

As Reported by the Senate Ways and Means Committee

131st General Assembly

Regular Session

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Sub. H. B. No. 166

Representative Green

**Cosponsors: Representatives Brenner, Blessing, Hambley, Becker, Amstutz,
Anielski, Boose, Conditt, Cupp, Grossman, Hackett, Johnson, T., McClain,
Reineke, Retherford, Rogers, Ruhl, Ryan, Sprague, Thompson, Young
Senators Beagle, LaRose**

A B I L L

To amend sections 307.78, 323.153, 1343.03, 1724.02, 1
2111.14, 3501.17, 5709.12, 5713.31, 5713.32, 2
5715.17, 5715.39, 5717.04, 5719.042, 5722.03, 3
5722.04, 5722.11, and 5747.51; to enact section 4
701.10; and to repeal sections 319.19, 1318.01, 5
1318.02, 1318.03, 1318.04, 1318.05, 1318.06, 6
1318.07, 1318.08, 1318.99, 1901.313, 1907.202, 7
2303.25, 3765.01, 3765.02, 3765.03, 3765.04, and 8
5709.23 of the Revised Code; and to amend Section 9
235.10 of S.B. 310 of the 131st General Assembly 10
to make changes to the law governing community 11
improvement corporations, the administration of 12
property taxes, and the functions of county 13
auditors. 14

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

Section 1. That sections 307.78, 323.153, 1343.03, 1724.02, 15
2111.14, 3501.17, 5709.12, 5713.31, 5713.32, 5715.17, 5715.39, 16
5717.04, 5719.042, 5722.03, 5722.04, 5722.11, and 5747.51 be 17

amended and section 701.10 of the Revised Code be enacted to read 18
as follows: 19

Sec. 307.78. (A) The board of county commissioners of any 20
county may make contributions of moneys, supplies, equipment, 21
office facilities, and other personal property or services to any 22
community improvement corporation organized pursuant to Chapter 23
1724. of the Revised Code to defray the expenses of the 24
corporation. The community improvement corporation may use the 25
board's contributions for any of its functions under Chapter 1724. 26
of the Revised Code. 27

(B) Any moneys contributed by the board for such purposes 28
shall be drawn from the general fund of the county not otherwise 29
appropriated. The board may anticipate the contributions of money 30
for such purposes and enter the amount of such contributions in 31
its annual statement to the county budget commission for inclusion 32
in the budget upon which rates of taxation are based. 33

(C) The board of county commissioners of any county may 34
pledge, as security for the repayment of moneys borrowed by a 35
community improvement corporation under division (A)(1) of section 36
1724.02 of the Revised Code, revenue appropriated to a county 37
treasurer under section 321.261 of the Revised Code, subject to 38
annual appropriation of specific amounts of such revenues, and any 39
other specified revenue lawfully available for the purposes for 40
which such a corporation is organized. 41

Sec. 323.153. (A) To obtain a reduction in real property 42
taxes under division (A) or (B) of section 323.152 of the Revised 43
Code or in manufactured home taxes under division (B) of section 44
323.152 of the Revised Code, the owner shall file an application 45
with the county auditor of the county in which the owner's 46
homestead is located. 47

To obtain a reduction in real property taxes under division 48
(A) of section 323.152 of the Revised Code, the occupant of a 49
homestead in a housing cooperative shall file an application with 50
the nonprofit corporation that owns and operates the housing 51
cooperative, in accordance with this paragraph. Not later than the 52
first day of March each year, the corporation shall obtain 53
applications from the county auditor's office and provide one to 54
each new occupant. Not later than the first day of May, any 55
occupant who may be eligible for a reduction in taxes under 56
division (A) of section 323.152 of the Revised Code shall submit 57
the completed application to the corporation. Not later than the 58
fifteenth day of May, the corporation shall file all completed 59
applications, and the information required by division (B) of 60
section 323.159 of the Revised Code, with the county auditor of 61
the county in which the occupants' homesteads are located. 62
Continuing applications shall be furnished to an occupant in the 63
manner provided in division (C)(4) of this section. 64

(1) An application for reduction based upon a physical 65
disability shall be accompanied by a certificate signed by a 66
physician, and an application for reduction based upon a mental 67
disability shall be accompanied by a certificate signed by a 68
physician or psychologist licensed to practice in this state, 69
attesting to the fact that the applicant is permanently and 70
totally disabled. The certificate shall be in a form that the tax 71
commissioner requires and shall include the definition of 72
permanently and totally disabled as set forth in section 323.151 73
of the Revised Code. An application for reduction based upon a 74
disability certified as permanent and total by a state or federal 75
agency having the function of so classifying persons shall be 76
accompanied by a certificate from that agency. An application by a 77
disabled veteran for the reduction under division (A)(2) of 78
section 323.152 of the Revised Code shall be accompanied by a 79
letter or other written confirmation from the United States 80

department of veterans affairs, or its predecessor or successor 81
agency, showing that the veteran qualifies as a disabled veteran. 82

An application for a reduction under division (A) of section 83
323.152 of the Revised Code constitutes a continuing application 84
for a reduction in taxes for each year in which the dwelling is 85
the applicant's homestead. 86

(2) An application for a reduction in taxes under division 87
(B) of section 323.152 of the Revised Code shall be filed only if 88
the homestead or manufactured or mobile home was transferred in 89
the preceding year or did not qualify for and receive the 90
reduction in taxes under that division for the preceding tax year. 91
The application for homesteads transferred in the preceding year 92
shall be incorporated into any form used by the county auditor to 93
administer the tax law in respect to the conveyance of real 94
property pursuant to section 319.20 of the Revised Code or of used 95
manufactured homes or used mobile homes as defined in section 96
5739.0210 of the Revised Code. The owner of a manufactured or 97
mobile home who has elected under division (D)(4) of section 98
4503.06 of the Revised Code to be taxed under division (D)(2) of 99
that section for the ensuing year may file the application at the 100
time of making that election. The application shall contain a 101
statement that failure by the applicant to affirm on the 102
application that the dwelling on the property conveyed is the 103
applicant's homestead prohibits the owner from receiving the 104
reduction in taxes until a proper application is filed within the 105
period prescribed by division (A)(3) of this section. Such an 106
application constitutes a continuing application for a reduction 107
in taxes for each year in which the dwelling is the applicant's 108
homestead. 109

(3) Failure to receive a new application filed under division 110
(A)(1) or (2) or notification under division (C) of this section 111
after an application for reduction has been approved is 112

prima-facie evidence that the original applicant is entitled to 113
the reduction in taxes calculated on the basis of the information 114
contained in the original application. The original application 115
and any subsequent application, including any late application, 116
shall be in the form of a signed statement and shall be filed 117
~~after the first Monday in January and not later than the first~~ 118
~~Monday in June. The original application and any subsequent~~ 119
~~application for a reduction in real property taxes shall be filed~~ 120
in on or before the thirty-first day of December of the year for 121
which the reduction is sought. The original application and any 122
subsequent application for a reduction in manufactured home taxes 123
shall be filed in the year preceding the year for which the 124
reduction is sought. The statement shall be on a form, devised and 125
supplied by the tax commissioner, which shall require no more 126
information than is necessary to establish the applicant's 127
eligibility for the reduction in taxes and the amount of the 128
reduction, and, except for homesteads that are units in a housing 129
cooperative, shall include an affirmation by the applicant that 130
ownership of the homestead was not acquired from a person, other 131
than the applicant's spouse, related to the owner by consanguinity 132
or affinity for the purpose of qualifying for the real property or 133
manufactured home tax reduction provided for in division (A) or 134
(B) of section 323.152 of the Revised Code. The form shall contain 135
a statement that conviction of willfully falsifying information to 136
obtain a reduction in taxes or failing to comply with division (C) 137
of this section results in the revocation of the right to the 138
reduction for a period of three years. In the case of an 139
application for a reduction in taxes for persons described in 140
division (A)(1)(b)(iii) of section 323.152 of the Revised Code, 141
the form shall contain a statement that signing the application 142
constitutes a delegation of authority by the applicant to the tax 143
commissioner or the county auditor, individually or in 144
consultation with each other, to examine any tax or financial 145

records relating to the income of the applicant as stated on the 146
application for the purpose of determining eligibility for the 147
exemption or a possible violation of division (D) or (E) of this 148
section. 149

(B) A late application for a tax reduction for the year 150
preceding the year in which an original application is filed, or 151
for a reduction in manufactured home taxes for the year in which 152
an original application is filed, may be filed with the original 153
application. If the county auditor determines the information 154
contained in the late application is correct, the auditor shall 155
determine the amount of the reduction in taxes to which the 156
applicant would have been entitled for the preceding tax year had 157
the applicant's application been timely filed and approved in that 158
year. 159

The amount of such reduction shall be treated by the auditor 160
as an overpayment of taxes by the applicant and shall be refunded 161
in the manner prescribed in section 5715.22 of the Revised Code 162
for making refunds of overpayments. ~~On the first day of July of~~ 163
~~each year, the~~ The county auditor shall certify the total amount 164
of the reductions in taxes made in the current year under this 165
division to the tax commissioner, who shall treat the full amount 166
thereof as a reduction in taxes for the preceding tax year and 167
shall make reimbursement to the county therefor in the manner 168
prescribed by section 323.156 of the Revised Code, from money 169
appropriated for that purpose. 170

(C)(1) If, in any year after an application has been filed 171
under division (A)(1) or (2) of this section, the owner does not 172
qualify for a reduction in taxes on the homestead or on the 173
manufactured or mobile home set forth on such application, the 174
owner shall notify the county auditor that the owner is not 175
qualified for a reduction in taxes. 176

(2) If, in any year after an application has been filed under 177

division (A)(1) of this section, the occupant of a homestead in a 178
housing cooperative does not qualify for a reduction in taxes on 179
the homestead, the occupant shall notify the county auditor that 180
the occupant is not qualified for a reduction in taxes or file a 181
new application under division (A)(1) of this section. 182

(3) If the county auditor or county treasurer discovers that 183
the owner of property not entitled to the reduction in taxes under 184
division (B) of section 323.152 of the Revised Code failed to 185
notify the county auditor as required by division (C)(1) of this 186
section, a charge shall be imposed against the property in the 187
amount by which taxes were reduced under that division for each 188
tax year the county auditor ascertains that the property was not 189
entitled to the reduction and was owned by the current owner. 190
Interest shall accrue in the manner prescribed by division (B) of 191
section 323.121 or division (G)(2) of section 4503.06 of the 192
Revised Code on the amount by which taxes were reduced for each 193
such tax year as if the reduction became delinquent taxes at the 194
close of the last day the second installment of taxes for that tax 195
year could be paid without penalty. The county auditor shall 196
notify the owner, by ordinary mail, of the charge, of the owner's 197
right to appeal the charge, and of the manner in which the owner 198
may appeal. The owner may appeal the imposition of the charge and 199
interest by filing an appeal with the county board of revision not 200
later than the last day prescribed for payment of real and public 201
utility property taxes under section 323.12 of the Revised Code 202
following receipt of the notice and occurring at least ninety days 203
after receipt of the notice. The appeal shall be treated in the 204
same manner as a complaint relating to the valuation or assessment 205
of real property under Chapter 5715. of the Revised Code. The 206
charge and any interest shall be collected as other delinquent 207
taxes. 208

(4) Each year during January, the county auditor shall 209

furnish by ordinary mail a continuing application to each person 210
receiving a reduction under division (A) of section 323.152 of the 211
Revised Code. The continuing application shall be used to report 212
changes in total income, ownership, occupancy, disability, and 213
other information earlier furnished the auditor relative to the 214
reduction in taxes on the property. The continuing application 215
shall be returned to the auditor not later than the ~~first Monday~~ 216
~~in June~~ thirty-first day of December; provided, that if such 217
changes do not affect the status of the homestead exemption or the 218
amount of the reduction to which the owner is entitled under 219
division (A) of section 323.152 of the Revised Code or to which 220
the occupant is entitled under section 323.159 of the Revised 221
Code, the application does not need to be returned. 222

(5) Each year during February, the county auditor, except as 223
otherwise provided in this paragraph, shall furnish by ordinary 224
mail an original application to the owner, as of the first day of 225
January of that year, of a homestead or a manufactured or mobile 226
home that transferred during the preceding calendar year and that 227
qualified for and received a reduction in taxes under division (B) 228
of section 323.152 of the Revised Code for the preceding tax year. 229
In order to receive the reduction under that division, the owner 230
shall file the application with the county auditor not later than 231
the ~~first Monday in June~~ thirty-first day of December. If the 232
application is not timely filed, the auditor shall not grant a 233
reduction in taxes for the homestead for the current year, and 234
shall notify the owner that the reduction in taxes has not been 235
granted, in the same manner prescribed under section 323.154 of 236
the Revised Code for notification of denial of an application. 237
Failure of an owner to receive an application does not excuse the 238
failure of the owner to file an original application. The county 239
auditor is not required to furnish an application under this 240
paragraph for any homestead for which application has previously 241
been made on a form incorporated into any form used by the county 242

auditor to administer the tax law in respect to the conveyance of 243
real property or of used manufactured homes or used mobile homes, 244
and an owner who previously has applied on such a form is not 245
required to return an application furnished under this paragraph. 246

