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Office of Research
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Legislative Budget
Office

S.B. 208
136th General Assembly

Bill Analysis

Version: As Introduced

Primary Sponsors: Sens. Brenner and Reynolds

Logan Briggs, Attorney

SUMMARY

- Requires all revenue derived from an increase in the county transfer tax rate after the bill's effective date to be deposited into that county's County Housing Fund, rather than the county's general fund.
- Requires money in the County Housing Fund to be used by the board of county commissioners for low-income housing, first-time home buyer assistance, disability housing, and transition housing.

DETAILED ANALYSIS

Real property and manufactured home transfer taxes

Background

Under continuing law, a board of county commissioners, by adopting a resolution, may levy a real property transfer tax on each deed conveying real property, or an interest in such property, located in the county. The tax must be levied at a uniform rate on all deeds and cannot exceed \$3 for each \$1,000, or fraction thereof, of the value of the real property interest conveyed. The grantor (i.e., seller) named in the deed pays the tax to the county auditor at the time of delivery of the deed.

In the same manner as for the real property transfer tax, the board may levy a manufactured home transfer tax on each certificate of title that conveys, by resale on or after January 1, 2000, any used manufactured home or used mobile home located in the county that is not taxed as real property. The tax must be levied at a uniform rate equal to the county's real property transfer tax rate. The grantor named on the certificate of title pays the tax to the county auditor at the time of delivery of the title.

These county transfer taxes are in addition to the mandatory statewide conveyance fee of \$1 for every \$1,000 of the value of the property sold or transferred, with a minimum fee of \$1 for property values at or under \$1,000.¹

Use of county tax revenues

Continuing law, changed in part by the bill, allows revenue from the permissive county transfer tax to be used for the purpose of paying the costs of enforcing and administering the tax and providing additional general revenue for the county. Under the bill revenue derived from any increase to the county transfer tax rate after the bill's effective date must be deposited to a separate fund and used for housing purposes.²

County Housing Fund

The bill requires each county that increases its transfer tax rate to create in the county treasury a fund called the County Housing Fund. The fund will contain the revenue derived from any increase in the county transfer tax rate after the bill's effective date. The bill directs each Board of County Commissioners to use the funds for any of the following purposes:

- Low-income housing;
- First-time home buyer assistance;
- Disability housing;
- Transition housing.³

HISTORY

Action	Date
Introduced	05-22-25

ANSB0208IN-136/ar

¹ R.C. 322.02 and 322.06; R.C. 319.54(G), not in the bill.

² R.C. 322.02 and 322.06.

³ R.C. 322.03(C).