

As Introduced

136th General Assembly

Regular Session

2025-2026

H. B. No. 608

Representatives Thomas, D., Glassburn

Cosponsors: Representatives Brewer, Hall, T., Johnson, Workman, Brennan

To amend sections 323.12, 323.13, 325.31, 4503.06, 1
5709.56, and 5713.01 and to enact sections 2
323.123 and 5705.171 of the Revised Code to 3
modify the law governing property taxes and 4
other local taxes. 5

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

Section 1. That sections 323.12, 323.13, 325.31, 4503.06, 6
5709.56, and 5713.01 be amended and sections 323.123 and 7
5705.171 of the Revised Code be enacted to read as follows: 8

Sec. 323.12. (A) Each Subject to division (D) of this 9
section, each person charged with taxes shall pay to the county 10
treasurer the full amount of such taxes on or before the thirty- 11
first day of December, or shall pay one-half of the current 12
taxes together with the full amount of any delinquent taxes 13
before such date, and the remaining half on or before the 14
twentieth day of June next ensuing. 15

When taxes are paid by installments, each payment shall be 16
apportioned among the several funds for which taxes have been 17
assessed. 18

(B) A tax is paid on or before the dates set forth in this 19

section if the tax payment is received by the county treasurer 20
or if prepayments are applied by the treasurer toward the 21
payment of taxes as provided by section 321.45 of the Revised 22
Code on or before the last day for payment of such tax, or if 23
the tax payment is received after such date in an envelope that 24
was postmarked by the United States postal service on or before 25
the last day for payment of such tax. In the event there is more 26
than one date of postmark on the envelope, the earliest date 27
imprinted by the United States postal service shall be the date 28
of payment. A private meter postmark on an envelope is not a 29
valid postmark for purposes of establishing the date of payment 30
of such tax. 31

(C) The treasurer may delay the closing of the treasurer's 32
books for any collection period for the purpose of receiving and 33
processing such payments. 34

(D) If either payment due date described in division (A) 35
of this section, plus any extension authorized under section 36
323.17 of the Revised Code, would result in the tax bill being 37
mailed or delivered less than thirty days before that date, as 38
required under section 323.13 of the Revised Code, the payment 39
date, or the extended payment date, shall be extended so as to 40
preserve that thirty-day requirement. 41

Sec. 323.123. (A) This section applies to any real 42
property or manufactured or mobile home that does not have any 43
delinquent taxes, as defined in section 323.01 or 4503.06 of the 44
Revised Code, charged against the property or home. 45

(B) The owner of real property or a manufactured or mobile 46
home to which this section applies may submit an application to 47
the county treasurer for an extension for the payment of taxes 48
and assessments charged against the property or home for the 49

current tax year, or, for manufactured home tax, for the ensuing 50
tax year. The original application and any subsequent 51
application shall be in a form prescribed or approved by the tax 52
commissioner and shall be filed on or before the thirty-first 53
day of December of the current or ensuing year, as applicable, 54
for which the extension is sought. 55

An application for an extension under this section 56
constitutes a continuing application for an extension of tax 57
payments for each tax year in which the property or home 58
continues to meet the requirements prescribed in division (A) of 59
this section. 60

(C) If the county treasurer determines that the applicant 61
qualifies for an extension under this section, the county 62
treasurer shall enter into a contract with the applicant 63
pursuant to which the applicant agrees to make payments of taxes 64
and assessments due in the ensuing year in either four or twelve 65
equal installments due by the twentieth day of every third month 66
or each month of that year, as applicable, in lieu of the due 67
dates prescribed in section 323.12 or 4503.06 of the Revised 68
Code. The treasurer shall certify such a contract to the county 69
auditor. This contract becomes void if an installment payment is 70
not received by the treasurer when due under that agreement. The 71
treasurer shall notify an applicant and certify to the county 72
auditor that a contract entered into under this section has 73
become void. Any unpaid taxes due for that year after the 74
agreement is voided shall be remitted by the applicant by the 75
later of thirty days after the notice of the voided contract is 76
sent to the applicant by the county treasurer contract or the 77
date by which second half taxes are due under section 323.12 of 78
the Revised Code. Any such taxes not remitted by that date 79
constitute delinquent taxes. 80

Notwithstanding sections 319.49, 323.01, 323.121, 323.132, 81
4503.06, 5721.01, and 5721.011 of the Revised Code, taxes and 82
assessments, payment of which has been extended pursuant to an 83
agreement entered into under this section, do not constitute 84
delinquent taxes and shall not be placed on the delinquent land 85
list or delinquent manufactured home tax list unless the 86
contract becomes void. 87

(D) Notwithstanding section 323.131 of the Revised Code, a 88
county treasurer shall include a notice of, and information 89
about, the extension provided in this section on or with tax 90
bills mailed or delivered under section 323.13 or 4503.06 of the 91
Revised Code and, if the treasurer maintains a web site, on the 92
treasurer's web site. 93

Sec. 323.13. (A) (1) Except as provided in section 323.134 94
of the Revised Code, immediately upon receipt of any tax 95
duplicate from the county auditor, but not less than ~~twenty-~~ 96
thirty days prior to the last date on which the first one-half 97
taxes may be paid without penalty as prescribed in section 98
323.12 or 323.17 of the Revised Code, the county treasurer shall 99
cause to be prepared and mailed or delivered to each person 100
charged on such duplicate with taxes or to an agent designated 101
by such person, the tax bill prescribed by the commissioner of 102
tax equalization under section 323.131 of the Revised Code. When 103
taxes are paid by installments, the county treasurer shall mail 104
or deliver to each person charged on such duplicate or the agent 105
designated by such person, a second tax bill showing the amount 106
due at the time of the second tax collection. The second-half 107
tax bill shall be mailed or delivered at least ~~twenty-~~thirty 108
days prior to the close of the second-half tax collection 109
period. The treasurer shall maintain a record of the person or 110
agent to whom each bill is mailed or delivered. 111

(2) A county treasurer may adopt a policy authorizing 112
persons required to receive a tax bill under division (A) (1) of 113
this section to request to receive the bill at an electronic 114
mail address or telephone number capable of receiving the bill. 115

A person who has made such a request may, at any time, 116
rescind that request by providing the county treasurer with 117
written notice of that rescission and a current mailing address 118
to which the tax bill may be delivered. The request shall 119
terminate upon a change in the name of the person charged with 120
the taxes pursuant to section 319.20 of the Revised Code. 121

A county treasurer may rescind a policy adopted under 122
division (A) (2) of this section by providing notice to all 123
persons who requested to receive electronic delivery of tax 124
bills under division (A) (2) of this section or division (D) (6) 125
(a) of section 4503.06 of the Revised Code not later than thirty 126
days before that rescission. Such notice shall be sent to the 127
electronic mail address or telephone number provided by each 128
person and shall inform the person that future tax bills will be 129
mailed or delivered to the mailing address on file with the 130
county treasurer and that the person may update that mailing 131
address with written notice to the treasurer. 132