(D) No person shall knowingly make a false statement for the 247
purpose of obtaining a reduction in the person's real property or 248
manufactured home taxes under section 323.152 of the Revised Code. 249

(E) No person shall knowingly fail to notify the county 250
auditor of changes required by division (C) of this section that 251
have the effect of maintaining or securing a reduction in taxes 252
under section 323.152 of the Revised Code. 253

(F) No person shall knowingly make a false statement or 254
certification attesting to any person's physical or mental 255
condition for purposes of qualifying such person for tax relief 256
pursuant to sections 323.151 to 323.159 of the Revised Code. 257

Sec. 701.10. The legislative authority of a municipal 258
corporation that is located in a charter county and that has 259
established a rate or charge for the provision of collection or 260
disposal services for garbage, ashes, animal and vegetable refuse, 261
dead animals, or animal offal may certify to the county fiscal 262
officer, by ordinance, the amount of the rate or charge that has 263
not been paid in accordance with applicable requirements by a 264
person using the collection or disposal services. The amount 265
certified shall be a lien on the person's property to which 266
services are provided, placed on the tax list in a separate 267
column, collected as other taxes, and paid into the general fund 268
of the municipal corporation. 269

Sec. 1343.03. (A) In cases other than those provided for in 270
sections 1343.01 and 1343.02 of the Revised Code, when money 271
becomes due and payable upon any bond, bill, note, or other 272

instrument of writing, upon any book account, upon any settlement 273
between parties, upon all verbal contracts entered into, and upon 274
all judgments, decrees, and orders of any judicial tribunal for 275
the payment of money arising out of tortious conduct or a contract 276
or other transaction, the creditor is entitled to interest at the 277
rate per annum determined pursuant to section 5703.47 of the 278
Revised Code, unless a written contract provides a different rate 279
of interest in relation to the money that becomes due and payable, 280
in which case the creditor is entitled to interest at the rate 281
provided in that contract. ~~Notification of the interest rate per 282~~
~~annum shall be provided pursuant to sections 319.19, 1901.313, 283~~
~~1907.202, 2303.25, and 5703.47 of the Revised Code. 284~~

(B) Except as provided in divisions (C) and (D) of this 285
section and subject to section 2325.18 of the Revised Code, 286
interest on a judgment, decree, or order for the payment of money 287
rendered in a civil action based on tortious conduct or a contract 288
or other transaction, including, but not limited to a civil action 289
based on tortious conduct or a contract or other transaction that 290
has been settled by agreement of the parties, shall be computed 291
from the date the judgment, decree, or order is rendered to the 292
date on which the money is paid and shall be at the rate 293
determined pursuant to section 5703.47 of the Revised Code that is 294
in effect on the date the judgment, decree, or order is rendered. 295
That rate shall remain in effect until the judgment, decree, or 296
order is satisfied. 297

(C)(1) If, upon motion of any party to a civil action that is 298
based on tortious conduct, that has not been settled by agreement 299
of the parties, and in which the court has rendered a judgment, 300
decree, or order for the payment of money, the court determines at 301
a hearing held subsequent to the verdict or decision in the action 302
that the party required to pay the money failed to make a good 303
faith effort to settle the case and that the party to whom the 304

money is to be paid did not fail to make a good faith effort to 305
settle the case, interest on the judgment, decree, or order shall 306
be computed as follows: 307

(a) In an action in which the party required to pay the money 308
has admitted liability in a pleading, from the date the cause of 309
action accrued to the date on which the order, judgment, or decree 310
was rendered; 311

(b) In an action in which the party required to pay the money 312
engaged in the conduct resulting in liability with the deliberate 313
purpose of causing harm to the party to whom the money is to be 314
paid, from the date the cause of action accrued to the date on 315
which the order, judgment, or decree was rendered; 316

(c) In all other actions, for the longer of the following 317
periods: 318

(i) From the date on which the party to whom the money is to 319
be paid gave the first notice described in division (C)(1)(c)(i) 320
of this section to the date on which the judgment, order, or 321
decree was rendered. The period described in division (C)(1)(c)(i) 322
of this section shall apply only if the party to whom the money is 323
to be paid made a reasonable attempt to determine if the party 324
required to pay had insurance coverage for liability for the 325
tortious conduct and gave to the party required to pay and to any 326
identified insurer, as nearly simultaneously as practicable, 327
written notice in person or by certified mail that the cause of 328
action had accrued. 329

(ii) From the date on which the party to whom the money is to 330
be paid filed the pleading on which the judgment, decree, or order 331
was based to the date on which the judgment, decree, or order was 332
rendered. 333

(2) No court shall award interest under division (C)(1) of 334
this section on future damages, as defined in section 2323.56 of 335

the Revised Code, that are found by the trier of fact. 336

(D) Division (B) of this section does not apply to a 337
judgment, decree, or order rendered in a civil action based on 338
tortious conduct or a contract or other transaction, and division 339
(C) of this section does not apply to a judgment, decree, or order 340
rendered in a civil action based on tortious conduct, if a 341
different period for computing interest on it is specified by law, 342
or if it is rendered in an action against the state in the court 343
of claims, or in an action under Chapter 4123. of the Revised 344
Code. 345

Sec. 1724.02. (A) In furtherance of the purposes set forth in 346
section 1724.01 of the Revised Code, a community improvement 347
corporation shall have the following powers: 348

~~(A)~~(1)(a) To borrow money for any of the purposes of the 349
community improvement corporation by means of loans, lines of 350
credit, or any other financial instruments or securities, 351
including the issuance of its bonds, debentures, notes, or other 352
evidences of indebtedness, whether secured or unsecured, and to 353
secure the same by mortgage, pledge, deed of trust, or other lien 354
on its property, franchises, rights, and privileges of every kind 355
and nature or any part thereof or interest therein; and 356

~~(2)~~(b) If the community improvement corporation is a county 357
land reutilization corporation, the corporation may request, by 358
resolution: 359

~~(a)~~(i) That the board of county commissioners of the county 360
served by the corporation pledge a specifically identified source 361
or sources of revenue pursuant to division (C) of section 307.78 362
of the Revised Code as security for such borrowing by the 363
corporation; and 364

~~(b)~~(i)(ii)(I) If the land subject to reutilization is located 365

within an unincorporated area of the county, that the board of 366
county commissioners issue notes under section 307.082 of the 367
Revised Code for the purpose of constructing public infrastructure 368
improvements and take other actions as the board determines are in 369
the interest of the county and are authorized under sections 370
5709.78 to 5709.81 of the Revised Code or bonds or notes under 371
section 5709.81 of the Revised Code for the refunding purposes set 372
forth in that section; or 373

~~(ii)~~(II) If the land subject to reutilization is located 374
within the corporate boundaries of a municipal corporation, that 375
the municipal corporation issue bonds for the purpose of 376
constructing public infrastructure improvements and take such 377
other actions as the municipal corporation determines are in its 378
interest and are authorized under sections 5709.40 to 5709.43 of 379
the Revised Code. 380

~~(B)~~(2) To make loans to any person, firm, partnership, 381
corporation, joint stock company, association, or trust, and to 382
establish and regulate the terms and conditions with respect to 383
any such loans; provided that an economic development corporation 384
shall not approve any application for a loan unless and until the 385
person applying for said loan shows that the person has applied 386
for the loan through ordinary banking or commercial channels and 387
that the loan has been refused by at least one bank or other 388
financial institution. Nothing in this division shall preclude a 389
county land reutilization corporation from making revolving loans 390
to community development corporations, private entities, or any 391
person for the purposes contained in the corporation's plan under 392
section 1724.10 of the Revised Code. 393

~~(C)~~(3) To purchase, receive, hold, manage, lease, 394
lease-purchase, or otherwise acquire and to sell, convey, 395
transfer, lease, sublease, or otherwise dispose of real and 396
personal property, together with such rights and privileges as may 397

be incidental and appurtenant thereto and the use thereof, 398
including but not restricted to, any real or personal property 399
acquired by the community improvement corporation from time to 400
time in the satisfaction of debts or enforcement of obligations, 401
and to enter into contracts with third parties, including the 402
federal government, the state, any political subdivision, or any 403
other entity. A county land reutilization corporation shall not 404
acquire an interest in real property if such acquisition causes 405
the number of occupied real properties held by the corporation to 406
exceed the greater of either fifty properties or twenty-five per 407
cent of all real property held by the corporation for 408
reutilization, reclamation, or rehabilitation. For the purposes of 409
this division, "occupied real properties" includes all real 410
properties that are not unoccupied as that term is defined in 411
section 323.65 of the Revised Code. 412

~~(D)~~(4) To acquire the good will, business, rights, real and 413
personal property, and other assets, or any part thereof, or 414
interest therein, of any persons, firms, partnerships, 415
corporations, joint stock companies, associations, or trusts, and 416
to assume, undertake, or pay the obligations, debts, and 417
liabilities of any such person, firm, partnership, corporation, 418
joint stock company, association, or trust; to acquire, reclaim, 419
manage, or contract for the management of improved or unimproved 420
and underutilized real estate for the purpose of constructing 421
industrial plants, other business establishments, or housing 422
thereon, or causing the same to occur, for the purpose of 423
assembling and enhancing utilization of the real estate, or for 424
the purpose of disposing of such real estate to others in whole or 425
in part for the construction of industrial plants, other business 426
establishments, or housing; and to acquire, reclaim, manage, 427
contract for the management of, construct or reconstruct, alter, 428
repair, maintain, operate, sell, convey, transfer, lease, 429
sublease, or otherwise dispose of industrial plants, business 430

establishments, or housing. 431

~~(E)~~(5) To acquire, subscribe for, own, hold, sell, assign, 432
transfer, mortgage, pledge, or otherwise dispose of the stock, 433
shares, bonds, debentures, notes, or other securities and 434
evidences of interest in, or indebtedness of, any person, firm, 435
corporation, joint stock company, association, or trust, and while 436
the owner or holder thereof, to exercise all the rights, powers, 437
and privileges of ownership, including the right to vote therein, 438
provided that no tax revenue, if any, received by a community 439
improvement corporation shall be used for such acquisition or 440
subscription. 441

~~(F)~~(6) To mortgage, pledge, or otherwise encumber any 442
property acquired pursuant to the powers contained in division 443
~~(C), (D), (A)(3), (4),~~ or ~~(E)~~(5) of this section. 444

~~(G)~~(7) Nothing in this section shall limit the right of a 445
community improvement corporation to become a member of or a 446
stockholder in a corporation formed under Chapter 1726. of the 447
Revised Code. 448

~~(H)~~(8) To serve as an agent for grant applications and for 449
the administration of grants, or to make applications as principal 450
for grants for county land reutilization corporations. 451

~~(I)~~(9) To exercise the powers enumerated under Chapter 5722. 452
of the Revised Code on behalf of a county that organizes or 453
contracts with a county land reutilization corporation. 454

~~(J)~~(10) To engage in code enforcement and nuisance abatement, 455
including, but not limited to, cutting grass and weeds, boarding 456
up vacant or abandoned structures, and demolishing condemned 457
structures on properties that are subject to a delinquent tax or 458
assessment lien, or property for which a municipal corporation or 459
township has contracted with a county land reutilization 460
corporation to provide code enforcement or nuisance abatement 461

assistance.	462
(K) (11) To charge fees or exchange in-kind goods or services	463
for services rendered to political subdivisions and other persons	464
or entities for whom services are rendered.	465
(L) (12) To employ and provide compensation for an executive	466
director who shall manage the operations of a county land	467
reutilization corporation and employ others for the benefit of the	468
corporation as approved and funded by the board of directors. No	469
employee of the corporation is or shall be deemed to be an	470
employee of the political subdivision for whose benefit the	471
corporation is organized solely because the employee is employed	472
by the corporation.	473
(M) (13) To purchase tax certificates at auction, negotiated	474
sale, or from a third party who purchased and is a holder of one	475
or more tax certificates issued pursuant to sections 5721.30 to	476
5721.43 of the Revised Code.	477
(N) (14) To be assigned a mortgage on real property from a	478
mortgagee in lieu of acquiring such real property subject to a	479
mortgage.	480
(O) (15) To do all acts and things necessary or convenient to	481
carry out the purposes of section 1724.01 of the Revised Code and	482
the powers especially created for a community improvement	483
corporation in Chapter 1724. of the Revised Code, including, but	484
not limited to, contracting with the federal government, the state	485
or any political subdivision, a board of county commissioners	486
pursuant to section 307.07 of the Revised Code, a county auditor	487
pursuant to section 319.10 of the Revised Code, a county treasurer	488
pursuant to section 321.49 of the Revised Code, and any other	489
party, whether nonprofit or for-profit. An employee of a board of	490
county commissioners, county auditor, or county treasurer who,	491
pursuant to a contract entered into in accordance with section	492

