

Sub. H. B. No. 96
As Passed by the Senate
TAXCD81

_____ moved to amend as follows:

After line 157170, insert:

"Section 757.80. (A) As used in this section, "qualified property" means real property that is owned by a municipal corporation or township and satisfies the qualifications for tax exemption under the terms of section 5709.08 of the Revised Code.

(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

by the Tax Commissioner under section 5715.27 of the Revised 19
Code and shall list the name of the county in which the property 20
is located; the property's legal description, taxable value, and 21
the amount, in dollars, of the unpaid taxes, penalties, and 22
interest; the date of acquisition of title to the property; the 23
use of the property during any time that the unpaid taxes 24
accrued; and any other information required by the Commissioner. 25
The county auditor shall supply the required information upon 26
request of the applicant. 27

(D) Upon request of the applicant, the county treasurer 28
shall determine if all taxes, penalties, and interest that 29
became a lien on the qualified property before it was first used 30
by the property's owner or a prior owner for an exempt purpose 31
have been paid in full. If so, the county treasurer shall issue 32
a certificate to the applicant stating that all such taxes, 33
penalties, and interest have been paid in full. The applicant 34
shall attach the county treasurer's certificate to the 35
application filed with the Tax Commissioner under this section. 36

(E) Upon receipt of an application, the Tax Commissioner 37
shall determine if the qualified property meets the 38
qualifications set forth in this section and if so shall issue 39
an order directing that the property be placed on the exempt 40
list of the county in which it is located and that all unpaid 41
taxes, penalties, and interest for each year that the property 42
met the qualifications for exemption described in section 43
5709.08 or another section of the Revised Code be abated. If the 44
Commissioner finds that the property is or previously was being 45
used for a purpose that would disqualify it for such exemption, 46
the Tax Commissioner shall issue an order denying the 47
application with respect to such tax years where the 48

Commissioner finds that disqualifying use. 49

(F) If the Tax Commissioner finds that the property is not 50
entitled to the tax exemption and abatement of unpaid taxes, 51
penalties, and interest for any of the years for which the 52
applicant claims an exemption or abatement, the Commissioner 53
shall order the county treasurer of the county in which the 54
property is located to collect all taxes, penalties, and 55
interest on the property for those years as required by law." 56

The motion was _____ agreed to.

SYNOPSIS

Property tax abatement for municipal and township property 57

Section 757.80 58

Restores a provision, added by the House and removed by 60
the Senate, which permits a municipal corporation or township to 61
apply, within 12 months of the provision's 90-day effective 62
date, for an abatement of delinquent property taxes on property 63
owned by the municipality or township without regard to the 64
regular payment limitations imposed by current law, i.e., a 65
restriction that an abatement is not permitted for delinquent 66
taxes accrued by previous owners or if more than three years of 67
delinquent taxes have accrued. 68