As Introduced

136th General Assembly
Regular Session
2025-2026

S. B. No. 275

Senators Craig, Reynolds

To amend sections 319.202, 319.302, 323.155, 323.158, 4503.0610, and 5323.02 and to enact sections 323.21 and 323.22 of the Revised Code to allow eligible homeowners to defer the payment of a portion of their property taxes.

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

Section 1. That sections 319.202, 319.302, 323.155, 323.158, 4503.0610, and 5323.02 be amended and sections 323.21 and 323.22 of the Revised Code be enacted to read as follows:

Sec. 319.202. Before the county auditor indorses any real property conveyance or manufactured or mobile home conveyance presented to the auditor pursuant to section 319.20 of the Revised Code or registers any manufactured or mobile home conveyance pursuant to section 4503.061 of the Revised Code, the grantee or the grantee's representative shall submit, either electronically or three written copies of, a statement, in the form prescribed by the tax commissioner, and other information as the county auditor may require, declaring the value of real property or manufactured or mobile home conveyed, except that when the transfer is exempt under division (G)(3) of section 319.54 of the Revised Code only a statement of the reason for the exemption shall be required. ~~Each statement submitted under~~

~~this section shall contain the information required under divisions (A), (B), and (C) of this section.~~

(A) Each statement submitted under this section shall include or otherwise be accompanied by a statement advising the grantee of the eligibility requirements for the reduction in taxes authorized under division (B) of section 323.152 of the Revised Code and of the duty imposed by division (C)(1) of section 323.153 of the Revised Code on the grantee to notify the county auditor if the grantee no longer qualifies for the reduction.

(B) Each statement submitted under this section shall either:

(1) Contain an affirmation by the grantee that the grantor has been asked by the grantee or the grantee's representative whether to the best of the grantor's knowledge either the preceding or the current year's taxes on the real property or the current or following year's taxes on the manufactured or mobile home conveyed will be reduced under division (A) of section 323.152 or under section 4503.065 of the Revised Code and that the grantor indicated that to the best of the grantor's knowledge the taxes will not be so reduced; or

(2) Be accompanied by a sworn or affirmed instrument stating:

(a) ~~To~~ That, to the best of the grantor's knowledge, the real property or the manufactured or mobile home that is the subject of the conveyance is eligible for and will receive a reduction in taxes for or payable in the current year under division (A) of section 323.152 or under section 4503.065 of the Revised Code and that the reduction or reductions will be reflected in the grantee's taxes;

(b) The estimated amount of such reductions that will be reflected in the grantee's taxes;

(c) That the grantor and the grantee have considered and accounted for the total estimated amount of such reductions to the satisfaction of both the grantee and the grantor. The auditor shall indorse the instrument, return it to the grantee or the grantee's representative, and provide a copy of the indorsed instrument to the grantor or the grantor's representative.

(C) ~~Each~~ For the conveyance of real property, each statement submitted under this section shall either:

(1) Contain an affirmation by the grantee that the grantor has been asked by the grantee or the grantee's representative whether to the best of the grantor's knowledge the real property conveyed qualified for the current agricultural use valuation under section 5713.30 of the Revised Code either for the preceding or the current year and that the grantor indicated that to the best of the grantor's knowledge the property conveyed was not so qualified; or

(2) Be accompanied by a sworn or affirmed instrument stating:

(a) ~~To~~ That, to the best of the grantor's knowledge, the real property conveyed was qualified for the current agricultural use valuation under section 5713.30 of the Revised Code either for the preceding or the current year;

(b) To the extent that the property will not continue to qualify for the current agricultural use valuation either for the current or the succeeding year, that the property will be subject to a recoupment charge equal to the tax savings in accordance with section 5713.34 of the Revised Code;

(c) That the grantor and the grantee have considered and accounted for the total estimated amount of such recoupment, if any, to the satisfaction of both the grantee and the grantor. The auditor shall indorse the instrument, forward it to the grantee or the grantee's representative, and provide a copy of the indorsed instrument to the grantor or the grantor's representative.

