

As Introduced

133rd General Assembly

Regular Session

2019-2020

H. B. No. 449

Representatives Green, Skindell

Cosponsor: Representative Scherer

A BILL

To amend sections 319.202, 319.54, 322.01, 322.02, 1
and 322.07 of the Revised Code to apply the real 2
estate transfer tax to transfers of a 3
controlling interest in a pass-through entity 4
that, directly or indirectly, owns real estate. 5

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

Section 1. That sections 319.202, 319.54, 322.01, 322.02, 6
and 322.07 of the Revised Code be amended to read as follows: 7

Sec. 319.202. (A) Before the county auditor indorses any 8
real property conveyance or manufactured or mobile home 9
conveyance presented to the auditor pursuant to section 319.20 10
of the Revised Code or registers any manufactured or mobile home 11
conveyance pursuant to section 4503.061 of the Revised Code, the 12
grantee or the grantee's representative shall submit in 13
triplicate a statement, prescribed by the tax commissioner, and 14
other information as the county auditor may require, declaring 15
the value of real property or manufactured or mobile home 16
conveyed, except that when the transfer is exempt under division 17
(G) (3) of section 319.54 of the Revised Code only a statement of 18

the reason for the exemption shall be required. Each statement 19
submitted under this section shall contain the information 20
required under divisions (A) (1) and ~~(B)~~ (2) of this section. 21

~~(A)~~ (1) Each statement submitted under this section shall 22
either: 23

~~(1)~~ (a) Contain an affirmation by the grantee that the 24
grantor has been asked by the grantee or the grantee's 25
representative whether to the best of the grantor's knowledge 26
either the preceding or the current year's taxes on the real 27
property or the current or following year's taxes on the 28
manufactured or mobile home conveyed will be reduced under 29
division (A) of section 323.152 or under section 4503.065 of the 30
Revised Code and that the grantor indicated that to the best of 31
the grantor's knowledge the taxes will not be so reduced; or 32

~~(2)~~ (b) Be accompanied by a sworn or affirmed instrument 33
stating: 34

~~(a)~~ (i) To the best of the grantor's knowledge the real 35
property or the manufactured or mobile home that is the subject 36
of the conveyance is eligible for and will receive a reduction 37
in taxes for or payable in the current year under division (A) 38
of section 323.152 or under section 4503.065 of the Revised Code 39
and that the reduction or reductions will be reflected in the 40
grantee's taxes; 41

~~(b)~~ (ii) The estimated amount of such reductions that will 42
be reflected in the grantee's taxes; 43

~~(c)~~ (iii) That the grantor and the grantee have considered 44
and accounted for the total estimated amount of such reductions 45
to the satisfaction of both the grantee and the grantor. The 46
auditor shall indorse the instrument, return it to the grantee 47

or the grantee's representative, and provide a copy of the 48
indorsed instrument to the grantor or the grantor's 49
representative. 50

~~(B)~~ (2) Each statement submitted under this section shall 51
either: 52

~~(1)~~ (a) Contain an affirmation by the grantee that the 53
grantor has been asked by the grantee or the grantee's 54
representative whether to the best of the grantor's knowledge 55
the real property conveyed qualified for the current 56
agricultural use valuation under section 5713.30 of the Revised 57
Code either for the preceding or the current year and that the 58
grantor indicated that to the best of the grantor's knowledge 59
the property conveyed was not so qualified; or 60

~~(2)~~ (b) Be accompanied by a sworn or affirmed instrument 61
stating: 62

~~(a)~~ (i) To the best of the grantor's knowledge the real 63
property conveyed was qualified for the current agricultural use 64
valuation under section 5713.30 of the Revised Code either for 65
the preceding or the current year; 66

~~(b)~~ (ii) To the extent that the property will not continue 67
to qualify for the current agricultural use valuation either for 68
the current or the succeeding year, that the property will be 69
subject to a recoupment charge equal to the tax savings in 70
accordance with section 5713.34 of the Revised Code; 71

