery of the duplicate is otherwise 127
required. When an extension is granted for delivery of the 128
duplicate, the time period for payment of taxes shall be 129
extended for a like period of time. When a delay in the closing 130
of a tax collection period becomes unavoidable, the tax 131
commissioner, upon application by the county auditor and county 132
treasurer, may order the time for payment of taxes to be 133
extended if the tax commissioner determines that penalties have 134
accrued or would otherwise accrue for reasons beyond the control 135
of the taxpayers of the county. The order shall prescribe the 136
final extended date for payment of taxes for that collection 137
period. 138

(4) After January 1, 1999, the owner of a manufactured or 139
mobile home taxed pursuant to division (D)(1) of this section 140
may elect to have the home taxed pursuant to division (D)(2) of 141
this section by filing a written request with the county auditor 142
of the taxing district in which the home is located on or before 143
the first day of December of any year. Upon the filing of the 144
request, the county auditor shall determine whether all taxes 145
levied under division (D)(1) of this section have been paid, and 146
if those taxes have been paid, the county auditor shall tax the 147
manufactured or mobile home pursuant to division (D)(2) of this 148
section commencing in the next tax year. 149

(5) A manufactured or mobile home that acquired situs in 150
this state prior to January 1, 2000, shall be taxed pursuant to 151
division (D)(2) of this section if no manufactured home tax had 152
been paid for the home and the home was not exempted from 153
taxation pursuant to division (E) of this section for the year 154
for which the taxes were not paid. 155

(6) (a) Immediately upon receipt of any manufactured home tax duplicate from the county auditor, but not less than twenty days prior to the last date on which the first one-half taxes may be paid without penalty as prescribed in division (F) of this section, the county treasurer shall cause to be prepared and mailed or delivered to each person charged on that duplicate with taxes, or to an agent designated by such person, the tax bill prescribed by the tax commissioner under division (D) (7) of this section. When taxes are paid by installments, the county treasurer shall mail or deliver to each person charged on such duplicate or the agent designated by that person a second tax bill showing the amount due at the time of the second tax collection. The second half tax bill shall be mailed or delivered at least twenty days prior to the close of the second half tax collection period. A change in the mailing address, electronic mail address, or telephone number of any tax bill shall be made in writing to the county treasurer. Failure to receive a bill required by this section does not excuse failure or delay to pay any taxes shown on the bill or, except as provided in division (B) (1) of section 5715.39 of the Revised Code, avoid any penalty, interest, or charge for such delay.

A policy adopted by a county treasurer under division (A) (2) of section 323.13 of the Revised Code shall also allow any person required to receive a tax bill under division (D) (6) (a) of this section to request electronic delivery of that tax bill in the same manner. A person may rescind such a request in the same manner as a request made under division (A) (2) of section 323.13 of the Revised Code. The request shall terminate upon a change in the name of the person charged with the taxes pursuant to section 4503.061 of the Revised Code.

(b) After delivery of the copy of the delinquent

manufactured home tax list under division (H) of this section, 187
the county treasurer may prepare and mail to each person in 188
whose name a home is listed an additional tax bill showing the 189
total amount of delinquent taxes charged against the home as 190
shown on the list. The tax bill shall include a notice that the 191
interest charge prescribed by division (G) of this section has 192
begun to accrue. 193

(7) Each tax bill prepared and mailed or delivered under 194
division (D) (6) of this section shall be in the form and contain 195
the information required by the tax commissioner. The 196
commissioner may prescribe different forms for each county and 197
may authorize the county auditor to make up tax bills and tax 198
receipts to be used by the county treasurer. The tax bill shall 199
not contain or be mailed or delivered with any information or 200
material that is not required by this section or that is not 201
authorized by section 321.45 of the Revised Code or by the tax 202
commissioner. In addition to the information required by the 203
commissioner, each tax bill shall contain the following 204
information: 205

(a) The taxes levied and the taxes charged and payable 206
against the manufactured or mobile home; 207

(b) The following notice: "Notice: If the taxes are not 208
paid within sixty days after the county auditor delivers the 209
delinquent manufactured home tax list to the county treasurer, 210
you and your home may be subject to collection proceedings for 211
tax delinquency." Failure to provide such notice has no effect 212
upon the validity of any tax judgment to which a home may be 213
subjected. 214