Electronic mail addresses and telephone numbers submitted 133
to the county treasurer pursuant to division (A) (2) of this 134
section or division (D) (6) (a) of section 4503.06 of the Revised 135
Code are not public records for purposes of section 149.43 of 136
the Revised Code. 137

Nothing in division (A) (2) of this section or division (D) 138
(6) (a) of section 4503.06 of the Revised Code authorizes a 139
county treasurer to impose a fee or charge to receive a tax bill 140
by mail against a person that does not make an electronic 141

delivery request under either of those divisions. 142

(B) After delivery of the delinquent land duplicate as 143
prescribed in section 5721.011 of the Revised Code, the county 144
treasurer may prepare and mail to each person in whose name 145
property therein is listed an additional tax bill showing the 146
total amount of delinquent taxes appearing on such duplicate 147
against such property. The tax bill shall include a notice that 148
the interest charge prescribed by division (B) of section 149
323.121 of the Revised Code has begun to accrue. 150

(C) A change in the mailing address, electronic mail 151
address, or telephone number of any tax bill shall be made in 152
writing to the county treasurer. 153

(D) Upon certification by the county auditor of the 154
apportionment of taxes following the transfer of a part of a 155
tract or lot of real estate, and upon request by the owner of 156
any transferred or remaining part of such tract or parcel, the 157
treasurer shall cause to be prepared and mailed or delivered to 158
such owner a tax bill for the taxes allocated to the owner's 159
part, together with the penalties, interest, and other charges. 160

(E) Failure to receive any bill required by this section 161
does not excuse failure or delay to pay any taxes shown on such 162
bill or, except as provided in division (B)(1) of section 163
5715.39 of the Revised Code, avoid any penalty, interest, or 164
charge for such delay. 165

Sec. 325.31. (A) On the first business day of each month, 166
and at the end of the officer's term of office, each officer 167
named in section 325.27 of the Revised Code shall pay into the 168
county treasury, to the credit of the general county fund, on 169
the warrant of the county auditor, all fees, costs, penalties, 170

percentages, allowances, and perquisites collected by the 171
officer's office during the preceding month or part thereof for 172
official services, except the fees allowed the county auditor by 173
division (C) of section 319.54 of the Revised Code, which shall 174
be paid into the county treasury to the credit of the real 175
estate assessment fund hereby created. 176

(B) Moneys to the credit of the real estate assessment 177
fund may be expended, upon appropriation by the board of county 178
commissioners, for the purpose of defraying one or more of the 179
following: 180

(1) The cost incurred by the county auditor in assessing 181
real estate pursuant to Chapter 5713. of the Revised Code and 182
manufactured and mobile homes pursuant to Chapter 4503. of the 183
Revised Code; 184

(2) At the county auditor's discretion, costs and expenses 185
incurred by the county auditor in preparing the list of real and 186
public utility property, in administering laws related to the 187
taxation of real property and the levying of special assessments 188
on real property, including administering reductions under 189
Chapters 319. and 323. and section 4503.065 of the Revised Code, 190
and to support assessments of real property in any 191
administrative or judicial proceeding; 192

(3) At the county auditor's discretion, the expenses 193
incurred by the county board of revision under Chapter 5715. of 194
the Revised Code; 195

(4) At the county auditor's discretion, the expenses 196
incurred by the county auditor for geographic information 197
systems, mapping programs, and technological advances in those 198
or similar systems or programs; 199

(5) At the county auditor's discretion, expenses incurred 200
by the county auditor in compiling the general tax list of 201
tangible personal property and administering tangible personal 202
property taxes under Chapters 5711. and 5719. of the Revised 203
Code; 204

(6) At the county auditor's discretion, costs, expenses, 205
and fees incurred by the county auditor in the administration of 206
estate taxes under Chapter 5731. of the Revised Code and the 207
amounts incurred under section 5731.41 of the Revised Code. 208

Any expenditures made from the real estate assessment fund 209
shall comply with rules that the tax commissioner adopts under 210
division (O) of section 5703.05 of the Revised Code. Those rules 211
shall include a requirement that a copy of any appraisal plans, 212
progress of work reports, contracts, or other documents required 213
to be filed with the tax commissioner shall be filed also with 214
the board of county commissioners. 215

The board of county commissioners shall not transfer 216
moneys required to be deposited in the real estate assessment 217
fund to any other fund. Following an assessment of real property 218
pursuant to Chapter 5713. of the Revised Code, or an assessment 219
of a manufactured or mobile home pursuant to Chapter 4503. of 220
the Revised Code, any moneys not expended for the purpose of 221
defraying the cost incurred in assessing real estate or 222
manufactured or mobile homes or for the purpose of defraying the 223
expenses described in divisions (B)(2), (3), (4), (5), and (6) 224
of this section, and thereby remaining to the credit of the real 225
estate assessment fund, shall be ~~apportioned ratably and~~ 226
~~distributed to~~ distributed in one of the following manners, at 227
the discretion of the county auditor: 228

(a) To those taxing authorities that contributed to the 229

fund, which shall be apportioned ratably; 230

(b) To each owner of a property in the county subject to a 231
reduction authorized under division (B) of section 323.152 of 232
the Revised Code, an amount equal to the remaining funds divided 233
by the number of such properties in the county. ~~However~~ 234

However, no such distribution shall be made if the amount 235
of such unexpended moneys remaining to the credit of the real 236
estate assessment fund does not exceed five thousand dollars. 237

(C) None of the officers named in section 325.27 of the 238
Revised Code shall collect any fees from the county. Each of 239
such officers shall, at the end of each calendar year, make and 240
file a sworn statement with the board of county commissioners of 241
all such fees, costs, penalties, percentages, allowances, and 242
perquisites which have been due in the officer's office and 243
unpaid for more than one year prior to the date such statement 244
is required to be made. 245

Sec. 4503.06. (A) The owner of each manufactured or mobile 246
home that has acquired situs in this state shall pay either a 247
real property tax pursuant to Title LVII of the Revised Code or 248
a manufactured home tax pursuant to division (C) of this 249
section. 250

(B) The owner of a manufactured or mobile home shall pay 251
real property taxes if either of the following applies: 252

(1) The manufactured or mobile home acquired situs in the 253
state or ownership in the home was transferred on or after 254
January 1, 2000, and all of the following apply: 255

(a) The home is affixed to a permanent foundation as 256
defined in division (C) (5) of section 3781.06 of the Revised 257
Code. 258

(b) The home is located on land that is owned by the owner 259
of the home. 260

(c) The certificate of title has been inactivated by the 261
clerk of the court of common pleas that issued it, pursuant to 262
division (H) of section 4505.11 of the Revised Code. 263

(2) The manufactured or mobile home acquired situs in the 264
state or ownership in the home was transferred before January 1, 265
2000, and all of the following apply: 266

(a) The home is affixed to a permanent foundation as 267
defined in division (C) (5) of section 3781.06 of the Revised 268
Code. 269

(b) The home is located on land that is owned by the owner 270
of the home. 271

(c) The owner of the home has elected to have the home 272
taxed as real property and, pursuant to section 4505.11 of the 273
Revised Code, has surrendered the certificate of title to the 274
auditor of the county containing the taxing district in which 275
the home has its situs, together with proof that all taxes have 276
been paid. 277

