

As Introduced

136th General Assembly

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S. B. No. 275

Senators Craig, Reynolds

To amend sections 319.202, 319.302, 323.155, 1
323.158, 4503.0610, and 5323.02 and to enact 2
sections 323.21 and 323.22 of the Revised Code 3
to allow eligible homeowners to defer the 4
payment of a portion of their property taxes. 5

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

Section 1. That sections 319.202, 319.302, 323.155, 6
323.158, 4503.0610, and 5323.02 be amended and sections 323.21 7
and 323.22 of the Revised Code be enacted to read as follows: 8

Sec. 319.202. Before the county auditor indorses any real 9
property conveyance or manufactured or mobile home conveyance 10
presented to the auditor pursuant to section 319.20 of the 11
Revised Code or registers any manufactured or mobile home 12
conveyance pursuant to section 4503.061 of the Revised Code, the 13
grantee or the grantee's representative shall submit, either 14
electronically or three written copies of, a statement, in the 15
form prescribed by the tax commissioner, and other information 16
as the county auditor may require, declaring the value of real 17
property or manufactured or mobile home conveyed, except that 18
when the transfer is exempt under division (G) (3) of section 19
319.54 of the Revised Code only a statement of the reason for 20
the exemption shall be required. ~~Each statement submitted under~~ 21

~~this section shall contain the information required under~~ 22
~~divisions (A), (B), and (C) of this section.~~ 23

(A) Each statement submitted under this section shall 24
include or otherwise be accompanied by a statement advising the 25
grantee of the eligibility requirements for the reduction in 26
taxes authorized under division (B) of section 323.152 of the 27
Revised Code and of the duty imposed by division (C) (1) of 28
section 323.153 of the Revised Code on the grantee to notify the 29
county auditor if the grantee no longer qualifies for the 30
reduction. 31

(B) Each statement submitted under this section shall 32
either: 33

(1) Contain an affirmation by the grantee that the grantor 34
has been asked by the grantee or the grantee's representative 35
whether to the best of the grantor's knowledge either the 36
preceding or the current year's taxes on the real property or 37
the current or following year's taxes on the manufactured or 38
mobile home conveyed will be reduced under division (A) of 39
section 323.152 or under section 4503.065 of the Revised Code 40
and that the grantor indicated that to the best of the grantor's 41
knowledge the taxes will not be so reduced; or 42

(2) Be accompanied by a sworn or affirmed instrument 43
stating: 44

(a) ~~To~~ That, to the best of the grantor's knowledge, the 45
real property or the manufactured or mobile home that is the 46
subject of the conveyance is eligible for and will receive a 47
reduction in taxes for or payable in the current year under 48
division (A) of section 323.152 or under section 4503.065 of the 49
Revised Code and that the reduction or reductions will be 50

reflected in the grantee's taxes; 51

(b) The estimated amount of such reductions that will be 52
reflected in the grantee's taxes; 53

(c) That the grantor and the grantee have considered and 54
accounted for the total estimated amount of such reductions to 55
the satisfaction of both the grantee and the grantor. The 56
auditor shall indorse the instrument, return it to the grantee 57
or the grantee's representative, and provide a copy of the 58
indorsed instrument to the grantor or the grantor's 59
representative. 60

(C) ~~Each~~ For the conveyance of real property, each 61
statement submitted under this section shall either: 62

(1) Contain an affirmation by the grantee that the grantor 63
has been asked by the grantee or the grantee's representative 64
whether to the best of the grantor's knowledge the real property 65
conveyed qualified for the current agricultural use valuation 66
under section 5713.30 of the Revised Code either for the 67
preceding or the current year and that the grantor indicated 68
that to the best of the grantor's knowledge the property 69
conveyed was not so qualified; or 70

(2) Be accompanied by a sworn or affirmed instrument 71
stating: 72

(a) ~~To~~ That, to the best of the grantor's knowledge, the 73
real property conveyed was qualified for the current 74
agricultural use valuation under section 5713.30 of the Revised 75
Code either for the preceding or the current year; 76

(b) To the extent that the property will not continue to 77
qualify for the current agricultural use valuation either for 78
the current or the succeeding year, that the property will be 79

subject to a recoupment charge equal to the tax savings in 80
accordance with section 5713.34 of the Revised Code; 81