(c) In the case of manufactured or mobile homes taxed 215
under division (D) (2) of this section, the following additional 216

information:	217
(i) The effective tax rate. The words "effective tax rate" shall appear in boldface type.	218 219
(ii) The following notice: "Notice: If the taxes charged against this home have been reduced by the 2-1/2 per cent tax reduction for residences occupied by the owner but the home is not a residence occupied by the owner, the owner must notify the county auditor's office not later than March 31 of the year for which the taxes are due. Failure to do so may result in the owner being convicted of a fourth degree misdemeanor, which is punishable by imprisonment up to 30 days, a fine up to \$250, or both, and in the owner having to repay the amount by which the taxes were erroneously or illegally reduced, plus any interest that may apply."	220 221 222 223 224 225 226 227 228 229 230
If the taxes charged against this home have not been reduced by the 2-1/2 per cent tax reduction and the home is a residence occupied by the owner, the home may qualify for the tax reduction. To obtain an application for the tax reduction or further information, the owner may contact the county auditor's office at _____ (insert the address and telephone number of the county auditor's office)."	231 232 233 234 235 236 237
(E) (1) A manufactured or mobile home is not subject to this section when any of the following applies:	238 239
(a) It is taxable as personal property pursuant to section 5709.01 of the Revised Code. Any manufactured or mobile home that is used as a residence shall be subject to this section and shall not be taxable as personal property pursuant to section 5709.01 of the Revised Code.	240 241 242 243 244
(b) It bears a license plate issued by any state other	245

than this state unless the home is in this state in excess of an 246
accumulative period of thirty days in any calendar year. 247

(c) The annual tax has been paid on the home in this state 248
for the current year. 249

(d) The tax commissioner has determined, pursuant to 250
section 5715.27 of the Revised Code, that the property is exempt 251
from taxation, or would be exempt from taxation under Chapter 252
5709. of the Revised Code if it were classified as real 253
property. 254

(2) A travel trailer or park trailer, as these terms are 255
defined in section 4501.01 of the Revised Code, is not subject 256
to this section if it is unused or unoccupied and stored at the 257
owner's normal place of residence or at a recognized storage 258
facility. 259

(3) A travel trailer or park trailer, as these terms are 260
defined in section 4501.01 of the Revised Code, is subject to 261
this section and shall be taxed as a manufactured or mobile home 262
if it has a situs longer than thirty days in one location and is 263
connected to existing utilities, unless either of the following 264
applies: 265

(a) The situs is in a state facility or a camping or park 266
area as defined in division (C), (Q), (S), or (V) of section 267
3729.01 of the Revised Code. 268

(b) The situs is in a camping or park area that is a tract 269
of land that has been limited to recreational use by deed or 270
zoning restrictions and subdivided for sale of five or more 271
individual lots for the express or implied purpose of occupancy 272
by either self-contained recreational vehicles as defined in 273
division (T) of section 3729.01 of the Revised Code or by 274

dependent recreational vehicles as defined in division (D) of 275
section 3729.01 of the Revised Code. 276

(F) Except as provided in division (D)(3) of this section, 277
the manufactured home tax is due and payable as follows: 278

(1) When a manufactured or mobile home has a situs in this 279
state, as provided in this section, on the first day of January, 280
one-half of the amount of the tax is due and payable on or 281
before the first day of March and the balance is due and payable 282
on or before the thirty-first day of July. At the option of the 283
owner of the home, the tax for the entire year may be paid in 284
full on the first day of March. 285

(2) When a manufactured or mobile home first acquires a 286
situs in this state after the first day of January, no tax is 287
due and payable for that year. 288

(G) (1) (a) Except as otherwise provided in division (G) (1) 289
(b) of this section, if one-half of the current taxes charged 290
under this section against a manufactured or mobile home, 291
together with the full amount of any delinquent taxes, are not 292
paid on or before the first day of March in that year, or on or 293
before the last day for such payment as extended pursuant to 294
section 4503.063 of the Revised Code, a penalty of ten per cent 295
shall be charged against the unpaid balance of such half of the 296
current taxes. If the total amount of all such taxes is not paid 297
on or before the thirty-first day of July, next thereafter, or 298
on or before the last day for payment as extended pursuant to 299
section 4503.063 of the Revised Code, a like penalty shall be 300
charged on the balance of the total amount of the unpaid current 301
taxes. 302

