

As Introduced

136th General Assembly

Regular Session

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H. B. No. 483

Representatives Mathews, A., Williams

Cosponsors: Representatives Glassburn, Hall, T., John, Miller, K.

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), (B), and (C) of this section.~~ 23

(A) Each statement submitted under this section shall 24
include or otherwise be accompanied by a statement advising the 25
grantee of the eligibility requirements for the reduction in 26
taxes authorized under division (B) of section 323.152 of the 27
Revised Code and of the duty imposed by division (C) (1) of 28
section 323.153 of the Revised Code on the grantee to notify the 29
county auditor if the grantee no longer qualifies for the 30
reduction. 31

(B) Each statement submitted under this section shall 32
either: 33

(1) Contain an affirmation by the grantee that the grantor 34
has been asked by the grantee or the grantee's representative 35
whether to the best of the grantor's knowledge either the 36
preceding or the current year's taxes on the real property or 37
the current or following year's taxes on the manufactured or 38
mobile home conveyed will be reduced under division (A) of 39
section 323.152 or under section 4503.065 of the Revised Code 40
and that the grantor indicated that to the best of the grantor's 41
knowledge the taxes will not be so reduced; or 42

(2) Be accompanied by a sworn or affirmed instrument 43
stating: 44

(a) To the best of the grantor's knowledge the real 45
property or the manufactured or mobile home that is the subject 46
of the conveyance is eligible for and will receive a reduction 47
in taxes for or payable in the current year under division (A) 48
of section 323.152 or under section 4503.065 of the Revised Code 49

and that the reduction or reductions will be reflected in the 50
grantee's taxes; 51

(b) The estimated amount of such reductions that will be 52
reflected in the grantee's taxes; 53

(c) That the grantor and the grantee have considered and 54
accounted for the total estimated amount of such reductions to 55
the satisfaction of both the grantee and the grantor. The 56
auditor shall indorse the instrument, return it to the grantee 57
or the grantee's representative, and provide a copy of the 58
indorsed instrument to the grantor or the grantor's 59
representative. 60

(C) ~~Each~~ For the conveyance of real property, each 61
statement submitted under this section shall either: 62

(1) Contain an affirmation by the grantee that the grantor 63
has been asked by the grantee or the grantee's representative 64
whether to the best of the grantor's knowledge the real property 65
conveyed qualified for the current agricultural use valuation 66
under section 5713.30 of the Revised Code either for the 67
preceding or the current year and that the grantor indicated 68
that to the best of the grantor's knowledge the property 69
conveyed was not so qualified; or 70

(2) Be accompanied by a sworn or affirmed instrument 71
stating: 72

(a) ~~To~~ That, to the best of the grantor's knowledge the 73
real property conveyed was qualified for the current 74
agricultural use valuation under section 5713.30 of the Revised 75
Code either for the preceding or the current year; 76

(b) To the extent that the property will not continue to 77
qualify for the current agricultural use valuation either for 78

the current or the succeeding year, that the property will be 79
subject to a recoupment charge equal to the tax savings in 80
accordance with section 5713.34 of the Revised Code; 81

(c) That the grantor and the grantee have considered and 82
accounted for the total estimated amount of such recoupment, if 83
any, to the satisfaction of both the grantee and the grantor. 84
The auditor shall indorse the instrument, forward it to the 85
grantee or the grantee's representative, and provide a copy of 86
the indorsed instrument to the grantor or the grantor's 87
representative. 88

(D) For the conveyance of real property or a manufactured 89
or mobile home presented to the auditor under section 319.20 of 90
the Revised Code, each statement submitted under this section 91
shall either: 92

(1) Contain an affirmation by the grantee that the grantor 93
has been asked by the grantee or the grantee's representative 94
whether, to the best of the grantor's knowledge, payment of 95
taxes charged against the real property or manufactured or 96
mobile home conveyed for the current or any preceding year has 97
been deferred under section 323.21 of the Revised Code and 98
whether, to the best of the grantor's knowledge, those taxes 99
remain unpaid at the time of the conveyance, and that the 100
grantor indicated that payment of taxes was not so deferred, or 101
that payment was deferred but the taxes have been repaid; or 102