~~(c)~~ (iii) That the grantor and the grantee have considered 72
and accounted for the total estimated amount of such recoupment, 73
if any, to the satisfaction of both the grantee and the grantor. 74
The auditor shall indorse the instrument, forward it to the 75
grantee or the grantee's representative, and provide a copy of 76

the indorsed instrument to the grantor or the grantor's 77
representative. 78

(B) As used in this section, "qualifying transfer" means 79
the transfer of more than fifty per cent of the ownership 80
interest in a pass-through entity that, directly or indirectly, 81
owns real property. A "qualifying transfer" may occur in one 82
transaction or in a series of transactions. Transactions which 83
occur within one year of each other shall be considered a series 84
of transactions. 85

Within thirty days after the qualifying transfer of an 86
ownership interest in a pass-through entity, the transferor of 87
the ownership interest shall submit to the county auditor of 88
each county in which the real property owned by the entity is 89
located a statement, prescribed by the tax commissioner, and any 90
other information as the auditor may require, except that, when 91
the qualifying transfer is exempt under division (G) (3) of 92
section 319.54 of the Revised Code, only a statement of the 93
reason for exemption shall be required. Each statement shall 94
include the following information: 95

(1) The total amount paid to the transferor as 96
consideration for the ownership interest, and the portion of 97
that total that is attributable to real property located in the 98
county and owned, directly or indirectly, by the entity; 99

(2) The percentage of the ownership interest in the entity 100
being transferred; 101

(3) With respect to real property owned indirectly by the 102
entity in which the ownership interest is being transferred, 103
that entity's percentage ownership interest in the person that 104
directly owns the property. 105

(C) The grantor or transferor shall pay the fee required 106
by division (G) (3) or (4) of section 319.54 of the Revised Code; 107
and, in the event the board of county commissioners of the 108
county has levied a real property or a manufactured home 109
transfer tax pursuant to Chapter 322. of the Revised Code, the 110
amount required by the real property or manufactured home 111
transfer tax so levied. Payment of the fee or tax imposed on a 112
qualifying transfer of an ownership interest in a pass-through 113
entity shall accompany the statement filed by the transferor 114
under division (B) of this section. If the conveyance or 115
qualifying transfer is exempt from the fee provided for in 116
division (G) (3) or (4) of section 319.54 of the Revised Code and 117
the tax, if any, levied pursuant to Chapter 322. of the Revised 118
Code, the reason for such exemption shall be shown on the 119
statement. "Value" means, in the case of any deed or certificate 120
of title not a gift in whole or part, the amount of the full 121
consideration therefor, paid or to be paid for the real estate 122
or manufactured or mobile home described in the deed or title, 123
including the amount of any mortgage or vendor's lien thereon. 124
If property sold under a land installment contract is conveyed 125
by the seller under such contract to a third party and the 126
contract has been of record at least twelve months prior to the 127
date of conveyance, "value" means the unpaid balance owed to the 128
seller under the contract at the time of the conveyance, but the 129
statement shall set forth the amount paid under such contract 130
prior to the date of conveyance. In the case of a gift in whole 131
or part, "value" means the estimated price the real estate or 132
manufactured or mobile home described in the deed or certificate 133
of title would bring in the open market and under the then 134
existing and prevailing market conditions in a sale between a 135
willing seller and a willing buyer, both conversant with the 136
property and with prevailing general price levels. In the case 137

of the qualifying transfer of an ownership interest in a pass- 138
through entity, "value" means the portion of the total amount 139
paid as consideration for the ownership interest that is 140
reported under division (B)(1) of this section as being 141
attributable to real property located in the county and owned, 142
directly or indirectly, by the entity. No person shall willfully 143
falsify the value of property conveyed or of an ownership 144
interest subject to a qualifying transfer. 145

(D) The auditor shall indorse each conveyance on its face 146
to indicate the amount of the conveyance fee and compliance with 147
this section and if the property is residential rental property 148
include a statement that the grantee shall file with the county 149
auditor the information required under division (A) or (C) of 150
section 5323.02 of the Revised Code. The auditor shall retain 151
the original copy of the statement of value, forward to the tax 152
commissioner one copy on which shall be noted the most recent 153
assessed value of the property, and furnish one copy to the 154
grantee or the grantee's representative. 155