(D) For the conveyance of real property or a manufactured or mobile home presented to the auditor under section 319.20 of the Revised Code, each statement submitted under this section shall either:

(1) Contain an affirmation by the grantee that the grantor has been asked by the grantee or the grantee's representative whether, to the best of the grantor's knowledge, payment of taxes charged against the real property or manufactured or mobile home conveyed for the current or any preceding year has been deferred under section 323.21 of the Revised Code and whether, to the best of the grantor's knowledge, those taxes remain unpaid at the time of the conveyance, and that the grantor indicated that payment of taxes was not so deferred, or that payment was deferred but the taxes have been repaid; or

(2) Be accompanied by a sworn or affirmed instrument stating:

(a) That, to the best of the grantor's knowledge, payment of taxes charged against the real property or manufactured or mobile home conveyed for the current or any preceding year has been deferred under section 323.21 of the Revised Code and those taxes remain unpaid;

(b) That the grantor and the grantee have considered and accounted for the total estimated amount of the unpaid deferred taxes, if any, to the satisfaction of both the grantee and the grantor.

The county auditor shall endorse the instrument, forward it to the grantee or the grantee's representative, and provide a copy of the endorsed instrument to the grantor or the grantor's representative.

(E) The grantor shall pay the fee required by division (G)(3) of section 319.54 of the Revised Code; and, in the event the board of county commissioners of the county has levied a real property or a manufactured home transfer tax pursuant to Chapter 322. of the Revised Code, the amount required by the real property or manufactured home transfer tax so levied. If the conveyance is exempt from the fee provided for in division (G)(3) of section 319.54 of the Revised Code and the tax, if any, levied pursuant to Chapter 322. of the Revised Code, the reason for such exemption shall be shown on the statement. "Value" means, in the case of any deed or certificate of title not a gift in whole or part, the amount of the full consideration therefor, paid or to be paid for the real estate or manufactured or mobile home described in the deed or title, including the amount of any mortgage or vendor's lien thereon. If property sold under a land installment contract is conveyed by the seller under such contract to a third party and the contract has been of record at least twelve months prior to the date of conveyance, "value" means the unpaid balance owed to the seller under the contract at the time of the conveyance, but the statement shall set forth the amount paid under such contract prior to the date of conveyance. In the case of a gift in whole or part, "value" means the estimated price the real estate or manufactured or mobile home described in the deed or certificate of title would bring in the open market and under the then existing and prevailing market conditions in a sale between a willing seller and a willing buyer, both conversant with the property and with prevailing general price levels. No person shall willfully falsify the value of property conveyed.

~~(E)~~ (F) The auditor shall indorse each conveyance on its face to indicate the amount of the conveyance fee and compliance with this section and if the property is residential rental property include a statement that the grantee shall file with the county auditor the information required under division (A) or (C) of section 5323.02 of the Revised Code. The auditor shall retain the original copy of the statement of value, forward to the tax commissioner one copy on which shall be noted the most recent assessed value of the property, and furnish one copy to the grantee or the grantee's representative.

~~(F)~~ (G) In order to achieve uniform administration and collection of the transfer fee required by division (G)(3) of section 319.54 of the Revised Code, the tax commissioner shall adopt and promulgate rules for the administration and enforcement of the levy and collection of such fee.

~~(G)~~ (H) As used in this section, "residential rental property" has the same meaning as in section 5323.01 of the Revised Code.

Sec. 319.302. (A)(1) Real property that is not intended primarily for use in a business activity shall qualify for a partial exemption from real property taxation. For purposes of this partial exemption, "business activity" includes all uses of real property, except farming; leasing property for farming; occupying or holding property improved with single-family, two-family, or three-family dwellings; leasing property improved with single-family, two-family, or three-family dwellings; or holding vacant land that the county auditor determines will be used for farming or to develop single-family, two-family, or three-family dwellings. For purposes of this partial exemption, "farming" does not include land used for the commercial production of timber that is receiving the tax benefit under section 5713.23 or 5713.31 of the Revised Code and all improvements connected with such commercial production of timber.

(2) Each year, the county auditor shall review each parcel of real property to determine whether it qualifies for the partial exemption provided for by this section as of the first day of January of the current tax year.