(2) Be accompanied by a sworn or affirmed instrument 103
stating: 104

(a) That, to the best of the grantor's knowledge, payment 105
of taxes charged against the real property or manufactured or 106
mobile home conveyed for the current or any preceding year has 107

been deferred under section 323.21 of the Revised Code and those 108
taxes remain unpaid; 109

(b) That the grantor and the grantee have considered and 110
accounted for the total estimated amount of the unpaid deferred 111
taxes, if any, to the satisfaction of both the grantee and the 112
grantor. 113

The county auditor shall endorse the instrument, forward 114
it to the grantee or the grantee's representative, and provide a 115
copy of the endorsed instrument to the grantor or the grantor's 116
representative. 117

(E) The grantor shall pay the fee required by division (G) 118
(3) of section 319.54 of the Revised Code; and, in the event the 119
board of county commissioners of the county has levied a real 120
property or a manufactured home transfer tax pursuant to Chapter 121
322. of the Revised Code, the amount required by the real 122
property or manufactured home transfer tax so levied. If the 123
conveyance is exempt from the fee provided for in division (G) 124
(3) of section 319.54 of the Revised Code and the tax, if any, 125
levied pursuant to Chapter 322. of the Revised Code, the reason 126
for such exemption shall be shown on the statement. "Value" 127
means, in the case of any deed or certificate of title not a 128
gift in whole or part, the amount of the full consideration 129
therefor, paid or to be paid for the real estate or manufactured 130
or mobile home described in the deed or title, including the 131
amount of any mortgage or vendor's lien thereon. If property 132
sold under a land installment contract is conveyed by the seller 133
under such contract to a third party and the contract has been 134
of record at least twelve months prior to the date of 135
conveyance, "value" means the unpaid balance owed to the seller 136
under the contract at the time of the conveyance, but the 137

statement shall set forth the amount paid under such contract 138
prior to the date of conveyance. In the case of a gift in whole 139
or part, "value" means the estimated price the real estate or 140
manufactured or mobile home described in the deed or certificate 141
of title would bring in the open market and under the then 142
existing and prevailing market conditions in a sale between a 143
willing seller and a willing buyer, both conversant with the 144
property and with prevailing general price levels. No person 145
shall willfully falsify the value of property conveyed. 146

~~(E)~~ (F) The auditor shall indorse each conveyance on its 147
face to indicate the amount of the conveyance fee and compliance 148
with this section and if the property is residential rental 149
property include a statement that the grantee shall file with 150
the county auditor the information required under division (A) 151
or (C) of section 5323.02 of the Revised Code. The auditor shall 152
retain the original copy of the statement of value, forward to 153
the tax commissioner one copy on which shall be noted the most 154
recent assessed value of the property, and furnish one copy to 155
the grantee or the grantee's representative. 156

~~(F)~~ (G) In order to achieve uniform administration and 157
collection of the transfer fee required by division (G) (3) of 158
section 319.54 of the Revised Code, the tax commissioner shall 159
adopt and promulgate rules for the administration and 160
enforcement of the levy and collection of such fee. 161

~~(G)~~ (H) As used in this section, "residential rental 162
property" has the same meaning as in section 5323.01 of the 163
Revised Code. 164

Sec. 319.302. (A) (1) Real property that is not intended 165
primarily for use in a business activity shall qualify for a 166
partial exemption from real property taxation. For purposes of 167

this partial exemption, "business activity" includes all uses of 168
real property, except farming; leasing property for farming; 169
occupying or holding property improved with single-family, two- 170
family, or three-family dwellings; leasing property improved 171
with single-family, two-family, or three-family dwellings; or 172
holding vacant land that the county auditor determines will be 173
used for farming or to develop single-family, two-family, or 174
three-family dwellings. For purposes of this partial exemption, 175
"farming" does not include land used for the commercial 176
production of timber that is receiving the tax benefit under 177
section 5713.23 or 5713.31 of the Revised Code and all 178
improvements connected with such commercial production of 179
timber. 180

(2) Each year, the county auditor shall review each parcel 181
of real property to determine whether it qualifies for the 182
partial exemption provided for by this section as of the first 183
day of January of the current tax year. 184

