As Introduced

136th General Assembly Regular Session 2025-2026

S. B. No. 88

Senator Johnson

A BILL

Т	o amend sections 319.202, 5301.256, and 5323.02 of	1
	the Revised Code to modify the law that	2
	prohibits certain governments, businesses, and	3
	individuals from acquiring certain real property	4
	and to name this act the Ohio Property	5
	Protection Act.	6

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

Section 1. That sections 319.202, 5301.256, and 5323.02 of	7
the Revised Code be amended 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
subject to division (C) of this section, when the transfer is	19

exempt under division (G)(3) of section 319.54 of the Revised	20
Code only a statement of the reason for the exemption shall be	21
required. Each statement submitted under this section shall	22
contain the information required under divisions (A) and (B) of	23
this section and, if the statement involves the transfer of	24
protected property, the affirmations required by division (C) of	25
this section.	26
(A) Each statement submitted under this section shall	27
either:	28
(1) Contain an affirmation by the grantee that the grantor	29
has been asked by the grantee or the grantee's representative	30
whether to the best of the grantor's knowledge either the	31
preceding or the current year's taxes on the real property or	32
the current or following year's taxes on the manufactured or	33
mobile home conveyed will be reduced under division (A) of	34
section 323.152 or under section 4503.065 of the Revised Code	35
and that the grantor indicated that to the best of the grantor's	36
knowledge the taxes will not be so reduced; or	37
(2) Be accompanied by a sworn or affirmed instrument	38
stating:	39
(a) To the best of the grantor's knowledge the real	40
property or the manufactured or mobile home that is the subject	41
of the conveyance is eligible for and will receive a reduction	42
in taxes for or payable in the current year under division (A)	43
of section 323.152 or under section 4503.065 of the Revised Code	44
and that the reduction or reductions will be reflected in the	45
grantee's taxes;	46
(b) The estimated amount of such reductions that will be	47
reflected in the grantee's taxes;	48
Terresta in the grantee b caneb,	10

(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
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.

(B) Each statement submitted under this section shall66either: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 stating:

(a) 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
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;

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

66

67

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

Page 4

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, 111 112 including the amount of any mortgage or vendor's lien thereon. 113 If property sold under a land installment contract is conveyed 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

property include a statement that the grantee shall file with131the county auditor the information required under division (A)132or (C) of section 5323.02 of the Revised Code. The auditor shall133retain the original copy of the statement of value, forward to134the tax commissioner one copy on which shall be noted the most135recent assessed value of the property, and furnish one copy to136the grantee or the grantee's representative.137

	1 0 0
(E) (I) The auditor shall not indorse a conveyance of	138
protected property if the statement submitted under this section	139
does not include both of the affirmations required by division	140
(C) of this section.	141
(2) The auditor shall refer information about a conveyance	142
of protected property to the county sheriff for investigation	143
and enforcement under division (F) of section 5301.256 of the	144
Revised Code if either of the following apply:	145
(a) The grantee affirms, or the auditor has reason to	146
believe, that the grantee is prohibited from purchasing or	147
otherwise acquiring protected property under section 5301.256 of	148
the Revised Code.	149
(b) The grantor affirms, or the auditor has reason to	150
believe, that the grantor has acquired protected property in	151
violation of section 5301.256 of the Revised Code.	152
(G) The auditor shall not refuse to indorse a conveyance	153
for either of the reasons specified in division (F)(2) of this	154
section.	155
(H) In order to achieve uniform administration and	156
collection of the transfer fee required by division (G)(3) of	157
section 319.54 of the Revised Code, the tax commissioner shall	158
adopt and promulgate rules for the administration and	159
enforcement of the levy and collection of such fee.	160
(F)_(I) As used in this section , "residential <u>:</u>	161
(1) "Protected property" has the same meaning as in	162
section 5301.256 of the Revised Code.	163
(2) "Residential rental property" has the same meaning as	164
in section 5323.01 of the Revised Code.	165