(B) After complying with section 319.301 of the Revised Code, the county auditor shall reduce the remaining sums to be levied by qualifying levies against each parcel of real property that is listed on the general tax list and duplicate of real and public utility property for the current tax year and that qualifies for partial exemption under division (A) of this section, and against each manufactured and mobile home that is taxed pursuant to division (D)(2) of section 4503.06 of the Revised Code and that is on the manufactured home tax list for the current tax year, by ten per cent, to provide a partial exemption for that parcel or home. For the purposes of this division:

(1) "Qualifying levy" means a levy approved at an election held before September 29, 2013; a levy within the ten-mill

limitation; a levy provided for by the charter of a municipal corporation that was levied on the tax list for tax year 2013; a subsequent renewal of any such levy; or a subsequent substitute for such a levy under section 5705.199 of the Revised Code.

(2) "Qualifying levy" does not include any replacement imposed under section 5705.192 of the Revised Code of any levy described in division (B)(1) of this section.

(C) Except as otherwise provided in sections 323.152, 323.158, 323.16, 323.21, 505.06, and 715.263 of the Revised Code, the amount of the taxes remaining after any such reduction shall be the real and public utility property taxes charged and payable on each parcel of real property, including property that does not qualify for partial exemption under division (A) of this section, and the manufactured home tax charged and payable on each manufactured or mobile home, and shall be the amounts certified to the county treasurer for collection. Upon receipt of the real and public utility property tax duplicate, the treasurer shall certify to the tax commissioner the total amount by which the real property taxes were reduced under this section, as shown on the duplicate. Such reduction shall not directly or indirectly affect the determination of the principal amount of notes that may be issued in anticipation of any tax levies or the amount of bonds or notes for any planned improvements. If after application of sections 5705.31 and 5705.32 of the Revised Code and other applicable provisions of law, including divisions (F) and (I) of section 321.24 of the Revised Code, there would be insufficient funds for payment of debt charges on bonds or notes payable from taxes reduced by this section, the reduction of taxes provided for in this section shall be adjusted to the extent necessary to provide funds from such taxes.

(D) The tax commissioner may adopt rules governing the administration of the partial exemption provided for by this section.

(E) The determination of whether property qualifies for partial exemption under division (A) of this section is solely for the purpose of allowing the partial exemption under division (B) of this section.

Sec. 323.155. The tax bill prescribed under section 323.131 of the Revised Code shall indicate the net amount of taxes due following the reductions in taxes under sections 319.301, 319.302, 319.304, 323.152, and 323.16 of the Revised Code and the deferral of taxes under section 323.21 of the Revised Code.

Any reduction in taxes under section 323.152 of the Revised Code shall be disregarded as income or resources in determining eligibility for any program or calculating any payment under Title LI of the Revised Code.

Sec. 323.158. (A) As used in this section, "qualifying county" means a county to which both of the following apply:

(1) At least one major league professional athletic team plays its home schedule in the county for the season beginning in 1996;

(2) The majority of the electors of the county, voting at an election held in 1996, approved a referendum on a resolution of the board of county commissioners levying a sales and use tax under sections 5739.026 and 5741.023 of the Revised Code.

(B) On or before December 31, 1996, the board of county commissioners of a qualifying county may adopt a resolution under this section. The resolution shall grant a partial real property tax exemption to each homestead in the county that also receives the tax reduction under division (B) of section 323.152 of the Revised Code. The partial exemption shall take the form of the reduction by a specified percentage each year of the real property taxes on the homestead. The resolution shall specify the percentage, which may be any amount. The board may include in the resolution a condition that the partial exemption will apply only upon the receipt by the county of additional revenue from a source specified in the resolution. The resolution shall specify the tax year in which the partial exemption first applies, which may be the tax year in which the resolution takes effect as long as the resolution takes effect before the county auditor certifies the tax duplicate of real and public utility property for that tax year to the county treasurer. Upon adopting the resolution, the board shall certify copies of it to the county auditor and the tax commissioner.

(C) After complying with sections 319.301, 319.302, and 323.152 of the Revised Code, the county auditor shall reduce the remaining sum to be levied against a homestead by the percentage called for in the resolution adopted under division (B) of this section. The auditor shall certify the amount of taxes remaining after the reduction to the county treasurer for collection as the real property taxes charged and payable on the homestead, subject to the deferral of taxes under section 323.21 of the Revised Code.