307.07, 319.10, or 321.49 of the Revised Code, provides services 493
to a county land reutilization corporation shall remain an 494
employee of the county during the provision of those services. 495

(B) The powers enumerated in this chapter shall not be 496
construed to limit the general powers of a community improvement 497
corporation. The powers granted under this chapter are in addition 498
to those powers granted by any other chapter of the Revised Code, 499
but, as to a county land reutilization corporation, shall be used 500
only for the purposes enumerated under division (B)(2) of section 501
1724.01 of the Revised Code. 502

(C) Ownership of real property by an economic development 503
corporation does not constitute public ownership unless the 504
economic development corporation has applied for and been granted 505
a tax exemption for the property under section 5709.08 of the 506
Revised Code. 507

Sec. 2111.14. (A) In addition to a guardian's other duties, 508
every guardian appointed to take care of the estate of a ward 509
shall have the following duties: 510

(1) To make and file within three months after the guardian's 511
appointment a full inventory of the real and personal property of 512
the ward, its value, and the value of the yearly rent of the real 513
property, provided that, if the guardian fails to file the 514
inventory for thirty days after having been notified of the 515
expiration of the time by the probate judge, the judge shall 516
remove the guardian and appoint a successor; 517

(2) To manage the estate for the best interest of the ward; 518

(3) To pay all just debts due from the ward out of the estate 519
in the possession or under the control of the guardian, collect 520
all debts due to the ward, compound doubtful debts, and appear for 521
and defend, or cause to be defended, all suits against the ward; 522

(4) To obey all orders and judgments of the courts touching 523
the guardianship; 524

(5) To bring suit for the ward when a suit is in the best 525
interests of the ward; 526

(6) To settle and adjust, when necessary or desirable, the 527
assets that the guardian may receive in kind from an executor or 528
administrator to the greatest advantage of the ward. Before a 529
settlement and adjustment is valid and binding, it shall be 530
approved by the probate court and the approval shall be entered on 531
its journal. The guardian also shall have the approval of the 532
probate court to hold the assets as received from the executor or 533
administrator or to hold what may be received in the settlement 534
and adjustment of those assets. 535

(B) No guardian appointed to take care of the estate of a 536
ward may open a safety deposit box held in the name of the ward, 537
~~until the contents of the box have been audited by an employee of~~ 538
~~the county auditor in the presence of the guardian and until a~~ 539
~~verified report of the audit has been filed by the auditor with~~ 540
the probate court. The court then shall issue issues a release to 541
the guardian permitting the guardian to have access to the safety 542
deposit box ~~of the ward, which the court shall issue upon the~~ 543
guardian filing a request to obtain that access. 544

Sec. 3501.17. (A) The expenses of the board of elections 545
shall be paid from the county treasury, in pursuance of 546
appropriations by the board of county commissioners, in the same 547
manner as other county expenses are paid. If the board of county 548
commissioners fails to appropriate an amount sufficient to provide 549
for the necessary and proper expenses of the board of elections 550
pertaining to the conduct of elections, the board of elections may 551
apply to the court of common pleas within the county, which shall 552
fix the amount necessary to be appropriated and the amount shall 553

be appropriated. Payments shall be made upon vouchers of the board 554
of elections certified to by its chairperson or acting chairperson 555
and the director or deputy director, upon warrants of the county 556
auditor. 557

The board of elections shall not incur any obligation 558
involving the expenditure of money unless there are moneys 559
sufficient in the funds appropriated therefor to meet the 560
obligation. If the board of elections requests a transfer of funds 561
from one of its appropriation items to another, the board of 562
county commissioners shall adopt a resolution providing for the 563
transfer except as otherwise provided in section 5705.40 of the 564
Revised Code. The expenses of the board of elections shall be 565
apportioned among the county and the various subdivisions as 566
provided in this section, and the amount chargeable to each 567
subdivision shall be paid as provided in division (J) of this 568
section or withheld by the county auditor from the moneys payable 569
thereto at the time of the next tax settlement. At the time of 570
submitting budget estimates in each year, the board of elections 571
shall submit to the taxing authority of each subdivision, upon the 572
request of the subdivision, an estimate of the amount to be paid 573
or withheld from the subdivision during the current or next fiscal 574
year. 575

A board of township trustees may, by resolution, request that 576
the county auditor withhold expenses charged to the township from 577
a specified township fund that is to be credited with revenue at a 578
tax settlement. The resolution shall specify the tax levy ballot 579
issue, the date of the election on the levy issue, and the 580
township fund from which the expenses the board of elections 581
incurs related to that ballot issue shall be withheld. 582

(B) Except as otherwise provided in division (F) of this 583
section, the compensation of the members of the board of elections 584
and of the director, deputy director, and regular employees in the 585

board's offices, other than compensation for overtime worked; the 586
expenditures for the rental, furnishing, and equipping of the 587
office of the board and for the necessary office supplies for the 588
use of the board; the expenditures for the acquisition, repair, 589
care, and custody of the polling places, booths, guardrails, and 590
other equipment for polling places; the cost of tally sheets, 591
maps, flags, ballot boxes, and all other permanent records and 592
equipment; the cost of all elections held in and for the state and 593
county; and all other expenses of the board which are not 594
chargeable to a political subdivision in accordance with this 595
section shall be paid in the same manner as other county expenses 596
are paid. 597

(C) The compensation of precinct election officials and 598
intermittent employees in the board's offices; the cost of 599
renting, moving, heating, and lighting polling places and of 600
placing and removing ballot boxes and other fixtures and equipment 601
thereof, including voting machines, marking devices, and automatic 602
tabulating equipment; the cost of printing and delivering ballots, 603
cards of instructions, registration lists required under section 604
3503.23 of the Revised Code, and other election supplies, 605
including the supplies required to comply with division (H) of 606
section 3506.01 of the Revised Code; the cost of contractors 607
engaged by the board to prepare, program, test, and operate voting 608
machines, marking devices, and automatic tabulating equipment; and 609
all other expenses of conducting primaries and elections in the 610
odd-numbered years shall be charged to the subdivisions in and for 611
which such primaries or elections are held. The charge for each 612
primary or general election in odd-numbered years for each 613
subdivision shall be determined in the following manner: first, 614
the total cost of all chargeable items used in conducting such 615
elections shall be ascertained; second, the total charge shall be 616
divided by the number of precincts participating in such election, 617
in order to fix the cost per precinct; third, the cost per 618

precinct shall be prorated by the board of elections to the 619
subdivisions conducting elections for the nomination or election 620
of offices in such precinct; fourth, the total cost for each 621
subdivision shall be determined by adding the charges prorated to 622
it in each precinct within the subdivision. 623

(D) The entire cost of special elections held on a day other 624
than the day of a primary or general election, both in 625
odd-numbered or in even-numbered years, shall be charged to the 626
subdivision. Where a special election is held on the same day as a 627
primary or general election in an even-numbered year, the 628
subdivision submitting the special election shall be charged only 629
for the cost of ballots and advertising. Where a special election 630
is held on the same day as a primary or general election in an 631
odd-numbered year, the subdivision submitting the special election 632
shall be charged for the cost of ballots and advertising for such 633
special election, in addition to the charges prorated to such 634
subdivision for the election or nomination of candidates in each 635
precinct within the subdivision, as set forth in the preceding 636
paragraph. 637

(E) Where a special election is held on the day specified by 638
division (E) of section 3501.01 of the Revised Code for the 639
holding of a primary election, for the purpose of submitting to 640
the voters of the state constitutional amendments proposed by the 641
general assembly, and a subdivision conducts a special election on 642
the same day, the entire cost of the special election shall be 643
divided proportionally between the state and the subdivision based 644
upon a ratio determined by the number of issues placed on the 645
ballot by each, except as otherwise provided in division (G) of 646
this section. Such proportional division of cost shall be made 647
only to the extent funds are available for such purpose from 648
amounts appropriated by the general assembly to the secretary of 649
state. If a primary election is also being conducted in the 650

subdivision, the costs shall be apportioned as otherwise provided 651
in this section. 652

(F) When a precinct is open during a general, primary, or 653
special election solely for the purpose of submitting to the 654
voters a statewide ballot issue, the state shall bear the entire 655
cost of the election in that precinct and shall reimburse the 656
county for all expenses incurred in opening the precinct. 657

(G)(1) The state shall bear the entire cost of advertising in 658
newspapers statewide ballot issues, explanations of those issues, 659
and arguments for or against those issues, as required by Section 660
1g of Article II and Section 1 of Article XVI, Ohio Constitution, 661
and any other section of law. Appropriations made to the 662
controlling board shall be used to reimburse the secretary of 663
state for all expenses the secretary of state incurs for such 664
advertising under division (G) of section 3505.062 of the Revised 665
Code. 666

(2) There is hereby created in the state treasury the 667
statewide ballot advertising fund. The fund shall receive 668
transfers approved by the controlling board, and shall be used by 669
the secretary of state to pay the costs of advertising state 670
ballot issues as required under division (G)(1) of this section. 671
Any such transfers may be requested from and approved by the 672
controlling board prior to placing the advertising, in order to 673
facilitate timely provision of the required advertising. 674

(H) The cost of renting, heating, and lighting registration 675
places; the cost of the necessary books, forms, and supplies for 676
the conduct of registration; and the cost of printing and posting 677
precinct registration lists shall be charged to the subdivision in 678
which such registration is held. 679

(I)(1)(a) At the request of a majority of the members of the 680
board of elections, the board of county commissioners may, by 681

resolution, establish an elections revenue fund. Except as 682
otherwise provided in this division and in division (I)(2) of this 683
section, the purpose of the fund shall be to accumulate revenue 684
withheld by or paid to the county under this section for the 685
payment of any expense related to the duties of the board of 686
elections specified in section 3501.11 of the Revised Code, upon 687
approval of a majority of the members of the board of elections. 688
The fund shall not accumulate any revenue withheld by or paid to 689
the county under this section for the compensation of the members 690
of the board of elections or of the director, deputy director, or 691
other regular employees in the board's offices, other than 692
compensation for overtime worked. 693

(b) Notwithstanding sections 5705.14, 5705.15, and 5705.16 of 694
the Revised Code, the board of county commissioners may, by 695
resolution, transfer money to the elections revenue fund from any 696
other fund of the political subdivision from which such payments 697
lawfully may be made. Following an affirmative vote of a majority 698
of the members of the board of elections, the board of county 699
commissioners may, by resolution, rescind an elections revenue 700
fund established under this division. If an elections revenue fund 701
is rescinded, money that has accumulated in the fund shall be 702
transferred to the county general fund. 703

(2)(a) The board of county commissioners of a county that 704
receives a payment from a political subdivision under division (J) 705
of this section shall, by resolution, establish a special 706
elections fund. The purpose of the fund shall be to accumulate 707
revenue paid to the county by political subdivisions under 708
division (J) of this section for the cost of preparing for and 709
conducting special elections. 710

(b) If both of the following apply, the board of county 711
commissioners may, by resolution, rescind the special elections 712
fund and transfer any remaining money in the fund to the county 713

<u>general fund or to the elections revenue fund:</u>	714
<u>(i) All notifications and payments required under division</u>	715
<u>(J)(3) of this section have been made.</u>	716
<u>(ii) The county has not received any payments from political</u>	717
<u>subdivisions under division (J)(2) of this section for a future</u>	718
<u>special election.</u>	719
(J)(1) Not less than fifteen business days before the	720
deadline for submitting a question or issue for placement on the	721
ballot at a special election, the board of elections shall prepare	722
and file with the board of county commissioners and the office of	723
the secretary of state the estimated cost, based on the factors	724
enumerated in this section, for preparing for and conducting an	725
election on one question or issue, one nomination for office, or	726
one election to office in each precinct in the county at that	727
special election and shall divide that cost by the number of	728
registered voters in the county.	729
(2) The board of elections shall provide to a political	730
subdivision seeking to submit a question or issue, a nomination	731
for office, or an election to office for placement on the ballot	732
at a special election with the estimated cost for preparing for	733
and conducting that election, which shall be calculated either by	734
multiplying the number of registered voters in the political	735
subdivision with the cost calculated under division (J)(1) of this	736
section or by multiplying the cost per precinct with the number or	737
precincts in the political subdivision. A political subdivision	738
submitting a question or issue, a nomination for office, or an	739
election to office for placement on the ballot at that special	740
election shall pay to the county <u>special</u> elections revenue fund	741
sixty-five per cent of the estimated cost of the election not less	742
than ten business days after the deadline for submitting a	743
question or issue for placement on the ballot for that special	744
election.	745

(3) Not later than sixty days after the date of a special election, the board of elections shall provide to each political subdivision the true and accurate cost for the question or issue, nomination for office, or election to office that the subdivision submitted to the voters on the special election ballots. If the board of elections determines that a subdivision paid less for the cost of preparing and conducting a special election under division (J)(2) of this section than the actual cost calculated under this division, the subdivision shall remit to the county special elections revenue fund the difference between the payment made under division (J)(2) of this section and the final cost calculated under this division within thirty days after being notified of the final cost. If the board of elections determines that a subdivision paid more for the cost of preparing and conducting a special election under division (J)(2) of this section than the actual cost calculated under this division, the board of elections promptly shall notify the board of county commissioners of that difference. The board of county commissioners shall remit from the county special elections revenue fund to the political subdivision the difference between the payment made under division (J)(2) of this section and the final cost calculated under this division within thirty days after receiving that notification.