(B) After complying with section 319.301 of the Revised 185
Code, the county auditor shall reduce the remaining sums to be 186
levied by qualifying levies against each parcel of real property 187
that is listed on the general tax list and duplicate of real and 188
public utility property for the current tax year and that 189
qualifies for partial exemption under division (A) of this 190
section, and against each manufactured and mobile home that is 191
taxed pursuant to division (D) (2) of section 4503.06 of the 192
Revised Code and that is on the manufactured home tax list for 193
the current tax year, by ten per cent, to provide a partial 194
exemption for that parcel or home. For the purposes of this 195
division: 196

(1) "Qualifying levy" means a levy approved at an election 197

held before September 29, 2013; a levy within the ten-mill 198
limitation; a levy provided for by the charter of a municipal 199
corporation that was levied on the tax list for tax year 2013; a 200
subsequent renewal of any such levy; or a subsequent substitute 201
for such a levy under section 5705.199 of the Revised Code. 202

(2) "Qualifying levy" does not include any replacement 203
imposed under section 5705.192 of the Revised Code of any levy 204
described in division (B) (1) of this section. 205

(C) Except as otherwise provided in sections 323.152, 206
323.158, 323.16, 323.21, 505.06, and 715.263 of the Revised 207
Code, the amount of the taxes remaining after any such reduction 208
shall be the real and public utility property taxes charged and 209
payable on each parcel of real property, including property that 210
does not qualify for partial exemption under division (A) of 211
this section, and the manufactured home tax charged and payable 212
on each manufactured or mobile home, and shall be the amounts 213
certified to the county treasurer for collection. Upon receipt 214
of the real and public utility property tax duplicate, the 215
treasurer shall certify to the tax commissioner the total amount 216
by which the real property taxes were reduced under this 217
section, as shown on the duplicate. Such reduction shall not 218
directly or indirectly affect the determination of the principal 219
amount of notes that may be issued in anticipation of any tax 220
levies or the amount of bonds or notes for any planned 221
improvements. If after application of sections 5705.31 and 222
5705.32 of the Revised Code and other applicable provisions of 223
law, including divisions (F) and (I) of section 321.24 of the 224
Revised Code, there would be insufficient funds for payment of 225
debt charges on bonds or notes payable from taxes reduced by 226
this section, the reduction of taxes provided for in this 227
section shall be adjusted to the extent necessary to provide 228

funds from such taxes. 229

(D) The tax commissioner may adopt rules governing the 230
administration of the partial exemption provided for by this 231
section. 232

(E) The determination of whether property qualifies for 233
partial exemption under division (A) of this section is solely 234
for the purpose of allowing the partial exemption under division 235
(B) of this section. 236

Sec. 323.155. The tax bill prescribed under section 237
323.131 of the Revised Code shall indicate the net amount of 238
taxes due following the reductions in taxes under sections 239
319.301, 319.302, 319.304, 323.152, and 323.16 of the Revised 240
Code and the deferral of taxes under section 323.21 of the 241
Revised Code. 242

Any reduction in taxes under section 323.152 of the 243
Revised Code shall be disregarded as income or resources in 244
determining eligibility for any program or calculating any 245
payment under Title LI of the Revised Code. 246

Sec. 323.158. (A) As used in this section, "qualifying 247
county" means a county to which both of the following apply: 248

(1) At least one major league professional athletic team 249
plays its home schedule in the county for the season beginning 250
in 1996; 251

(2) The majority of the electors of the county, voting at 252
an election held in 1996, approved a referendum on a resolution 253
of the board of county commissioners levying a sales and use tax 254
under sections 5739.026 and 5741.023 of the Revised Code. 255