(E) In order to achieve uniform administration and 156
collection of the transfer fee required by ~~division~~ divisions 157
(G) (3) and (4) of section 319.54 of the Revised Code, the tax 158
commissioner shall adopt and promulgate rules for the 159
administration and enforcement of the levy and collection of 160
such fee. 161

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

Sec. 319.54. (A) On all moneys collected by the county 164
treasurer on any tax duplicate of the county, other than estate 165
tax duplicates, and on all moneys received as advance payments 166
of personal property and classified property taxes, the county 167

auditor, on settlement with the treasurer and tax commissioner, 168
on or before the date prescribed by law for such settlement or 169
any lawful extension of such date, shall be allowed as 170
compensation for the county auditor's services the following 171
percentages: 172

(1) On the first one hundred thousand dollars, two and 173
one-half per cent; 174

(2) On the next two million dollars, eight thousand three 175
hundred eighteen ten-thousandths of one per cent; 176

(3) On the next two million dollars, six thousand six 177
hundred fifty-five ten-thousandths of one per cent; 178

(4) On all further sums, one thousand six hundred sixty- 179
three ten-thousandths of one per cent. 180

If any settlement is not made on or before the date 181
prescribed by law for such settlement or any lawful extension of 182
such date, the aggregate compensation allowed to the auditor 183
shall be reduced one per cent for each day such settlement is 184
delayed after the prescribed date. No penalty shall apply if the 185
auditor and treasurer grant all requests for advances up to 186
ninety per cent of the settlement pursuant to section 321.34 of 187
the Revised Code. The compensation allowed in accordance with 188
this section on settlements made before the dates prescribed by 189
law, or the reduced compensation allowed in accordance with this 190
section on settlements made after the date prescribed by law or 191
any lawful extension of such date, shall be apportioned ratably 192
by the auditor and deducted from the shares or portions of the 193
revenue payable to the state as well as to the county, 194
townships, municipal corporations, and school districts. 195

(B) For the purpose of reimbursing county auditors for the 196

expenses associated with the increased number of applications 197
for reductions in real property taxes under sections 323.152 and 198
4503.065 of the Revised Code that result from the amendment of 199
those sections by Am. Sub. H.B. 119 of the 127th general 200
assembly, there shall be paid from the state's general revenue 201
fund to the county treasury, to the credit of the real estate 202
assessment fund created by section 325.31 of the Revised Code, 203
an amount equal to one per cent of the total annual amount of 204
property tax relief reimbursement paid to that county under 205
sections 323.156 and 4503.068 of the Revised Code for the 206
preceding tax year. Payments made under this division shall be 207
made at the same times and in the same manner as payments made 208
under section 323.156 of the Revised Code. 209

(C) From all moneys collected by the county treasurer on 210
any tax duplicate of the county, other than estate tax 211
duplicates, and on all moneys received as advance payments of 212
personal property and classified property taxes, there shall be 213
paid into the county treasury to the credit of the real estate 214
assessment fund created by section 325.31 of the Revised Code, 215
an amount to be determined by the county auditor, which shall 216
not exceed the percentages prescribed in divisions (C) (1) and 217
(2) of this section. 218

(1) For payments made after June 30, 2007, and before 219
2011, the following percentages: 220

(a) On the first five hundred thousand dollars, four per 221
cent; 222

(b) On the next five million dollars, two per cent; 223

(c) On the next five million dollars, one per cent; 224

(d) On all further sums not exceeding one hundred fifty 225

million dollars, three-quarters of one per cent;	226
(e) On amounts exceeding one hundred fifty million	227
dollars, five hundred eighty-five thousandths of one per cent.	228
(2) For payments made in or after 2011, the following	229
percentages:	230
(a) On the first five hundred thousand dollars, four per	231
cent;	232
(b) On the next ten million dollars, two per cent;	233
(c) On amounts exceeding ten million five hundred thousand	234
dollars, three-fourths of one per cent.	235
Such compensation shall be apportioned ratably by the	236
auditor and deducted from the shares or portions of the revenue	237
payable to the state as well as to the county, townships,	238
municipal corporations, and school districts.	239
(D) Each county auditor shall receive four per cent of the	240
amount of tax collected and paid into the county treasury, on	241
property omitted and placed by the county auditor on the tax	242
duplicate.	243
(E) On all estate tax moneys collected by the county	244
treasurer, the county auditor, on settlement annually with the	245
tax commissioner, shall be allowed, as compensation for the	246
auditor's services under Chapter 5731. of the Revised Code, the	247
following percentages:	248
(1) Four per cent on the first one hundred thousand	249
dollars;	250
(2) One-half of one per cent on all additional sums.	251
Such percentages shall be computed upon the amount	252

collected and reported at each annual settlement, and shall be 253
for the use of the general fund of the county. 254

