

As Introduced

**136th General Assembly
Regular Session
2025-2026**

S. B. No. 88

Senator Johnson

A BILL

To amend sections 319.202, 5301.256, and 5323.02 of
the Revised Code to modify the law that
prohibits certain governments, businesses, and
individuals from acquiring certain real property
and to name this act the Ohio Property
Protection Act.

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

Section 1. That sections 319.202, 5301.256, and 5323.02 of
the Revised Code be amended 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,
subject to division (C) of this section, 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) and (B) of this section and, if the statement involves the transfer of protected property, the affirmations required by division (C) of this section.

(A) 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 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 49
accounted for the total estimated amount of such reductions to 50
the satisfaction of both the grantee and the grantor. The 51
auditor shall indorse the instrument, return it to the grantee 52
or the grantee's representative, and provide a copy of the 53
indorsed instrument to the grantor or the grantor's 54
representative. 55

(B) Each statement submitted under this section shall 56
either: 57

(1) Contain an affirmation by the grantee that the grantor 58
has been asked by the grantee or the grantee's representative 59
whether to the best of the grantor's knowledge the real property 60
conveyed qualified for the current agricultural use valuation 61
under section 5713.30 of the Revised Code either for the 62
preceding or the current year and that the grantor indicated 63
that to the best of the grantor's knowledge the property 64
conveyed was not so qualified; or 65

(2) Be accompanied by a sworn or affirmed instrument 66
stating: 67

(a) To the best of the grantor's knowledge the real 68
property conveyed was qualified for the current agricultural use 69
valuation under section 5713.30 of the Revised Code either for 70
the preceding or the current year; 71

(b) To the extent that the property will not continue to 72
qualify for the current agricultural use valuation either for 73
the current or the succeeding year, that the property will be 74
subject to a recoupment charge equal to the tax savings in 75
accordance with section 5713.34 of the Revised Code; 76

(c) That the grantor and the grantee have considered and 77

accounted for the total estimated amount of such recoupment, if 78
any, to the satisfaction of both the grantee and the grantor. 79
The auditor shall indorse the instrument, forward it to the 80
grantee or the grantee's representative, and provide a copy of 81
the indorsed instrument to the grantor or the grantor's 82
representative. 83

(C) Each statement submitted under this section involving 84
the transfer of protected property shall contain both of the 85
following: 86

(1) An affirmation by the grantee as to whether the 87
grantee is prohibited from purchasing or otherwise acquiring 88
protected property under section 5301.256 of the Revised Code; 89

(2) An affirmation by the grantor as to whether the 90
grantor is prohibited from purchasing or otherwise acquiring 91
protected property under section 5301.256 of the Revised Code 92
and, if so, whether the protected property that is the subject 93
of the transfer was acquired pursuant to an exemption under 94
division (C) of that section. 95

(D) (1) The grantor shall pay the ~~fee~~ following: 96

(a) The fee required by division (G) (3) of section 319.54 97
of the Revised Code; ~~and, in~~ 98

(b) In the event the board of county commissioners of the 99
county has levied a real property or a manufactured home 100
transfer tax pursuant to Chapter 322. of the Revised Code, the 101
amount required by the real property or manufactured home 102
transfer tax so levied. ~~If~~ 103

(2) If the conveyance is exempt from the fee provided for 104
in division (G) (3) of section 319.54 of the Revised Code and the 105
tax, if any, levied pursuant to Chapter 322. of the Revised 106

Code, the reason for such exemption shall be shown on the 107
statement. "Value" means, in the case of any deed or certificate 108
of title not a gift in whole or part, the amount of the full- 109
consideration therefor, paid or to be paid for the real estate- 110
or manufactured or mobile home described in the deed or title, 111
including the amount of any mortgage or vendor's lien thereon. 112
If property sold under a land installment contract is conveyed- 113
by the seller under such contract to a third party and the 114
contract has been of record at least twelve months prior to the 115
date of conveyance, "value" means the unpaid balance owed to the 116
seller under the contract at the time of the conveyance, but the 117
statement shall set forth the amount paid under such contract 118
prior to the date of conveyance. In the case of a gift in whole- 119
or part, "value" means the estimated price the real estate or 120
manufactured or mobile home described in the deed or certificate 121
of title would bring in the open market and under the then- 122
existing and prevailing market conditions in a sale between a 123
willing seller and a willing buyer, both conversant with the 124
property and with prevailing general price levels. 125