(B) On or before December 31, 1996, the board of county 256

commissioners of a qualifying county may adopt a resolution 257
under this section. The resolution shall grant a partial real 258
property tax exemption to each homestead in the county that also 259
receives the tax reduction under division (B) of section 323.152 260
of the Revised Code. The partial exemption shall take the form 261
of the reduction by a specified percentage each year of the real 262
property taxes on the homestead. The resolution shall specify 263
the percentage, which may be any amount. The board may include 264
in the resolution a condition that the partial exemption will 265
apply only upon the receipt by the county of additional revenue 266
from a source specified in the resolution. The resolution shall 267
specify the tax year in which the partial exemption first 268
applies, which may be the tax year in which the resolution takes 269
effect as long as the resolution takes effect before the county 270
auditor certifies the tax duplicate of real and public utility 271
property for that tax year to the county treasurer. Upon 272
adopting the resolution, the board shall certify copies of it to 273
the county auditor and the tax commissioner. 274

(C) After complying with sections 319.301, 319.302, and 275
323.152 of the Revised Code, the county auditor shall reduce the 276
remaining sum to be levied against a homestead by the percentage 277
called for in the resolution adopted under division (B) of this 278
section. The auditor shall certify the amount of taxes remaining 279
after the reduction to the county treasurer for collection as 280
the real property taxes charged and payable on the homestead, 281
subject to the deferral of taxes under section 323.21 of the 282
Revised Code. 283

(D) For each tax year, the county auditor shall certify to 284
the board of county commissioners the total amount by which real 285
property taxes were reduced under this section. At the time of 286
each semi-annual settlement of real property taxes between the 287

county auditor and county treasurer, the board of county 288
commissioners shall pay to the auditor one-half of that total 289
amount. Upon receipt of the payment, the county auditor shall 290
distribute it among the various taxing districts in the county 291
as if it had been levied, collected, and settled as real 292
property taxes. The board of county commissioners shall make the 293
payment from the county general fund or from any other county 294
revenue that may be used for that purpose. In making the 295
payment, the board may use revenue from taxes levied by the 296
county to provide additional general revenue under sections 297
5739.021 and 5741.021 of the Revised Code or to provide 298
additional revenue for the county general fund under sections 299
5739.026 and 5741.023 of the Revised Code. 300

(E) The partial exemption under this section shall not 301
directly or indirectly affect the determination of the principal 302
amount of notes that may be issued in anticipation of a tax levy 303
or the amount of securities that may be issued for any permanent 304
improvements authorized in conjunction with a tax levy. 305

(F) At any time, the board of county commissioners may 306
adopt a resolution amending or repealing the partial exemption 307
granted under this section. Upon adopting a resolution amending 308
or repealing the partial exemption, the board shall certify 309
copies of it to the county auditor and the tax commissioner. The 310
resolution shall specify the tax year in which the amendment or 311
repeal first applies, which may be the tax year in which the 312
resolution takes effect as long as the resolution takes effect 313
before the county auditor certifies the tax duplicate of real 314
and public utility property for that tax year to the county 315
treasurer. 316

(G) If a person files a late application for a tax 317

reduction under division (B) of section 323.152 of the Revised Code for the preceding year, and is granted the reduction, the person also shall receive the reduction under this section for the preceding year. The county auditor shall credit the amount of the reduction against the person's current year taxes, and shall include the amount of the reduction in the amount certified to the board of county commissioners under division (D) of this section.

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

(1) "Eligible homeowner" means an individual who owns and occupies a qualifying homestead, or occupies a qualifying homestead in a housing cooperative, and whose total income does not exceed the income threshold for the tax year in which application for deferral in taxes is made.

(2) "Qualifying 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 has a true value, as listed on the tax list for the tax year in which application for deferral in taxes is made, of not more than seven hundred fifty thousand dollars.

(3) "Total income" means modified adjusted gross income, as that term is defined in section 5747.01 of the Revised Code, of the individual and, if the individual files a joint return under section 5747.08 of the Revised Code, the individual's spouse for the year preceding the year in which application for a deferral in taxes is made.