(c) That the grantor and the grantee have considered and 82
accounted for the total estimated amount of such recoupment, if 83
any, to the satisfaction of both the grantee and the grantor. 84
The auditor shall indorse the instrument, forward it to the 85
grantee or the grantee's representative, and provide a copy of 86
the indorsed instrument to the grantor or the grantor's 87
representative. 88

(D) For the conveyance of real property or a manufactured 89
or mobile home presented to the auditor under section 319.20 of 90
the Revised Code, each statement submitted under this section 91
shall either: 92

(1) Contain an affirmation by the grantee that the grantor 93
has been asked by the grantee or the grantee's representative 94
whether, to the best of the grantor's knowledge, payment of 95
taxes charged against the real property or manufactured or 96
mobile home conveyed for the current or any preceding year has 97
been deferred under section 323.21 of the Revised Code and 98
whether, to the best of the grantor's knowledge, those taxes 99
remain unpaid at the time of the conveyance, and that the 100
grantor indicated that payment of taxes was not so deferred, or 101
that payment was deferred but the taxes have been repaid; or 102

(2) Be accompanied by a sworn or affirmed instrument 103
stating: 104

(a) That, to the best of the grantor's knowledge, payment 105
of taxes charged against the real property or manufactured or 106
mobile home conveyed for the current or any preceding year has 107
been deferred under section 323.21 of the Revised Code and those 108

taxes remain unpaid; 109

(b) That the grantor and the grantee have considered and 110
accounted for the total estimated amount of the unpaid deferred 111
taxes, if any, to the satisfaction of both the grantee and the 112
grantor. 113

The county auditor shall endorse the instrument, forward 114
it to the grantee or the grantee's representative, and provide a 115
copy of the endorsed instrument to the grantor or the grantor's 116
representative. 117

(E) The grantor shall pay the fee required by division (G) 118
(3) of section 319.54 of the Revised Code; and, in the event the 119
board of county commissioners of the county has levied a real 120
property or a manufactured home transfer tax pursuant to Chapter 121
322. of the Revised Code, the amount required by the real 122
property or manufactured home transfer tax so levied. If the 123
conveyance is exempt from the fee provided for in division (G) 124
(3) of section 319.54 of the Revised Code and the tax, if any, 125
levied pursuant to Chapter 322. of the Revised Code, the reason 126
for such exemption shall be shown on the statement. "Value" 127
means, in the case of any deed or certificate of title not a 128
gift in whole or part, the amount of the full consideration 129
therefor, paid or to be paid for the real estate or manufactured 130
or mobile home described in the deed or title, including the 131
amount of any mortgage or vendor's lien thereon. If property 132
sold under a land installment contract is conveyed by the seller 133
under such contract to a third party and the contract has been 134
of record at least twelve months prior to the date of 135
conveyance, "value" means the unpaid balance owed to the seller 136
under the contract at the time of the conveyance, but the 137
statement shall set forth the amount paid under such contract 138

prior to the date of conveyance. In the case of a gift in whole 139
or part, "value" means the estimated price the real estate or 140
manufactured or mobile home described in the deed or certificate 141
of title would bring in the open market and under the then 142
existing and prevailing market conditions in a sale between a 143
willing seller and a willing buyer, both conversant with the 144
property and with prevailing general price levels. No person 145
shall willfully falsify the value of property conveyed. 146

~~(E)~~ (F) The auditor shall indorse each conveyance on its 147
face to indicate the amount of the conveyance fee and compliance 148
with this section and if the property is residential rental 149
property include a statement that the grantee shall file with 150
the county auditor the information required under division (A) 151
or (C) of section 5323.02 of the Revised Code. The auditor shall 152
retain the original copy of the statement of value, forward to 153
the tax commissioner one copy on which shall be noted the most 154
recent assessed value of the property, and furnish one copy to 155
the grantee or the grantee's representative. 156

~~(F)~~ (G) In order to achieve uniform administration and 157
collection of the transfer fee required by division (G) (3) of 158
section 319.54 of the Revised Code, the tax commissioner shall 159
adopt and promulgate rules for the administration and 160
enforcement of the levy and collection of such fee. 161