(d) The county auditor has placed the home on the real 278
property tax list and delivered the certificate of title to the 279
clerk of the court of common pleas that issued it and the clerk 280
has inactivated the certificate. 281

(C) (1) Any mobile or manufactured home that is not taxed 282
as real property as provided in division (B) of this section is 283
subject to an annual manufactured home tax, payable by the 284
owner, for locating the home in this state. The tax as levied in 285
this section is for the purpose of supplementing the general 286
revenue funds of the local subdivisions in which the home has 287

its situs pursuant to this section. 288

(2) The year for which the manufactured home tax is levied 289
commences on the first day of January and ends on the following 290
thirty-first day of December. The state shall have the first 291
lien on any manufactured or mobile home on the list for the 292
amount of taxes, penalties, and interest charged against the 293
owner of the home under this section. The lien of the state for 294
the tax for a year shall attach on the first day of January to a 295
home that has acquired situs on that date. The lien for a home 296
that has not acquired situs on the first day of January, but 297
that acquires situs during the year, shall attach on the next 298
first day of January. The lien shall continue until the tax, 299
including any penalty or interest, is paid. 300

(3) (a) The situs of a manufactured or mobile home located 301
in this state on the first day of January is the local taxing 302
district in which the home is located on that date. 303

(b) The situs of a manufactured or mobile home not located 304
in this state on the first day of January, but located in this 305
state subsequent to that date, is the local taxing district in 306
which the home is located thirty days after it is acquired or 307
first enters this state. 308

(4) The tax is collected by and paid to the county 309
treasurer of the county containing the taxing district in which 310
the home has its situs. 311

(D) The manufactured home tax shall be computed and 312
assessed by the county auditor of the county containing the 313
taxing district in which the home has its situs as follows: 314

(1) On a home that acquired situs in this state prior to 315
January 1, 2000: 316

(a) By multiplying the assessable value of the home by the 317
tax rate of the taxing district in which the home has its situs, 318
and deducting from the product thus obtained any reduction 319
authorized under section 4503.065 of the Revised Code. The tax 320
levied under this formula shall not be less than thirty-six 321
dollars, unless the home qualifies for a reduction in assessable 322
value under section 4503.065 of the Revised Code, in which case 323
there shall be no minimum tax and the tax shall be the amount 324
calculated under this division. 325

(b) The assessable value of the home shall be forty per 326
cent of the amount arrived at by the following computation: 327

(i) If the cost to the owner, or market value at time of 328
purchase, whichever is greater, of the home includes the 329
furnishings and equipment, such cost or market value shall be 330
multiplied according to the following schedule: 331

	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 333
day of January and the thirty-first day of December of the first 334
year. 335

(ii) If the cost to the owner, or market value at the time 336
of purchase, whichever is greater, of the home does not include 337
the furnishings and equipment, such cost or market value shall 338
be multiplied according to the following schedule: 339
340

	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%

J	10th and each year thereafter	x	50%
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The first calendar year means any period between the first
day of January and the thirty-first day of December of the first
year.

(2) On a home in which ownership was transferred or that 344
first acquired situs in this state on or after January 1, 2000: 345

(a) By multiplying the assessable value of the home by the effective tax rate, as defined in section 323.08 of the Revised Code, for residential real property of the taxing district in which the home has its situs, and deducting from the product thus obtained the reductions required or authorized under section 319.302, 319.304, or 4503.065 or division (B) of section 323.152 of the Revised Code.

(b) The assessable value of the home shall be thirty-five
per cent of its true value as determined under division (L) of
this section.

(3) On or before the fifteenth day of January each year,
the county auditor shall record the assessable value and the
amount of tax on the manufactured or mobile home on the tax list
and deliver a duplicate of the list to the county treasurer. In
the case of an emergency as defined in section 323.17 of the
Revised Code, the tax commissioner, by journal entry, may extend
the times for delivery of the duplicate for an additional
fifteen days upon receiving a written application from the
county auditor regarding an extension for the delivery of the
duplicate, or from the county treasurer regarding an extension
of the time for the billing and collection of taxes. The
application shall contain a statement describing the emergency
that will cause the unavoidable delay and must be received by

the tax commissioner on or before the last day of the month 369
preceding the day delivery of the duplicate is otherwise 370
required. When an extension is granted for delivery of the 371
duplicate, the time period for payment of taxes shall be 372
extended for a like period of time. When a delay in the closing 373
of a tax collection period becomes unavoidable, the tax 374
commissioner, upon application by the county auditor and county 375
treasurer, may order the time for payment of taxes to be 376
extended if the tax commissioner determines that penalties have 377
accrued or would otherwise accrue for reasons beyond the control 378
of the taxpayers of the county. The order shall prescribe the 379
final extended date for payment of taxes for that collection 380
period. 381

(4) After January 1, 1999, the owner of a manufactured or 382
mobile home taxed pursuant to division (D)(1) of this section 383
may elect to have the home taxed pursuant to division (D)(2) of 384
this section by filing a written request with the county auditor 385
of the taxing district in which the home is located on or before 386
the first day of December of any year. Upon the filing of the 387
request, the county auditor shall determine whether all taxes 388
levied under division (D)(1) of this section have been paid, and 389
if those taxes have been paid, the county auditor shall tax the 390
manufactured or mobile home pursuant to division (D)(2) of this 391
section commencing in the next tax year. 392

(5) A manufactured or mobile home that acquired situs in 393
this state prior to January 1, 2000, shall be taxed pursuant to 394
division (D)(2) of this section if no manufactured home tax had 395
been paid for the home and the home was not exempted from 396
taxation pursuant to division (E) of this section for the year 397
for which the taxes were not paid. 398

(6) (a) Immediately upon receipt of any manufactured home 399
tax duplicate from the county auditor, but not less than ~~twenty-~~ 400
thirty days prior to the last date on which the first one-half 401
taxes may be paid without penalty as prescribed in division (F) 402
of this section, the county treasurer shall cause to be prepared 403
and mailed or delivered to each person charged on that duplicate 404
with taxes, or to an agent designated by such person, the tax 405
bill prescribed by the tax commissioner under division (D) (7) of 406
this section. When taxes are paid by installments, the county 407
treasurer shall mail or deliver to each person charged on such 408
duplicate or the agent designated by that person a second tax 409
bill showing the amount due at the time of the second tax 410
collection. The second half tax bill shall be mailed or 411
delivered at least ~~twenty-~~thirty days prior to the close of the 412
second half tax collection period. A change in the mailing 413
address, electronic mail address, or telephone number of any tax 414
bill shall be made in writing to the county treasurer. Failure 415
to receive a bill required by this section does not excuse 416
failure or delay to pay any taxes shown on the bill or, except 417
as provided in division (B) (1) of section 5715.39 of the Revised 418
Code, avoid any penalty, interest, or charge for such delay. 419