(2) (c) "Malue" means in the second of any dead or	1.6.6
(3) (a) "Value" means, in the case of any deed or	166
certificate of title not a gift in whole or part, the amount of	167
the full consideration therefor, paid or to be paid for the real	168
estate or manufactured or mobile home described in the deed or	169
title, including the amount of any mortgage or vendor's lien	170
thereon.	171
(b) If property sold under a land installment contract is	172
conveyed by the seller under such contract to a third party and	173
the contract has been of record at least twelve months prior to	174
the date of conveyance, "value" means the unpaid balance owed to	175
the seller under the contract at the time of the conveyance, but	176
the statement shall set forth the amount paid under such	177
contract prior to the date of conveyance.	178
(c) In the case of a gift in whole or part, "value" means	179
the estimated price the real estate or manufactured or mobile	180
home described in the deed or certificate of title would bring	181
in the open market and under the then existing and prevailing	182
market conditions in a sale between a willing seller and a	183
willing buyer, both conversant with the property and with	184
prevailing general price levels.	185
Sec. 5301.256. (A) As used in this section:	186
(1) "Agriculture" has the same meaning as in section 1.61	187
of the Revised Code.	188
(2) "Agricultural land" means land suitable for use in	189
agriculture and includes water on and upon and air space over	190
and above the land and natural products and deposits that are	191
unsevered from the land.	192
(3) "Person" includes all of the following:	193
(a) Individuals;	194

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

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 258 259 section unless an exception described in division (C) of this 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 landprotected property, whether created by 278 mortgage or otherwise, subject to the divestment requirements 279

this section, an agent, fiduciary, or trustee of a person

Page 10

250

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 If the protected	282
property is agricultural land, pending sale or dispositionsuch	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 <u>subject to</u> division (G) (B) of this	305
section, or an agent, trustee, or fiduciary of such a person,	306
shall not <u>directly or indirectly</u> transfer title to or <u>an</u>	307
interest in agricultural land protected property to another	308

person listed in that registry, or an agent, trustee, or	309
fiduciary thereofsubject to that division, except by devise or	310
descentunless 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 <u>s</u>ubject to division (G)(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 registryafter 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 (G) 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 generalnotify 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
<pre>protected property_is located;</pre>	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 <u>First,</u> 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
	405
escheated, but only in an amount not exceeding the actual cost	408
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
$\frac{(G)}{(G)}$ (1) The secretary of state shall compile and	413
periodically update <u>at least one time every six months</u> 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
(2) The registry shall be published on the secretary of	
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

serious instances of conduct significantly adverse to the	427 428 429 430 431
	429 430
national security of the United States or the security and	430
safety of United States persons and, therefore, to constitute	431
foreign adversaries for the purposes of Executive Order 13873,	
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
$\frac{(3)}{(c)}$ 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
$\frac{(4)}{(d)}$ 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, 2021 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	456
section bears no liability under this section.	457
(3) No right, title, or interest in real property is	458
invalid or subject to divestment by reason of a violation of	459
this section by any former owner or other person holding or	460
owning a former interest in such real property.	461
(I) The purpose of establishing the restrictions as set	462
forth in this section is to recognize that the state has a	463
substantial and compelling interest in protecting its	464
agricultural production, critical infrastructure, security, and	465
military defense.	466
Sec. 5323.02. (A) An owner of residential rental property	467
shall file with the county auditor of the county in which the	468
property is located the following information:	469
(1) The name, address, and telephone number of the owner;	470
(2) If the residential rental property is owned by a	471
trust, business trust, estate, partnership, limited partnership,	472
limited liability company, association, corporation, or any	473
other business entity, the name, address, and telephone number	474
of the following:	475
(a) A trustee, in the case of a trust or business trust;	476
(b) The executor or administrator, in the case of an	477
estate;	478
(c) A general partner, in the case of a partnership or a	479
limited partnership;	480
(d) A member, manager, or officer, in the case of a	481
limited liability company;	482

(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	485
other business entity.	486
(3) The street address and permanent parcel number of the	487
residential rental property.	488
(B) The information required under division (A) of this	489
section shall be filed and maintained on the tax list or the	490
real property record.	491
(C) An owner of residential rental property shall update	492
the information required under division (A) of this section	493
within sixty days after any change in the information occurs.	494
(D) The county auditor shall provide an owner of	495
residential rental property located in a county that has a	496
population of more than two hundred thousand according to the	497
most recent decennial census with notice pursuant to division	498
(B) of section 323.131 of the Revised Code of the requirement to	499
file the information required under division (A) of this section	500
and the requirement to update that information under division	501
(C) of this section.	502
(E) The owner of residential real property shall comply	503
with the requirements under divisions (A) and (C) of this	504
section within sixty days after receiving the notice provided	505
under division (D) of this section, division $\frac{(D)}{(E)}$ of section	506
319.202, or division (B) of section 323.131 of the Revised Code.	507
(F) Any agent designated by the owner to manage the	508

property on the owner's behalf may file or update any 509 information, or do anything otherwise required by this section, 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