As Introduced

136th General Assembly
Regular Session
2025-2026

H. B. No. 990

Representative Stephens

To abate property taxes on certain property owned by a township.

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

Section 1. (A) As used in this section, "qualified property" means property that was acquired by a township that recorded the deed for the property between January 1, 2009, and December 31, 2009, and that, at all times that it was owned by the township, satisfied the qualifications for tax exemption under section 5709.08 of the Revised Code or any other section of the Revised Code that provides a tax exemption for property used exclusively for a public purpose.

(B) Notwithstanding sections 323.31, 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 Code and shall list the name of the county in which the property is located; the property's legal description, taxable value, and the amount, in dollars, of the unpaid taxes, penalties, and interest; the date of acquisition of title to the property; the use of the property during any time that the unpaid taxes accrued; and any other information required by the Commissioner. The county auditor shall supply the required information upon request of the applicant.

(D) Upon receipt of an application, the Tax Commissioner shall determine if the qualified property meets the qualifications set forth in this section and if so shall issue an order directing that the property be placed on the exempt list of the county in which it is located and that all unpaid taxes, penalties, and interest be abated. If the Tax Commissioner determines that the property does not meet the qualifications set forth in this section, the Commissioner shall order the county treasurer of the county in which the property is located to collect all taxes, penalties, and interest on the property for those years as required by law.