(F) On all cigarette license moneys collected by the 255
county treasurer, the county auditor, on settlement semiannually 256
with the treasurer, shall be allowed as compensation for the 257
auditor's services in the issuing of such licenses one-half of 258
one per cent of such moneys, to be apportioned ratably and 259
deducted from the shares of the revenue payable to the county 260
and subdivisions, for the use of the general fund of the county. 261

(G) The county auditor shall charge and receive fees as 262
follows: 263

(1) For deeds of land sold for taxes to be paid by the 264
purchaser, five dollars; 265

(2) For the transfer or entry of land, lot, or part of 266
lot, or the transfer or entry on or after January 1, 2000, of a 267
used manufactured home or mobile home as defined in section 268
5739.0210 of the Revised Code, fifty cents for each transfer or 269
entry, to be paid by the person requiring it; 270

(3) For receiving statements of value under division (A) 271
of section 319.202 of the Revised Code and for administering 272
that section 319.202 of the Revised Code, one dollar, or ten 273
cents for each one hundred dollars or fraction of one hundred 274
dollars, whichever is greater, of the value of the real property 275
transferred or, for sales occurring on or after January 1, 2000, 276
the value of the used manufactured home or used mobile home, as 277
defined in section 5739.0210 of the Revised Code, transferred, 278
except no fee shall be charged when the transfer is made: 279

(a) To or from the United States, this state, or any 280
instrumentality, agency, or political subdivision of the United 281

States or this state;	282
(b) Solely in order to provide or release security for a debt or obligation;	283 284
(c) To confirm or correct a deed previously executed and recorded or when a current owner on any record made available to the general public on the internet or a publicly accessible database and the general tax list of real and public utility property and the general duplicate of real and public utility property is a peace officer, parole officer, prosecuting attorney, assistant prosecuting attorney, correctional employee, youth services employee, firefighter, EMT, or investigator of the bureau of criminal identification and investigation and is changing the current owner name listed on any record made available to the general public on the internet or a publicly accessible database and the general tax list of real and public utility property and the general duplicate of real and public utility property to the initials of the current owner as prescribed in division (B)(1) of section 319.28 of the Revised Code;	285 286 287 288 289 290 291 292 293 294 295 296 297 298 299 300
(d) To evidence a gift, in trust or otherwise and whether revocable or irrevocable, between husband and wife, or parent and child or the spouse of either;	301 302 303
(e) On sale for delinquent taxes or assessments;	304
(f) Pursuant to court order, to the extent that such transfer is not the result of a sale effected or completed pursuant to such order;	305 306 307
(g) Pursuant to a reorganization of corporations or unincorporated associations or pursuant to the dissolution of a corporation, to the extent that the corporation conveys the	308 309 310

property to a stockholder as a distribution in kind of the 311
corporation's assets in exchange for the stockholder's shares in 312
the dissolved corporation; 313

(h) By a subsidiary corporation to its parent corporation 314
for no consideration, nominal consideration, or in sole 315
consideration of the cancellation or surrender of the 316
subsidiary's stock; 317

(i) By lease, whether or not it extends to mineral or 318
mineral rights, unless the lease is for a term of years 319
renewable forever; 320

(j) When the value of the real property or the 321
manufactured or mobile home or the value of the interest that is 322
conveyed does not exceed one hundred dollars; 323

(k) Of an occupied residential property, including a 324
manufactured or mobile home, being transferred to the builder of 325
a new residence or to the dealer of a new manufactured or mobile 326
home when the former residence is traded as part of the 327
consideration for the new residence or new manufactured or 328
mobile home; 329