A policy adopted by a county treasurer under division (A) 420
(2) of section 323.13 of the Revised Code shall also allow any 421
person required to receive a tax bill under division (D) (6) (a) 422
of this section to request electronic delivery of that tax bill 423
in the same manner. A person may rescind such a request in the 424
same manner as a request made under division (A) (2) of section 425
323.13 of the Revised Code. The request shall terminate upon a 426
change in the name of the person charged with the taxes pursuant 427
to section 4503.061 of the Revised Code. 428

(b) After delivery of the copy of the delinquent 429

manufactured home tax list under division (H) of this section, 430
the county treasurer may prepare and mail to each person in 431
whose name a home is listed an additional tax bill showing the 432
total amount of delinquent taxes charged against the home as 433
shown on the list. The tax bill shall include a notice that the 434
interest charge prescribed by division (G) of this section has 435
begun to accrue. 436

(7) Each tax bill prepared and mailed or delivered under 437
division (D) (6) of this section shall be in the form and contain 438
the information required by the tax commissioner. The 439
commissioner may prescribe different forms for each county and 440
may authorize the county auditor to make up tax bills and tax 441
receipts to be used by the county treasurer. The tax bill shall 442
not contain or be mailed or delivered with any information or 443
material that is not required by this section or that is not 444
authorized by section 321.45 of the Revised Code or by the tax 445
commissioner. In addition to the information required by the 446
commissioner, each tax bill shall contain the following 447
information: 448

(a) The taxes levied and the taxes charged and payable 449
against the manufactured or mobile home; 450

(b) The following notice: "Notice: If the taxes are not 451
paid within sixty days after the county auditor delivers the 452
delinquent manufactured home tax list to the county treasurer, 453
you and your home may be subject to collection proceedings for 454
tax delinquency." Failure to provide such notice has no effect 455
upon the validity of any tax judgment to which a home may be 456
subjected. 457

(c) In the case of manufactured or mobile homes taxed 458
under division (D) (2) of this section, the following additional 459

information: 460

(i) The effective tax rate. The words "effective tax rate" 461
shall appear in boldface type. 462

(ii) The following notice: "Notice: If the taxes charged 463
against this home have been reduced by the 2-1/2 per cent tax 464
reduction for residences occupied by the owner but the home is 465
not a residence occupied by the owner, the owner must notify the 466
county auditor's office not later than March 31 of the year for 467
which the taxes are due. Failure to do so may result in the 468
owner being convicted of a fourth degree misdemeanor, which is 469
punishable by imprisonment up to 30 days, a fine up to \$250, or 470
both, and in the owner having to repay the amount by which the 471
taxes were erroneously or illegally reduced, plus any interest 472
that may apply. 473

If the taxes charged against this home have not been 474
reduced by the 2-1/2 per cent tax reduction and the home is a 475
residence occupied by the owner, the home may qualify for the 476
tax reduction. To obtain an application for the tax reduction or 477
further information, the owner may contact the county auditor's 478
office at _____ (insert the address and telephone number of 479
the county auditor's office)." 480

(E) (1) A manufactured or mobile home is not subject to 481
this section when any of the following applies: 482

(a) It is taxable as personal property pursuant to section 483
5709.01 of the Revised Code. Any manufactured or mobile home 484
that is used as a residence shall be subject to this section and 485
shall not be taxable as personal property pursuant to section 486
5709.01 of the Revised Code. 487

(b) It bears a license plate issued by any state other 488

than this state unless the home is in this state in excess of an 489
accumulative period of thirty days in any calendar year. 490

(c) The annual tax has been paid on the home in this state 491
for the current year. 492

(d) The tax commissioner has determined, pursuant to 493
section 5715.27 of the Revised Code, that the property is exempt 494
from taxation, or would be exempt from taxation under Chapter 495
5709. of the Revised Code if it were classified as real 496
property. 497

(2) A travel trailer or park trailer, as these terms are 498
defined in section 4501.01 of the Revised Code, is not subject 499
to this section if it is unused or unoccupied and stored at the 500
owner's normal place of residence or at a recognized storage 501
facility. 502

(3) A travel trailer or park trailer, as these terms are 503
defined in section 4501.01 of the Revised Code, is subject to 504
this section and shall be taxed as a manufactured or mobile home 505
if it has a situs longer than thirty days in one location and is 506
connected to existing utilities, unless either of the following 507
applies: 508

(a) The situs is in a state facility or a camping or park 509
area as defined in division (C), (Q), (S), or (V) of section 510
3729.01 of the Revised Code. 511

(b) The situs is in a camping or park area that is a tract 512
of land that has been limited to recreational use by deed or 513
zoning restrictions and subdivided for sale of five or more 514
individual lots for the express or implied purpose of occupancy 515
by either self-contained recreational vehicles as defined in 516
division (T) of section 3729.01 of the Revised Code or by 517

dependent recreational vehicles as defined in division (D) of 518
section 3729.01 of the Revised Code. 519

(F) Except as provided in division (D) (3) of this section, 520
the manufactured home tax is due and payable as follows: 521

(1) When a manufactured or mobile home has a situs in this 522
state, as provided in this section, on the first day of January, 523
one-half of the amount of the tax is due and payable on or 524
before the first day of March and the balance is due and payable 525
on or before the thirty-first day of July. At the option of the 526
owner of the home, the tax for the entire year may be paid in 527
full on the first day of March. 528

(2) When a manufactured or mobile home first acquires a 529
situs in this state after the first day of January, no tax is 530
due and payable for that year. 531

(3) If either payment due date described in division (F) 532
(1) of this section, plus any extension authorized under section 533
4503.063 of the Revised Code, would result in the tax bill being 534
mailed or delivered less than thirty days before that date, as 535
required under division (D) (6) (a) of this section, the payment 536
date, or the extended payment date, shall be extended so as to 537
preserve that thirty-day requirement. 538

(G) (1) (a) Except as otherwise provided in division (G) (1) 539
(b) of this section, if one-half of the current taxes charged 540
under this section against a manufactured or mobile home, 541
together with the full amount of any delinquent taxes, are not 542
paid on or before the first day of March in that year, or on or 543
before the last day for such payment as extended pursuant to 544
section 4503.063 of the Revised Code, a penalty of ten per cent 545
shall be charged against the unpaid balance of such half of the 546

current taxes. If the total amount of all such taxes is not paid 547
on or before the thirty-first day of July, next thereafter, or 548
on or before the last day for payment as extended pursuant to 549
section 4503.063 of the Revised Code, a like penalty shall be 550
charged on the balance of the total amount of the unpaid current 551
taxes. 552

(b) After a valid delinquent tax contract that includes 553
unpaid current taxes from a first-half collection period 554
described in division (F) of this section has been entered into 555
under section 323.31 of the Revised Code, no ten per cent 556
penalty shall be charged against such taxes after the second- 557
half collection period while the delinquent tax contract remains 558
in effect. On the day a delinquent tax contract becomes void, 559
the ten per cent penalty shall be charged against such taxes and 560
shall equal the amount of penalty that would have been charged 561
against unpaid current taxes outstanding on the date on which 562
the second-half penalty would have been charged thereon under 563
division (G)(1)(a) of this section if the contract had not been 564
in effect. 565