(K) As used in this section:

(1) "Political subdivision" and "subdivision" mean any board of county commissioners, board of township trustees, legislative authority of a municipal corporation, board of education, or any other board, commission, district, or authority that is empowered to levy taxes or permitted to receive the proceeds of a tax levy, regardless of whether the entity receives tax settlement moneys as described in division (A) of this section;

(2) "Statewide ballot issue" means any ballot issue, whether

proposed by the general assembly or by initiative or referendum, 778
that is submitted to the voters throughout the state. 779

Sec. 5709.12. (A) As used in this section, "independent 780
living facilities" means any residential housing facilities and 781
related property that are not a nursing home, residential care 782
facility, or residential facility as defined in division (A) of 783
section 5701.13 of the Revised Code. 784

(B) Lands, houses, and other buildings belonging to a county, 785
township, or municipal corporation and used exclusively for the 786
accommodation or support of the poor, or leased to the state or 787
any political subdivision for public purposes shall be exempt from 788
taxation. Real and tangible personal property belonging to 789
institutions that is used exclusively for charitable purposes 790
shall be exempt from taxation, including real property belonging 791
to an institution that is a nonprofit corporation that receives a 792
grant under the Thomas Alva Edison grant program authorized by 793
division (C) of section 122.33 of the Revised Code at any time 794
during the tax year and being held for leasing or resale to 795
others. If, at any time during a tax year for which such property 796
is exempted from taxation, the corporation ceases to qualify for 797
such a grant, the director of development shall notify the tax 798
commissioner, and the tax commissioner shall cause the property to 799
be restored to the tax list beginning with the following tax year. 800
All property owned and used by a nonprofit organization 801
exclusively for a home for the aged, as defined in section 5701.13 802
of the Revised Code, also shall be exempt from taxation. 803

(C)(1) If a home for the aged described in division (B)(1) of 804
section 5701.13 of the Revised Code is operated in conjunction 805
with or at the same site as independent living facilities, the 806
exemption granted in division (B) of this section shall include 807
kitchen, dining room, clinic, entry ways, maintenance and storage 808

areas, and land necessary for access commonly used by both 809
residents of the home for the aged and residents of the 810
independent living facilities. Other facilities commonly used by 811
both residents of the home for the aged and residents of 812
independent living units shall be exempt from taxation only if the 813
other facilities are used primarily by the residents of the home 814
for the aged. Vacant land currently unused by the home, and 815
independent living facilities and the lands connected with them 816
are not exempt from taxation. Except as provided in division 817
(A)(1) of section 5709.121 of the Revised Code, property of a home 818
leased for nonresidential purposes is not exempt from taxation. 819

(2) Independent living facilities are exempt from taxation if 820
they are operated in conjunction with or at the same site as a 821
home for the aged described in division (B)(2) of section 5701.13 822
of the Revised Code; operated by a corporation, association, or 823
trust described in division (B)(1)(b) of that section; operated 824
exclusively for the benefit of members of the corporation, 825
association, or trust who are retired, aged, or infirm; and 826
provided to those members without charge in consideration of their 827
service, without compensation, to a charitable, religious, 828
fraternal, or educational institution. For the purposes of 829
division (C)(2) of this section, "compensation" does not include 830
furnishing room and board, clothing, health care, or other 831
necessities, or stipends or other de minimis payments to defray 832
the cost thereof. 833

(D)(1) A private corporation established under federal law, 834
as defined in 36 U.S.C. 1101, Pub. L. No. 102-199, 105 Stat. 1629, 835
as amended, the objects of which include encouraging the 836
advancement of science generally, or of a particular branch of 837
science, the promotion of scientific research, the improvement of 838
the qualifications and usefulness of scientists, or the increase 839
and diffusion of scientific knowledge is conclusively presumed to 840

be a charitable or educational institution. A private corporation 841
established as a nonprofit corporation under the laws of a state 842
that is exempt from federal income taxation under section 843
501(c)(3) of the Internal Revenue Code of 1986, 100 Stat. 2085, 26 844
U.S.C.A. 1, as amended, and that has as its principal purpose one 845
or more of the foregoing objects also is conclusively presumed to 846
be a charitable or educational institution. 847

The fact that an organization described in this division 848
operates in a manner that results in an excess of revenues over 849
expenses shall not be used to deny the exemption granted by this 850
section, provided such excess is used, or is held for use, for 851
exempt purposes or to establish a reserve against future 852
contingencies; and, provided further, that such excess may not be 853
distributed to individual persons or to entities that would not be 854
entitled to the tax exemptions provided by this chapter. Nor shall 855
the fact that any scientific information diffused by the 856
organization is of particular interest or benefit to any of its 857
individual members be used to deny the exemption granted by this 858
section, provided that such scientific information is available to 859
the public for purchase or otherwise. 860

(2) Division (D)(2) of this section does not apply to real 861
property exempted from taxation under this section and division 862
(A)(3) of section 5709.121 of the Revised Code and belonging to a 863
nonprofit corporation described in division (D)(1) of this section 864
that has received a grant under the Thomas Alva Edison grant 865
program authorized by division (C) of section 122.33 of the 866
Revised Code during any of the tax years the property was exempted 867
from taxation. 868

When a private corporation described in division (D)(1) of 869
this section sells all or any portion of a tract, lot, or parcel 870
of real estate that has been exempt from taxation under this 871
section and section 5709.121 of the Revised Code, the portion sold 872

shall be restored to the tax list for the year following the year 873
of the sale and, except in connection with a sale and transfer of 874
such a tract, lot, or parcel to a county land reutilization 875
corporation organized under Chapter 1724. of the Revised Code, a 876
charge shall be levied against the sold property in an amount 877
equal to the tax savings on such property during the four tax 878
years preceding the year the property is placed on the tax list. 879
The tax savings equals the amount of the additional taxes that 880
would have been levied if such property had not been exempt from 881
taxation. 882

The charge constitutes a lien of the state upon such property 883
as of the first day of January of the tax year in which the charge 884
is levied and continues until discharged as provided by law. The 885
charge may also be remitted for all or any portion of such 886
property that the tax commissioner determines is entitled to 887
exemption from real property taxation for the year such property 888
is restored to the tax list under any provision of the Revised 889
Code, other than sections 725.02, 1728.10, 3735.67, 5709.40, 890
5709.41, 5709.62, 5709.63, 5709.71, 5709.73, 5709.78, and 5709.84, 891
upon an application for exemption covering the year such property 892
is restored to the tax list filed under section 5715.27 of the 893
Revised Code. 894

(E) Real property held by an organization organized and 895
operated exclusively for charitable purposes as described under 896
section 501(c)(3) of the Internal Revenue Code and exempt from 897
federal taxation under section 501(a) of the Internal Revenue 898
Code, 26 U.S.C.A. 501(a) and (c)(3), as amended, for the purpose 899
of constructing or rehabilitating residences for eventual transfer 900
to qualified low-income families through sale, lease, or land 901
installment contract, shall be exempt from taxation. 902

The exemption shall commence on the day title to the property 903
is transferred to the organization and shall continue to the end 904

of the tax year in which the organization transfers title to the 905
property to a qualified low-income family. In no case shall the 906
exemption extend beyond the second succeeding tax year following 907
the year in which the title was transferred to the organization. 908
If the title is transferred to the organization and from the 909
organization to a qualified low-income family in the same tax 910
year, the exemption shall continue to the end of that tax year. 911
The proportionate amount of taxes that are a lien but not yet 912
determined, assessed, and levied for the tax year in which title 913
is transferred to the organization shall be remitted by the county 914
auditor for each day of the year that title is held by the 915
organization. 916

Upon transferring the title to another person, the 917
organization shall file with the county auditor an affidavit 918
affirming that the title was transferred to a qualified low-income 919
family or that the title was not transferred to a qualified 920
low-income family, as the case may be; if the title was 921
transferred to a qualified low-income family, the affidavit shall 922
identify the transferee by name. If the organization transfers 923
title to the property to anyone other than a qualified low-income 924
family, the exemption, if it has not previously expired, shall 925
terminate, and the property shall be restored to the tax list for 926
the year following the year of the transfer and a charge shall be 927
levied against the property in an amount equal to the amount of 928
additional taxes that would have been levied if such property had 929
not been exempt from taxation. The charge constitutes a lien of 930
the state upon such property as of the first day of January of the 931
tax year in which the charge is levied and continues until 932
discharged as provided by law. 933

The application for exemption shall be filed as otherwise 934
required under section 5715.27 of the Revised Code, except that 935
the organization holding the property shall file with its 936

application documentation substantiating its status as an 937
organization organized and operated exclusively for charitable 938
purposes under section 501(c)(3) of the Internal Revenue Code and 939
its qualification for exemption from federal taxation under 940
section 501(a) of the Internal Revenue Code, and affirming its 941
intention to construct or rehabilitate the property for the 942
eventual transfer to qualified low-income families. 943

As used in this division, "qualified low-income family" means 944
a family whose income does not exceed two hundred per cent of the 945
official federal poverty guidelines as revised annually in 946
accordance with section 673(2) of the "Omnibus Budget 947
Reconciliation Act of 1981," 95 Stat. 511, 42 U.S.C.A. 9902, as 948
amended, for a family size equal to the size of the family whose 949
income is being determined. 950

(F)(1)~~(a)~~ Real property that is acquired and held by a county 951
land reutilization corporation organized under Chapter 1724. of 952
the Revised Code and that is not exempt from taxation under 953
Chapter 5722. of the Revised Code shall be deemed real property 954
used for a public purpose and shall be exempt from taxation until 955
sold or transferred by the corporation. Notwithstanding section 956
5715.27 of the Revised Code, a county land reutilization 957
corporation is not required to apply to any county or state agency 958
in order to qualify for the exemption. 959

~~(b)~~(2) Real property that is acquired ~~or~~ and held by an 960
electing subdivision other than a county land reutilization 961
corporation on or after April 9, 2009, for the public purpose of 962
implementing an effective land reutilization program or for a 963
related public purpose, and that is not exempt from taxation under 964
Chapter 5722. of the Revised Code, shall be exempt from taxation 965
until sold or transferred by the electing subdivision. 966
Notwithstanding section 5715.27 of the Revised Code, an electing 967
subdivision is not required to apply to any county or state agency 968

in order to qualify for an exemption with respect to property 969
acquired or held for such purposes on or after such date, 970
regardless of how the electing subdivision acquires the property. 971

As used in this section, "electing subdivision" and "land 972
reutilization program" have the same meanings as in section 973
5722.01 of the Revised Code, and "county land reutilization 974
corporation" means a county land reutilization corporation 975
organized under Chapter 1724. of the Revised Code and any 976
subsidiary wholly owned by such a county land reutilization 977
corporation that is identified as "a wholly owned subsidiary of a 978
county land reutilization corporation" in the deed of conveyance 979
transferring title to the subsidiary. 980

~~(2) An exemption authorized under division (F)(1) of this 981
section shall commence on the day title to the property is 982
transferred to the corporation or electing subdivision and shall 983
continue to the end of the tax year in which the instrument 984
transferring title from the corporation or subdivision to another 985
owner is recorded, if the use to which the other owner puts the 986
property does not qualify for an exemption under this section or 987
any other section of the Revised Code. If the title to the 988
property is transferred to the corporation and from the 989
corporation, or to the subdivision and from the subdivision, in 990
the same tax year, the exemption shall continue to the end of that 991
tax year. The proportionate amount of taxes that are a lien but 992
not yet determined, assessed, and levied for the tax year in which 993
title is transferred to the corporation or subdivision shall be 994
remitted by the county auditor for each day of the year that title 995
is held by the corporation or subdivision. 996~~

~~Upon transferring the title to another person, the 997
corporation or electing subdivision shall file with the county 998
auditor an affidavit or conveyance form affirming that the title 999
was transferred to such other person and shall identify the 1000~~

~~transferee by name. If the corporation or subdivision transfers title to the property to anyone that does not qualify or the use to which the property is put does not qualify the property for an exemption under this section or any other section of the Revised Code, the exemption, if it has not previously expired, shall terminate, and the property shall be restored to the tax list for the year following the year of the transfer. A charge shall be levied against the property in an amount equal to the amount of additional taxes that would have been levied if such property had not been exempt from taxation. The charge constitutes a lien of the state upon such property as of the first day of January of the tax year in which the charge is levied and continues until discharged as provided by law.~~

In lieu of the application for exemption otherwise required to be filed as required under section 5715.27 of the Revised Code, a county land reutilization corporation holding the property shall, upon the request of any county or state agency, submit its articles of incorporation substantiating its status as a county land reutilization corporation.