(D) For each tax year, the county auditor shall certify to the board of county commissioners the total amount by which real property taxes were reduced under this section. At the time of each semi-annual settlement of real property taxes between the county auditor and county treasurer, the board of county commissioners shall pay to the auditor one-half of that total amount. Upon receipt of the payment, the county auditor shall distribute it among the various taxing districts in the county as if it had been levied, collected, and settled as real property taxes. The board of county commissioners shall make the payment from the county general fund or from any other county revenue that may be used for that purpose. In making the payment, the board may use revenue from taxes levied by the county to provide additional general revenue under sections 5739.021 and 5741.021 of the Revised Code or to provide additional revenue for the county general fund under sections 5739.026 and 5741.023 of the Revised Code.

(E) The partial exemption under this section shall not directly or indirectly affect the determination of the principal amount of notes that may be issued in anticipation of a tax levy or the amount of securities that may be issued for any permanent improvements authorized in conjunction with a tax levy.

(F) At any time, the board of county commissioners may adopt a resolution amending or repealing the partial exemption granted under this section. Upon adopting a resolution amending or repealing the partial exemption, the board shall certify copies of it to the county auditor and the tax commissioner. The resolution shall specify the tax year in which the amendment or repeal first applies, which may be the tax year in which the resolution takes effect as long as the resolution takes effect before the county auditor certifies the tax duplicate of real and public utility property for that tax year to the county treasurer.

(G) If a person files a late application for a tax reduction under division (B) of section 323.152 of the Revised Code for the preceding year, and is granted the reduction, the person also shall receive the reduction under this section for the preceding year. The county auditor shall credit the amount of the reduction against the person's current year taxes, and shall include the amount of the reduction in the amount certified to the board of county commissioners under division (D) of this section.

Sec. 323.21. (A) As used in this section:

(1) "Eligible homeowner" means an individual who owns and occupies a homestead, or occupies a homestead in a housing cooperative, and who meets all of the following requirements:

(a) The individual is permanently and totally disabled or has a total income that does not exceed two hundred fifty per cent of the federal poverty level.

(b) The individual has continuously owned and occupied the homestead, or occupied the homestead in a housing cooperative, for at least one full year immediately preceding the first day of the tax year for which the deferral of taxes is sought under this section with respect to the homestead.

(c) The individual does not owe delinquent taxes with respect to the homestead, unless such taxes are the subject of a valid delinquent tax contract under section 323.31 of the Revised Code for which the county treasurer has not made a certification to the county auditor that the delinquent tax contract has become void.

(2) "Homestead" means a homestead, as that term is defined in section 323.151 of the Revised Code, or a manufactured home or mobile home, as those terms are defined in section 4503.064 of the Revised Code, that is owned and occupied as a home by an individual whose domicile is in this state and that, in either

case, meets both of the following requirements:

(a) The property is not subject to a life estate or encumbered by a federal tax lien or a lien created pursuant to a reverse mortgage transaction, as that term is defined in 15 U.S.C. 1602.

(b) The total amount of all liens imposed upon the property does not exceed seventy-five per cent of the true value in money of the property, as determined by the county auditor for the tax year for which the deferral of taxes is sought.

"Homestead" includes a home that an individual continues to occupy as described in division (E)(3) of this section, provided that the individual qualified for a deferral of taxes under this section before the transfer described in that division.

(3) "Household" means an individual, the individual's spouse, and any other occupant of the individual's homestead who, as of the first day of the tax year for which the deferral of taxes is sought, is eligible to be claimed as a dependent for federal income tax purposes for the taxable year ending in that tax year.

(4) "Total income" means the modified adjusted gross income, as that term is defined in section 5747.01 of the Revised Code, of an individual and the individual's spouse for the year preceding the year in which application for a deferral in taxes is made.

(5) "Federal poverty level" means the income level represented by the poverty guidelines as most recently revised by the United States department of health and human services in accordance with section 673(2) of the "Omnibus Reconciliation

Act of 1981," 42 U.S.C. 9902, as amended, for a family size equal to the size of an individual's household.

