

**As Introduced**

**136th General Assembly**

**Regular Session**

**2025-2026**

**S. B. No. 366**

**Senators Blessing, Ingram**

**Cosponsor: Senator DeMora**

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To amend sections 317.22 and 319.20 and to enact  
section 319.204 of the Revised Code to sometimes  
require payment of delinquent property taxes and  
assessments when a lot is transferred.

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

**Section 1.** That sections 317.22 and 319.20 be amended and  
section 319.204 of the Revised Code be enacted to read as  
follows:

**Sec. 317.22.** No deed of absolute conveyance of land or any  
conveyance, absolute or otherwise, of minerals or mineral rights  
shall be recorded by the county recorder until:

(A) The conveyance presented to the county recorder bears  
the stamp of the county auditor stating the conveyance has been  
examined and the grantor has complied with ~~section~~ sections  
319.202 and 319.204 of the Revised Code;

(B) Such conveyance has been presented to the county  
auditor, and by the county auditor indorsed "transferred," or  
"transfer not necessary."

Before any real estate, the title to which has passed  
under the laws of descent, is transferred from the name of the

ancestor to the heir at law or next of kin of such ancestor, or 20  
to any grantee of such heir or next of kin; and before any deed 21  
or conveyance of real estate made by any such heir or next of 22  
kin is presented to or filed for record by the recorder, the 23  
heir or next of kin, or that person's grantee, agent, or 24  
attorney shall present to the auditor the affidavit of such heir 25  
or next of kin, or of two persons resident of this state, each 26  
of whom has personal knowledge of the facts. Such affidavit 27  
shall set forth the date of the ancestor's death, and the place 28  
of residence at the time of death; the fact that the ancestor 29  
died intestate; the names, ages, and addresses, so far as known 30  
and can be ascertained, of each of such ancestor's heirs at law 31  
and next of kin, who, by the ancestor's death, inherited such 32  
real estate, the relationship of each to the ancestor, and the 33  
part or portion of such real estate inherited by each. Such 34  
transfers shall be made by the auditor in accordance with the 35  
statement contained in the affidavit, and the auditor shall 36  
indorse upon the deed or conveyance the fact that such transfer 37  
was made by affidavit. The affidavit shall be filed with the 38  
county recorder of the county in which such real estate is 39  
situated, at or before the time such deed or conveyance is filed 40  
with the county recorder, and shall be recorded by the county 41  
recorder of the county in the official records and indexed in 42  
the direct and reverse indexes in the county recorder's office, 43  
in the name of such ancestor as grantor and of each such heir or 44  
next of kin as grantee, in the same manner as if such names 45  
occurred in a deed of conveyance from the ancestor to such heirs 46  
at law. The county recorder shall receive the same fees for such 47  
indexing and recording as provided by section 317.32 of the 48  
Revised Code. 49

(C) The record of such affidavit shall, in the trial of 50

any cause, so far as competent, be prima-facie evidence. 51

(D) No county recorder shall record a conveyance if the 52  
indorsement, indorsements, or stamps of indorsement of a county 53  
auditor indicating compliance with section 319.202 of the 54  
Revised Code on the conveyance are in whole or in part defaced, 55  
illegible, or incomplete. 56

**Sec. 319.20.** After complying with sections 315.251, 57  
319.202, 315.251, and 319.203, and 319.204 of the Revised Code, 58  
and on application and presentation of title, with the 59  
affidavits required by law, or the proper order of a court or 60  
the county board of revision, bearing the last known address of 61  
the grantee, or of any one of the grantees named in the title, 62  
and a reference to the volume and page of the recording, or 63  
other means of identifying the recording, of the next preceding 64  
recorded instrument by or through which the grantor claims 65  
title, the county auditor shall transfer any land or town lot or 66  
part thereof, minerals therein, or mineral rights thereto, 67  
charged with taxes on the tax list, from the name in which it 68  
stands into the name of the owner, when rendered necessary by a 69  
conveyance, partition, devise, descent, or otherwise. If by 70  
reason of the conveyance or otherwise, a part only of a tract or 71  
lot, minerals therein, or mineral rights thereto, as charged in 72  
the tax list, is to be transferred, the auditor shall determine 73  
the tax value of the part of a tract or lot of real estate, 74  
minerals therein, or mineral rights thereto, so transferred, and 75  
the value of the remaining part compared with the value of the 76  
whole. 77