(3) No person shall willfully falsify the value of 126
property conveyed. 127

~~(D)~~-(E) The auditor shall indorse each conveyance on its 128
face to indicate the amount of the conveyance fee and compliance 129
with this section and if the property is residential rental 130
property include a statement that the grantee shall file with 131
the county auditor the information required under division (A) 132
or (C) of section 5323.02 of the Revised Code. The auditor shall 133
retain the original copy of the statement of value, forward to 134
the tax commissioner one copy on which shall be noted the most 135
recent assessed value of the property, and furnish one copy to 136
the grantee or the grantee's representative. 137

~~(E)~~ (F) (1) The auditor shall not indorse a conveyance of protected property if the statement submitted under this section does not include both of the affirmations required by division (C) of this section. 138
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(2) The auditor shall refer information about a conveyance of protected property to the county sheriff for investigation and enforcement under division (F) of section 5301.256 of the Revised Code if either of the following apply: 142
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(a) The grantee affirms, or the auditor has reason to believe, that the grantee is prohibited from purchasing or otherwise acquiring protected property under section 5301.256 of the Revised Code. 146
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(b) The grantor affirms, or the auditor has reason to believe, that the grantor has acquired protected property in violation of section 5301.256 of the Revised Code. 150
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(G) The auditor shall not refuse to indorse a conveyance for either of the reasons specified in division (F) (2) of this section. 153
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(H) 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. 156
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~~(F)~~ (I) As used in this section, "residential": 161

(1) "Protected property" has the same meaning as in section 5301.256 of the Revised Code. 162
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(2) "Residential rental property" has the same meaning as in section 5323.01 of the Revised Code. 164
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(3) (a) "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. 166
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(b) 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. 172
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(c) 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. 179
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Sec. 5301.256. (A) As used in this section: 186

(1) "Agriculture" has the same meaning as in section 1.61 of the Revised Code. 187
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(2) "Agricultural land" means land suitable for use in agriculture and includes water on and upon and air space over and above the land and natural products and deposits that are unsevered from the land. 189
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(3) "Person" includes ~~all of the following:~~ 193

~~(a) Individuals;~~ 194

(b) Firms <u>individuals, businesses, countries, criminal</u>	195
<u>enterprises, gangs, cartels, organizations, and governments.</u>	196
(4) <u>"Business" includes firms, companies, business trusts,</u>	197
<u>estates, trusts, sole proprietorships, partnerships, general</u>	198
<u>partnerships, limited liability companies, associations,</u>	199
<u>corporations, and any other legal, business, or commercial</u>	200
<u>entities;</u>	201
(c) Governments.	202
(5) <u>"Government" means a government other than the</u>	203
<u>government of the United States, its states, subdivisions,</u>	204
<u>territories, or possessions;</u>	205
(d) Legal or commercial entities, organizations, joint	206
ventures, and nonprofits.	207
(6) <u>"Real property" means land and improvements to land</u>	208
<u>and includes water on and upon and air space over and above the</u>	209
<u>land and natural products and deposits that are unsevered from</u>	210
<u>the land.</u>	211
(7) <u>"Protected property" means real property in this state</u>	212
<u>that is any of the following:</u>	213
(a) <u>Agricultural land;</u>	214
(b) <u>Located within a twenty-five mile radius of any</u>	215
<u>installation under the jurisdiction of the armed forces, as</u>	216
<u>defined in section 5903.01 of the Revised Code, such as a</u>	217
<u>military base, a camp, or an airport;</u>	218
(c) <u>Located within a twenty-five mile radius of a critical</u>	219
<u>infrastructure facility, as defined in section 2911.21 of the</u>	220
<u>Revised Code.</u>	221

(8) "Control" means the authority, by contract or by law, 222
to direct the affairs and day-to-day operations of a business 223
without the consent of any other person. 224

(9) "Own" means possession of more than fifty per cent of 225
the stock, equity, or other ownership interest of a business. 226

(10) "Foreign adversary" means a country listed on the 227
registry published by the secretary of state under division (G) 228
of this section. 229

~~(B) (1) (B) On or after the effective date of this section,~~ 230
~~no person listed in the registry published by the secretary of~~ 231
~~state under division (G) of this section, and no agent, trustee,~~ 232
~~or fiduciary of such a person~~amendment, none of the following 233
persons shall, directly or indirectly, purchase or otherwise 234
acquire agricultural land in this state protected property: 235