(b) After a valid delinquent tax contract that includes 303

unpaid current taxes from a first-half collection period 304
described in division (F) of this section has been entered into 305
under section 323.31 of the Revised Code, no ten per cent 306
penalty shall be charged against such taxes after the second- 307
half collection period while the delinquent tax contract remains 308
in effect. On the day a delinquent tax contract becomes void, 309
the ten per cent penalty shall be charged against such taxes and 310
shall equal the amount of penalty that would have been charged 311
against unpaid current taxes outstanding on the date on which 312
the second-half penalty would have been charged thereon under 313
division (G) (1) (a) of this section if the contract had not been 314
in effect. 315

(2) (a) On the first day of the month following the last 316
day the second installment of taxes may be paid without penalty 317
beginning in 2000, interest shall be charged against and 318
computed on all delinquent taxes other than the current taxes 319
that became delinquent taxes at the close of the last day such 320
second installment could be paid without penalty. The charge 321
shall be for interest that accrued during the period that began 322
on the preceding first day of December and ended on the last day 323
of the month that included the last date such second installment 324
could be paid without penalty. The interest shall be computed at 325
the rate per annum prescribed by section 5703.47 of the Revised 326
Code and shall be entered as a separate item on the delinquent 327
manufactured home tax list compiled under division (H) of this 328
section. 329

(b) On the first day of December beginning in 2000, the 330
interest shall be charged against and computed on all delinquent 331
taxes. The charge shall be for interest that accrued during the 332
period that began on the first day of the month following the 333
last date prescribed for the payment of the second installment 334

of taxes in the current year and ended on the immediately 335
preceding last day of November. The interest shall be computed 336
at the rate per annum prescribed by section 5703.47 of the 337
Revised Code and shall be entered as a separate item on the 338
delinquent manufactured home tax list. 339

(c) After a valid undertaking has been entered into for 340
the payment of any delinquent taxes, no interest shall be 341
charged against such delinquent taxes while the undertaking 342
remains in effect in compliance with section 323.31 of the 343
Revised Code. If a valid undertaking becomes void, interest 344
shall be charged against the delinquent taxes for the periods 345
that interest was not permitted to be charged while the 346
undertaking was in effect. The interest shall be charged on the 347
day the undertaking becomes void and shall equal the amount of 348
interest that would have been charged against the unpaid 349
delinquent taxes outstanding on the dates on which interest 350
would have been charged thereon under divisions (G) (1) and (2) 351
of this section had the undertaking not been in effect. 352

(3) If the full amount of the taxes due at either of the 353
times prescribed by division (F) of this section is paid within 354
ten days after such time, the county treasurer shall waive the 355
collection of and the county auditor shall remit one-half of the 356
penalty provided for in this division for failure to make that 357
payment by the prescribed time. 358

(4) The treasurer shall compile and deliver to the county 359
auditor a list of all tax payments the treasurer has received as 360
provided in division (G) (3) of this section. The list shall 361
include any information required by the auditor for the 362
remission of the penalties waived by the treasurer. The taxes so 363
collected shall be included in the settlement next succeeding 364

the settlement then in process. 365

(H) (1) The county auditor shall compile annually a 366
"delinquent manufactured home tax list" consisting of homes the 367
county treasurer's records indicate have taxes that were not 368
paid within the time prescribed by divisions (D) (3) and (F) of 369
this section, have taxes that remain unpaid from prior years, or 370
have unpaid tax penalties or interest that have been assessed. 371

(2) Within thirty days after the settlement under division 372
(H) (2) of section 321.24 of the Revised Code, the county auditor 373
shall deliver a copy of the delinquent manufactured home tax 374
list to the county treasurer. The auditor shall update and 375
publish the delinquent manufactured home tax list annually in 376
the same manner as delinquent real property tax lists are 377
published. The county auditor may apportion the cost of 378
publishing the list among taxing districts in proportion to the 379
amount of delinquent manufactured home taxes so published that 380
each taxing district is entitled to receive upon collection of 381
those taxes, or the county auditor may charge the owner of a 382
home on the list a flat fee established under section 319.54 of 383
the Revised Code for the cost of publishing the list and, if the 384
fee is not paid, may place the fee upon the delinquent 385
manufactured home tax list as a lien on the listed home, to be 386
collected as other manufactured home taxes. 387