~~(G)~~ (H) As used in this section, "residential rental 162
property" has the same meaning as in section 5323.01 of the 163
Revised Code. 164

Sec. 319.302. (A) (1) Real property that is not intended 165
primarily for use in a business activity shall qualify for a 166
partial exemption from real property taxation. For purposes of 167
this partial exemption, "business activity" includes all uses of 168

real property, except farming; leasing property for farming; 169
occupying or holding property improved with single-family, two- 170
family, or three-family dwellings; leasing property improved 171
with single-family, two-family, or three-family dwellings; or 172
holding vacant land that the county auditor determines will be 173
used for farming or to develop single-family, two-family, or 174
three-family dwellings. For purposes of this partial exemption, 175
"farming" does not include land used for the commercial 176
production of timber that is receiving the tax benefit under 177
section 5713.23 or 5713.31 of the Revised Code and all 178
improvements connected with such commercial production of 179
timber. 180

(2) Each year, the county auditor shall review each parcel 181
of real property to determine whether it qualifies for the 182
partial exemption provided for by this section as of the first 183
day of January of the current tax year. 184

(B) After complying with section 319.301 of the Revised 185
Code, the county auditor shall reduce the remaining sums to be 186
levied by qualifying levies against each parcel of real property 187
that is listed on the general tax list and duplicate of real and 188
public utility property for the current tax year and that 189
qualifies for partial exemption under division (A) of this 190
section, and against each manufactured and mobile home that is 191
taxed pursuant to division (D) (2) of section 4503.06 of the 192
Revised Code and that is on the manufactured home tax list for 193
the current tax year, by ten per cent, to provide a partial 194
exemption for that parcel or home. For the purposes of this 195
division: 196

(1) "Qualifying levy" means a levy approved at an election 197
held before September 29, 2013; a levy within the ten-mill 198

limitation; a levy provided for by the charter of a municipal 199
corporation that was levied on the tax list for tax year 2013; a 200
subsequent renewal of any such levy; or a subsequent substitute 201
for such a levy under section 5705.199 of the Revised Code. 202

(2) "Qualifying levy" does not include any replacement 203
imposed under section 5705.192 of the Revised Code of any levy 204
described in division (B) (1) of this section. 205

(C) Except as otherwise provided in sections 323.152, 206
323.158, 323.16, 323.21, 505.06, and 715.263 of the Revised 207
Code, the amount of the taxes remaining after any such reduction 208
shall be the real and public utility property taxes charged and 209
payable on each parcel of real property, including property that 210
does not qualify for partial exemption under division (A) of 211
this section, and the manufactured home tax charged and payable 212
on each manufactured or mobile home, and shall be the amounts 213
certified to the county treasurer for collection. Upon receipt 214
of the real and public utility property tax duplicate, the 215
treasurer shall certify to the tax commissioner the total amount 216
by which the real property taxes were reduced under this 217
section, as shown on the duplicate. Such reduction shall not 218
directly or indirectly affect the determination of the principal 219
amount of notes that may be issued in anticipation of any tax 220
levies or the amount of bonds or notes for any planned 221
improvements. If after application of sections 5705.31 and 222
5705.32 of the Revised Code and other applicable provisions of 223
law, including divisions (F) and (I) of section 321.24 of the 224
Revised Code, there would be insufficient funds for payment of 225
debt charges on bonds or notes payable from taxes reduced by 226
this section, the reduction of taxes provided for in this 227
section shall be adjusted to the extent necessary to provide 228
funds from such taxes. 229

(D) The tax commissioner may adopt rules governing the 230
administration of the partial exemption provided for by this 231
section. 232

(E) The determination of whether property qualifies for 233
partial exemption under division (A) of this section is solely 234
for the purpose of allowing the partial exemption under division 235
(B) of this section. 236

Sec. 323.155. The tax bill prescribed under section 237
323.131 of the Revised Code shall indicate the net amount of 238
taxes due following the reductions in taxes under sections 239
319.301, 319.302, 319.304, 323.152, and 323.16 of the Revised 240
Code and the deferral of taxes under section 323.21 of the 241
Revised Code. 242

Any reduction in taxes under section 323.152 of the 243
Revised Code shall be disregarded as income or resources in 244
determining eligibility for any program or calculating any 245
payment under Title LI of the Revised Code. 246