(G) Real property that is owned by an organization described under section 501(c)(3) of the Internal Revenue Code and exempt from federal income taxation under section 501(a) of the Internal Revenue Code and that is used by that organization exclusively for receiving, processing, or distributing human blood, tissues, eyes, or organs or for research and development thereof shall be exempt from taxation.

Sec. 5713.31. At any time after the first Monday in January and prior to the first Monday in March of any year, an owner of agricultural land may file an application with the county auditor of the county in which such land is located, requesting the auditor to value the land for real property tax purposes at the

current value such land has for agricultural use, in accordance 1032
with rules adopted by the commissioner for the valuation of such 1033
land. An owner's first application with respect to ~~his~~ the owner's 1034
land shall be in the form of an initial application. Each 1035
application filed in ensuing consecutive years after the initial 1036
application by that owner shall be in the form of a renewal 1037
application. The commissioner shall prescribe the form of the 1038
initial and the renewal application, but the renewal application 1039
shall require no more information than is necessary to establish 1040
the applicant's continued eligibility to have ~~his~~ the applicant's 1041
land valued for agricultural use, for all lots, parcels, or tracts 1042
of land, or portions thereof, within a county, that have been 1043
valued at the current value of such land for agricultural use in 1044
the preceding tax year. 1045

On or before the second Tuesday after the first Monday in 1046
March, the auditor shall determine whether the current owner of 1047
any lot, parcel, or tract of land or portion thereof contained in 1048
the preceding tax year's agricultural land tax list failed to file 1049
an initial or renewal application, as appropriate, for the current 1050
tax year with respect to such lot, parcel, or tract or portion 1051
thereof. ~~He~~ The auditor shall forthwith notify, by certified mail, 1052
each owner who failed to file an application that unless 1053
application is filed with the auditor prior to the first Monday of 1054
April of the current year, the land will be valued for real 1055
property tax purposes in the current tax year at its true value in 1056
money and that the recoupment required by sections 5713.34 and 1057
5713.35 of the Revised Code will be placed on the current year's 1058
tax list and duplicate for collection. 1059

Each initial application shall be accompanied by a fee of 1060
twenty-five dollars. Application fees shall be paid into the 1061
county treasury to the credit of the real estate assessment fund 1062
created under section 325.31 of the Revised Code. 1063

Upon receipt of an application and payment of the required fee the auditor shall determine whether the information contained therein is correct and the application complete.

If the auditor determines the information is incorrect or the application is incomplete, ~~he~~ the auditor shall return the application to the applicant by certified mail with an enumeration of the items which are incorrect or incomplete. An applicant may file an amended application, without charge, within fifteen days of the receipt of the returned application.

If the auditor determines the application or amended application is complete and the information therein is correct, ~~he~~ the auditor shall, prior to the first Monday in ~~June~~ August, view or cause to be viewed the land described in the application and determine whether the land is land devoted exclusively to agricultural use.

If the auditor determines, which determination shall be made as of the first Monday of ~~June~~ August, annually, that the land is land devoted exclusively to agricultural use ~~he~~ the auditor shall appraise it for real property tax purposes in accordance with rules adopted by the commissioner for the valuation of land devoted exclusively to agricultural use and such appraised value shall be the value used by the auditor in determining the taxable value of such land for the current tax year under section 5713.03 of the Revised Code and as shown on the general tax list compiled under section 319.28 of the Revised Code.

The auditor shall enter on the real property record required under section 5713.03 of the Revised Code for the tract, lot, or parcel of land so appraised, in addition to the other information required to be recorded thereon, its value as land devoted exclusively to agricultural use.

Sec. 5713.32. Prior to the first Monday in ~~August~~ October the

county auditor shall notify, by certified mail, each person who 1095
filed an application or an amended application under section 1096
5713.31 of the Revised Code and whose land the auditor determines 1097
is not land devoted exclusively to agricultural use, of the reason 1098
for such determination. A complaint against such determination may 1099
be made in the manner prescribed in section 5715.19 of the Revised 1100
Code. 1101

Sec. 5715.17. When the county board of revision has completed 1102
its work of equalization and transmitted the returns to the county 1103
auditor, the auditor shall give notice by advertising in a 1104
newspaper of general circulation throughout the county that the 1105
tax returns for the current year have been revised and the 1106
valuations have been completed and are open for public inspection 1107
in the auditor's office, and that complaints against any valuation 1108
or assessment, except the valuations fixed and assessments made by 1109
the department of taxation, will be heard by the board, stating in 1110
the notice the time and place of the meeting of ~~such~~ the board. 1111
~~Such~~ The advertisement shall be inserted in a conspicuous place in 1112
~~such~~ the newspaper and be published ~~daily for ten days~~ once per 1113
week for two consecutive weeks or as provided in section 7.16 of 1114
the Revised Code. 1115

The auditor shall, upon request, furnish to any person a 1116
certificate setting forth the assessment and valuation of any 1117
tract, lot, or parcel of real estate or any specific personal 1118
property, and mail the same when requested to do so upon receipt 1119
of sufficient postage. 1120

The auditor shall furnish notice to boards of education of 1121
school districts within the county of all hearings, and the 1122
results of such hearings, held in regard to the reduction or 1123
increasing of tax valuations in excess of one hundred thousand 1124
dollars directly affecting the revenue of such district. 1125

Sec. 5715.39. (A) The tax commissioner may remit real 1126
property taxes, manufactured home taxes, penalties, and interest 1127
found by the commissioner to have been illegally assessed. The 1128
commissioner also may remit any penalty charged against any real 1129
property or manufactured or mobile home that was the subject of an 1130
application for exemption from taxation under section 5715.27 of 1131
the Revised Code if the commissioner determines that the applicant 1132
requested such exemption in good faith. The commissioner shall 1133
include notice of the remission in the commissioner's 1134
certification to the county auditor required under that section. 1135

(B) The county auditor, upon consultation with the county 1136
treasurer, shall remit a penalty for late payment of any real 1137
property taxes or manufactured home taxes when: 1138

(1) The taxpayer could not make timely payment of the tax 1139
because of the negligence or error of the county auditor or county 1140
treasurer in the performance of a statutory duty relating to the 1141
levy or collection of such tax. 1142

(2) In cases other than those described in division (B)(1) of 1143
this section, and except as provided in division (B)(5) of this 1144
section, the taxpayer failed to receive a tax bill or a correct 1145
tax bill, and the taxpayer made a good faith effort to obtain such 1146
bill within thirty days after the last day for payment of the tax. 1147

(3) The tax was not timely paid because of the death or 1148
serious injury of the taxpayer, or the taxpayer's confinement in a 1149
hospital within sixty days preceding the last day for payment of 1150
the tax if, in any case, the tax was subsequently paid within 1151
sixty days after the last day for payment of such tax. 1152

(4) The taxpayer demonstrates that the full payment was 1153
properly deposited in the mail in sufficient time for the envelope 1154
to be postmarked by the United States postal service on or before 1155
the last day for payment of such tax. A private meter postmark on 1156

an envelope is not a valid postmark for purposes of establishing 1157
the date of payment of such tax. 1158

(5) With respect to the first payment due after a taxpayer 1159
fully satisfies a mortgage against a parcel of real property, the 1160
mortgagee failed to notify the ~~auditor~~ treasurer of the 1161
satisfaction of the mortgage, and the tax bill was not sent to the 1162
taxpayer. 1163

(C) The board of revision shall remit a penalty for late 1164
payment of any real property taxes or manufactured homes taxes if, 1165
in cases other than those described in division (B)(1) to (5) of 1166
this section, the taxpayer's failure to make timely payment of the 1167
tax is due to reasonable cause and not willful neglect. 1168

(D) The taxpayer, upon application within sixty days after 1169
the mailing of the county auditor's or board of revision's 1170
decision, may request the tax commissioner to review the denial of 1171
the remission of a penalty by the auditor or board. The 1172
application may be filed in person or by certified mail. If the 1173
application is filed by certified mail, the date of the United 1174
States postmark placed on the sender's receipt by the postal 1175
service shall be treated as the date of filing. The commissioner 1176
shall consider the application, determine whether the penalty 1177
should be remitted, and certify the determination to the taxpayer, 1178
to the county treasurer, and to the county auditor, who shall 1179
correct the tax list and duplicate accordingly. The commissioner 1180
may issue orders and instructions for the uniform implementation 1181
of this section by all county boards of revision, county auditors, 1182
and county treasurers, and such orders and instructions shall be 1183
followed by such officers and boards. 1184

(E) This section shall not provide to the taxpayer any remedy 1185
with respect to any matter that the taxpayer may be authorized to 1186
complain of under section 4503.06, 5715.19, 5717.02, or 5727.47 of 1187
the Revised Code. 1188

(F) Applications for remission, and documents of any kind 1189
related to those applications, filed with the tax commissioner 1190
under this section are public records within the meaning of 1191
section 149.43 of the Revised Code unless otherwise excepted under 1192
that section. 1193

Sec. 5717.04. This section does not apply to any decision and 1194
order of the board made pursuant to section 5703.021 of the 1195
Revised Code. Any such decision and order shall be conclusive upon 1196
all parties and may not be appealed. 1197

The proceeding to obtain a reversal, vacation, or 1198
modification of a decision of the board of tax appeals shall be by 1199
appeal to the supreme court or the court of appeals for the county 1200
in which the property taxed is situate or in which the taxpayer 1201
resides. If the taxpayer is a corporation, then the proceeding to 1202
obtain such reversal, vacation, or modification shall be by appeal 1203
to the supreme court or to the court of appeals for the county in 1204
which the property taxed is situate, or the county of residence of 1205
the agent for service of process, tax notices, or demands, or the 1206
county in which the corporation has its principal place of 1207
business. In all other instances, the proceeding to obtain such 1208
reversal, vacation, or modification shall be by appeal to the 1209
court of appeals for Franklin county. 1210

Appeals from decisions of the board determining appeals from 1211
decisions of county boards of revision may be instituted by any of 1212
the persons who were parties to the appeal before the board of tax 1213
appeals, by the person in whose name the property involved in the 1214
appeal is listed or sought to be listed, if such person was not a 1215
party to the appeal before the board of tax appeals, or by the 1216
county auditor of the county in which the property involved in the 1217
appeal is located. 1218

Appeals from decisions of the board of tax appeals 1219

determining appeals from final determinations by the tax 1220
commissioner of any preliminary, amended, or final tax 1221
assessments, reassessments, valuations, determinations, findings, 1222
computations, or orders made by the commissioner may be instituted 1223
by any of the persons who were parties to the appeal or 1224
application before the board, by the person in whose name the 1225
property is listed or sought to be listed, if the decision 1226
appealed from determines the valuation or liability of property 1227
for taxation and if any such person was not a party to the appeal 1228
or application before the board, by the taxpayer or any other 1229
person to whom the decision of the board appealed from was by law 1230
required to be sent, by the director of budget and management if 1231
the revenue affected by the decision of the board appealed from 1232
would accrue primarily to the state treasury, by the county 1233
auditor of the county to the undivided general tax funds of which 1234
the revenues affected by the decision of the board appealed from 1235
would primarily accrue, or by the tax commissioner. 1236

Appeals from decisions of the board upon all other appeals or 1237
applications filed with and determined by the board may be 1238
instituted by any of the persons who were parties to such appeal 1239
or application before the board, by any persons to whom the 1240
decision of the board appealed from was by law required to be 1241
sent, or by any other person to whom the board sent the decision 1242
appealed from, as authorized by section 5717.03 of the Revised 1243
Code. 1244