(3) When taxes, penalties, or interest are charged against 388
a person on the delinquent manufactured home tax list and are 389
not paid within sixty days after the list is delivered to the 390
county treasurer, the county treasurer shall, in addition to any 391
other remedy provided by law for the collection of taxes, 392
penalties, and interest, enforce collection of such taxes, 393
penalties, and interest by civil action in the name of the 394

treasurer against the owner for the recovery of the unpaid taxes 395
following the procedures for the recovery of delinquent real 396
property taxes in sections 323.25 to 323.28 of the Revised Code. 397
The action may be brought in municipal or county court, provided 398
the amount charged does not exceed the monetary limitations for 399
original jurisdiction for civil actions in those courts. 400

It is sufficient, having made proper parties to the suit, 401
for the county treasurer to allege in the treasurer's bill of 402
particulars or petition that the taxes stand chargeable on the 403
books of the county treasurer against such person, that they are 404
due and unpaid, and that such person is indebted in the amount 405
of taxes appearing to be due the county. The treasurer need not 406
set forth any other matter relating thereto. If it is found on 407
the trial of the action that the person is indebted to the 408
state, judgment shall be rendered in favor of the county 409
treasurer prosecuting the action. The judgment debtor is not 410
entitled to the benefit of any law for stay of execution or 411
exemption of property from levy or sale on execution in the 412
enforcement of the judgment. 413

Upon the filing of an entry of confirmation of sale or an 414
order of forfeiture in a proceeding brought under this division, 415
title to the manufactured or mobile home shall be in the 416
purchaser. The clerk of courts shall issue a certificate of 417
title to the purchaser upon presentation of proof of filing of 418
the entry of confirmation or order and, in the case of a 419
forfeiture, presentation of the county auditor's certificate of 420
sale. 421

(4) The county treasurer shall not enforce a lien for 422
manufactured home taxes against a manufactured or mobile home 423
that meets all of the following requirements: 424

<u>(a) The manufactured or mobile home is owned and occupied</u>	425
<u>by at least one individual who is either:</u>	426
<u>(i) At least sixty-five years of age;</u>	427
<u>(ii) The surviving spouse of a deceased person who owned</u>	428
<u>and occupied the manufactured or mobile home, provided that, on</u>	429
<u>the date the deceased spouse dies, the manufactured or mobile</u>	430
<u>home met all of the other requirements of division (H) (4) of</u>	431
<u>this section and the surviving spouse was at least sixty years</u>	432
<u>of age.</u>	433
<u>(b) The current appraised value of the manufactured or</u>	434
<u>mobile home is less than seven hundred fifty thousand dollars.</u>	435
<u>(c) For each tax year for which taxes remain delinquent,</u>	436
<u>the owner of the manufactured or mobile home has paid an amount</u>	437
<u>of taxes charged and payable against the manufactured or mobile</u>	438
<u>home for that tax year that is equal to or greater than the</u>	439
<u>amount of taxes charged and payable against the manufactured or</u>	440
<u>mobile home for the most recent tax year for which taxes have</u>	441
<u>been paid in full.</u>	442
<u>(d) The manufactured or mobile home meets either of the</u>	443
<u>following criteria:</u>	444
<u>(i) The manufactured or mobile home qualifies for the</u>	445
<u>reduction in taxes authorized under section 4503.065 of the</u>	446
<u>Revised Code for the current tax year.</u>	447
<u>(ii) The owner of the manufactured or mobile home has</u>	448
<u>submitted to the county treasurer a form that certifies that the</u>	449
<u>owner meets one of the requirements described in division (H) (4)</u>	450
<u>(a) (i) or (ii) of this section. The tax commissioner shall</u>	451
<u>prescribe the contents of the form, which shall include a</u>	452

description of the foreclosure protections authorized for 453
homesteads that meet the requirements of division (H) (4) of this 454
section. 455