(2)(a) On the first day of the month following the last 566
day the second installment of taxes may be paid without penalty 567
beginning in 2000, interest shall be charged against and 568
computed on all delinquent taxes other than the current taxes 569
that became delinquent taxes at the close of the last day such 570
second installment could be paid without penalty. The charge 571
shall be for interest that accrued during the period that began 572
on the preceding first day of December and ended on the last day 573
of the month that included the last date such second installment 574
could be paid without penalty. The interest shall be computed at 575
the rate per annum prescribed by section 5703.47 of the Revised 576
Code and shall be entered as a separate item on the delinquent 577

manufactured home tax list compiled under division (H) of this 578
section. 579

(b) On the first day of December beginning in 2000, the 580
interest shall be charged against and computed on all delinquent 581
taxes. The charge shall be for interest that accrued during the 582
period that began on the first day of the month following the 583
last date prescribed for the payment of the second installment 584
of taxes in the current year and ended on the immediately 585
preceding last day of November. The interest shall be computed 586
at the rate per annum prescribed by section 5703.47 of the 587
Revised Code and shall be entered as a separate item on the 588
delinquent manufactured home tax list. 589

(c) After a valid undertaking has been entered into for 590
the payment of any delinquent taxes, no interest shall be 591
charged against such delinquent taxes while the undertaking 592
remains in effect in compliance with section 323.31 of the 593
Revised Code. If a valid undertaking becomes void, interest 594
shall be charged against the delinquent taxes for the periods 595
that interest was not permitted to be charged while the 596
undertaking was in effect. The interest shall be charged on the 597
day the undertaking becomes void and shall equal the amount of 598
interest that would have been charged against the unpaid 599
delinquent taxes outstanding on the dates on which interest 600
would have been charged thereon under divisions (G)(1) and (2) 601
of this section had the undertaking not been in effect. 602

(3) If the full amount of the taxes due at either of the 603
times prescribed by division (F) of this section is paid within 604
ten days after such time, the county treasurer shall waive the 605
collection of and the county auditor shall remit one-half of the 606
penalty provided for in this division for failure to make that 607

payment by the prescribed time. 608

(4) The treasurer shall compile and deliver to the county 609
auditor a list of all tax payments the treasurer has received as 610
provided in division (G)(3) of this section. The list shall 611
include any information required by the auditor for the 612
remission of the penalties waived by the treasurer. The taxes so 613
collected shall be included in the settlement next succeeding 614
the settlement then in process. 615

(H)(1) The county auditor shall compile annually a 616
"delinquent manufactured home tax list" consisting of homes the 617
county treasurer's records indicate have taxes that were not 618
paid within the time prescribed by divisions (D)(3) and (F) of 619
this section, have taxes that remain unpaid from prior years, or 620
have unpaid tax penalties or interest that have been assessed. 621

(2) Within thirty days after the settlement under division 622
(H)(2) of section 321.24 of the Revised Code, the county auditor 623
shall deliver a copy of the delinquent manufactured home tax 624
list to the county treasurer. The auditor shall update and 625
publish the delinquent manufactured home tax list annually in 626
the same manner as delinquent real property tax lists are 627
published. The county auditor may apportion the cost of 628
publishing the list among taxing districts in proportion to the 629
amount of delinquent manufactured home taxes so published that 630
each taxing district is entitled to receive upon collection of 631
those taxes, or the county auditor may charge the owner of a 632
home on the list a flat fee established under section 319.54 of 633
the Revised Code for the cost of publishing the list and, if the 634
fee is not paid, may place the fee upon the delinquent 635
manufactured home tax list as a lien on the listed home, to be 636
collected as other manufactured home taxes. 637

(3) When taxes, penalties, or interest are charged against 638
a person on the delinquent manufactured home tax list and are 639
not paid within sixty days after the list is delivered to the 640
county treasurer, the county treasurer shall, in addition to any 641
other remedy provided by law for the collection of taxes, 642
penalties, and interest, enforce collection of such taxes, 643
penalties, and interest by civil action in the name of the 644
treasurer against the owner for the recovery of the unpaid taxes 645
following the procedures for the recovery of delinquent real 646
property taxes in sections 323.25 to 323.28 of the Revised Code. 647
The action may be brought in municipal or county court, provided 648
the amount charged does not exceed the monetary limitations for 649
original jurisdiction for civil actions in those courts. 650

It is sufficient, having made proper parties to the suit, 651
for the county treasurer to allege in the treasurer's bill of 652
particulars or petition that the taxes stand chargeable on the 653
books of the county treasurer against such person, that they are 654
due and unpaid, and that such person is indebted in the amount 655
of taxes appearing to be due the county. The treasurer need not 656
set forth any other matter relating thereto. If it is found on 657
the trial of the action that the person is indebted to the 658
state, judgment shall be rendered in favor of the county 659
treasurer prosecuting the action. The judgment debtor is not 660
entitled to the benefit of any law for stay of execution or 661
exemption of property from levy or sale on execution in the 662
enforcement of the judgment. 663

Upon the filing of an entry of confirmation of sale or an 664
order of forfeiture in a proceeding brought under this division, 665
title to the manufactured or mobile home shall be in the 666
purchaser. The clerk of courts shall issue a certificate of 667
title to the purchaser upon presentation of proof of filing of 668

the entry of confirmation or order and, in the case of a 669
forfeiture, presentation of the county auditor's certificate of 670
sale. 671

(I) The total amount of taxes collected shall be 672
distributed in the following manner: four per cent shall be 673
allowed as compensation to the county auditor for the county 674
auditor's service in assessing the taxes; two per cent shall be 675
allowed as compensation to the county treasurer for the services 676
the county treasurer renders as a result of the tax levied by 677
this section. Such amounts shall be paid into the county 678
treasury, to the credit of the county general revenue fund, on 679
the warrant of the county auditor. Fees to be paid to the credit 680
of the real estate assessment fund shall be collected pursuant 681
to division (C) of section 319.54 of the Revised Code and paid 682
into the county treasury, on the warrant of the county auditor. 683
The balance of the taxes collected shall be distributed among 684
the taxing subdivisions of the county in which the taxes are 685
collected and paid in the same proportions that the amount of 686
manufactured home tax levied by each taxing subdivision of the 687
county in the current tax year bears to the amount of such tax 688
levied by all such subdivisions in the county in the current tax 689
year. The taxes levied and revenues collected under this section 690
shall be in lieu of any general property tax and any tax levied 691
with respect to the privilege of using or occupying a 692
manufactured or mobile home in this state except as provided in 693
sections 4503.04 and 5741.02 of the Revised Code. 694

(J) An agreement to purchase or a bill of sale for a 695
manufactured home shall show whether or not the furnishings and 696
equipment are included in the purchase price. 697

(K) If the county treasurer and the county prosecuting 698

attorney agree that an item charged on the delinquent 699
manufactured home tax list is uncollectible, they shall certify 700
that determination and the reasons to the county board of 701
revision. If the board determines the amount is uncollectible, 702
it shall certify its determination to the county auditor, who 703
shall strike the item from the list. 704