(4) "Income threshold" means one of the following:

(a) For tax year 2026, in the case of real property, or 347
tax year 2027, in the case of manufactured or mobile homes 348
listed on the manufactured home tax list, six hundred thousand 349
dollars for an individual and an individual's spouse who file a 350
joint return or two hundred fifty thousand dollars for all other 351
individuals; 352

(b) For each ensuing tax year, the applicable income 353
threshold for the immediately preceding tax year multiplied by 354
one hundred three per cent. 355

(5) In the case of real property, "current taxes" means 356
current taxes, as defined in section 323.01 of the Revised Code, 357
less any reduction under section 319.301, 319.302, 323.152, or 358
323.158 of the Revised Code. In the case of a manufactured or 359
mobile home listed on the manufactured home tax list, "current 360
taxes" means current taxes, as defined in section 4503.06 of the 361
Revised Code, less any reduction under section 4503.065 or 362
4503.0610 or division (B) of section 323.152 of the Revised 363
Code. 364

(6) "Housing cooperative" has the same meaning as in 365
section 323.151 of the Revised Code. 366

(7) "County land reutilization corporation," "electing 367
subdivision," and "land reutilization program" have the same 368
meanings as in section 5722.01 of the Revised Code. 369

(B) (1) An eligible homeowner may defer the payment of 370
taxes charged against a qualifying homestead owned and occupied, 371
or qualifying homestead in a housing cooperative occupied, by 372
the eligible homeowner. To obtain a deferral, the eligible 373
homeowner shall apply to the county auditor of the county in 374
which the qualifying homestead is located, in the manner 375

prescribed by the auditor. The tax commissioner shall prescribe 376
forms for the application. The eligible homeowner may file an 377
application for deferral only in a calendar year in which 378
section 5715.24 of the Revised Code applies to the county in 379
which the qualifying homestead is located and not later than 380
December 31, 2033. The application shall be filed on or before 381
the thirty-first day of December of any such year, and shall 382
first apply to the tax year in which the application is filed 383
and the two following tax years, in the case of real property, 384
or to the three tax years following the year in which the 385
application is filed, in the case of a manufactured or mobile 386
home listed on the manufactured home tax list. 387

(2) The county auditor shall approve or deny an 388
application for deferral and shall so notify the applicant 389
within thirty days after receipt whether the application is 390
approved or denied. If an applicant believes that an application 391
for deferral has been improperly denied, the applicant may file 392
an appeal with the county board of revision not later than sixty 393
days after the notification is issued. The appeal shall be 394
treated in the same manner as a complaint relating to the 395
valuation or assessment of real property under Chapter 5715. of 396
the Revised Code. 397

(C) (1) For the tax year for which an application for 398
deferral of taxes is approved under this section and for the two 399
succeeding years, the county auditor shall determine the amount 400
to be deferred, which shall equal the following amounts: 401

(a) For the first tax year for which an application is 402
approved under this section, the amount by which the current 403
taxes charged against the qualifying homestead for that tax year 404
exceed one hundred twenty per cent of the current taxes charged 405

against the qualifying homestead for the preceding tax year; 406

(b) For the following two tax years, one-half of the 407
amount calculated in division (C) (1) (a) of this section. 408

(2) The auditor shall enter the amount deferred as a 409
notation on the tax list and add that amount to the total taxes 410
that were deferred in any preceding tax year and that have not 411
been paid. Interest shall accrue on all amounts deferred at the 412
rate of three per cent per annum. Deferred taxes and interest do 413
not constitute unpaid or delinquent taxes for purposes of 414
Chapter 321., 323., 4503., or 5721. of the Revised Code, unless 415
the deferred taxes and interest are not paid when due as 416
prescribed by division (E) of this section. 417

(3) The total amount of taxes deferred under this section, 418
plus interest, that remain unpaid for all tax years shall not 419
exceed ten per cent of the true value in money of the qualifying 420
homestead. If the accrual of interest results in the total taxes 421
deferred plus interest to exceed that limit, the taxpayer shall 422
thereafter pay the interest due on such deferred taxes within 423
thirty days of its accrual so that the total taxes deferred plus 424
interest does not exceed that limit. 425

(D) For each tax year for which taxes are deferred under 426
this section, the county auditor shall provide a notice to the 427
taxpayer stating the amount of taxes deferred for that year, the 428
total amount of deferred taxes for all tax years that remain 429
unpaid, and the total amount of interest that has accrued on 430
those taxes. The notice shall also inform the taxpayer that the 431
auditor will accept voluntary payments of deferred taxes and 432
interest, in accordance with division (F) of this section. 433