(I) The total amount of taxes collected shall be 456
distributed in the following manner: four per cent shall be 457
allowed as compensation to the county auditor for the county 458
auditor's service in assessing the taxes; two per cent shall be 459
allowed as compensation to the county treasurer for the services 460
the county treasurer renders as a result of the tax levied by 461
this section. Such amounts shall be paid into the county 462
treasury, to the credit of the county general revenue fund, on 463
the warrant of the county auditor. Fees to be paid to the credit 464
of the real estate assessment fund shall be collected pursuant 465
to division (C) of section 319.54 of the Revised Code and paid 466
into the county treasury, on the warrant of the county auditor. 467
The balance of the taxes collected shall be distributed among 468
the taxing subdivisions of the county in which the taxes are 469
collected and paid in the same proportions that the amount of 470
manufactured home tax levied by each taxing subdivision of the 471
county in the current tax year bears to the amount of such tax 472
levied by all such subdivisions in the county in the current tax 473
year. The taxes levied and revenues collected under this section 474
shall be in lieu of any general property tax and any tax levied 475
with respect to the privilege of using or occupying a 476
manufactured or mobile home in this state except as provided in 477
sections 4503.04 and 5741.02 of the Revised Code. 478

(J) An agreement to purchase or a bill of sale for a 479
manufactured home shall show whether or not the furnishings and 480
equipment are included in the purchase price. 481

(K) If the county treasurer and the county prosecuting 482

attorney agree that an item charged on the delinquent
manufactured home tax list is uncollectible, they shall certify
that determination and the reasons to the county board of
revision. If the board determines the amount is uncollectible,
it shall certify its determination to the county auditor, who
shall strike the item from the list.

(L) (1) The county auditor shall appraise at its true value
any manufactured or mobile home in which ownership is
transferred or which first acquires situs in this state on or
after January 1, 2000, and any manufactured or mobile home the
owner of which has elected, under division (D) (4) of this
section, to have the home taxed under division (D) (2) of this
section. The true value shall include the value of the home, any
additions, and any fixtures, but not any furnishings in the
home. In determining the true value of a manufactured or mobile
home, the auditor shall consider all facts and circumstances
relating to the value of the home, including its age, its
capacity to function as a residence, any obsolete
characteristics, and other factors that may tend to prove its
true value.

(2) (a) If a manufactured or mobile home has been the
subject of an arm's length sale between a willing seller and a
willing buyer within a reasonable length of time prior to the
determination of true value, the county auditor shall consider
the sale price of the home to be the true value for taxation
purposes.

(b) The sale price in an arm's length transaction between
a willing seller and a willing buyer shall not be considered the
true value of the home if either of the following occurred after
the sale:

(i) The home has lost value due to a casualty.	513
(ii) An addition or fixture has been added to the home.	514
(3) The county auditor shall have each home viewed and appraised at least once in each six-year period in the same year in which real property in the county is appraised pursuant to Chapter 5713. of the Revised Code, and shall update the appraised values in the third calendar year following the appraisal. The person viewing or appraising a home may enter the home to determine by actual view any additions or fixtures that have been added since the last appraisal. In conducting the appraisals and establishing the true value, the auditor shall follow the procedures set forth for appraising real property in sections 5713.01 and 5713.03 of the Revised Code.	515 516 517 518 519 520 521 522 523 524 525
(4) The county auditor shall place the true value of each home on the manufactured home tax list upon completion of an appraisal.	526 527 528
(5) (a) If the county auditor changes the true value of a home, the auditor shall notify the owner of the home in writing, delivered by mail or in person. The notice shall be given at least thirty days prior to the issuance of any tax bill that reflects the change. Failure to receive the notice does not invalidate any proceeding under this section.	529 530 531 532 533 534
(b) Any owner of a home or any other person or party that would be authorized to file a complaint under division (A) of section 5715.19 of the Revised Code if the home was real property may file a complaint against the true value of the home as appraised under this section. The complaint shall be filed with the county auditor on or before the thirty-first day of March of the current tax year or the date of closing of the	535 536 537 538 539 540 541

collection for the first half of manufactured home taxes for the 542
current tax year, whichever is later. The auditor shall present 543
to the county board of revision all complaints filed with the 544
auditor under this section. The board shall hear and investigate 545
the complaint and may take action on it as provided under 546
sections 5715.11 to 5715.19 of the Revised Code. 547