Such appeals shall be taken within thirty days after the date 1245
of the entry of the decision of the board on the journal of its 1246
proceedings, as provided by such section, by the filing by 1247
appellant of a notice of appeal with the court to which the appeal 1248
is taken and the board. If the appeal is of a decision of the 1249
board on an action originally brought under section 5717.01 of the 1250
Revised Code, the appellant also shall submit, at the same time, a 1251

copy of the notice of appeal to the county board of revision and 1252
the county auditor. If a timely notice of appeal is filed by a 1253
party, any other party may file a notice of appeal within ten days 1254
of the date on which the first notice of appeal was filed or 1255
within the time otherwise prescribed in this section, whichever is 1256
later. A notice of appeal shall set forth the decision of the 1257
board appealed from and the errors therein complained of. Proof of 1258
the filing of such notice with the board of tax appeals shall be 1259
filed with the court to which the appeal is being taken. The court 1260
in which notice of appeal is first filed shall have exclusive 1261
jurisdiction of the appeal. 1262

In all such appeals the commissioner or all persons to whom 1263
the decision of the board appealed from is required by such 1264
section to be sent, other than the appellant, shall be made 1265
appellees. Unless waived, notice of the appeal shall be served 1266
upon all appellees by certified mail. The prosecuting attorney 1267
shall represent the county auditor in any such appeal in which the 1268
auditor is a party. 1269

The board, upon written demand filed by an appellant, shall 1270
within thirty days after the filing of such demand file with the 1271
court to which the appeal is being taken a certified transcript of 1272
the record of the proceedings of the board pertaining to the 1273
decision complained of and the evidence considered by the board in 1274
making such decision. 1275

If upon hearing and consideration of such record and evidence 1276
the court decides that the decision of the board appealed from is 1277
reasonable and lawful it shall affirm the same, but if the court 1278
decides that such decision of the board is unreasonable or 1279
unlawful, the court shall reverse and vacate the decision or 1280
modify it and enter final judgment in accordance with such 1281
modification. 1282

The clerk of the court shall certify the judgment of the 1283

court to the board, which shall certify such judgment to such public officials or take such other action in connection therewith as is required to give effect to the decision. The "taxpayer" includes any person required to return any property for taxation.

Any party to the appeal shall have the right to appeal from the judgment of the court of appeals on questions of law, as in other cases.

Sec. 5719.042. After the award by a taxing district of any contract let by competitive bid and prior to the time the contract is entered into, the person making a bid shall submit to the district's fiscal officer a statement affirmed under oath that the person with whom the contract is to be made was not charged at the time the bid was submitted with any delinquent personal property taxes on the general tax list of personal property of any county in which the taxing district has territory or that such person was charged with delinquent personal property taxes on any such tax list, in which case the statement shall also set forth the amount of such due and unpaid delinquent taxes and any due and unpaid penalties and interest thereon. ~~¶¶~~

If the statement indicates that the taxpayer was charged with any such taxes, all of the following apply:

(A) The fiscal officer shall transmit a copy of the statement ~~shall be transmitted by the fiscal officer~~ to the county treasurer within thirty days of the date it is submitted.

(B) A copy of ~~the~~ that statement shall ~~also~~ be incorporated into the contract, ~~and no.~~

(C) No payment shall be made with respect to any contract to which this section applies unless ~~such~~ that statement has been ~~so~~ incorporated as ~~a part thereof~~ required under division (B) of this section.

Sec. 5722.03. (A) On and after the effective date of an 1314
ordinance or resolution adopted pursuant to section 5722.02 of the 1315
Revised Code, nonproductive land within an electing subdivision's 1316
boundaries that the subdivision wishes to acquire and that has 1317
either been advertised and offered for sale or is otherwise 1318
available for acquisition pursuant to a foreclosure proceeding as 1319
provided in section 323.25, sections 323.65 to 323.79, or section 1320
5721.18 of the Revised Code, but is not sold for want of a minimum 1321
bid, shall be sold or transferred to the electing subdivision in 1322
the manner set forth in this section or sections 323.65 to 323.79 1323
of the Revised Code. 1324

(B) Upon receipt of an ordinance or resolution under section 1325
5722.02 of the Revised Code, the county prosecuting attorney shall 1326
compile and deliver to the electing subdivision a list of all 1327
delinquent land within the electing subdivision with respect to 1328
which a foreclosure proceeding pursuant to section 323.25, 1329
sections 323.65 to 323.79, or section 5721.18 of the Revised Code 1330
has been instituted and is pending. The prosecuting attorney shall 1331
notify the electing subdivision of the identity of all delinquent 1332
land within the subdivision whenever a foreclosure proceeding 1333
pursuant to section 323.25, sections 323.65 to 323.79, or section 1334
5721.18 of the Revised Code is commenced with respect to that 1335
land. 1336

(C) The electing subdivision shall select from such lists the 1337
delinquent lands that constitute nonproductive lands that it 1338
wishes to acquire, and shall notify the prosecuting attorney of 1339
its selection prior to the advertisement and sale of the 1340
nonproductive lands pursuant to such a foreclosure proceeding, or 1341
as otherwise provided in sections 323.65 to 323.79 of the Revised 1342
Code. Notwithstanding the sales price provisions to the contrary 1343
in division (A) of section 323.28 or in divisions (A)(1) and (C) 1344
of section 5721.19 of the Revised Code, selected nonproductive 1345

lands subject to a foreclosure proceeding pursuant to section 1346
323.25, sections 323.65 to 323.79, or section 5721.18 of the 1347
Revised Code that require a sale shall be advertised for sale and 1348
be sold, without appraisal, for not less than the amount 1349
determined under division (A)(1) of section 323.28 or sections 1350
323.65 to 323.79 of the Revised Code in the case of selected 1351
nonproductive lands subject to a foreclosure proceeding pursuant 1352
to section 323.25 or sections 323.65 to 323.79 of the Revised 1353
Code, or the amount determined under division (A)(2) of section 1354
5721.19 in the case of selected nonproductive lands subject to a 1355
foreclosure proceeding pursuant to section 5721.18 of the Revised 1356
Code, or as prescribed in sections 323.65 to 323.79 of the Revised 1357
Code. Except as otherwise authorized in section 323.78 of the 1358
Revised Code, all nonproductive lands so selected, when advertised 1359
for sale pursuant to a foreclosure proceeding, shall be advertised 1360
separately from the advertisement applicable to other delinquent 1361
lands. Notwithstanding division (A) of section 5721.191 of the 1362
Revised Code, the minimum amount for which selected nonproductive 1363
lands subject to a foreclosure proceeding pursuant to section 1364
5721.18 of the Revised Code will be sold, as specified in the 1365
advertisement for sale, shall equal the sum of the taxes, 1366
assessments, charges, penalties, interest, and costs due on the 1367
parcel as determined under division (A)(2) of section 5721.19 of 1368
the Revised Code. Notwithstanding provisions to the contrary in 1369
division (A) of section 323.28 of the Revised Code, the minimum 1370
amount for which selected nonproductive lands subject to a 1371
foreclosure proceeding pursuant to section 323.25 of the Revised 1372
Code will be sold, as specified in the advertisement for sale, 1373
shall equal the amount specified in division (A)(1) of section 1374
323.28 of the Revised Code. The advertisement relating to the 1375
selected nonproductive lands also shall include a statement that 1376
the lands have been determined by the electing subdivision to be 1377
nonproductive lands and that, if at a foreclosure sale no bid for 1378

the appropriate amount specified in this division is received, 1379
such lands shall be sold or transferred to the electing 1380
subdivision. 1381

(D) If any nonproductive land selected by an electing 1382
subdivision is advertised and offered for sale at one sale 1383
pursuant to this section but is not sold for want of a minimum 1384
bid, the electing subdivision that selected the nonproductive land 1385
shall be deemed to have submitted the winning bid at such sale, 1386
and the land is deemed sold to the electing subdivision for no 1387
consideration other than the amounts charged under divisions (E) 1388
and (F) of this section. If both a county and a township within 1389
that county have adopted a resolution pursuant to section 5722.02 1390
of the Revised Code and both subdivisions select the same parcel 1391
or parcels of land, the subdivision that first notifies the 1392
prosecuting attorney of such selection shall be the electing 1393
subdivision deemed to have submitted the winning bid under this 1394
division. If a municipal corporation and a county land 1395
reutilization corporation select the same parcel or parcels of 1396
land, the municipal corporation shall be deemed the winning bidder 1397
under this division. The officer conducting the sale shall 1398
announce the bid of the electing subdivision at the sale and shall 1399
report the proceedings to the court for confirmation of sale. 1400

(E) Upon the sale or transfer of any nonproductive land to an 1401
electing subdivision, the county auditor shall charge the costs, 1402
as determined by the court, incurred in the foreclosure proceeding 1403
instituted under section 323.25, sections 323.65 to 323.79, or 1404
section 5721.18 of the Revised Code and applicable to the 1405
nonproductive land to the taxing districts, including the electing 1406
subdivision, in direct proportion to their interest in the taxes, 1407
assessments, charges, penalties, and interest on the nonproductive 1408
land due and payable at the time the land was sold pursuant to the 1409
foreclosure proceeding. The interest of each taxing district in 1410

the taxes, assessments, charges, penalties, and interest on the 1411
nonproductive land shall bear the same proportion to the amount of 1412
those taxes, assessments, charges, penalties, and interest that 1413
the amount of taxes levied by each district against the 1414
nonproductive land in the preceding tax year bears to the taxes 1415
levied by all such districts against the nonproductive land in the 1416
preceding tax year. ~~For the purposes of this division, If the~~ 1417
electing subdivision is a county land reutilization corporation 1418
and the nonproductive land is sold or transferred to the 1419
corporation, the corporation shall be deemed to have the 1420
proportionate interest of the county on whose behalf it has been 1421
designated and organized in the taxes, assessments, charges, 1422
penalties, and interest on the nonproductive land in that county. 1423
In making a semiannual apportionment of funds, the auditor shall 1424
retain at the next apportionment the amount charged to each such 1425
taxing district, except that in the case of nonproductive land 1426
sold or transferred to a county land reutilization corporation 1427
~~acting on behalf of a county~~, the auditor shall provide an invoice 1428
to the corporation for the amount charged to it. 1429

(F) The officer conducting the sale shall execute and file 1430
for recording a deed conveying title to the land upon the filing 1431
of the entry of the confirmation of sale, unless the nonproductive 1432
land is redeemed under section 323.31 or 5721.18 of the Revised 1433
Code. If the alternative redemption period applies under section 1434
323.78 of the Revised Code, the officer shall not execute the deed 1435
and file it for recording until the alternative redemption period 1436
expires. In either case, once the deed has been recorded, the 1437
officer shall deliver the deed to the electing subdivision; 1438
thereupon, title to the land is incontestable in the electing 1439
subdivision and free and clear of all liens and encumbrances, 1440
except those easements and covenants of record running with the 1441
land and created prior to the time at which the taxes or 1442
assessments, for the nonpayment of which the land is sold or 1443

transferred at foreclosure, became due and payable. 1444

When title to a parcel of land upon which a lien has been 1445
placed under section 715.261, 743.04, or 6119.06 of the Revised 1446
Code is transferred to a county land reutilization corporation 1447
under this section, the lien on the parcel shall be extinguished 1448
if the lien is for costs or charges that were incurred before the 1449
date of the transfer to the corporation and if the corporation did 1450
not incur the costs or charges, regardless of whether the lien was 1451
attached or the costs or charges were certified before the date of 1452
transfer. In such a case, the corporation and its successors in 1453
title shall take title to the property free and clear of any such 1454
lien and shall be immune from liability in any action to collect 1455
such costs or charges. 1456

If a county land reutilization corporation takes title to 1457
property under this chapter before any costs or charges have been 1458
certified or any lien has been placed with respect to the property 1459
under section 715.261, 743.04, or 6119.06 of the Revised Code, the 1460
corporation shall be deemed a bona fide purchaser for value 1461
without knowledge of such costs or lien, regardless of whether the 1462
corporation had actual or constructive knowledge of the costs or 1463
lien, and any such lien shall be void and unenforceable against 1464
the corporation and its successors in title. 1465

At the time of the sale or transfer, the officer shall 1466
collect and the electing subdivision shall pay the fee required by 1467
law for transferring and recording of deeds. In accordance with 1468
section 1724.10 of the Revised Code, an electing subdivision that 1469
is a county land reutilization corporation shall not be required 1470
to pay any such fee. 1471

The title is not invalid because of any irregularity, 1472
informality, or omission of any proceedings under section 323.25, 1473
sections 323.65 to 323.79, this chapter, or Chapter 5721. of the 1474
Revised Code, or in any processes of taxation, if such 1475

irregularity, informality, or omission does not abrogate any 1476
provision of such chapters for notice to holders of title, lien, 1477
or mortgage to, or other interests in, the foreclosed lands. 1478