(1) A person listed on the registry published by the 236
secretary of state under division (G) of this section; 237

(2) A government of a foreign adversary; 238

(3) An individual who is a citizen of a foreign adversary, 239
regardless of whether that same individual is also a citizen or 240
national of one or more other countries, other than the United 241
States, that are not foreign adversaries; 242

(4) A business that is headquartered in a foreign 243
adversary; 244

(5) A business that is directly or indirectly owned or 245
controlled by one or more persons described in divisions (B) (1) 246
to (4) of this section, or an agent, fiduciary, or trustee of 247
such persons; 248

(6) Except as otherwise provided in division (C) (3) of 249

this section, an agent, fiduciary, or trustee of a person 250
described in divisions (B) (1) to (5) of this section. 251

~~(2) A person, agent, trustee or fiduciary subject to~~ 252
~~division (B) (1) of this section that owns or holds agricultural~~ 253
~~land in this state as described in division (B) (1) of this~~ 254
~~section before the effective date of this section may continue~~ 255
~~to own or hold the agricultural land, but shall not purchase or~~ 256
~~otherwise acquire additional agricultural land in this state~~ 257
~~that is subject to the restriction in division (B) (1) of this~~ 258
~~section unless an exception described in division (C) of this~~ 259
~~section applies.~~ 260

(C) ~~The restriction on acquiring agricultural land~~ 261
restrictions set forth in division (B) (1) (B) of this section 262
~~does~~ do not apply to any of the following: 263

(1) ~~Agricultural land~~ Protected property acquired by 264
devise or descent, subject to the divestment requirements in 265
division (E) of this section. However, a person listed in the 266
~~registry published by the secretary of state under division (G)~~ 267
~~of this section, or an agent, trustee, or fiduciary thereof,~~ 268
~~that acquires the agricultural land, or an interest in~~ 269
~~agricultural land, by devise or descent on or after the~~ 270
~~effective date of this section shall divest itself of all right,~~ 271
~~title, and interest in the agricultural land within two years~~ 272
~~from the date of acquisition.~~ 273

(2) ~~Agricultural land~~ Protected property that is acquired 274
by a process of law in the collection of debts, by a deed in 275
lieu of foreclosure, pursuant to a forfeiture of a contract for 276
deed, or by any procedure for the enforcement of a lien or claim 277
on the ~~agricultural land~~ protected property, whether created by 278
mortgage or otherwise, subject to the divestment requirements 279

under division (E) of this section. Agricultural land so 280
acquired shall be sold or otherwise disposed of within two years 281
after title is transferred. Agricultural 282
If the protected 282
property is agricultural land, pending sale or disposition such 283
divestment, the land shall not be used for any purpose other 284
than agriculture, and the land shall not be used for agriculture 285
under lease to an individual, trust, corporation, partnership, 286
or other business entity subject to the restrictions under 287
division ~~(B) (1)~~ (B) of this section. 288

~~(D)~~ (3) Protected property directly or indirectly acquired 289
by an agent, fiduciary, or trustee of a person described in 290
divisions (B) (1) to (5) of this section acting in the agent's, 291
fiduciary's, or trustee's personal capacity, if both of the 292
following apply: 293

(a) The agent, fiduciary, or trustee is not a person 294
described in divisions (B) (1) to (5) of this section; 295

(b) The agent, fiduciary, or trustee is not purchasing or 296
otherwise acquiring the property to circumvent the restrictions 297
prescribed by this section. 298

(4) Protected property directly or indirectly acquired by 299
an individual who is a United States citizen or national, unless 300
that individual is purchasing or otherwise acquiring the 301
property as an agent, fiduciary, or trustee of a person 302
described in divisions (B) (1) to (5) of this section. 303

(D) A person listed in the registry published by the 304
secretary of state under subject to division ~~(G)~~ (B) of this 305
section, or an agent, trustee, or fiduciary of such a person, 306
shall not directly or indirectly transfer title to or an 307
interest in agricultural land protected property to another 308

~~person listed in that registry, or an agent, trustee, or~~ 309
~~fiduciary thereof~~subject to that division, except by devise or 310
~~descent~~unless an exception described in division (C) of this 311
section applies. 312