Sec. 323.158. (A) As used in this section, "qualifying 247
county" means a county to which both of the following apply: 248

(1) At least one major league professional athletic team 249
plays its home schedule in the county for the season beginning 250
in 1996; 251

(2) The majority of the electors of the county, voting at 252
an election held in 1996, approved a referendum on a resolution 253
of the board of county commissioners levying a sales and use tax 254
under sections 5739.026 and 5741.023 of the Revised Code. 255

(B) On or before December 31, 1996, the board of county 256
commissioners of a qualifying county may adopt a resolution 257
under this section. The resolution shall grant a partial real 258

property tax exemption to each homestead in the county that also 259
receives the tax reduction under division (B) of section 323.152 260
of the Revised Code. The partial exemption shall take the form 261
of the reduction by a specified percentage each year of the real 262
property taxes on the homestead. The resolution shall specify 263
the percentage, which may be any amount. The board may include 264
in the resolution a condition that the partial exemption will 265
apply only upon the receipt by the county of additional revenue 266
from a source specified in the resolution. The resolution shall 267
specify the tax year in which the partial exemption first 268
applies, which may be the tax year in which the resolution takes 269
effect as long as the resolution takes effect before the county 270
auditor certifies the tax duplicate of real and public utility 271
property for that tax year to the county treasurer. Upon 272
adopting the resolution, the board shall certify copies of it to 273
the county auditor and the tax commissioner. 274

(C) After complying with sections 319.301, 319.302, and 275
323.152 of the Revised Code, the county auditor shall reduce the 276
remaining sum to be levied against a homestead by the percentage 277
called for in the resolution adopted under division (B) of this 278
section. The auditor shall certify the amount of taxes remaining 279
after the reduction to the county treasurer for collection as 280
the real property taxes charged and payable on the homestead, 281
subject to the deferral of taxes under section 323.21 of the 282
Revised Code. 283

(D) For each tax year, the county auditor shall certify to 284
the board of county commissioners the total amount by which real 285
property taxes were reduced under this section. At the time of 286
each semi-annual settlement of real property taxes between the 287
county auditor and county treasurer, the board of county 288
commissioners shall pay to the auditor one-half of that total 289

amount. Upon receipt of the payment, the county auditor shall 290
distribute it among the various taxing districts in the county 291
as if it had been levied, collected, and settled as real 292
property taxes. The board of county commissioners shall make the 293
payment from the county general fund or from any other county 294
revenue that may be used for that purpose. In making the 295
payment, the board may use revenue from taxes levied by the 296
county to provide additional general revenue under sections 297
5739.021 and 5741.021 of the Revised Code or to provide 298
additional revenue for the county general fund under sections 299
5739.026 and 5741.023 of the Revised Code. 300

(E) The partial exemption under this section shall not 301
directly or indirectly affect the determination of the principal 302
amount of notes that may be issued in anticipation of a tax levy 303
or the amount of securities that may be issued for any permanent 304
improvements authorized in conjunction with a tax levy. 305

(F) At any time, the board of county commissioners may 306
adopt a resolution amending or repealing the partial exemption 307
granted under this section. Upon adopting a resolution amending 308
or repealing the partial exemption, the board shall certify 309
copies of it to the county auditor and the tax commissioner. The 310
resolution shall specify the tax year in which the amendment or 311
repeal first applies, which may be the tax year in which the 312
resolution takes effect as long as the resolution takes effect 313
before the county auditor certifies the tax duplicate of real 314
and public utility property for that tax year to the county 315
treasurer. 316

(G) If a person files a late application for a tax 317
reduction under division (B) of section 323.152 of the Revised 318
Code for the preceding year, and is granted the reduction, the 319

person also shall receive the reduction under this section for 320
the preceding year. The county auditor shall credit the amount 321
of the reduction against the person's current year taxes, and 322
shall include the amount of the reduction in the amount 323
certified to the board of county commissioners under division 324
(D) of this section. 325

Sec. 323.21. (A) As used in this section: 326

(1) "Eligible homeowner" means an individual who owns and 327
occupies a homestead, or occupies a homestead in a housing 328
cooperative, and who meets all of the following requirements: 329