Sec. 5722.04. (A) Upon receipt of an ordinance or resolution 1479
adopted pursuant to section 5722.02 of the Revised Code, the 1480
county auditor shall deliver to the electing subdivision a list of 1481
all delinquent lands within an electing subdivision's boundaries 1482
that have been forfeited to the state pursuant to section 5723.01 1483
of the Revised Code and thereafter shall notify the electing 1484
subdivision of any additions to or deletions from such list. 1485

The electing subdivision shall select from such lists the 1486
forfeited lands that constitute nonproductive lands that the 1487
subdivision wishes to acquire, and shall notify the county auditor 1488
of its selection prior to the advertisement and sale of such 1489
lands. Notwithstanding the sales price provisions of division 1490
(A)(1) of section 5723.06 of the Revised Code, the selected 1491
nonproductive lands shall be advertised for sale and be sold to 1492
the highest bidder for an amount at least sufficient to pay the 1493
amount determined under division (A)(2) of section 5721.16 of the 1494
Revised Code. All nonproductive lands forfeited to the state and 1495
selected by an electing subdivision, when advertised for sale 1496
pursuant to the relevant procedures set forth in Chapter 5723. of 1497
the Revised Code, shall be advertised separately from the 1498
advertisement applicable to other forfeited lands. The 1499
advertisement relating to the selected nonproductive lands also 1500
shall include a statement that the lands have been selected by the 1501
electing subdivision as nonproductive lands that it wishes to 1502
acquire and that, if at the forfeiture sale no bid for the sum of 1503
the taxes, assessments, charges, penalties, interest, and costs 1504
due on the parcel as determined under division (A)(1)(a) of 1505
section 5723.06 of the Revised Code is received, the lands shall 1506
be sold to the electing subdivision. 1507

(B) If any nonproductive land that has been forfeited to the state and selected by an electing subdivision is advertised and offered for sale by the auditor pursuant to Chapter 5723. of the Revised Code, but no minimum bid is received, the electing subdivision shall be deemed to have submitted the winning bid, and the land is deemed sold to the electing subdivision for no consideration other than the fee charged under division (C) of this section. If both a county and a township in that county have adopted a resolution pursuant to section 5722.02 of the Revised Code and both subdivisions select the same parcel or parcels of land, the electing subdivision deemed to have submitted the winning bid under this division shall be determined pursuant to division (D) of section 5722.03 of the Revised Code.

The auditor shall announce the bid at the sale and shall declare the selected nonproductive land to be sold to the electing subdivision. The auditor shall deliver to the electing subdivision a certificate of sale.

(C) On the returning of the certificate of sale to the auditor, the auditor shall execute and file for recording a deed conveying title to the selected nonproductive land and, once the deed has been recorded, deliver it to the electing subdivision. Thereupon, all previous title is extinguished, and the title in the electing subdivision is incontestable and free and clear from all liens and encumbrances, except taxes and special assessments that are not due at the time of the sale and any easements and covenants of record running with the land and created prior to the time at which the taxes or assessments, for the nonpayment of which the nonproductive land was forfeited, became due and payable.

When title to a parcel of land upon which a lien has been placed under section 715.261, 743.04, or 6119.06 of the Revised Code is transferred to a county land reutilization corporation

under this section, the lien on the parcel shall be extinguished 1540
if the lien is for costs or charges that were incurred before the 1541
date of the transfer to the corporation and if the corporation did 1542
not incur the costs or charges, regardless of whether the lien was 1543
attached or the costs or charges were certified before the date of 1544
transfer. In such a case, the corporation and its successors in 1545
title shall take title to the property free and clear of any such 1546
lien and shall be immune from liability in any action to collect 1547
such costs or charges. 1548

If a county land reutilization corporation takes title to 1549
property before any costs or charges have been certified or any 1550
lien has been placed with respect to the property under section 1551
715.261, 743.04, or 6119.06 of the Revised Code, the corporation 1552
shall be deemed a bona fide purchaser for value without knowledge 1553
of such costs or lien, regardless of whether the corporation had 1554
actual or constructive knowledge of the costs or lien, and any 1555
such lien shall be void and unenforceable against the corporation 1556
and its successors in title. 1557

At the time of the sale, the auditor shall collect and the 1558
electing subdivision shall pay the fee required by law for 1559
transferring and recording of deeds. 1560

Upon delivery of a deed conveying any nonproductive land to 1561
an electing subdivision, the county auditor shall charge all costs 1562
incurred in any proceeding instituted under section 5721.14 or 1563
5721.18 of the Revised Code or incurred as a result of the 1564
forfeiture and sale of the nonproductive land to the taxing 1565
districts, including the electing subdivision, in direct 1566
proportion to their interest in the taxes, assessments, charges, 1567
interest, and penalties on the nonproductive land due and payable 1568
at the time the land was sold at the forfeiture sale. The interest 1569
of each taxing district in the taxes, assessments, charges, 1570
penalties, and interest on the nonproductive land shall bear the 1571

same proportion to the amount of those taxes, assessments, 1572
charges, penalties, and interest that the amount of taxes levied 1573
by each district against the nonproductive land in the preceding 1574
tax year bears to the taxes levied by all such districts against 1575
the nonproductive land in the preceding tax year. ~~For the purposes~~ 1576
~~of this division,~~ If the electing subdivision is a county land 1577
reutilization corporation and the nonproductive land is sold or 1578
transferred to the corporation, the corporation shall be deemed to 1579
have the proportionate interest ~~as~~ of the county designating or 1580
organizing such corporation in the taxes, assessments, charges, 1581
penalties, and interest on the nonproductive land in the county. 1582
In making a semiannual apportionment of funds, the auditor shall 1583
retain at the next apportionment the amount charged to each such 1584
taxing district, except ~~for~~ that in the case of nonproductive land 1585
conveyed to a county land reutilization corporation ~~acting on~~ 1586
~~behalf of a county,~~ the auditor shall invoice the corporation the 1587
amount charged to it. 1588

(D) If no political subdivision has requested to purchase a 1589
parcel of land at a foreclosure sale, any lands otherwise 1590
forfeited to the state for want of a bid at the foreclosure sale 1591
may, upon the request of a county land reutilization corporation, 1592
be transferred directly to the corporation without appraisal or 1593
public bidding. 1594

Sec. 5722.11. All lands acquired and held by an electing 1595
subdivision pursuant to this chapter shall be deemed real property 1596
used for a public purpose and, notwithstanding section 5709.08 of 1597
the Revised Code, shall be exempt from taxation until sold. ~~The~~ 1598
~~exemption of such property shall be governed by the provisions of~~ 1599
~~division (F) of section 5709.12 of the Revised Code, regardless of~~ 1600
~~the manner in which such property is acquired.~~ 1601

Sec. 5747.51. (A) On or before the twenty-fifth day of July 1602

of each year, the tax commissioner shall make and certify to the 1603
county auditor of each county an estimate of the amount of the 1604
local government fund to be allocated to the undivided local 1605
government fund of each county for the ensuing calendar year, 1606
adjusting the total as required to account for subdivisions 1607
receiving local government funds under section 5747.502 of the 1608
Revised Code. 1609

(B) At each annual regular session of the county budget 1610
commission convened pursuant to section 5705.27 of the Revised 1611
Code, each auditor shall present to the commission the certificate 1612
of the commissioner, the annual tax budget and estimates, and the 1613
records showing the action of the commission in its last preceding 1614
regular session. The commission, after extending to the 1615
representatives of each subdivision an opportunity to be heard, 1616
under oath administered by any member of the commission, and 1617
considering all the facts and information presented to it by the 1618
auditor, shall determine the amount of the undivided local 1619
government fund needed by and to be apportioned to each 1620
subdivision for current operating expenses, as shown in the tax 1621
budget of the subdivision. This determination shall be made 1622
pursuant to divisions (C) to (I) of this section, unless the 1623
commission has provided for a formula pursuant to section 5747.53 1624
of the Revised Code. The commissioner shall reduce or increase the 1625
amount of funds from the undivided local government fund to a 1626
subdivision required to receive reduced or increased funds under 1627
section 5747.502 of the Revised Code. 1628

Nothing in this section prevents the budget commission, for 1629
the purpose of apportioning the undivided local government fund, 1630
from inquiring into the claimed needs of any subdivision as stated 1631
in its tax budget, or from adjusting claimed needs to reflect 1632
actual needs. For the purposes of this section, "current operating 1633
expenses" means the lawful expenditures of a subdivision, except 1634

those for permanent improvements and except payments for interest, 1635
sinking fund, and retirement of bonds, notes, and certificates of 1636
indebtedness of the subdivision. 1637

(C) The commission shall determine the combined total of the 1638
estimated expenditures, including transfers, from the general fund 1639
and any special funds other than special funds established for 1640
road and bridge; street construction, maintenance, and repair; 1641
state highway improvement; and gas, water, sewer, and electric 1642
public utilities operated by a subdivision, as shown in the 1643
subdivision's tax budget for the ensuing calendar year. 1644

(D) From the combined total of expenditures calculated 1645
pursuant to division (C) of this section, the commission shall 1646
deduct the following expenditures, if included in these funds in 1647
the tax budget: 1648

(1) Expenditures for permanent improvements as defined in 1649
division (E) of section 5705.01 of the Revised Code; 1650

(2) In the case of counties and townships, transfers to the 1651
road and bridge fund, and in the case of municipalities, transfers 1652
to the street construction, maintenance, and repair fund and the 1653
state highway improvement fund; 1654

(3) Expenditures for the payment of debt charges; 1655

(4) Expenditures for the payment of judgments. 1656

(E) In addition to the deductions made pursuant to division 1657
(D) of this section, revenues accruing to the general fund and any 1658
special fund considered under division (C) of this section from 1659
the following sources shall be deducted from the combined total of 1660
expenditures calculated pursuant to division (C) of this section: 1661

(1) Taxes levied within the ten-mill limitation, as defined 1662
in section 5705.02 of the Revised Code; 1663

(2) The budget commission allocation of estimated county 1664

public library fund revenues to be distributed pursuant to section 1665
5747.48 of the Revised Code; 1666

(3) Estimated unencumbered balances as shown on the tax 1667
budget as of the thirty-first day of December of the current year 1668
in the general fund, but not any estimated balance in any special 1669
fund considered in division (C) of this section; 1670

(4) Revenue, including transfers, shown in the general fund 1671
and any special funds other than special funds established for 1672
road and bridge; street construction, maintenance, and repair; 1673
state highway improvement; and gas, water, sewer, and electric 1674
public utilities, from all other sources except those that a 1675
subdivision receives from an additional tax or service charge 1676
voted by its electorate or receives from special assessment or 1677
revenue bond collection. For the purposes of this division, where 1678
the charter of a municipal corporation prohibits the levy of an 1679
income tax, an income tax levied by the legislative authority of 1680
such municipal corporation pursuant to an amendment of the charter 1681
of that municipal corporation to authorize such a levy represents 1682
an additional tax voted by the electorate of that municipal 1683
corporation. For the purposes of this division, any measure 1684
adopted by a board of county commissioners pursuant to section 1685
322.02, 324.02, 4504.02, or 5739.021 of the Revised Code, 1686
including those measures upheld by the electorate in a referendum 1687
conducted pursuant to section 322.021, 324.021, 4504.021, or 1688
5739.022 of the Revised Code, shall not be considered an 1689
additional tax voted by the electorate. 1690

Subject to division (G) of section 5705.29 of the Revised 1691
Code, money in a reserve balance account established by a county, 1692
township, or municipal corporation under section 5705.13 of the 1693
Revised Code shall not be considered an unencumbered balance or 1694
revenue under division (E)(3) or (4) of this section. Money in a 1695
reserve balance account established by a township under section 1696

5705.132 of the Revised Code shall not be considered an 1697
unencumbered balance or revenue under division (E)(3) or (4) of 1698
this section. 1699

If a county, township, or municipal corporation has created 1700
and maintains a nonexpendable trust fund under section 5705.131 of 1701
the Revised Code, the principal of the fund, and any additions to 1702
the principal arising from sources other than the reinvestment of 1703
investment earnings arising from such a fund, shall not be 1704
considered an unencumbered balance or revenue under division 1705
(E)(3) or (4) of this section. Only investment earnings arising 1706
from investment of the principal or investment of such additions 1707
to principal may be considered an unencumbered balance or revenue 1708
under those divisions. 1709

(F) The total expenditures calculated pursuant to division 1710
(C) of this section, less the deductions authorized in divisions 1711
(D) and (E) of this section, shall be known as the "relative need" 1712
of the subdivision, for the purposes of this section. 1713

(G) The budget commission shall total the relative need of 1714
all participating subdivisions in the county, and shall compute a 1715
relative need factor by dividing the total estimate of the 1716
undivided local government fund by the total relative need of all 1717
participating subdivisions. 1718

