As Introduced

136th General Assembly
Regular Session **H. B. No. 882**
2025-2026

Representative Glassburn
Cosponsors: Representatives Brennan, Piccolantonio, Brewer, Upchurch

To enact section 5721.51 of the Revised Code to allow local governments to request unclaimed funds to temporarily cover the revenue lost from delinquent property taxes and to make an appropriation.

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

Section 1. That section 5721.51 of the Revised Code be enacted to read as follows:

Sec. 5721.51. (A) As used in this section:

(1) "Eligible delinquent land" means delinquent land, provided that the value of all delinquent taxes charged against the land does not exceed twenty-five per cent of the auditor's fair market value.

(2) "Delinquent taxes" has the same meaning as in section 323.01 of the Revised Code.

(B) A county auditor may apply to the director of budget and management for payments based upon the amount of delinquent taxes charged against eligible delinquent land in the county. The application may be made once per year, on or before the first day of October. To receive a payment, the auditor shall

certify to the director the amount requested, which shall not exceed the amount of delinquent taxes that remain uncollected against such land and that have not previously been the basis for a payment under this section.

(C) The director shall review the applications submitted each year under this section and approve payments on or before the thirty-first day of October. The director, at the director's discretion and subject to division (G) of this section, may approve a request, deny a request, or approve the payment of an amount lesser than that requested. If a payment is approved, the director shall order the director of commerce to transfer the amount of the payment from the unclaimed funds trust fund created under section 169.05 of the Revised Code to the delinquent tax reimbursement fund, which is created in the state treasury. Following that transfer, the director shall then disburse the amount of the payment from the delinquent tax reimbursement fund to the county auditor for deposit in a special fund of the county treasury.

(D) The county auditor shall distribute any funds received pursuant to division (C) of this section to local taxing districts in the same manner as if the funds had been collected as delinquent taxes.

(E) If a county treasurer or prosecuting attorney recovers delinquent taxes upon which a payment was based under this section, the county auditor shall deposit the taxes, up to the amount upon which the payment was based, in the special fund of the county treasury created under division (C) of this section and remit the amount from that fund to the treasurer of state, for deposit in the unclaimed funds trust fund.

(F) A county auditor shall repay the treasurer of state,

to the credit of the unclaimed funds trust fund, from the county's general fund, any payment received under this section within six years after the payment was made.

(G) The total amount of payments approved by the director of budget and management under this section shall not exceed one hundred fifty million dollars, plus any amounts repaid under divisions (E) and (F) of this section. The director also shall not approve any payments that would cause the balance of the unclaimed funds trust fund to be insufficient to pay pending and anticipated claims under Chapter 169. of the Revised Code.

Section 2. All items in this act are hereby appropriated as designated out of any moneys in the state treasury to the credit of the designated fund. For all operating appropriations made in this act, those in the first column are for fiscal year 2026 and those in the second column are for fiscal year 2027. The operating appropriations made in this act are in addition to any other operating appropriations made for these fiscal years.

Section 3.

1	2	3	4	5
A		COM DEPARTMENT OF COMMERCE		
B	Dedicated Purpose Fund Group			
C	5DF1 800662	Delinquent Tax Reimbursement	$0	$150,000,000
D	Dedicated Purpose Fund Group Total		$0	$150,000,000
E	TOTAL ALL BUDGET FUND GROUPS		$0	$150,000,000

DELINQUENT TAX REIMBURSEMENT

The foregoing appropriation item 800662, Delinquent Tax Reimbursement, shall be used by the Department of Commerce, in conjunction with the Office of Budget and Management, to distribute funds to local taxing districts in accordance with section 5721.51 of the Revised Code.

Section 4. Within the limits set forth in this act, the Director of Budget and Management shall establish accounts indicating the source and amount of funds for each appropriation made in this act, and shall determine the manner in which appropriation accounts shall be maintained. Expenditures from operating appropriations contained in this act shall be accounted for as though made in, and are subject to all applicable provisions of, H.B. 96 of the 136th General Assembly.