(l) To a grantee other than a dealer in real property or 330
in manufactured or mobile homes, solely for the purpose of, and 331
as a step in, the prompt sale of the real property or 332
manufactured or mobile home to others; 333

(m) To or from a person when no money or other valuable 334
and tangible consideration readily convertible into money is 335
paid or to be paid for the real estate or manufactured or mobile 336
home and the transaction is not a gift; 337

(n) Pursuant to division (B) of section 317.22 of the 338
Revised Code, or section 2113.61 of the Revised Code, between 339

spouses or to a surviving spouse pursuant to section 5302.17 of 340
the Revised Code as it existed prior to April 4, 1985, between 341
persons pursuant to section 5302.17 or 5302.18 of the Revised 342
Code on or after April 4, 1985, to a person who is a surviving, 343
survivorship tenant pursuant to section 5302.17 of the Revised 344
Code on or after April 4, 1985, or pursuant to section 5309.45 345
of the Revised Code; 346

(o) To a trustee acting on behalf of minor children of the 347
deceased; 348

(p) Of an easement or right-of-way when the value of the 349
interest conveyed does not exceed one thousand dollars; 350

(q) Of property sold to a surviving spouse pursuant to 351
section 2106.16 of the Revised Code; 352

(r) To or from an organization exempt from federal income 353
taxation under section 501(c)(3) of the "Internal Revenue Code 354
of 1986," 100 Stat. 2085, 26 U.S.C.A. 1, as amended, provided 355
such transfer is without consideration and is in furtherance of 356
the charitable or public purposes of such organization; 357

(s) Among the heirs at law or devisees, including a 358
surviving spouse, of a common decedent, when no consideration in 359
money is paid or to be paid for the real property or 360
manufactured or mobile home; 361

(t) To a trustee of a trust, when the grantor of the trust 362
has reserved an unlimited power to revoke the trust; 363

(u) To the grantor of a trust by a trustee of the trust, 364
when the transfer is made to the grantor pursuant to the 365
exercise of the grantor's power to revoke the trust or to 366
withdraw trust assets; 367

(v) To the beneficiaries of a trust if the fee was paid on 368
the transfer from the grantor of the trust to the trustee or if 369
the transfer is made pursuant to trust provisions which became 370
irrevocable at the death of the grantor; 371

(w) To a corporation for incorporation into a sports 372
facility constructed pursuant to section 307.696 of the Revised 373
Code; 374

(x) Between persons pursuant to section 5302.18 of the 375
Revised Code; 376

(y) From a county land reutilization corporation organized 377
under Chapter 1724. of the Revised Code, or its wholly owned 378
subsidiary, to a third party. 379

(4) For receiving statements under division (B) of section 380
319.202 of the Revised Code and for administering that section, 381
the greater of one dollar or ten cents for each one hundred 382
dollars or fraction of one hundred dollars of the value 383
determined by calculating the sum of the following amounts: 384

(a) With respect to real property owned directly by the 385
pass-through entity in which the ownership interest is being 386
transferred, the product of the value of the real property owned 387
directly by the pass-through entity and the percentage of the 388
ownership interest in that entity being transferred; 389

(b) With respect to real property owned indirectly by the 390
pass-through entity in which the ownership interest is being 391
transferred, the product of the value of the real property owned 392
indirectly by the pass-through entity, the percentage of the 393
ownership interest in that entity being transferred, and the 394
percentage of the ownership interest held by that entity in the 395
person that directly owns the real property. 396

No fee shall be charged under division (G) (4) of this 397
section if the transfer is made as described in divisions (G) (3) 398
(a) to (y) of this section. 399

As used in division (G) (4) of this section, "value" means 400
the portion of the total amount paid as consideration for the 401
ownership interest that is reported under division (B) (1) of 402
section 319.202 of the Revised Code as being attributable to 403
real property located in the county and owned, directly or 404
indirectly, by the pass-through entity. 405

(5) For the cost of publishing the delinquent manufactured 406
home tax list, the delinquent tax list, and the delinquent 407
vacant land tax list, a flat fee, as determined by the county 408
auditor, to be charged to the owner of a home on the delinquent 409
manufactured home tax list or the property owner of land on the 410
delinquent tax list or the delinquent vacant land tax list. 411