(L) (1) The county auditor shall appraise at its true value 705
any manufactured or mobile home in which ownership is 706
transferred or which first acquires situs in this state on or 707
after January 1, 2000, and any manufactured or mobile home the 708
owner of which has elected, under division (D) (4) of this 709
section, to have the home taxed under division (D) (2) of this 710
section. The true value shall include the value of the home, any 711
additions, and any fixtures, but not any furnishings in the 712
home. In determining the true value of a manufactured or mobile 713
home, the auditor shall consider all facts and circumstances 714
relating to the value of the home, including its age, its 715
capacity to function as a residence, any obsolete 716
characteristics, and other factors that may tend to prove its 717
true value. 718

(2) (a) If a manufactured or mobile home has been the 719
subject of an arm's length sale between a willing seller and a 720
willing buyer within a reasonable length of time prior to the 721
determination of true value, the county auditor shall consider 722
the sale price of the home to be the true value for taxation 723
purposes. 724

(b) The sale price in an arm's length transaction between 725
a willing seller and a willing buyer shall not be considered the 726
true value of the home if either of the following occurred after 727
the sale: 728

(i) The home has lost value due to a casualty.	729
(ii) An addition or fixture has been added to the home.	730
(3) The county auditor shall have each home viewed and	731
appraised at least once in each six-year period in the same year	732
in which real property in the county is appraised pursuant to	733
Chapter 5713. of the Revised Code, and shall update the	734
appraised values in the third calendar year following the	735
appraisal. The person viewing or appraising a home may enter the	736
home to determine by actual view any additions or fixtures that	737
have been added since the last appraisal. In conducting the	738
appraisals and establishing the true value, the auditor shall	739
follow the procedures set forth for appraising real property in	740
sections 5713.01 and 5713.03 of the Revised Code.	741
(4) The county auditor shall place the true value of each	742
home on the manufactured home tax list upon completion of an	743
appraisal.	744
(5) (a) If the county auditor changes the true value of a	745
home, the auditor shall notify the owner of the home in writing,	746
delivered by mail or in person. The notice shall be given at	747
least thirty days prior to the issuance of any tax bill that	748
reflects the change. Failure to receive the notice does not	749
invalidate any proceeding under this section.	750
(b) Any owner of a home or any other person or party that	751
would be authorized to file a complaint under division (A) of	752
section 5715.19 of the Revised Code if the home was real	753
property may file a complaint against the true value of the home	754
as appraised under this section. The complaint shall be filed	755
with the county auditor on or before the thirty-first day of	756
March of the current tax year or the date of closing of the	757

collection for the first half of manufactured home taxes for the 758
current tax year, whichever is later. The auditor shall present 759
to the county board of revision all complaints filed with the 760
auditor under this section. The board shall hear and investigate 761
the complaint and may take action on it as provided under 762
sections 5715.11 to 5715.19 of the Revised Code. 763

(c) If the county board of revision determines, pursuant 764
to a complaint against the valuation of a manufactured or mobile 765
home filed under this section, that the amount of taxes, 766
assessments, or other charges paid was in excess of the amount 767
due based on the valuation as finally determined, then the 768
overpayment shall be refunded in the manner prescribed in 769
section 5715.22 of the Revised Code. 770

(d) Payment of all or part of a tax under this section for 771
any year for which a complaint is pending before the county 772
board of revision does not abate the complaint or in any way 773
affect the hearing and determination thereof. 774

(M) If the county auditor determines that any tax or other 775
charge or any part thereof has been erroneously charged as a 776
result of a clerical error as defined in section 319.35 of the 777
Revised Code, the county auditor shall call the attention of the 778
county board of revision to the erroneous charges. If the board 779
finds that the taxes or other charges have been erroneously 780
charged or collected, it shall certify the finding to the 781
auditor. Upon receipt of the certification, the auditor shall 782
remove the erroneous charges on the manufactured home tax list 783
or delinquent manufactured home tax list in the same manner as 784
is prescribed in section 319.35 of the Revised Code for 785
erroneous charges against real property, and refund any 786
erroneous charges that have been collected, with interest, in 787

the same manner as is prescribed in section 319.36 of the 788
Revised Code for erroneous charges against real property. 789

(N) As used in this section and section 4503.061 of the 790
Revised Code: 791

(1) "Manufactured home taxes" includes taxes, penalties, 792
and interest charged under division (C) or (G) of this section 793
and any penalties charged under division (G) or (H) (5) of 794
section 4503.061 of the Revised Code. 795

(2) "Current taxes" means all manufactured home taxes 796
charged against a manufactured or mobile home that have not 797
appeared on the manufactured home tax list for any prior year. 798
Current taxes become delinquent taxes if they remain unpaid 799
after the last day prescribed for payment of the second 800
installment of current taxes without penalty, whether or not 801
they have been certified delinquent. 802

(3) "Delinquent taxes" means: 803

(a) Any manufactured home taxes that were charged against 804
a manufactured or mobile home for a prior year, including any 805
penalties or interest charged for a prior year and the costs of 806
publication under division (H) (2) of this section, and that 807
remain unpaid; 808

(b) Any current manufactured home taxes charged against a 809
manufactured or mobile home that remain unpaid after the last 810
day prescribed for payment of the second installment of current 811
taxes without penalty, whether or not they have been certified 812
delinquent, including any penalties or interest and the costs of 813
publication under division (H) (2) of this section. 814

Sec. 5705.171. (A) As used in this section: 815

<u>(1) "Local tax" means any of the following:</u>	816
<u>(a) A tax on property;</u>	817
<u>(b) A tax on income levied in accordance with Chapter 718.</u>	818
<u>of the Revised Code;</u>	819
<u>(c) A school district income tax, as that term is defined</u>	820
<u>in section 5748.01 of the Revised Code;</u>	821
<u>(d) A sales or use tax levied pursuant to section</u>	822
<u>5739.021, 5739.023, 5739.026, 5741.021, 5741.022, or 5741.023 of</u>	823
<u>the Revised Code.</u>	824
<u>(2) "Authorizing legislation" means one of the following:</u>	825
<u>(a) An ordinance or resolution adopted under division (B)</u>	826
<u>(1) of section 5705.03 of the Revised Code;</u>	827
<u>(b) An ordinance adopted under section 718.04, 718.09, or</u>	828
<u>718.10 of the Revised Code;</u>	829
<u>(c) A resolution that includes the levy of a tax adopted</u>	830
<u>under section 715.70, 715.71, or 715.72 of the Revised Code;</u>	831
<u>(d) A resolution adopted under section 5748.02 or 5748.08</u>	832
<u>of the Revised Code;</u>	833
<u>(e) A resolution adopted under section 5739.021, 5739.023,</u>	834
<u>5739.026, 5741.021, 5741.022, or 5741.023 of the Revised Code.</u>	835
<u>(3) "Tax period" means a tax year, for a tax described in</u>	836
<u>division (A) (1) (a) of this section; a taxable year, for a tax</u>	837
<u>described in division (A) (1) (b) or (c) of this section; or a</u>	838
<u>month, for a tax described in division (A) (1) (d) of this</u>	839
<u>section.</u>	840
<u>(B) Notwithstanding any provision of the Revised Code to</u>	841
<u>the contrary, a taxing authority may reduce, terminate, or waive</u>	842

the right to renew an existing local tax levied by the taxing 843
authority, either for a specified period of years or the 844
remaining duration of that existing local tax, if electors 845
approve the levy of a local tax or the renewal, increase, or 846
extension of another existing local tax. A taxing authority may 847
only do so if it identifies, in its authorizing legislation, all 848
of the following, as applicable: 849

