As Introduced

136th General Assembly
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Representatives Thomas, D., Glassburn

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

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

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

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

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

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

(B) A tax is paid on or before the dates set forth in this section if the tax payment is received by the county treasurer or if prepayments are applied by the treasurer toward the payment of taxes as provided by section 321.45 of the Revised Code on or before the last day for payment of such tax, or if the tax payment is received after such date in an envelope that was postmarked by the United States postal service on or before the last day for payment of such tax. In the event there is more than one date of postmark on the envelope, the earliest date imprinted by the United States postal service shall be the date of payment. A private meter postmark on an envelope is not a valid postmark for purposes of establishing the date of payment of such tax.

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

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

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

(B) The owner of real property or a manufactured or mobile home to which this section applies may submit an application to the county treasurer for an extension for the payment of taxes and assessments charged against the property or home for the current tax year, or, for manufactured home tax, for the ensuing tax year. The original application and any subsequent application shall be in a form prescribed or approved by the tax commissioner and shall be filed on or before the thirty-first day of December of the current or ensuing year, as applicable, for which the extension is sought.

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

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

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

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

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

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

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

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

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

Nothing in division (A)(2) of this section or division (D)(6)(a) of section 4503.06 of the Revised Code authorizes a county treasurer to impose a fee or charge to receive a tax bill by mail against a person that does not make an electronic delivery request under either of those divisions.

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

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

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

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

Sec. 325.31. (A) On the first business day of each month, and at the end of the officer's term of office, each officer named in section 325.27 of the Revised Code shall pay into the county treasury, to the credit of the general county fund, on the warrant of the county auditor, all fees, costs, penalties, percentages, allowances, and perquisites collected by the officer's office during the preceding month or part thereof for official services, except the fees allowed the county auditor by division (C) of section 319.54 of the Revised Code, which shall be paid into the county treasury to the credit of the real estate assessment fund hereby created.

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

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

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

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

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

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

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

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

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

(a) To those taxing authorities that contributed to the fund, which shall be apportioned ratably;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

	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%

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 first acquired situs in this state on or after January 1, 2000:

(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 preceding the day delivery of the duplicate is otherwise required. When an extension is granted for delivery of the duplicate, the time period for payment of taxes shall be extended for a like period of time. When a delay in the closing of a tax collection period becomes unavoidable, the tax commissioner, upon application by the county auditor and county treasurer, may order the time for payment of taxes to be extended if the tax commissioner determines that penalties have accrued or would otherwise accrue for reasons beyond the control of the taxpayers of the county. The order shall prescribe the final extended date for payment of taxes for that collection period.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(b) It bears a license plate issued by any state other than this state unless the home is in this state in excess of an accumulative period of thirty days in any calendar year.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

payment by the prescribed time.

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

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

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

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

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

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

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

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

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

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

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

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

(i) The home has lost value due to a casualty.

(ii) An addition or fixture has been added to the home.

(3) The county auditor shall have each home viewed and appraised at least once in each six-year period in the same year in which real property in the county is appraised pursuant to Chapter 5713. of the Revised Code, and shall update the appraised values in the third calendar year following the appraisal. The person viewing or appraising a home may enter the home to determine by actual view any additions or fixtures that have been added since the last appraisal. In conducting the appraisals and establishing the true value, the auditor shall follow the procedures set forth for appraising real property in sections 5713.01 and 5713.03 of the Revised Code.

(4) The county auditor shall place the true value of each home on the manufactured home tax list upon completion of an appraisal.

(5)(a) If the county auditor changes the true value of a home, the auditor shall notify the owner of the home in writing, delivered by mail or in person. The notice shall be given at least thirty days prior to the issuance of any tax bill that reflects the change. Failure to receive the notice does not invalidate any proceeding under this section.

(b) Any owner of a home or any other person or party that would be authorized to file a complaint under division (A) of section 5715.19 of the Revised Code if the home was real property may file a complaint against the true value of the home as appraised under this section. The complaint shall be filed with the county auditor on or before the thirty-first day of March of the current tax year or the date of closing of the collection for the first half of manufactured home taxes for the current tax year, whichever is later. The auditor shall present to the county board of revision all complaints filed with the auditor under this section. The board shall hear and investigate the complaint and may take action on it as provided under sections 5715.11 to 5715.19 of the Revised Code.

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

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

(M) If the county auditor determines that any tax or other charge or any part thereof has been erroneously charged as a result of a clerical error as defined in section 319.35 of the Revised Code, the county auditor shall call the attention of the county board of revision to the erroneous charges. If the board finds that the taxes or other charges have been erroneously charged or collected, it shall certify the finding to the auditor. Upon receipt of the certification, the auditor shall remove the erroneous charges on the manufactured home tax list or delinquent manufactured home tax list in the same manner as is prescribed in section 319.35 of the Revised Code for erroneous charges against real property, and refund any erroneous charges that have been collected, with interest, in the same manner as is prescribed in section 319.36 of the Revised Code for erroneous charges against real property.