The auditor shall compute and collect the fee. The auditor 412
shall maintain a numbered receipt system, as prescribed by the 413
tax commissioner, and use such receipt system to provide a 414
receipt to each person paying a fee. The auditor shall deposit 415
the receipts of the fees on conveyances and transfers of 416
ownership interest in the county treasury daily to the credit of 417
the general fund of the county, except that fees charged and 418
received under division (G) (3) of this section for a transfer of 419
real property to a county land reutilization corporation shall 420
be credited to the county land reutilization corporation fund 421
established under section 321.263 of the Revised Code. 422

The real property transfer fee provided for in division 423
(G) (3) of this section shall be applicable to any conveyance of 424
real property presented to the auditor on or after January 1, 425
1968, regardless of its time of execution or delivery. 426

The transfer fee for a used manufactured home or used mobile home shall be computed by and paid to the county auditor of the county in which the home is located immediately prior to the transfer.

(H) If, within thirty days after the qualifying transfer of an ownership interest in a pass-through entity, the transferor fails to pay the fee imposed under division (G) (4) of this section or any tax levied pursuant to section 322.02 of the Revised Code, the county auditor shall charge a penalty on any real property in the county owned, directly or indirectly, by the pass-through entity equal to the true value in money of that property multiplied by the aggregate rate of those unpaid fees or taxes applicable to the property.

The auditor shall enter any such penalty as a separate item on the tax list for the current tax year to be collected by the county treasurer in the same manner and at the same time as property taxes levied against the property for the current year are collected. The penalty is a lien of the state upon the property as of the first day of the tax year in which the penalty is charged as provided under section 323.11 of the Revised Code.

(I) As used in this section, "qualifying transfer" has the same meaning as in section 319.202 of the Revised Code.

Sec. 322.01. As used in sections 322.01 to 322.07 of the Revised Code:

(A) "Value" means, in the case of any deed not a gift in whole or part, the amount of the full consideration therefor, paid or to be paid for the real estate described in the deed, including the amount of any liens thereon, with the following

exceptions: 456

(1) The amount owed on a debt secured by a mortgage which 457
has been of record at least twelve months prior to the date of 458
the conveyance and which is assumed by the purchaser; 459

(2) The difference between the full amount of 460
consideration and the unpaid balance owed to the seller at the 461
time of the conveyance of property to a third party under a land 462
installment contract that has been of record at least twelve 463
months prior to the date of conveyance. 464

(B) "Value" means, in the case of a manufactured or mobile 465
home that is not a gift in whole or in part, the amount of the 466
full consideration paid or to be paid for the home, including 467
the amounts of any liens thereon. 468

(C) "Value" means, in the case of a gift in whole or part, 469
the estimated price the real estate described in the deed, or 470
the manufactured or mobile home, would bring in the open market 471
and under the then existing and prevailing market conditions in 472
a sale between a willing seller and a willing buyer, both 473
conversant with the property and with prevailing general price 474
levels. 475

(D) "Value" means, in the case of the qualifying transfer 476
of an ownership interest in a pass-through entity, the portion 477
of the total amount paid as consideration for the ownership 478
interest that is reported under division (B)(1) of section 479
319.202 of the Revised Code as being attributable to real 480
property located in the county and owned, directly or 481
indirectly, by the entity. 482

(E) "Deed" means any deed, instrument, or writing by which 483
any real property or any interest in real property is granted, 484

assigned, transferred, or otherwise conveyed except that it does 485
not include any deed, instrument, or writing which grants, 486
assigns, transfers, or otherwise conveys any real property or 487
interests in real property exempted from the fee required by 488
division (G) (3) of section 319.54 of the Revised Code. 489

~~(E)~~(F) "Manufactured home" has the same meaning as in 490
division (C) (4) of section 3781.06 of the Revised Code. 491

~~(F)~~(G) "Mobile home" has the same meaning as in division 492
(O) of section 4501.01 of the Revised Code. 493

(H) "Qualifying transfer" has the same meaning as in 494
section 319.202 of the Revised Code. 495