(1) The current rate of the existing local tax that is 850
subject to the reduction, termination, or waiver; 851

(2) The first tax period in which the reduction or 852
termination will apply and, if applicable, the tax period in 853
which the reduction or termination will cease; 854

(3) If the existing local tax is to be reduced: 855

(a) The rate at which it will be reduced; 856

(b) If that rate will vary, the reduced rate applicable to 857
each tax period that the existing local tax will be reduced. 858

(4) Whether the reduction, termination, or waiver will 859
cease if electors approve a reduction in the rate of the other 860
local tax that is levied or renewed, increased, or extended 861
under section 5705.261 or 5748.04 of the Revised Code. 862

(C) A county board of elections, upon receipt of the 863
information described in division (B) of this section, shall 864
modify the election notices and ballot language so that the 865
question reflects the levy, renewal, increase, or extension of 866
the local tax and also the reduction, termination, or waiver of 867
the existing local tax included in the authorizing legislation. 868
The election notice and ballot language shall, at minimum, 869
contain all of the information described in divisions (B) (1) to 870
(4) of this section, as applicable. 871

(D) Notwithstanding any provision of the Revised Code to 872
the contrary, if electors approve a combined question described 873
under division (C) of this section, the taxing authority, county 874
auditor, county budget commission, tax administrator, and tax 875
commissioner, as applicable, shall undertake all actions 876
necessary to reduce, terminate, or waive the renewal of the 877
existing local tax in accordance with the terms of the 878
authorizing resolution. 879

(E) A taxing authority may propose to reduce, terminate, 880
or waive the right to renew an existing local tax levied by 881
another taxing authority under division (B) of this section, but 882
only if the authorizing legislation is accompanied by a 883
resolution or ordinance adopted by the other taxing authority 884
approving the proposed reduction, termination, or waiver. 885

Sec. 5709.56. (A) As used in this section: 886

(1) "Pre-residential development property" means a 887
subdivided parcel of unimproved real property on which 888
construction of one or more residential buildings is planned but 889
has not yet commenced. The construction of streets, sidewalks, 890
curbs, or driveways or the installation of water, sewer, or 891
other utility lines on a subdivided parcel does not cause 892
construction of a residential building to commence for purposes 893
of division (A)(1) or (B) of this section. "Pre-residential 894
development property" does not include a parcel, any portion of 895
the value of which is exempted from taxation under section 896
5709.40, 5709.41, 5709.73, or 5709.78 of the Revised Code. 897

(2) "Residential building" means a building or structure 898
any part of which is to be used as a dwelling. 899

(3) "Unexempted value" means, for any subdivided parcel, 900

one of the following:

(a) Except as provided in division (A) (3) (b) of this section, the purchase price of the original property multiplied by a fraction, the numerator of which is the true value in money of the subdivided parcel for the tax year the subdivided parcel first appears on the tax list and the denominator of which is the true value in money of all subdivided parcels subdivided from that original parcel for that tax year.

(b) If a subdivided parcel exempted under this section is itself subdivided, the "unexempted value" of the newly subdivided parcel equals the unexempted value, as defined in division (A) (3) (a) of this section, of the parcel from which the newly subdivided parcel was subdivided for the tax year preceding the tax year the newly subdivided parcel first appears on the tax list multiplied by a fraction, the numerator of which is the true value in money of the newly subdivided parcel for the tax year it first appears on the tax list and the denominator of which is the true value in money for that year of all newly subdivided parcels resulting from the most recent subdivision.

(4) "Subdivided parcel" means a parcel resulting from the subdivision of original property pursuant to a plat subdividing that property presented to the county auditor under section 5713.18 of the Revised Code.

(5) "Original property" means the parcel from which a subdivided parcel is subdivided.

(6) "Qualifying owner" means the owner of pre-residential development property for any portion of a tax year ending on or after October 3, 2023, that includes the date a plat subdividing

land including such property is presented to the county auditor 930
under section 5713.18 of the Revised Code, or any other person 931
to which title to the property is transferred, without 932
consideration, by another qualifying owner. 933

(7) "Purchase price" means the price at which the property 934
was most recently sold in an arm's length transaction, as 935
described in section 5713.03 of the Revised Code. 936

(B) Subject to section 5715.27 of the Revised Code, any 937
increase in taxable value above the unexempted value of pre- 938
residential development property owned by a qualifying owner is 939
exempted from taxation beginning with the first tax year the 940
pre-residential development property appears on the tax list 941
after a plat subdividing land including that property is 942
presented to the county auditor under section 5713.18 of the 943
Revised Code and for each of the ~~seven~~nine ensuing tax years, 944
except that the exemption shall not apply beginning with the tax 945
year that begins after the tax year in which the earliest of the 946
following occurs: 947

(1) Construction of a residential building on that 948
property commences; 949

(2) Title to the property is transferred for consideration 950
by a qualifying owner to another person; 951

(3) Any portion of the value of that property is exempted 952
from taxation under section 5709.40, 5709.41, 5709.73, or 953
5709.78 of the Revised Code. 954

(C) A county auditor shall not approve an application for 955
an exemption authorized under this section unless the qualifying 956
owner certifies that the parcel that is the subject of the 957
exemption satisfies the requirements of division (A)(1) of this 958

section for pre-residential development property. 959

(D) (1) If a parcel subject to the partial exemption 960
authorized by this section is valued at its current value for 961
agricultural use under section 5713.31 of the Revised Code, the 962
county auditor shall regularly inspect the parcel to determine 963
whether a conversion of land devoted exclusively to agricultural 964
use, as defined in section 5713.30 of the Revised Code, has 965
occurred. Nothing in this section shall be construed to limit 966
the authority of a county auditor to levy any recoupment charge 967
pursuant to sections 5713.34 and 5713.35 of the Revised Code. 968

(2) Nothing in this section shall be construed to allow a 969
parcel that is not land devoted exclusively to agricultural use, 970
as defined in section 5713.30 of the Revised Code, to be valued 971
at its current value for agricultural use under section 5713.31 972
of the Revised Code. 973

(3) Nothing in this section shall be construed to 974
authorize a parcel subject to the partial exemption authorized 975
by this section to be valued and assessed for taxation in any 976
manner other than in accordance with Section 36 of Article II or 977
Section 2 of Article XII, Ohio Constitution, as applicable to 978
the parcel. 979

Sec. 5713.01. (A) Each county shall be the unit for 980
assessing real estate for taxation purposes. The county auditor 981
shall be the assessor of all the real estate in the auditor's 982
county for purposes of taxation, but this section does not 983
affect the power conferred by Chapter 5727. of the Revised Code 984
upon the tax commissioner regarding the valuation and assessment 985
of real property used in railroad operations. 986