(a) The individual is permanently and totally disabled or 330
has a total income that does not exceed two hundred fifty per 331
cent of the federal poverty level. 332

(b) The individual has continuously owned and occupied the 333
homestead, or occupied the homestead in a housing cooperative, 334
for at least one full year immediately preceding the first day 335
of the tax year for which the deferral of taxes is sought under 336
this section with respect to the homestead. 337

(c) The individual does not owe delinquent taxes with 338
respect to the homestead, unless such taxes are the subject of a 339
valid delinquent tax contract under section 323.31 of the 340
Revised Code for which the county treasurer has not made a 341
certification to the county auditor that the delinquent tax 342
contract has become void. 343

(2) "Homestead" means a homestead, as that term is defined 344
in section 323.151 of the Revised Code, or a manufactured home 345
or mobile home, as those terms are defined in section 4503.064 346
of the Revised Code, that is owned and occupied as a home by an 347
individual whose domicile is in this state and that, in either 348

case, meets both of the following requirements: 349

(a) The property is not subject to a life estate or 350
encumbered by a federal tax lien or a lien created pursuant to a 351
reverse mortgage transaction, as that term is defined in 15 352
U.S.C. 1602. 353

(b) The total amount of all liens imposed upon the 354
property does not exceed seventy-five per cent of the true value 355
in money of the property, as determined by the county auditor 356
for the tax year for which the deferral of taxes is sought. 357

"Homestead" includes a home that an individual continues 358
to occupy as described in division (E) (3) of this section, 359
provided that the individual qualified for a deferral of taxes 360
under this section before the transfer described in that 361
division. 362

(3) "Household" means an individual, the individual's 363
spouse, and any other occupant of the individual's homestead 364
who, as of the first day of the tax year for which the deferral 365
of taxes is sought, is eligible to be claimed as a dependent for 366
federal income tax purposes for the taxable year ending in that 367
tax year. 368

(4) "Total income" means the modified adjusted gross 369
income, as that term is defined in section 5747.01 of the 370
Revised Code, of an individual and the individual's spouse for 371
the year preceding the year in which application for a deferral 372
in taxes is made. 373

(5) "Federal poverty level" means the income level 374
represented by the poverty guidelines as most recently revised 375
by the United States department of health and human services in 376
accordance with section 673(2) of the "Omnibus Reconciliation 377

Act of 1981," 42 U.S.C. 9902, as amended, for a family size 378
equal to the size of an individual's household. 379

(6) In the case of real property, "current taxes" means 380
current taxes, as defined in section 323.01 of the Revised Code, 381
less any reduction under section 319.301, 319.302, 323.152, or 382
323.158 of the Revised Code. In the case of a manufactured or 383
mobile home listed on the manufactured home tax list, "current 384
taxes" means current taxes, as defined in section 4503.06 of the 385
Revised Code, less any reduction under section 4503.065 or 386
4503.0610 or division (B) of section 323.152 of the Revised 387
Code. 388

(7) In the case of real property, "delinquent taxes" has 389
the same meaning as in section 323.01 of the Revised Code. In 390
the case of a manufactured or mobile home listed on the 391
manufactured home tax list, "delinquent taxes" has the same 392
meaning as in section 4503.06 of the Revised Code. In either 393
case, "delinquent taxes" does not include any taxes deferred 394
under this section, unless those taxes are not paid when due as 395
prescribed by division (E) of this section. 396

(8) "Permanently and totally disabled" and "housing 397
cooperative" have the same meanings as in section 323.151 of the 398
Revised Code. 399

(B) (1) An eligible homeowner may defer the payment of 400
taxes charged against a homestead owned and occupied, or 401
homestead in a housing cooperative occupied, by the eligible 402
homeowner. To obtain a deferral, the eligible homeowner shall 403
apply to the county auditor of the county in which the homestead 404
is located, in the manner prescribed by the auditor. The tax 405
commissioner shall prescribe forms for the application. The 406
eligible homeowner shall file the application on or before the 407

thirty-first day of December of the tax year for which the 408
deferral is sought, in the case of real property, or of the tax 409
year preceding the year for which the deferral is sought, in the 410
case of a manufactured or mobile home listed on the manufactured 411
home tax list. 412