Whenever section 319.204 of the Revised Code does not 78  
apply, and a part only of a tract or lot of real estate has been 79  
transferred by the auditor and the tract or lot bears unpaid 80

taxes, penalties, interest, or special assessments, the unpaid 81  
taxes, penalties, interest, or special assessments shall 82  
immediately be apportioned, upon demand or request by the 83  
transferee or remaining owner, in the following manner: 84

(A) The auditor shall allocate to the part so transferred, 85  
and to the remaining part, amounts of any current or delinquent 86  
taxes, interest, or penalties that have accrued against the 87  
parcel as a whole, proportionate to their respective values. 88

(B) The lien of taxes, penalties, interest, and special 89  
assessments, as levied against the original tract, shall extend 90  
to the part so transferred and the part remaining only to the 91  
extent of the amounts so allocated to the respective parts. 92

This section does not change the total amount of taxes, 93  
special assessments, or other charges as originally levied, or 94  
the total amount of the balance due. The auditor shall certify 95  
such apportionments to the county treasurer. 96

Whenever the state acquires an entire parcel or a part 97  
only of a parcel of real property in fee simple, the county 98  
auditor, upon application of the grantor or property owner or 99  
the state, which application shall contain a description of the 100  
property as it appears on the tax list and the date of transfer 101  
of ownership, shall prepare an estimate of the taxes that are a 102  
lien on the property, but have not been determined, assessed, 103  
and levied for the year in which the property was acquired. The 104  
county auditor shall thereupon apportion the estimated taxes 105  
proportionately between the grantor and the state for the period 106  
of the lien year that each had or shall have had ownership or 107  
possession of the property, whichever is earlier. The county 108  
treasurer shall accept payment from the state for estimated 109  
taxes at the time that the real property is acquired. If the 110

state has paid in full in the year in which the property is 111  
acquired that proportion of the estimated taxes that the tax 112  
commissioner determines are not subject to remission by the 113  
county auditor for such year under division (D) of section 114  
5713.08 of the Revised Code, the estimated taxes paid shall be 115  
considered the tax liability on the exempted property for that 116  
year. 117

Section 319.42 of the Revised Code applies to the 118  
apportionment of special assessments. 119

Complaint against such values as determined by the auditor 120  
or the allocation of assessments by the certifying authority may 121  
be filed by the transferee or the remaining owner, and if filed, 122  
proceedings including appeals shall be had in the manner and 123  
within the time provided by sections 5717.01 to 5717.06 and 124  
5715.19 to 5715.22 of the Revised Code, for complaints against 125  
valuation or assessment of real property. 126

The auditor shall endorse on the deed or other evidences 127  
of title presented to the auditor that the proper transfer of 128  
the real estate described in the deed has been made in the 129  
auditor's office or that it is not entered for taxation, and 130  
sign the auditor's name to the deed. The address of the grantee, 131  
or any one of the grantees, set forth in the deed or other 132  
evidences of title shall be entered by the auditor on the 133  
transfer sheets and on the general tax list of real property 134  
prepared pursuant to section 319.28 of the Revised Code. 135

Sec. 319.204. Upon transfer of a lot or tract of real 136  
estate, in whole or in part to a person other than the grantor 137  
of the lot or tract, the grantor shall pay, and the treasurer 138  
shall accept, all delinquent taxes, as that term is defined in 139  
section 323.01 of the Revised Code, charged and payable at the 140

time of transfer. 141

This section does not apply to any transfer of a lot or 142  
tract when any of the following apply: 143

(A) The state or a political subdivision is the grantee or 144  
grantor. 145

(B) The transfer is made by deed in lieu of foreclosure. 146

(C) The transfer is made pursuant to a court order, 147  
including an order issued by a probate court. 148

(D) The transfer is made in connection with a settlement. 149

(E) The transfer is made pursuant to a transfer on death 150  
designation affidavit as defined in section 5302.22 of the 151  
Revised Code. 152

(F) The transfer is made pursuant to a certificate of 153  
transfer issued under section 2113.61 of the Revised Code. 154

(G) The transfer is made by a settlor to a trustee as part 155  
of a pre-existing trust. 156

(H) The transfer is made in accordance with a statement 157  
contained in an affidavit required by section 317.22 of the 158  
Revised Code. 159

(I) The transfer is made by an individual to the grantor 160  
and one or more other individuals and results in a survivorship 161  
tenancy. 162

**Section 2.** That existing sections 317.22 and 319.20 of the 163  
Revised Code are hereby repealed. 164

**Section 3.** The amendment or enactment by this act of 165  
sections 317.22, 319.20, and 319.204 of the Revised Code applies 166  
to transfers, in whole or in part, of tracts or lots of real 167

estate occurring on or after the effective date of this section.

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