(6) In the case of real property, "current taxes" means current taxes, as defined in section 323.01 of the Revised Code, less any reduction under section 319.301, 319.302, 323.152, or 323.158 of the Revised Code. In the case of a manufactured or mobile home listed on the manufactured home tax list, "current taxes" means current taxes, as defined in section 4503.06 of the Revised Code, less any reduction under section 4503.065 or 4503.0610 or division (B) of section 323.152 of the Revised Code.

(7) In the case of real property, "delinquent taxes" has the same meaning as in section 323.01 of the Revised Code. In the case of a manufactured or mobile home listed on the manufactured home tax list, "delinquent taxes" has the same meaning as in section 4503.06 of the Revised Code. In either case, "delinquent taxes" does not include any taxes deferred under this section, unless those taxes are not paid when due as prescribed by division (E) of this section.

(8) "Permanently and totally disabled" and "housing cooperative" have the same meanings as in section 323.151 of the Revised Code.

(B)(1) An eligible homeowner may defer the payment of taxes charged against a homestead owned and occupied, or homestead in a housing cooperative occupied, by the eligible homeowner. To obtain a deferral, the eligible homeowner shall apply to the county auditor of the county in which the homestead is located, in the manner prescribed by the auditor. The tax commissioner shall prescribe forms for the application. The eligible homeowner shall file the application on or before the thirty-first day of December of the tax year for which the deferral is sought, in the case of real property, or of the tax year preceding the year for which the deferral is sought, in the case of a manufactured or mobile home listed on the manufactured home tax list.

(2) The county auditor shall approve or deny an application for deferral and shall so notify the applicant within thirty days after receipt whether the application is approved or denied. If an applicant believes that an application for deferral has been improperly denied, the applicant may file an appeal with the county board of revision not later than sixty days after the notification is issued. The appeal shall be treated in the same manner as a complaint relating to the valuation or assessment of real property under Chapter 5715. of the Revised Code.

(C)(1) For each tax year for which an application for deferral of taxes is approved under this section, the county auditor shall determine the amount to be deferred, which shall equal the amount by which the current taxes charged against the homestead exceed one of the following amounts:

(a) If the individual's total income is equal to or less than the federal poverty level, one per cent of the individual's total income;

(b) If the individual's total income exceeds the federal poverty level, but does not exceed one hundred sixty per cent of the federal poverty level, three per cent of the individual's total income;

(c) If the individual's total income exceeds one hundred sixty per cent of the federal poverty level, but does not exceed two hundred fifty per cent of the federal poverty level, five per cent of the individual's total income.

(2) The auditor shall enter the amount deferred as a notation on the tax list and add that amount to the total taxes that were deferred in any preceding tax year and that have not been paid. Deferred taxes do not constitute unpaid or delinquent taxes for purposes of Chapter 321., 323., 4503., or 5721. of the Revised Code, and no interest or penalty shall be charged, unless the deferred taxes are not paid when due as prescribed by division (E) of this section.

(D)(1) An application for deferral under this section constitutes a continuing application for each succeeding year that the dwelling is the eligible homeowner's homestead. If, in any year after an application has been filed under this division, an individual does not qualify for a deferral of taxes on the homestead set forth on such application, the owner shall so notify the county auditor.

Each year during January, the county auditor shall furnish by ordinary mail a continuing application to each individual receiving a deferral of taxes under this section. The continuing application shall be used to report changes in ownership, occupancy, total income, and any other information earlier furnished to the auditor relative to the deferral of taxes on the property. The continuing application shall be returned to the auditor not later than the thirty-first day of December, provided that if such changes do not affect the status of the eligible homeowner's eligibility for the deferral of taxes under this section or the computation of the deferral amount under division (C)(1) of this section, the application does not need to be returned.

With the continuing application, the county auditor shall include a notice to the taxpayer stating the amount of taxes deferred for the immediately preceding year and the total amount of deferred taxes for all tax years that remain unpaid. The notice shall also inform the taxpayer that the auditor will accept voluntary payments of deferred taxes, in accordance with division (G) of this section.