(B) The auditor shall assess all the real estate situated 987

in the county at its taxable value in accordance with sections 988
5713.03, 5713.31, and 5715.01 of the Revised Code and with the 989
rules and methods applicable to the auditor's county adopted, 990
prescribed, and promulgated by the tax commissioner. The auditor 991
shall view and appraise or cause to be viewed and appraised at 992
its true value in money, each lot or parcel of real estate, 993
including land devoted exclusively to agricultural use, and the 994
improvements located thereon at least once in each six-year 995
period and the taxable values required to be derived therefrom 996
shall be placed on the auditor's tax list and the county 997
treasurer's duplicate for the tax year ordered by the 998
commissioner pursuant to section 5715.34 of the Revised Code. 999
The commissioner may grant an extension of one year or less if 1000
the commissioner finds that good cause exists for the extension. 1001
When the auditor so views and appraises, the auditor may enter 1002
each structure located thereon to determine by actual view what 1003
improvements have been made therein or additions made thereto 1004
since the next preceding valuation. The auditor shall revalue 1005
and assess at any time all or any part of the real estate in 1006
such county, including land devoted exclusively to agricultural 1007
use, where the auditor finds that the true or taxable values 1008
thereof have changed, and when a conservation easement is 1009
created under sections 5301.67 to 5301.70 of the Revised Code. 1010
The auditor may increase or decrease the true or taxable value 1011
of any lot or parcel of real estate in any township, municipal 1012
corporation, or other taxing district by an amount which will 1013
cause all real property on the tax list to be valued as required 1014
by law, or the auditor may increase or decrease the aggregate 1015
value of all real property, or any class of real property, in 1016
the county, township, municipal corporation, or other taxing 1017
district, or in any ward or other division of a municipal 1018
corporation by a per cent or amount which will cause all 1019

property to be properly valued and assessed for taxation in 1020
accordance with Section 36, Article II, Section 2, Article XII, 1021
Ohio Constitution, this section, and sections 5713.03, 5713.31, 1022
and 5715.01 of the Revised Code. 1023

(C) When the auditor determines to reappraise all the real 1024
estate in the county or any class thereof, when the tax 1025
commissioner orders an increase in the aggregate true or taxable 1026
value of the real estate in any taxing subdivision, or when the 1027
taxable value of real estate is increased by the application of 1028
a uniform taxable value per cent of true value pursuant to the 1029
order of the commissioner, the auditor shall advertise the 1030
completion of the reappraisal or equalization action in a 1031
newspaper of general circulation in the county once a week for 1032
the three consecutive weeks next preceding the issuance of the 1033
tax bills, or as provided in section 7.16 of the Revised Code 1034
for the two consecutive weeks next preceding the issuance of the 1035
tax bills. ~~When the auditor changes the~~ In a tax year in which 1036
section 5715.24 of the Revised Code applies in the county or in 1037
any other tax year when the true or taxable value of any 1038
~~individual parcels of real estate~~ parcel is changed, the county 1039
auditor shall notify the owner of ~~the real estate~~ each affected 1040
parcel, or the person in whose name the same stands charged on 1041
the duplicate, by mail or in person, of the changes the auditor 1042
has made in the assessments of such property, how to contact the 1043
auditor for questions, how to contest assessments informally or 1044
under section 5715.19 of the Revised Code, and information about 1045
qualifications for the tax reductions authorized under sections 1046
319.302, 323.152, and 4503.065 of the Revised Code. Such notice 1047
shall be given at least thirty days prior to the issuance of the 1048
tax bills. Failure to receive notice shall not invalidate any 1049
proceeding under this section. 1050

(D) The auditor shall make the necessary abstracts from 1051
books of the auditor's office containing descriptions of real 1052
estate in such county, together with such platbooks and lists of 1053
transfers of title to land as the auditor deems necessary in the 1054
performance of the auditor's duties in valuing such property for 1055
taxation. Such abstracts, platbooks, and lists shall be in such 1056
form and detail as the tax commissioner prescribes. 1057

(E) The auditor, with the approval of the tax 1058
commissioner, may appoint and employ such experts, deputies, 1059
clerks, or other employees as the auditor deems necessary to the 1060
performance of the auditor's duties as assessor, or, with the 1061
approval of the tax commissioner, the auditor may enter into a 1062
contract with an individual, partnership, firm, company, or 1063
corporation to do all or any part of the work; the amount to be 1064
expended in the payment of the compensation of such employees 1065
shall be fixed by the board of county commissioners. If, in the 1066
opinion of the auditor, the board of county commissioners fails 1067
to provide a sufficient amount for the compensation of such 1068
employees, the auditor may apply to the tax commissioner for an 1069
additional allowance, and the additional amount of compensation 1070
allowed by the commissioner shall be certified to the board of 1071
county commissioners, and the same shall be final. The salaries 1072
and compensation of such experts, deputies, clerks, and 1073
employees shall be paid upon the warrant of the auditor out of 1074
the general fund or the real estate assessment fund of the 1075
county, or both. If the salaries and compensation are in whole 1076
or in part fixed by the commissioner, they shall constitute a 1077
charge against the county regardless of the amount of money in 1078
the county treasury levied or appropriated for such purposes. 1079

(F) Any contract for goods or services related to the 1080
auditor's duties as assessor, including contracts for mapping, 1081

computers, and reproduction on any medium of any documents, 1082
records, photographs, microfiche, or magnetic tapes, but not 1083
including contracts for the professional services of an 1084
appraiser, shall be awarded pursuant to the competitive bidding 1085
procedures set forth in sections 307.86 to 307.92 of the Revised 1086
Code and shall be paid for, upon the warrant of the auditor, 1087
from the real estate assessment fund. 1088

(G) Experts, deputies, clerks, and other employees, in 1089
addition to their other duties, shall perform such services as 1090
the auditor directs in ascertaining such facts, description, 1091
location, character, dimensions of buildings and improvements, 1092
and other circumstances reflecting upon the value of real estate 1093
as will aid the auditor in fixing its true and taxable value 1094
and, in the case of land valued in accordance with section 1095
5713.31 of the Revised Code, its current agricultural use value. 1096
The auditor may also summon and examine any person under oath in 1097
respect to any matter pertaining to the value of any real 1098
property within the county. 1099

Section 2. That existing sections 323.12, 323.13, 325.31, 1100
4503.06, 5709.56, and 5713.01 of the Revised Code are hereby 1101
repealed. 1102

Section 3. (A) The enactment by this act of section 1103
323.123 of the Revised Code applies, in the case of property on 1104
the real property tax list, to tax years ending on or after the 1105
effective date of this section and, in the case of property on 1106
the manufactured home tax list, to tax years beginning on or 1107
after the effective date of this section. 1108

(B) The amendment by this act of section 5709.56 of the 1109
Revised Code applies to exemption applications approved after 1110
the effective date of this section. That amendment also applies 1111

to exemption applications that were approved before that date	1112
without the owner having to file another exemption application.	1113