(E) Any taxes and interest deferred under this section 434

shall be payable on the day taxes are due under section 323.12 435
or 4503.06 of the Revised Code that next follows either of the 436
following events: 437

(1) The death of the eligible homeowner, unless title to 438
the qualifying homestead is conveyed to that individual's 439
surviving spouse upon or as the result of the individual's 440
death; 441

(2) The sale or other conveyance of the qualifying 442
homestead. 443

The deferred taxes and interest shall be collected in the 444
same manner as current taxes are collected. Upon receipt of such 445
amounts, the county treasurer shall transfer the amounts to the 446
treasurer of state, who shall deposit the amounts in the 447
property tax deferral revolving fund created in section 323.22 448
of the Revised Code. 449

If such taxes and interest are not paid when due, they 450
constitute unpaid taxes for the purposes of Chapter 323. or 451
4503. of the Revised Code. 452

(F) An eligible homeowner may pay all or a portion of 453
taxes deferred under this section, and of the interest accrued 454
thereon, before those amounts become payable under division (E) 455
of this section. Any such payment shall be applied first against 456
the accrued interest, with any remainder applied against the 457
deferred taxes. Such a payment does not affect the eligible 458
homeowner's continued eligibility for deferral under this 459
section. The county treasurer shall collect payments made under 460
this division and transfer the amounts to the treasurer of 461
state, who shall deposit the amounts in the property tax 462
deferral revolving fund created in section 323.22 of the Revised 463

Code. 464

(G) If property upon which deferred taxes are due and 465
payable under this section is conveyed to a county land 466
reutilization corporation or an electing subdivision for 467
incorporation into the corporation's or subdivision's land 468
reutilization program, the title passes free and clear of the 469
lien for such deferred taxes, and the lien shall be 470
extinguished. 471

Sec. 323.22. (A) The property tax deferral revolving fund 472
is created in the state treasury. The fund consists of money 473
appropriated to it and of deferred taxes, and accrued interest 474
thereon, credited to it pursuant to section 323.21 of the 475
Revised Code. 476

(B) (1) Within thirty days after a settlement of taxes 477
under divisions (A) and (C) of section 321.24 of the Revised 478
Code, the county treasurer shall certify to the tax commissioner 479
one-half of the total amount of taxes on real property that were 480
deferred pursuant to section 323.21 of the Revised Code for the 481
preceding tax year and that had not been deferred under that 482
section for any preceding year. The commissioner, within thirty 483
days of the receipt of such certifications, shall provide for 484
payment to the county treasurer, from the property tax deferral 485
revolving fund, of the amount certified, which shall be credited 486
upon receipt to the county's undivided income tax fund. 487

(2) On or before the second Monday in September of each 488
year, the county treasurer shall certify to the tax commissioner 489
the total amount of manufactured home taxes levied in that year 490
that were deferred pursuant to section 323.21 of the Revised 491
Code and that had not been deferred under that section for any 492
preceding year. The commissioner, within ninety days after the 493

receipt of such certifications, shall provide for payment to the 494
county treasurer, from the property tax deferral revolving fund, 495
of the amount certified, which shall be credited upon receipt to 496
the county's undivided income tax fund. 497

(3) Immediately upon receipt of funds into the county 498
undivided income tax fund under this section, the auditor shall 499
distribute the full amount thereof among the taxing districts in 500
the county as though the total had been paid as taxes by each 501
person for whom taxes were deferred under section 323.21 of the 502
Revised Code. 503

(C) If the total amount in the property tax deferral 504
revolving fund is insufficient to make all payments and 505
transfers under division (B) of this section at the times the 506
payments are to be made, the director of budget and management 507
shall transfer from the general revenue fund to the property tax 508
deferral revolving fund the amount necessary to make those 509
payments and transfers. When the total amount in the fund is 510
sufficient to make all such payments and transfers required 511
under this section, the director of budget and management may 512
periodically transfer any amount of interest payments credited 513
to the fund to the general revenue fund. 514