~~(E) A~~ (E) (1) Except as otherwise provided in divisions (E) 313
(2) and (3) of this section, a person that purchases or 314
~~otherwise acquires agricultural land in this state described in~~ 315
~~division (B) (1) of this section, other than by devise or~~ 316
~~descent, after the effective date of this section, and that is~~ 317
~~subsequently added to the registry published by the secretary of~~ 318
~~state under~~ subject to division (C) (B) of this section, shall 319
~~divest itself of all right, title, and interest in the~~ 320
~~agricultural land protected property, whether direct or~~ 321
~~indirect, within two years from the date the person is added to~~ 322
~~the registry~~after the date the person first becomes subject to 323
division (B) of this section or, in the case of a right, title, 324
or interest in protected property acquired under division (C) (1) 325
or (2) of this section, within two years after the date of such 326
acquisition. This division applies regardless of when the right, 327
title, or interest in protected property was acquired, including 328
rights, titles, and interests acquired before the effective date 329
of this amendment and those acquired before the owner becomes 330
subject to division (B) of this section. 331

(2) Rights, titles, and interests in protected property 332
acquired under division (C) (3) or (4) of this section are not 333
subject to divestment under this section. 334

(3) No person is required to divest of a right, title, or 335
interest in protected property under division (E) (1) of this 336
section sooner than two years after the effective date of this 337
amendment. 338

(F) (1) ~~If the secretary of state~~ a county auditor finds or 339
has reason to believe that a person listed on the registry 340
~~published under division (C) of this section, or an agent,~~ 341
trustee, or fiduciary thereof, subject to division (B) of this 342
section has acquired, or holds title to, or interest in, 343
~~agricultural land protected property~~ in this state in violation 344
of this section, the secretary of state auditor shall report the 345
violation to the attorney general notify the county sheriff of 346
each county in which the protected property is located. The 347
county sheriff shall investigate the allegation. If the 348
protected property is located in more than one county, the 349
county sheriffs of those counties may investigate the allegation 350
collaboratively. 351

(2) ~~Upon receipt of the report from the secretary of~~ 352
~~state, the attorney general concluding the investigation, if the~~ 353
county sheriff determines that a violation has occurred, the 354
county sheriff shall refer the violation to the county 355
prosecutor. Upon receiving such a referral, the county 356
prosecutor shall initiate commence an action in the court of 357
common pleas of any the county in which the agricultural land is 358
located seeking relief in accordance with this section. If the 359
agricultural land protected property is located in more than one 360
county, or adjoining tracts of agricultural land are located in 361
more than one county, rather than commencing a separate action 362
in each such county, the county prosecutors may commence one 363
consolidated action in the county in which the majority of the 364
agricultural land territory of the protected property is located 365
shall have. In a consolidated action, the court of common pleas 366
of the county in which the majority of the territory of the 367
protected property is located has territorial jurisdiction over 368
agricultural land all protected property that is the subject of 369

the action. ~~The attorney general may initiate an action in the~~ 370
~~court of common pleas of more than one county, if necessary, in~~ 371
~~which case, the court of common pleas in that county shall have~~ 372
~~jurisdiction over the action in matters as it relates to the~~ 373
~~portion of the agricultural land that is located in that county.~~ 374

(3) ~~The attorney general~~ Once the action is commenced, the 375
county prosecutor shall file a notice of the pendency of the 376
action with the county recorder of each county in which ~~any of~~ 377
~~the agricultural land~~ protected property subject to the action 378
is located. 379

(4) If the court finds that the ~~agricultural land~~ 380
protected property in question has been acquired or held in 381
violation of this section, it shall do all of the following: 382

(a) Enter an order so declaring; 383

(b) File a copy of the order with the county recorder of 384
each county in which ~~any portion of the agricultural land~~ 385
protected property is located; 386

(c) ~~Declare the agricultural land escheated to the state;~~ 387

~~(d) Order that the escheated agricultural land~~ protected 388
property be sold pursuant to Chapter 2329. of the Revised Code 389
in the same manner as a foreclosure on a mortgage, except that 390
there shall be no opportunity for redemption under section 391
2329.33 of the Revised Code. 392

(5) Upon receiving an order under division (F) (4) of this 393
section, the clerk of the court shall notify the governor that 394
~~the title to the agricultural land~~ protected property is ~~vested~~ 395
~~in the state~~ to be sold by decree of the court. After the sale, 396
the proceeds ~~of the sale~~ shall be paid as follows: 397

~~(a) The proceeds shall first be used~~ First, to pay court 398
costs related to the action or actions ~~initiated pursuant to~~ 399
~~division (F) (2) of this section;~~ 400