(2) The department of taxation shall establish an automated system through which county auditors can verify the total income of property owners for the purposes of this section.

(3) While an initial application for deferral is pending under division (B) of this section, the property owner may tender to the county treasurer an amount as taxes upon the property computed as if the deferral application were approved as submitted. If the amount tendered is less than the amount of taxes ultimately determined to be due, any late penalty or interest due pursuant to section 323.121 of the Revised Code shall be assessed on the difference. If the amount tendered is greater than the amount of taxes ultimately determined to be due, the overpayment shall be credited or refunded in the same manner prescribed in section 5715.22 of the Revised Code for overpayments made with respect to property tax complaints.

(E) Except as provided in division (F) of this section, any taxes deferred under this section shall be payable on the day that the second installment of taxes is due under section 323.12 of the Revised Code for the tax year in which one of the following events occurs or on the day that the second installment of taxes is due under section 4503.06 of the Revised Code for the tax year following the tax year in which one of the following events occurs:

(1) The death of the eligible homeowner, unless title to the homestead is conveyed to that individual's surviving spouse or other heir upon or as the result of the individual's death, the surviving spouse or heir submits a new application under division (C) of this section to the county auditor within six months after the date of that death, and the auditor determines that the surviving spouse or heir qualifies as an eligible homeowner;

(2) The homeowner no longer occupies the property as a homestead, unless the homeowner does not occupy the property for medical reasons but retains ownership of the property;

(3) The sale or other conveyance of the homestead, unless the homestead is transferred to a trust or other arrangement that allows the eligible homeowner to continue to occupy the property;

(4) The homeowner's total income exceeds two hundred fifty per cent of the federal poverty level.

The deferred taxes shall be collected in the same manner as current taxes are collected. Upon receipt of such amounts, the county treasurer shall transfer the amounts to the treasurer of state, who shall deposit the amounts in the property tax deferral revolving fund created in section 323.22 of the Revised Code.

If such taxes are not paid when due, they constitute unpaid taxes for the purposes of Chapter 323. or 4503. of the Revised Code.

(F) An individual may apply to the auditor of the county in which the property is located to enter into a payment plan for the payment of deferred taxes accrued with respect to that property. The county auditor, upon receipt of such application, shall enter into a written payment plan under this section that allows for the payment of the deferred taxes over a period not exceeding the product obtained by multiplying six months by the number of years for which the taxes were deferred under this section. The payment plan shall specify that the payment plan terminates, and any remaining deferred taxes become payable immediately if the individual sells or otherwise conveys the property or if the individual ceases to occupy the property as a homestead.

(G) An eligible homeowner may pay all or a portion of taxes deferred under this section before those amounts become payable under division (E) of this section. Such a payment does not affect the eligible homeowner's continued eligibility for deferral under this section. The county treasurer shall collect payments made under this division and transfer the amounts to the treasurer of state, who shall deposit the amounts in the property tax deferral revolving fund created in section 323.22 of the Revised Code.

Sec. 323.22. (A) The property tax deferral revolving fund is created in the state treasury. The fund consists of money appropriated to it and of deferred taxes credited to it pursuant to section 323.21 of the Revised Code.

(B)(1) Within thirty days after a settlement of taxes under divisions (A) and (C) of section 321.24 of the Revised Code, the county treasurer shall certify to the tax commissioner one-half of the total amount of taxes on real property that were deferred pursuant to section 323.21 of the Revised Code for the preceding tax year and that had not been deferred under that section for any preceding year. The commissioner, within thirty days of the receipt of such certifications, shall provide for payment to the county treasurer, from the property tax deferral revolving fund, of the amount certified, which shall be credited upon receipt to the county's undivided income tax fund.

(2) On or before the second Monday in September of each year, the county treasurer shall certify to the tax commissioner the total amount of manufactured home taxes levied in that year that were deferred pursuant to section 323.21 of the Revised Code and that had not been deferred under that section for any preceding year. The commissioner, within ninety days after the receipt of such certifications, shall provide for payment to the county treasurer, from the property tax deferral revolving fund, of the amount certified, which shall be credited upon receipt to the county's undivided income tax fund.