Sec. 4503.0610. (A) If a board of county commissioners 515
adopts a resolution granting a partial real property tax 516
exemption under section 323.158 of the Revised Code, it also 517
shall adopt a resolution under this section granting a partial 518
manufactured home tax exemption. The partial exemption shall 519
take the form of a reduction each year in the manufactured home 520
tax charged against each manufactured home in the county under 521
section 4503.06 of the Revised Code, by the same percentage by 522
which real property taxes were reduced for the preceding year in 523

the resolution adopted under section 323.158 of the Revised 524
Code. Upon adopting the resolution under this section, the board 525
shall certify copies of it to the county auditor and the tax 526
commissioner. 527

(B) After complying with sections 319.304, 4503.06, and 528
4503.065 of the Revised Code, the county auditor shall reduce 529
the remaining sum to be levied against a manufactured home by 530
the percentage called for in the resolution adopted under 531
division (A) of this section. The auditor shall certify the 532
amount of tax remaining after the reduction to the county 533
treasurer for collection as the manufactured home tax charged 534
and payable on the manufactured home, subject to the deferral of 535
taxes under section 323.21 of the Revised Code. 536

(C) For each tax year, the county auditor shall certify to 537
the board of county commissioners the total amount by which 538
manufactured home taxes are reduced under this section. At the 539
time of each semi-annual distribution of manufactured home taxes 540
in the county, the board shall pay to the auditor one-half of 541
that total amount. Upon receipt of the payment, the auditor 542
shall distribute it among the various taxing districts in the 543
county as though it had been levied and collected as 544
manufactured home taxes. The board shall make the payment from 545
the county general fund or from any other county revenue that 546
may be used for that purpose. 547

(D) If a board of county commissioners repeals a 548
resolution adopted under section 323.158 of the Revised Code, it 549
also shall repeal the resolution adopted under this section. 550

Sec. 5323.02. (A) An owner of residential rental property 551
shall file with the county auditor of the county in which the 552
property is located the following information: 553

(1) The name, address, and telephone number of the owner;	554
(2) If the residential rental property is owned by a	555
trust, business trust, estate, partnership, limited partnership,	556
limited liability company, association, corporation, or any	557
other business entity, the name, address, and telephone number	558
of the following:	559
(a) A trustee, in the case of a trust or business trust;	560
(b) The executor or administrator, in the case of an	561
estate;	562
(c) A general partner, in the case of a partnership or a	563
limited partnership;	564
(d) A member, manager, or officer, in the case of a	565
limited liability company;	566
(e) An associate, in the case of an association;	567
(f) An officer, in the case of a corporation;	568
(g) A member, manager, or officer, in the case of any	569
other business entity.	570
(3) The street address and permanent parcel number of the	571
residential rental property.	572
(B) The information required under division (A) of this	573
section shall be filed and maintained on the tax list or the	574
real property record.	575
(C) An owner of residential rental property shall update	576
the information required under division (A) of this section	577
within sixty days after any change in the information occurs.	578
(D) The county auditor shall provide an owner of	579
residential rental property located in a county that has a	580

population of more than two hundred thousand according to the 581
most recent decennial census with notice pursuant to division 582
(B) of section 323.131 of the Revised Code of the requirement to 583
file the information required under division (A) of this section 584
and the requirement to update that information under division 585
(C) of this section. 586

(E) The owner of residential real property shall comply 587
with the requirements under divisions (A) and (C) of this 588
section within sixty days after receiving the notice provided 589
under division (D) of this section, division ~~(E)~~ (F) of section 590
319.202, or division (B) of section 323.131 of the Revised Code. 591

(F) Any agent designated by the owner to manage the 592
property on the owner's behalf may file or update any 593
information, or do anything otherwise required by this section, 594
on the owner's behalf. 595

Section 2. That existing sections 319.202, 319.302, 596
323.155, 323.158, 4503.0610, and 5323.02 of the Revised Code are 597
hereby repealed. 598

Section 3. The amendment or enactment by this act of 599
sections 319.202, 319.302, 323.155, 323.158, 323.21, 323.22, 600
4503.0610, and 5323.02 of the Revised Code apply to tax year 601
2026, in the case of real property, or tax year 2027, in the 602
case of manufactured or mobile homes on the manufactured home 603
tax list. 604