

As Introduced

136th General Assembly

Regular Session

2025-2026

S. B. No. 208

Senators Brenner, Reynolds

To amend sections 322.02, 322.03, and 322.06 of the
Revised Code to require any increased county
real estate and manufactured home conveyance
fees to be allocated for county-specific housing
purposes.

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

Section 1. That sections 322.02, 322.03, and 322.06 of the
Revised Code be amended to read as follows:

Sec. 322.02. (A) For the purpose of paying the costs of
enforcing and administering the tax~~and~~, providing additional
general revenue for the county, and funding housing initiatives,
any county may levy and collect a tax to be known as the real
property transfer tax on each deed conveying real property or
any interest in real property located wholly or partially within
the boundaries of the county at a rate not to exceed thirty
cents per hundred dollars for each one hundred dollars or
fraction thereof of the value of the real property or interest
in real property located within the boundaries of the county
granted, assigned, transferred, or otherwise conveyed by the
deed. The tax shall be levied pursuant to a resolution adopted
by the board of county commissioners of the county and, except
as provided in division (A) of section 322.07 of the Revised

Code, shall be levied at a uniform rate upon all deeds as 22
defined in division (D) of section 322.01 of the Revised Code. 23
Prior to the adoption of any such resolution, the board of 24
county commissioners shall conduct two public hearings thereon, 25
the second hearing to be not less than three nor more than ten 26
days after the first. Notice of the date, time, and place of the 27
hearings shall be given by publication once a week on the same 28
day of the week for two consecutive weeks using at least one of 29
the following methods: 30

(1) In the print or digital edition of a newspaper of 31
general circulation within the county; 32

(2) On the official public notice web site established 33
under section 125.182 of the Revised Code; 34

(3) On the web site and social media account of the 35
county. 36

The second publication shall be not less than ten nor more 37
than thirty days before the first hearing. The tax shall be 38
levied upon the grantor named in the deed and shall be paid by 39
the grantor for the use of the county to the county auditor at 40
the time of the delivery of the deed as provided in section 41
319.202 of the Revised Code and prior to the presentation of the 42
deed to the recorder of the county for recording. 43

(B) No resolution levying a real property transfer tax 44
pursuant to this section or a manufactured home transfer tax 45
pursuant to section 322.06 of the Revised Code shall be 46
effective sooner than thirty days following its adoption. Such a 47
resolution is subject to a referendum as provided in sections 48
305.31 to 305.41 of the Revised Code, unless the resolution is 49
adopted as an emergency measure necessary for the immediate 50

preservation of the public peace, health, or safety, in which 51
case it shall go into immediate effect. An emergency measure 52
must receive an affirmative vote of all of the members of the 53
board of commissioners, and shall state the reasons for the 54
necessity. A resolution may direct the board of elections to 55
submit the question of levying the tax to the electors of the 56
county at the next primary or general election in the county 57
occurring not less than ninety days after the resolution is 58
certified to the board. No such resolution shall go into effect 59
unless approved by a majority of those voting upon it. 60

Sec. 322.03. The funds collected by a county levying a 61
real property transfer tax or a manufactured home transfer tax 62
pursuant to sections 322.01 to 322.07 of the Revised Code shall 63
be allocated and disbursed as follows: 64

(A) First, for payment of the costs incurred by the county 65
in the administration and enforcement of the tax; 66

(B) The balance remaining after payment of the expenses 67
referred to in division (A) of this section, multiplied by a 68
fraction, no greater than one, the numerator of which is the 69
rate of the tax levied by the county under section 322.02 of the 70
Revised Code on the effective date of this section and the 71
denominator of which is the total rate of the tax, shall be 72
deposited in the county general fund to be expended for any 73
purpose for which general fund moneys of the county may be used, 74
including the acquisition or construction of permanent 75
improvements, or in the bond retirement fund for the payment of 76
debt service charges on notes or bonds of the county issued for 77
the acquisition or construction of permanent improvements. The 78
amounts to be deposited in each of the funds shall be determined 79
by the board of county commissioners. 80

(C) Any remaining balance, after the transfers in 81
divisions (A) and (B) of this section, shall be deposited in a 82
fund that the county treasurer shall create in the county 83
treasury called the county housing fund. The board of county 84
commissioners shall use money in that fund for any of the 85
following purposes: 86

(1) Low-income housing; 87

(2) First-time home buyer assistance; 88

(3) Disability housing; 89

(4) Transition housing. 90

Sec. 322.06. (A) For the purpose of paying the costs of 91
enforcing and administering the tax~~and~~, providing additional 92
general revenue for the county, and funding housing initiatives, 93
any county may levy and collect a tax to be known as the 94
manufactured home transfer tax on each certificate of title that 95
conveys, by resale on or after January 1, 2000, a used 96
manufactured home or used mobile home, as defined in division 97
(A) (6) of section 5739.0210 of the Revised Code, located wholly 98
or partially within the boundaries of the county. 99

(B) The tax shall be assessed at a rate equal to the real 100
property transfer tax rate of the county as adopted and levied 101
by the county pursuant to section 322.02 of the Revised Code. 102

(C) Except as provided in division (B) of section 322.07 103
of the Revised Code, the manufactured home transfer tax shall be 104
levied at a uniform rate. The tax shall be levied pursuant to a 105
resolution adopted by the board of county commissioners of the 106
county in the manner prescribed by division (A) of section 107
322.02 of the Revised Code. 108

(D) The tax shall be levied upon the grantor named on the 109
certificate of title and paid to the auditor of the county in 110
which the home is located at the time of the delivery of the 111
certificate of title and shall be for the use of the county. 112

Section 2. That existing sections 322.02, 322.03, and 113
322.06 of the Revised Code are hereby repealed. 114