(2) The county auditor shall approve or deny an 413
application for deferral and shall so notify the applicant 414
within thirty days after receipt whether the application is 415
approved or denied. If an applicant believes that an application 416
for deferral has been improperly denied, the applicant may file 417
an appeal with the county board of revision not later than sixty 418
days after the notification is issued. The appeal shall be 419
treated in the same manner as a complaint relating to the 420
valuation or assessment of real property under Chapter 5715. of 421
the Revised Code. 422

(C) (1) For each tax year for which an application for 423
deferral of taxes is approved under this section, the county 424
auditor shall determine the amount to be deferred, which shall 425
equal the amount by which the current taxes charged against the 426
homestead exceed one of the following amounts: 427

(a) If the individual's total income is equal to or less 428
than the federal poverty level, one per cent of the individual's 429
total income; 430

(b) If the individual's total income exceeds the federal 431
poverty level, but does not exceed one hundred sixty per cent of 432
the federal poverty level, three per cent of the individual's 433
total income; 434

(c) If the individual's total income exceeds one hundred 435
sixty per cent of the federal poverty level, but does not exceed 436

two hundred fifty per cent of the federal poverty level, five 437
per cent of the individual's total income. 438

(2) The auditor shall enter the amount deferred as a 439
notation on the tax list and add that amount to the total taxes 440
that were deferred in any preceding tax year and that have not 441
been paid. Deferred taxes do not constitute unpaid or delinquent 442
taxes for purposes of Chapter 321., 323., 4503., or 5721. of the 443
Revised Code, and no interest or penalty shall be charged, 444
unless the deferred taxes are not paid when due as prescribed by 445
division (E) of this section. 446

(D) (1) An application for deferral under this section 447
constitutes a continuing application for each succeeding year 448
that the dwelling is the eligible homeowner's homestead. If, in 449
any year after an application has been filed under this 450
division, an individual does not qualify for a deferral of taxes 451
on the homestead set forth on such application, the owner shall 452
so notify the county auditor. 453

Each year during January, the county auditor shall furnish 454
by ordinary mail a continuing application to each individual 455
receiving a deferral of taxes under this section. The continuing 456
application shall be used to report changes in ownership, 457
occupancy, total income, and any other information earlier 458
furnished to the auditor relative to the deferral of taxes on 459
the property. The continuing application shall be returned to 460
the auditor not later than the thirty-first day of December, 461
provided that if such changes do not affect the status of the 462
eligible homeowner's eligibility for the deferral of taxes under 463
this section or the computation of the deferral amount under 464
division (C) (1) of this section, the application does not need 465
to be returned. 466

With the continuing application, the county auditor shall 467
include a notice to the taxpayer stating the amount of taxes 468
deferred for the immediately preceding year and the total amount 469
of deferred taxes for all tax years that remain unpaid. The 470
notice shall also inform the taxpayer that the auditor will 471
accept voluntary payments of deferred taxes, in accordance with 472
division (G) of this section. 473

(2) The department of taxation shall establish an 474
automated system through which county auditors can verify the 475
total income of property owners for the purposes of this 476
section. 477

(3) While an initial application for deferral is pending 478
under division (B) of this section, the property owner may 479
tender to the county treasurer an amount as taxes upon the 480
property computed as if the deferral application were approved 481
as submitted. If the amount tendered is less than the amount of 482
taxes ultimately determined to be due, any late penalty or 483
interest due pursuant to section 323.121 of the Revised Code 484
shall be assessed on the difference. If the amount tendered is 485
greater than the amount of taxes ultimately determined to be 486
due, the overpayment shall be credited or refunded in the same 487
manner prescribed in section 5715.22 of the Revised Code for 488
overpayments made with respect to property tax complaints. 489

(E) Except as provided in division (F) of this section, 490
any taxes deferred under this section shall be payable on the 491
day that the second installment of taxes is due under section 492
323.12 of the Revised Code for the tax year in which one of the 493
following events occurs or on the day that the second 494
installment of taxes is due under section 4503.06 of the Revised 495
Code for the tax year following the tax year in which one of the 496

following events occurs: 497

(1) The death of the eligible homeowner, unless title to 498
the homestead is conveyed to that individual's surviving spouse 499
or other heir upon or as the result of the individual's death, 500
the surviving spouse or heir submits a new application under 501
division (C) of this section to the county auditor within six 502
months after the date of that death, and the auditor determines 503
that the surviving spouse or heir qualifies as an eligible 504
homeowner; 505