(H) The relative need of each subdivision shall be multiplied 1719
by the relative need factor to determine the proportionate share 1720
of the subdivision in the undivided local government fund of the 1721
county; provided, that the maximum proportionate share of a county 1722
shall not exceed the following maximum percentages of the total 1723
estimate of the undivided local government fund governed by the 1724
relationship of the percentage of the population of the county 1725
that resides within municipal corporations within the county to 1726
the total population of the county as reported in the reports on 1727
population in Ohio by the department of development as of the 1728

twentieth day of July of the year in which the tax budget is filed	1729	
with the budget commission:	1730	
Percentage of municipal	Percentage share of the county	1731
population within the county:	shall not exceed:	1732
Less than forty-one per cent	Sixty per cent	1733
Forty-one per cent or more but	Fifty per cent	1734
less than eighty-one per cent		
Eighty-one per cent or more	Thirty per cent	1735
Where the proportionate share of the county exceeds the	1736	
limitations established in this division, the budget commission	1737	
shall adjust the proportionate shares determined pursuant to this	1738	
division so that the proportionate share of the county does not	1739	
exceed these limitations, and it shall increase the proportionate	1740	
shares of all other subdivisions on a pro rata basis. In counties	1741	
having a population of less than one hundred thousand, not less	1742	
than ten per cent shall be distributed to the townships therein.	1743	
(I) The proportionate share of each subdivision in the	1744	
undivided local government fund determined pursuant to division	1745	
(H) of this section for any calendar year shall not be less than	1746	
the product of the average of the percentages of the undivided	1747	
local government fund of the county as apportioned to that	1748	
subdivision for the calendar years 1968, 1969, and 1970,	1749	
multiplied by the total amount of the undivided local government	1750	
fund of the county apportioned pursuant to former section 5735.23	1751	
of the Revised Code for the calendar year 1970. For the purposes	1752	
of this division, the total apportioned amount for the calendar	1753	
year 1970 shall be the amount actually allocated to the county in	1754	
1970 from the state collected intangible tax as levied by section	1755	
5707.03 of the Revised Code and distributed pursuant to section	1756	
5725.24 of the Revised Code, plus the amount received by the	1757	
county in the calendar year 1970 pursuant to division (B)(1) of	1758	

former section 5739.21 of the Revised Code, and distributed 1759
pursuant to former section 5739.22 of the Revised Code. If the 1760
total amount of the undivided local government fund for any 1761
calendar year is less than the amount of the undivided local 1762
government fund apportioned pursuant to former section 5739.23 of 1763
the Revised Code for the calendar year 1970, the minimum amount 1764
guaranteed to each subdivision for that calendar year pursuant to 1765
this division shall be reduced on a basis proportionate to the 1766
amount by which the amount of the undivided local government fund 1767
for that calendar year is less than the amount of the undivided 1768
local government fund apportioned for the calendar year 1970. 1769

(J) On the basis of such apportionment, the county auditor 1770
shall compute the percentage share of each such subdivision in the 1771
undivided local government fund and shall at the same time certify 1772
to the tax commissioner the percentage share of the county as a 1773
subdivision. No payment shall be made from the undivided local 1774
government fund, except in accordance with such percentage shares. 1775

Within ten days after the budget commission has made its 1776
apportionment, whether conducted pursuant to section 5747.51 or 1777
5747.53 of the Revised Code, the auditor shall publish a list of 1778
the subdivisions and the amount each is to receive from the 1779
undivided local government fund and the percentage share of each 1780
subdivision, in a newspaper or newspapers of countywide 1781
circulation, and send a copy of such allocation to the tax 1782
commissioner. 1783

The county auditor shall also send ~~by certified mail, return~~ 1784
~~receipt requested,~~ a copy of such allocation by ordinary or 1785
electronic mail to the fiscal officer of each subdivision entitled 1786
to participate in the allocation of the undivided local government 1787
fund of the county. This copy shall constitute the official notice 1788
of the commission action referred to in section 5705.37 of the 1789
Revised Code. 1790

All money received into the treasury of a subdivision from 1791
the undivided local government fund in a county treasury shall be 1792
paid into the general fund and used for the current operating 1793
expenses of the subdivision. 1794

If a municipal corporation maintains a municipal university, 1795
such municipal university, when the board of trustees so requests 1796
the legislative authority of the municipal corporation, shall 1797
participate in the money apportioned to such municipal corporation 1798
from the total local government fund, however created and 1799
constituted, in such amount as requested by the board of trustees, 1800
provided such sum does not exceed nine per cent of the total 1801
amount paid to the municipal corporation. 1802

If any public official fails to maintain the records required 1803
by sections 5747.50 to 5747.55 of the Revised Code or by the rules 1804
issued by the tax commissioner, the auditor of state, or the 1805
treasurer of state pursuant to such sections, or fails to comply 1806
with any law relating to the enforcement of such sections, the 1807
local government fund money allocated to the county may be 1808
withheld until such time as the public official has complied with 1809
such sections or such law or the rules issued pursuant thereto. 1810

Section 2. That existing sections 307.78, 323.153, 1343.03, 1811
1724.02, 2111.14, 3501.17, 5709.12, 5713.31, 5713.32, 5715.17, 1812
5715.39, 5717.04, 5719.042, 5722.03, 5722.04, 5722.11, and 5747.51 1813
and sections 319.19, 1318.01, 1318.02, 1318.03, 1318.04, 1318.05, 1814
1318.06, 1318.07, 1318.08, 1318.99, 1901.313, 1907.202, 2303.25, 1815
3765.01, 3765.02, 3765.03, 3765.04, and 5709.23 of the Revised 1816
Code are hereby repealed. 1817

Section 3. That Section 235.10 of S.B. 310 of the 131st 1818
General Assembly be amended to read as follows: 1819

Sec. 235.10. DEV DEVELOPMENT SERVICES AGENCY 1820

Coal Research and Development Fund (Fund 7046)		1821
C19505 Coal Research and Development	\$ 10,000,000	1822
TOTAL Coal Research and Development Fund	\$ 10,000,000	1823
TOTAL ALL FUNDS	\$ 10,000,000	1824
Service Station Cleanup Fund (Fund 7100)		1825
C19507 Service Station Cleanup	\$ 5,000,000	1826
TOTAL Service Station Cleanup Fund	\$ 5,000,000	1827
TOTAL ALL FUNDS	\$ 15,000,000	1828
SERVICE STATION CLEANUP FUND		1829
(A) For purposes of this section:		1830
(1) "Political subdivision" means a county, municipal		1831
corporation, township, or port authority, <u>or a county land</u>		1832
<u>reutilization corporation organized under Chapter 1724. of the</u>		1833
<u>Revised Code.</u>		1834
(2) "Class C release" has the same meaning as in section		1835
3737.87 of the Revised Code.		1836
(3) "Property assessment" means a property assessment		1837
conducted in accordance with section 3746.04 of the Revised Code		1838
or a corrective action process or source investigation process		1839
under section 1301:7-9-13 of the Ohio Administrative Code.		1840
(4) "Property owner" means a political subdivision and , an		1841
organization that owns publicly owned lands, <u>or, with respect to</u>		1842
<u>land forfeited to the state under Chapter 5723. of the Revised</u>		1843
<u>Code, a county land reutilization corporation.</u>		1844
(5) "Cleanup or remediation" means any action at a Class C		1845
release site to contain, remove, or dispose of petroleum or other		1846
hazardous substances or remove underground storage tanks used to		1847
store petroleum or other hazardous substances.		1848
(6) "Publicly owned lands" includes lands that are owned by		1849
an organization that has entered into a relevant agreement with a		1850

political subdivision and lands forfeited to the state under 1851
Chapter 5723. of the Revised Code. 1852

(B) The Abandoned Gas Station Cleanup Grant Program is 1853
established in the Development Services Agency for the purpose of 1854
cleanup and remediation of Class C release sites to provide for 1855
and enable the environmentally safe and productive reuse of 1856
publicly owned lands by the remediation or cleanup, or planning 1857
and assessment for that remediation or cleanup, of contamination 1858
or by addressing property conditions or circumstances that may be 1859
deleterious to public health and safety or the environment or that 1860
preclude or inhibit environmentally sound or economic reuse of the 1861
property as authorized by Section 2o of Article VIII, Ohio 1862
Constitution. Under this program, the Director of Development 1863
Services may do either or both of the following: 1864

(1) Award a grant of up to \$100,000 to a property owner for 1865
purposes of a property assessment on a Class C release site; 1866

(2) Award a grant of up to \$500,000 to a property owner for 1867
purposes of cleanup or remediation of a Class C release site. 1868

Grants under divisions (B)(1) and (2) of this section shall 1869
be used by a property owner to create a site that provides 1870
opportunities for economic impact through redevelopment. The 1871
Director of Development Services may consult with the 1872
Environmental Protection Agency, the State Fire Marshal, the Ohio 1873
Water Development Authority, and the Ohio Public Works Commission 1874
in connection with this program and the awarding of these grants. 1875
Sections 122.651 to 122.658 of the Revised Code do not apply to 1876
this program. 1877

(C) A property owner applying for a grant under division 1878
(B)(1) or (2) of this section shall submit an application for the 1879
grant on a form prescribed by the Director of Development 1880
Services. 1881

An authorized representative of the property owner shall sign 1882
and submit an affidavit with the application certifying that the 1883
property owner did not cause or contribute to any prior release of 1884
petroleum or other hazardous substances on the site. 1885

Upon receipt of an application, the Director shall examine 1886
the application and all accompanying information to determine if 1887
the application is complete. If the Director determines that the 1888
application is not complete, the Director shall promptly notify 1889
the property owner that the application is not complete, provide a 1890
description of the information that is missing from the 1891
application, and return the application and all accompanying 1892
information to the property owner. The property owner may resubmit 1893
the application. 1894

If the Director approves an application under this section, 1895
the Director may enter into an agreement with the property owner 1896
to award a grant to the property owner. The agreement shall be 1897
executed prior to paying or disbursing any grant funds approved by 1898
the Director under this section. With respect to a grant awarded 1899
to a county land reutilization corporation for land that has been 1900
forfeited to the state under Chapter 5723. of the Revised Code, 1901
the agreement shall require that the land be transferred to the 1902
corporation prior to the payment or disbursement of the grant 1903
funds. 1904

(D) The Service Station Cleanup Fund (Fund 7100) is hereby 1905
created in the state treasury. The fund shall consist of moneys 1906
transferred to it pursuant to this section from the Clean Ohio 1907
Revitalization Fund (Fund 7003) created in section 122.658 of the 1908
Revised Code. Investment earnings of the fund shall be credited to 1909
the fund. Moneys in the fund shall be used to award grants 1910
pursuant to the Abandoned Gas Station Cleanup Grant Program 1911
established in this section. 1912

(E) At the request of the Director of Development Services, 1913

the Director of Budget and Management may transfer up to 1914
\$25,000,000 cash from the Clean Ohio Revitalization Fund (Fund 1915
7003) to the Service Station Cleanup Fund (Fund 7100) as needed to 1916
provide for grants awarded by the Director of Development Services 1917
under this section. 1918

Section 4. That existing Section 235.10 of S.B. 310 of the 1919
131st General Assembly is hereby repealed. 1920

Section 5. (A) Any charge levied under former division (F)(2) 1921
of section 5709.12 of the Revised Code, as that section existed 1922
before the effective date of this act, that remains on the tax 1923
list and duplicate on the effective date of this act shall be 1924
removed from the tax list and duplicate. Any such charge that was 1925
paid before the effective date of this act shall, upon application 1926
of the person that paid the charge, be refunded to that person. 1927

(B) All or a portion of the costs charged to a county land 1928
reutilization corporation under division (E) of section 5722.03 1929
and division (C) of section 5722.04 of the Revised Code before the 1930
effective date of this act shall be refunded to the corporation, 1931
if the corporation has already paid such costs, or waived, if such 1932
costs have not yet been paid. The amount to be refunded or waived 1933
shall equal the difference between the amount actually charged and 1934
the amount that would have been charged if the amendment by this 1935
act of sections 5722.03 and 5722.04 of the Revised Code had been 1936
in effect at the time the costs were charged. 1937

Section 6. Section 5709.12 of the Revised Code is presented 1938
in this act as a composite of the section as amended by both Am. 1939
Sub. H.B. 483 and Sub. S.B. 172 of the 130th General Assembly. The 1940
General Assembly, applying the principle stated in division (B) of 1941
section 1.52 of the Revised Code that amendments are to be 1942
harmonized if reasonably capable of simultaneous operation, finds 1943

that the composite is the resulting version of the section in	1944
effect prior to the effective date of the section as presented in	1945
this act.	1946