~~(b) The remaining proceeds, if any, shall be paid~~ Second, 401
to bona fide lien holders, in their order of priority, except 402
for liens that under the terms of the sale are to remain on the 403
property; 404

~~(c) Third, to the person whose agricultural land~~ 405
~~escheated, but only in an amount not exceeding the actual cost~~ 406
~~paid by the person for that agricultural land;~~ 407

~~(c) The proceeds remaining after payments have been made~~ 408
~~pursuant to divisions (F) (5) (a) and (b) of this section shall be~~ 409
~~paid to the general fund of each county in which the~~ 410
~~agricultural land protected property is located, proportionally,~~ 411
~~based on the percentage of the territory located in each county.~~ 412

~~(G)~~ (G) (1) The secretary of state shall compile and 413
~~periodically update~~ at least one time every six months a 414
registry of foreign adversaries and other persons that, based on 415
the best information available to the secretary of state, 416
constitute a threat to the agricultural production, critical 417
infrastructure, security, or military defense of this state, or 418
the United States, ~~if permitted to acquire agricultural land~~ 419
~~described in division (B) (1) of this section.~~ 420

(2) The registry shall be published on the secretary of 421
state's web site. 422

(3) The secretary of state shall consult all of the 423
following in compiling the registry: 424

~~(1)~~ (a) The list of persons determined ~~to be foreign~~ 425
~~adversaries~~ by the secretary of commerce of the United States 426

~~under 15 C.F.R. 7.4~~ to have engaged in a long-term pattern or 427
serious instances of conduct significantly adverse to the 428
national security of the United States or the security and 429
safety of United States persons and, therefore, to constitute 430
foreign adversaries for the purposes of Executive Order 13873, 431
issued by the president of the United States on May 15, 2019; 432

~~(2)~~ (b) The terrorist exclusion list compiled by the 433
secretary of state of the United States in consultation with the 434
attorney general of the United States under 8 U.S.C. 1182; 435

~~(3)~~ (c) The list of countries determined by the secretary 436
of state of the United States that have repeatedly provided 437
support for acts of international terrorism under 50 U.S.C. 438
4813(c) and 22 U.S.C. 2780(d); 439

~~(4)~~ (d) The list of individual and entities designated by, 440
or in accordance with Executive Order 13224, issued by the 441
president of the United States on September 23, 2001, or 442
Executive Order 13268, issued by the president of the United 443
States on July 2, 2002. 444

~~(H)~~ (4) The secretary of state shall not include on the 445
registry any person that does not appear on at least one of the 446
federal lists described in division (G) (3) of this section. 447

(H) (1) No person is required to determine or inquire 448
whether another person is or may be subject to division (B) of 449
this section unless the person is either: 450

(a) Subject to division (B) of this section; 451

(b) A county auditor, county sheriff, county prosecutor, 452
or trier of fact of a court of common pleas acting in the 453
person's official capacity as provided in this section or 454
section 319.302 of the Revised Code; 455

(2) A person that is not subject to division (B) of this section bears no liability under this section. 456
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(3) No right, title, or interest in real property is invalid or subject to divestment by reason of a violation of this section by any former owner or other person holding or owning a former interest in such real property. 458
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(I) The purpose of establishing the restrictions as set forth in this section is to recognize that the state has a substantial and compelling interest in protecting its agricultural production, critical infrastructure, security, and military defense. 462
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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: 467
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(1) The name, address, and telephone number of the owner; 470

(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: 471
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(a) A trustee, in the case of a trust or business trust; 476

(b) The executor or administrator, in the case of an estate; 477
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(c) A general partner, in the case of a partnership or a limited partnership; 479
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(d) A member, manager, or officer, in the case of a limited liability company; 481
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(e) An associate, in the case of an association;	483
(f) An officer, in the case of a corporation;	484
(g) A member, manager, or officer, in the case of any other business entity.	485 486
(3) The street address and permanent parcel number of the residential rental property.	487 488
(B) The information required under division (A) of this section shall be filed and maintained on the tax list or the real property record.	489 490 491
(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.	492 493 494
(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.	495 496 497 498 499 500 501 502
(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 (D) <u>(E)</u> of section 319.202, or division (B) of section 323.131 of the Revised Code.	503 504 505 506 507
(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,	508 509 510

on the owner's behalf. 511

Section 2. That existing sections 319.202, 5301.256, and 512
5323.02 of the Revised Code are hereby repealed. 513

Section 3. This act shall be known as the Ohio Property 514
Protection Act. 515