(c) If the county board of revision determines, pursuant 548
to a complaint against the valuation of a manufactured or mobile 549
home filed under this section, that the amount of taxes, 550
assessments, or other charges paid was in excess of the amount 551
due based on the valuation as finally determined, then the 552
overpayment shall be refunded in the manner prescribed in 553
section 5715.22 of the Revised Code. 554

(d) Payment of all or part of a tax under this section for 555
any year for which a complaint is pending before the county 556
board of revision does not abate the complaint or in any way 557
affect the hearing and determination thereof. 558

(M) If the county auditor determines that any tax or other 559
charge or any part thereof has been erroneously charged as a 560
result of a clerical error as defined in section 319.35 of the 561
Revised Code, the county auditor shall call the attention of the 562
county board of revision to the erroneous charges. If the board 563
finds that the taxes or other charges have been erroneously 564
charged or collected, it shall certify the finding to the 565
auditor. Upon receipt of the certification, the auditor shall 566
remove the erroneous charges on the manufactured home tax list 567
or delinquent manufactured home tax list in the same manner as 568
is prescribed in section 319.35 of the Revised Code for 569
erroneous charges against real property, and refund any 570
erroneous charges that have been collected, with interest, in 571

the same manner as is prescribed in section 319.36 of the Revised Code for erroneous charges against real property.

(N) As used in this section and section 4503.061 of the Revised Code:

(1) "Manufactured home taxes" includes taxes, penalties, and interest charged under division (C) or (G) of this section and any penalties charged under division (G) or (H) (5) of section 4503.061 of the Revised Code.

(2) "Current taxes" means all manufactured home taxes charged against a manufactured or mobile home that have not appeared on the manufactured home tax list for any prior year. Current taxes become delinquent taxes if they remain unpaid after the last day prescribed for payment of the second installment of current taxes without penalty, whether or not they have been certified delinquent.

(3) "Delinquent taxes" means:

(a) Any manufactured home taxes that were charged against a manufactured or mobile home for a prior year, including any penalties or interest charged for a prior year and the costs of publication under division (H) (2) of this section, and that remain unpaid;

(b) Any current manufactured home taxes charged against a manufactured or mobile home that remain unpaid after the last day prescribed for payment of the second installment of current taxes without penalty, whether or not they have been certified delinquent, including any penalties or interest and the costs of publication under division (H) (2) of this section."

In line 702, delete "The" and insert "For each tax year for which taxes remain delinquent, the"; delete "pays, in the preceding"

Delete line 703 601

In line 704, delete "interest, or special assessments" and insert 602
"has paid an amount of taxes"; after "charged" insert "and payable"; after 603
"homestead" insert "for that tax year that is equal to or greater than the 604
amount of taxes charged and payable against the homestead for the most 605
recent tax year for which taxes have been paid in full"; after "." insert: 606

"(e) The homestead meets either of the following criteria: 607

(i) The homestead qualifies for the reduction in taxes 608
authorized under division (A) of section 323.152 of the Revised 609
Code for the current tax year. 610

(ii) The owner of the homestead has submitted to the 611
county treasurer a form that certifies that the owner meets one 612
of the requirements described in division (A) (4) (a) (i) or (ii) 613
of this section. The tax commissioner shall prescribe the 614
contents of the form, which shall include a description of the 615
foreclosure protections authorized for homesteads that meet the 616
requirements of division (A) (4) of this section." 617

The motion was _____ agreed to.

SYNOPSIS 618

Requirements for foreclosure protection 619

R.C. 4503.06 and 5721.01 620

Modifies the requirements that a homestead must meet in 621
order to avoid property tax foreclosure, as follows: 622

-- Changes a requirement that the property owner must have 623
paid some amount of delinquent taxes in the preceding month to 624
instead require that, for each year that taxes are delinquent, 625
the owner must pay an amount equivalent to at least 100% of the 626
taxes due for the last year that taxes were paid in full. 627

-- Adds a requirement that either (a) the homestead must 628
qualify for continuing law's homestead exemption or (b) the 629
property owner must file a form with the county treasurer 630
certifying the homestead's eligibility. 631