(2) The homeowner no longer occupies the property as a 506
homestead, unless the homeowner does not occupy the property for 507
medical reasons but retains ownership of the property; 508

(3) The sale or other conveyance of the homestead, unless 509
the homestead is transferred to a trust or other arrangement 510
that allows the eligible homeowner to continue to occupy the 511
property; 512

(4) The homeowner's total income exceeds two hundred fifty 513
per cent of the federal poverty level. 514

The deferred taxes shall be collected in the same manner 515
as current taxes are collected. Upon receipt of such amounts, 516
the county treasurer shall transfer the amounts to the treasurer 517
of state, who shall deposit the amounts in the property tax 518
deferral revolving fund created in section 323.22 of the Revised 519
Code. 520

If such taxes are not paid when due, they constitute 521
unpaid taxes for the purposes of Chapter 323. or 4503. of the 522
Revised Code. 523

(F) An individual may apply to the auditor of the county 524
in which the property is located to enter into a payment plan 525

for the payment of deferred taxes accrued with respect to that 526
property. The county auditor, upon receipt of such application, 527
shall enter into a written payment plan under this section that 528
allows for the payment of the deferred taxes over a period not 529
exceeding the product obtained by multiplying six months by the 530
number of years for which the taxes were deferred under this 531
section. The payment plan shall specify that the payment plan 532
terminates, and any remaining deferred taxes become payable 533
immediately if the individual sells or otherwise conveys the 534
property or if the individual ceases to occupy the property as a 535
homestead. 536

(G) An eligible homeowner may pay all or a portion of 537
taxes deferred under this section before those amounts become 538
payable under division (E) of this section. Such a payment does 539
not affect the eligible homeowner's continued eligibility for 540
deferral under this section. The county treasurer shall collect 541
payments made under this division and transfer the amounts to 542
the treasurer of state, who shall deposit the amounts in the 543
property tax deferral revolving fund created in section 323.22 544
of the Revised Code. 545

Sec. 323.22. (A) The property tax deferral revolving fund 546
is created in the state treasury. The fund consists of money 547
appropriated to it and of deferred taxes credited to it pursuant 548
to section 323.21 of the Revised Code. 549

(B) (1) Within thirty days after a settlement of taxes 550
under divisions (A) and (C) of section 321.24 of the Revised 551
Code, the county treasurer shall certify to the tax commissioner 552
one-half of the total amount of taxes on real property that were 553
deferred pursuant to section 323.21 of the Revised Code for the 554
preceding tax year and that had not been deferred under that 555

section for any preceding year. The commissioner, within thirty 556
days of the receipt of such certifications, shall provide for 557
payment to the county treasurer, from the property tax deferral 558
revolving fund, of the amount certified, which shall be credited 559
upon receipt to the county's undivided income tax fund. 560

(2) On or before the second Monday in September of each 561
year, the county treasurer shall certify to the tax commissioner 562
the total amount of manufactured home taxes levied in that year 563
that were deferred pursuant to section 323.21 of the Revised 564
Code and that had not been deferred under that section for any 565
preceding year. The commissioner, within ninety days after the 566
receipt of such certifications, shall provide for payment to the 567
county treasurer, from the property tax deferral revolving fund, 568
of the amount certified, which shall be credited upon receipt to 569
the county's undivided income tax fund. 570

(3) Immediately upon receipt of funds into the county 571
undivided income tax fund under this section, the auditor shall 572
distribute the full amount thereof among the taxing districts in 573
the county as though the total had been paid as taxes by each 574
person for whom taxes were deferred under section 323.21 of the 575
Revised Code. 576

(C) If the total amount in the property tax deferral 577
revolving fund is insufficient to make all payments and 578
transfers under division (B) of this section at the times the 579
payments are to be made, the director of budget and management 580
shall transfer from the general revenue fund to the property tax 581
deferral revolving fund the amount necessary to make those 582
payments and transfers. 583