(3) Immediately upon receipt of funds into the county undivided income tax fund under this section, the auditor shall distribute the full amount thereof among the taxing districts in the county as though the total had been paid as taxes by each person for whom taxes were deferred under section 323.21 of the Revised Code.

(C) If the total amount in the property tax deferral revolving fund is insufficient to make all payments and transfers under division (B) of this section at the times the payments are to be made, the director of budget and management shall transfer from the general revenue fund to the property tax deferral revolving fund the amount necessary to make those payments and transfers.

Sec. 4503.0610. (A) If a board of county commissioners adopts a resolution granting a partial real property tax exemption under section 323.158 of the Revised Code, it also shall adopt a resolution under this section granting a partial manufactured home tax exemption. The partial exemption shall take the form of a reduction each year in the manufactured home tax charged against each manufactured home in the county under section 4503.06 of the Revised Code, by the same percentage by which real property taxes were reduced for the preceding year in the resolution adopted under section 323.158 of the Revised Code. Upon adopting the resolution under this section, the board shall certify copies of it to the county auditor and the tax commissioner.

(B) After complying with sections 319.304, 4503.06, and 4503.065 of the Revised Code, the county auditor shall reduce the remaining sum to be levied against a manufactured home by the percentage called for in the resolution adopted under division (A) of this section. The auditor shall certify the amount of tax remaining after the reduction to the county treasurer for collection as the manufactured home tax charged and payable on the manufactured home, subject to the deferral of taxes under section 323.21 of the Revised Code.

(C) For each tax year, the county auditor shall certify to the board of county commissioners the total amount by which manufactured home taxes are reduced under this section. At the time of each semi-annual distribution of manufactured home taxes in the county, the board shall pay to the auditor one-half of that total amount. Upon receipt of the payment, the auditor shall distribute it among the various taxing districts in the county as though it had been levied and collected as manufactured home taxes. The board shall make the payment from the county general fund or from any other county revenue that may be used for that purpose.

(D) If a board of county commissioners repeals a resolution adopted under section 323.158 of the Revised Code, it also shall repeal the resolution adopted under this section.

Sec. 5323.02. (A) An owner of residential rental property shall file with the county auditor of the county in which the property is located the following information:

(1) The name, address, and telephone number of the owner;

(2) If the residential rental property is owned by a trust, business trust, estate, partnership, limited partnership, limited liability company, association, corporation, or any other business entity, the name, address, and telephone number of the following:

(a) A trustee, in the case of a trust or business trust;

(b) The executor or administrator, in the case of an estate;

(c) A general partner, in the case of a partnership or a limited partnership;

(d) A member, manager, or officer, in the case of a limited liability company;

(e) An associate, in the case of an association;

(f) An officer, in the case of a corporation;

(g) A member, manager, or officer, in the case of any other business entity.

(3) The street address and permanent parcel number of the residential rental property.

(B) The information required under division (A) of this section shall be filed and maintained on the tax list or the real property record.

(C) An owner of residential rental property shall update the information required under division (A) of this section within sixty days after any change in the information occurs.

(D) The county auditor shall provide an owner of residential rental property located in a county that has a population of more than two hundred thousand according to the most recent decennial census with notice pursuant to division (B) of section 323.131 of the Revised Code of the requirement to file the information required under division (A) of this section and the requirement to update that information under division (C) of this section.

(E) The owner of residential real property shall comply with the requirements under divisions (A) and (C) of this section within sixty days after receiving the notice provided under division (D) of this section, division ~~(E)~~ (F) of section 319.202, or division (B) of section 323.131 of the Revised Code.

(F) Any agent designated by the owner to manage the property on the owner's behalf may file or update any information, or do anything otherwise required by this section, on the owner's behalf.

Section 2. That existing sections 319.202, 319.302, 323.155, 323.158, 4503.0610, and 5323.02 of the Revised Code are hereby repealed.

Section 3. The amendment or enactment by this act of sections 319.202, 319.302, 323.155, 323.158, 323.21, 323.22, 4503.0610, and 5323.02 of the Revised Code applies, in the case of property on the real property tax list, to tax years ending on or after the effective date of this section and, in the case of property on the manufactured home tax list, to tax years beginning on or after the effective date of this section.