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

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

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

(3) "Delinquent taxes" means:

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

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

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

(1) "Local tax" means any of the following:

(a) A tax on property;

(b) A tax on income levied in accordance with Chapter 718. of the Revised Code;

(c) A school district income tax, as that term is defined in section 5748.01 of the Revised Code;

(d) A sales or use tax levied pursuant to section 5739.021, 5739.023, 5739.026, 5741.021, 5741.022, or 5741.023 of the Revised Code.

(2) "Authorizing legislation" means one of the following:

(a) An ordinance or resolution adopted under division (B)(1) of section 5705.03 of the Revised Code;

(b) An ordinance adopted under section 718.04, 718.09, or 718.10 of the Revised Code;

(c) A resolution that includes the levy of a tax adopted under section 715.70, 715.71, or 715.72 of the Revised Code;

(d) A resolution adopted under section 5748.02 or 5748.08 of the Revised Code;

(e) A resolution adopted under section 5739.021, 5739.023, 5739.026, 5741.021, 5741.022, or 5741.023 of the Revised Code.

(3) "Tax period" means a tax year, for a tax described in division (A)(1)(a) of this section; a taxable year, for a tax described in division (A)(1)(b) or (c) of this section; or a month, for a tax described in division (A)(1)(d) of this section.

(B) Notwithstanding any provision of the Revised Code to the contrary, a taxing authority may reduce, terminate, or waive the right to renew an existing local tax levied by the taxing authority, either for a specified period of years or the remaining duration of that existing local tax, if electors approve the levy of a local tax or the renewal, increase, or extension of another existing local tax. A taxing authority may only do so if it identifies, in its authorizing legislation, all of the following, as applicable:

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

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

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

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

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

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

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

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

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

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

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

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

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

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 under section 5713.18 of the Revised Code, or any other person to which title to the property is transferred, without consideration, by another qualifying owner.

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

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

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

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

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

(C) A county auditor shall not approve an application for an exemption authorized under this section unless the qualifying owner certifies that the parcel that is the subject of the exemption satisfies the requirements of division (A)(1) of this section for pre-residential development property.

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

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

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

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

(B) The auditor shall assess all the real estate situated in the county at its taxable value in accordance with sections 5713.03, 5713.31, and 5715.01 of the Revised Code and with the rules and methods applicable to the auditor's county adopted, prescribed, and promulgated by the tax commissioner. The auditor shall view and appraise or cause to be viewed and appraised at its true value in money, each lot or parcel of real estate, including land devoted exclusively to agricultural use, and the improvements located thereon at least once in each six-year period and the taxable values required to be derived therefrom shall be placed on the auditor's tax list and the county treasurer's duplicate for the tax year ordered by the commissioner pursuant to section 5715.34 of the Revised Code. The commissioner may grant an extension of one year or less if the commissioner finds that good cause exists for the extension. When the auditor so views and appraises, the auditor may enter each structure located thereon to determine by actual view what improvements have been made therein or additions made thereto since the next preceding valuation. The auditor shall revalue and assess at any time all or any part of the real estate in such county, including land devoted exclusively to agricultural use, where the auditor finds that the true or taxable values thereof have changed, and when a conservation easement is created under sections 5301.67 to 5301.70 of the Revised Code. The auditor may increase or decrease the true or taxable value of any lot or parcel of real estate in any township, municipal corporation, or other taxing district by an amount which will cause all real property on the tax list to be valued as required by law, or the auditor may increase or decrease the aggregate value of all real property, or any class of real property, in the county, township, municipal corporation, or other taxing district, or in any ward or other division of a municipal corporation by a per cent or amount which will cause all property to be properly valued and assessed for taxation in accordance with Section 36, Article II, Section 2, Article XII, Ohio Constitution, this section, and sections 5713.03, 5713.31, and 5715.01 of the Revised Code.

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

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

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

(F) Any contract for goods or services related to the auditor's duties as assessor, including contracts for mapping, computers, and reproduction on any medium of any documents, records, photographs, microfiche, or magnetic tapes, but not including contracts for the professional services of an appraiser, shall be awarded pursuant to the competitive bidding procedures set forth in sections 307.86 to 307.92 of the Revised Code and shall be paid for, upon the warrant of the auditor, from the real estate assessment fund.

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

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

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

(B) The amendment by this act of section 5709.56 of the Revised Code applies to exemption applications approved after the effective date of this section. That amendment also applies to exemption applications that were approved before that date without the owner having to file another exemption application.