Sec. 322.02. (A) For the purpose of paying the costs of 496
enforcing and administering the tax and providing additional 497
general revenue for the county, any county may levy and collect 498
a tax to be known as the real property transfer tax ~~on each~~upon 499
both of the following: 500

(1) Each deed conveying real property or any interest in 501
real property located wholly or partially within the boundaries 502
of the county~~at a;~~ 503

(2) Each qualifying transfer of an ownership in a pass- 504
through entity that, directly or indirectly, owns real property 505
located in the county. 506

The rate of the tax shall not ~~to~~ exceed thirty cents per 507
hundred dollars for each one hundred dollars or fraction thereof 508
of the value of the real property or interest in real property 509
located within the boundaries of the county granted, assigned, 510
transferred, ~~or~~ otherwise conveyed by the deed, or owned 511
directly or indirectly by a pass-through entity in which an 512
ownership interest is transferred. The tax shall be levied 513

pursuant to a resolution adopted by the board of county 514
commissioners of the county and, except as provided in division 515
(A) of section 322.07 of the Revised Code, shall be levied at a 516
uniform rate upon all deeds ~~as defined in division (D) of~~ 517
~~section 322.01 of the Revised Code~~ and qualifying transfers of 518
ownership interest. Prior to the adoption of any such 519
resolution, the board of county commissioners shall conduct two 520
public hearings thereon, the second hearing to be not less than 521
three nor more than ten days after the first. Notice of the 522
date, time, and place of the hearings shall be given by 523
publication in a newspaper of general circulation in the county 524
once a week on the same day of the week for two consecutive 525
weeks or as provided in section 7.16 of the Revised Code. The 526
second publication shall be not less than ten nor more than 527
thirty days prior to the first hearing. The tax shall be levied 528
upon the grantor named in the deed or the transferor of the 529
ownership interest and shall be paid by the grantor or 530
transferor for the use of the county to the county auditor. The 531
tax levied upon a deed shall be paid at the time of the delivery 532
of the deed as provided in section 319.202 of the Revised Code 533
and prior to the presentation of the deed to the recorder of the 534
county for recording. 535

(B) No resolution levying a real property transfer tax 536
pursuant to this section or a manufactured home transfer tax 537
pursuant to section 322.06 of the Revised Code shall be 538
effective sooner than thirty days following its adoption. Such a 539
resolution is subject to a referendum as provided in sections 540
305.31 to 305.41 of the Revised Code, unless the resolution is 541
adopted as an emergency measure necessary for the immediate 542
preservation of the public peace, health, or safety, in which 543
case it shall go into immediate effect. An emergency measure 544

must receive an affirmative vote of all of the members of the 545
board of commissioners, and shall state the reasons for the 546
necessity. A resolution may direct the board of elections to 547
submit the question of levying the tax to the electors of the 548
county at the next primary or general election in the county 549
occurring not less than ninety days after the resolution is 550
certified to the board. No such resolution shall go into effect 551
unless approved by a majority of those voting upon it. 552

Sec. 322.07. (A) By resolution the board of county 553
commissioners may prescribe a lower rate for the real property 554
transfer tax levied under section 322.02 of the Revised Code 555
than the uniform rate that is otherwise levied. The lower rate 556
shall apply to any deed conveying, or any qualifying transfer of 557
an ownership in a pass-through entity that directly or 558
indirectly owns, a homestead receiving a reduction in taxes 559
under division (A) of section 323.152 of the Revised Code. 560

(B) A board of county commissioners that prescribes a 561
lower real property transfer tax rate under division (A) of this 562
section shall prescribe the same lower rate for the manufactured 563
home transfer tax if it levies a manufactured home transfer tax 564
under section 322.06 of the Revised Code. The lower manufactured 565
home transfer tax rate shall apply to any certificate of title 566
conveying a used manufactured or used mobile home receiving a 567
reduction in assessable value under section 4503.065 of the 568
Revised Code. 569

Section 2. That existing sections 319.202, 319.54, 322.01, 570
322.02, and 322.07 of the Revised Code are hereby repealed. 571

Section 3. The fee imposed under division (G) (4) of 572
section 319.54 of the Revised Code, as amended by this act, 573
applies to qualifying transfers of an ownership interest 574

occurring on or after the effective date this act.

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