Sec. 4503.0610. (A) If a board of county commissioners 584
adopts a resolution granting a partial real property tax 585

exemption under section 323.158 of the Revised Code, it also 586
shall adopt a resolution under this section granting a partial 587
manufactured home tax exemption. The partial exemption shall 588
take the form of a reduction each year in the manufactured home 589
tax charged against each manufactured home in the county under 590
section 4503.06 of the Revised Code, by the same percentage by 591
which real property taxes were reduced for the preceding year in 592
the resolution adopted under section 323.158 of the Revised 593
Code. Upon adopting the resolution under this section, the board 594
shall certify copies of it to the county auditor and the tax 595
commissioner. 596

(B) After complying with sections 319.304, 4503.06, and 597
4503.065 of the Revised Code, the county auditor shall reduce 598
the remaining sum to be levied against a manufactured home by 599
the percentage called for in the resolution adopted under 600
division (A) of this section. The auditor shall certify the 601
amount of tax remaining after the reduction to the county 602
treasurer for collection as the manufactured home tax charged 603
and payable on the manufactured home, subject to the deferral of 604
taxes under section 323.21 of the Revised Code. 605

(C) For each tax year, the county auditor shall certify to 606
the board of county commissioners the total amount by which 607
manufactured home taxes are reduced under this section. At the 608
time of each semi-annual distribution of manufactured home taxes 609
in the county, the board shall pay to the auditor one-half of 610
that total amount. Upon receipt of the payment, the auditor 611
shall distribute it among the various taxing districts in the 612
county as though it had been levied and collected as 613
manufactured home taxes. The board shall make the payment from 614
the county general fund or from any other county revenue that 615
may be used for that purpose. 616

(D) If a board of county commissioners repeals a 617
resolution adopted under section 323.158 of the Revised Code, it 618
also shall repeal the resolution adopted under this section. 619

Sec. 5323.02. (A) An owner of residential rental property 620
shall file with the county auditor of the county in which the 621
property is located the following information: 622

(1) The name, address, and telephone number of the owner; 623

(2) If the residential rental property is owned by a 624
trust, business trust, estate, partnership, limited partnership, 625
limited liability company, association, corporation, or any 626
other business entity, the name, address, and telephone number 627
of the following: 628

(a) A trustee, in the case of a trust or business trust; 629

(b) The executor or administrator, in the case of an 630
estate; 631

(c) A general partner, in the case of a partnership or a 632
limited partnership; 633

(d) A member, manager, or officer, in the case of a 634
limited liability company; 635

(e) An associate, in the case of an association; 636

(f) An officer, in the case of a corporation; 637

(g) A member, manager, or officer, in the case of any 638
other business entity. 639

(3) The street address and permanent parcel number of the 640
residential rental property. 641

(B) The information required under division (A) of this 642
section shall be filed and maintained on the tax list or the 643

real property record. 644

(C) An owner of residential rental property shall update 645
the information required under division (A) of this section 646
within sixty days after any change in the information occurs. 647

(D) The county auditor shall provide an owner of 648
residential rental property located in a county that has a 649
population of more than two hundred thousand according to the 650
most recent decennial census with notice pursuant to division 651
(B) of section 323.131 of the Revised Code of the requirement to 652
file the information required under division (A) of this section 653
and the requirement to update that information under division 654
(C) of this section. 655

(E) The owner of residential real property shall comply 656
with the requirements under divisions (A) and (C) of this 657
section within sixty days after receiving the notice provided 658
under division (D) of this section, division ~~(E)~~ (F) of section 659
319.202, or division (B) of section 323.131 of the Revised Code. 660

(F) Any agent designated by the owner to manage the 661
property on the owner's behalf may file or update any 662
information, or do anything otherwise required by this section, 663
on the owner's behalf. 664

Section 2. That existing sections 319.202, 319.302, 665
323.155, 323.158, 4503.0610, and 5323.02 of the Revised Code are 666
hereby repealed. 667

Section 3. The amendment or enactment by this act of 668
sections 319.202, 319.302, 323.155, 323.158, 323.21, 323.22, 669
4503.0610, and 5323.02 of the Revised Code applies, in the case 670
of property on the real property tax list, to tax years ending 671
on or after the effective date of this section and, in the case 672

of property on the manufactured home tax list, to tax years	673
beginning on or after the effective date of this section.	674