

Sub. H. B. No. 96
As Passed by the Senate
TAXCD82

_____ moved to amend as follows:

After line 157170, insert:

"Section 757.70. (A) As used in this section, "qualified property" means property that satisfies the qualifications for tax exemption under section 5709.07 of the Revised Code, or any other section of the Revised Code that provides a tax exemption for property owned or used by a church, and that was acquired by a church which recorded the deed for the property between May 1, 2022, and May 31, 2022.

(B) Notwithstanding sections 5713.08, 5713.081, and 5715.27 of the Revised Code, and without regard to any time or payment limitations under any section of the Revised Code, the owner of qualified property at any time within twelve months after the effective date of this section may file an application with the Tax Commissioner requesting that the qualified property be placed on the exempt list and that all unpaid taxes, penalties, and interest on the property be abated, including taxes, penalties, and interest that have become a lien prior to the date of acquisition of title to the property by the qualified property's owner.

(C) The application shall be made on the form prescribed 20
by the Tax Commissioner under section 5715.27 of the Revised 21
Code and shall list the name of the county in which the property 22
is located; the property's legal description, taxable value, and 23
the amount, in dollars, of the unpaid taxes, penalties, and 24
interest; the date of acquisition of title to the property; the 25
use of the property during any time that the unpaid taxes 26
accrued; and any other information required by the Commissioner. 27
The county auditor shall supply the required information upon 28
request of the applicant. 29

(D) Upon request of the applicant, the county treasurer 30
shall determine if all taxes, penalties, and interest that 31
became a lien on the qualified property before it was first used 32
by the property's owner or a prior owner for an exempt purpose 33
have been paid in full. If so, the county treasurer shall issue 34
a certificate to the applicant stating that all such taxes, 35
penalties, and interest have been paid in full. The applicant 36
shall attach the county treasurer's certificate to the 37
application filed with the Tax Commissioner under this section. 38

(E) Upon receipt of an application, the Tax Commissioner 39
shall determine if the qualified property meets the 40
qualifications set forth in this section and if so shall issue 41
an order directing that the property be placed on the exempt 42
list of the county in which it is located and that all unpaid 43
taxes, penalties, and interest for each year that the property 44
met the qualifications for exemption described in section 45
5709.07 or another section of the Revised Code be abated. If the 46
Commissioner finds that the property is or previously was being 47
used for a purpose that would disqualify it for such exemption, 48
the Tax Commissioner shall issue an order denying the 49

application with respect to such tax years where the 50
Commissioner finds that disqualifying use. 51

(F) If the Tax Commissioner finds that the property is not 52
entitled to the tax exemption and abatement of unpaid taxes, 53
penalties, and interest for any of the years for which the 54
applicant claims an exemption or abatement, the Commissioner 55
shall order the county treasurer of the county in which the 56
property is located to collect all taxes, penalties, and 57
interest on the property for those years as required by law." 58

The motion was _____ agreed to.

SYNOPSIS

Property tax abatement: certain church property

Section 757.70

Restores a provision, added by the House and removed by 62
the Senate, which permits certain churches to apply, within 12 63
months of the bill's 90-day effective date, for a property tax 64
exemption and abatement of delinquent taxes on certain property 65
owned by the church without regard to the regular time and 66
payment limitations imposed by current law, i.e., a restriction 67
that abatements may not generally be sought for more than three 68
years of delinquent taxes and that abatements are unavailable 69
for delinquent taxes accrued by previous owners. 70