

As Introduced
CORRECTED VERSION

133rd General Assembly
Regular Session
2019-2020

S. B. No. 273

Senator Williams
Cosponsors: Senators Thomas, Yuko

A BILL

To amend sections 323.151, 323.152, 323.155, 1
735.29, 743.04, 5722.03, 5722.04, 5722.10, 2
5723.04, 6103.02, and 6119.06 and to enact 3
section 319.303 of the Revised Code to reduce 4
property taxes on owner-occupied homes to the 5
extent the taxes increase by more than 10% per 6
year and to prohibit political subdivisions from 7
placing a lien on property for unpaid water 8
charges. 9

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

Section 1. That sections 323.151, 323.152, 323.155, 10
735.29, 743.04, 5722.03, 5722.04, 5722.10, 5723.04, 6103.02, and 11
6119.06 be amended and section 319.303 of the Revised Code be 12
enacted to read as follows: 13

Sec. 319.303. (A) As used in this section: 14

(1) "Longtime homestead" has the same meaning as in 15
section 323.151 of the Revised Code. 16

- (2) "Subdivision" means a county or municipal corporation. 17
- (3) "Governing body" means the board of commissioners of a 18
county or the legislative authority of a municipal corporation. 19
- (4) "Resolution" means a resolution or ordinance of a 20
subdivision. 21
- (5) "School district" means a city, local, exempted 22
village, joint vocational, or cooperative education school 23
district. 24
- (6) "Eligible area" of a subdivision means an area in the 25
subdivision, designated by the governing body under this 26
section, where residential housing has long existed, where the 27
market values of housing are appreciating substantially because 28
of renovation or rehabilitation of the existing housing or the 29
construction of new housing, and where the affordability of 30
existing housing for longtime homeowners is adversely affected 31
because of such appreciation. 32
- (7) "Effective tax rate" has the same meaning as in 33
section 323.08 of the Revised Code. 34
- (8) "Original value" means the taxable value of a longtime 35
homestead for the tax year preceding the first tax year to which 36
a reduction in or deferral of taxes under this section applied 37
to the homestead. 38
- (9) "Threshold value" means the original value of a 39
longtime homestead multiplied by the percentage specified in a 40
resolution adopted under division (B) of this section that 41
applies to the eligible area where the homestead is situated. 42
- (10) "Current net taxes" means all taxes charged against a 43
longtime homestead on the general tax list of real and public 44

utility property that have not appeared on that list for any 45
prior tax year, as computed after the reductions under sections 46
319.301, 319.302, and 323.152 of the Revised Code. 47

If the board of education of a school district in which an 48
eligible area is located has adopted a resolution under division 49
(D) (1) of this section and the resolution has not been 50
rescinded, "current net taxes" does not include the amount of 51
any taxes charged by that school district. 52

(11) "Excess tax" means the amount by which (a) the 53
current net taxes charged against a longtime homestead for a tax 54
year exceed (b) the threshold value of the homestead multiplied 55
by the effective tax rate for the current tax year. 56

If the board of education of a school district in which an 57
eligible area is located has adopted a resolution under division 58
(D) (1) of this section and the resolution has not been 59
rescinded, the effective tax rate does not include any tax 60
levied by that school district. 61

(B) A governing body, by resolution, may authorize a 62
reduction in the taxes charged against longtime homesteads in 63
eligible areas of the subdivision, or may authorize the owners 64
of longtime homesteads to defer the payment of excess taxes. 65

The resolution shall specify the following: 66

(1) The boundaries of the eligible area or areas; 67

(2) The percentage determining the threshold value of 68
longtime homesteads, which shall be a percentage in excess of 69
one hundred per cent; 70

(3) The first tax year for which the reduction or deferral 71
is to be available in the eligible area; 72

(4) Eligibility requirements, if any, for owners of 73
longtime homesteads, which may include maximum income or minimum 74
age qualifications or both. 75

A governing body may adopt a resolution under this 76
division that authorizes both a reduction in taxes and the 77
deferral of excess taxes and permits owners of longtime 78
homesteads to elect either the reduction or the deferral, but 79
not both. A governing body may specify a different percentage 80
determining threshold value for each eligible area designated in 81
one or more resolutions. 82

A governing body that has adopted a resolution under this 83
division may later amend the resolution to change the percentage 84
determining threshold value or to change, impose, or eliminate 85
an eligibility requirement. A governing body may not change or 86
eliminate the requirements for a homestead to qualify as a 87
longtime homestead. 88

Upon adopting a resolution under this division, the 89
governing body shall cause a copy of the resolution to be 90
certified to the county auditor and county treasurer and to the 91
board of education of each school district having territory in 92
which an eligible area is located. 93

(C) A reduction in or deferral of taxes authorized by a 94
resolution adopted under division (B) of this section does not 95
apply to a longtime homestead if delinquent taxes are charged 96
against the homestead unless the taxes are the subject of a 97
valid delinquent tax contract under section 323.31 of the 98
Revised Code for which the county treasurer has not made 99
certification to the county auditor that the delinquent tax 100
contract has become void. 101

(D) (1) A reduction in or deferral of taxes authorized by a 102
resolution adopted under division (B) of this section does not 103
apply to taxes charged by a school district if the board of 104
education of the district adopts a resolution stating that the 105
reduction or deferral shall not apply to taxes charged by the 106
district. The board shall certify a copy of the resolution to 107
the county auditor. A resolution adopted under this division 108
applies to taxes charged for the tax year in which the 109
resolution is adopted, and to each ensuing tax year, if a copy 110
of the resolution is certified to the county auditor before the 111
first day of September of that tax year. If certified on or 112
after the first day of September of a tax year, the resolution 113
applies to the ensuing tax years. 114

(2) A board of education that adopted a resolution under 115
division (D) (1) of this section may rescind the resolution. The 116
rescission applies to taxes charged for the tax year in which 117
the rescission is adopted, and to each ensuing tax year, if 118
adopted before the first day of September of that tax year. If 119
adopted on or after the first day of September of a tax year, 120
the rescission applies to the ensuing tax years. 121

(E) To obtain a reduction in or deferral of taxes under 122
this section, the owner of a longtime homestead shall apply to 123
the county auditor in the manner prescribed by the auditor. The 124
tax commissioner may prescribe forms for the application, but if 125
the commissioner does not prescribe such forms, the county 126
auditor shall devise the manner in which applications shall be 127
made. 128

(F) For any longtime homestead that qualifies for a 129
reduction in or deferral of taxes under this section, the county 130
auditor shall compute the amount, if any, of excess tax charged 131

against the homestead and shall subtract that amount from the 132
current net taxes otherwise to be charged against the homestead 133
for the tax year and enter the remaining taxes to be charged on 134
the tax list. 135

(G) For any longtime homestead that qualifies for a 136
deferral of excess taxes under this section, the county auditor 137
shall enter the amount of excess tax deferred as a notation on 138
the tax list and add that amount to the amount of excess tax 139
deferred from all prior tax years for which taxes were deferred 140
and that have not been paid. The amount of excess tax deferred 141
under this section does not constitute unpaid or delinquent 142
taxes for the purposes of Chapter 321., 323., or 5721. of the 143
Revised Code, and no interest or penalty shall be charged, 144
unless the deferred taxes are not paid when due as prescribed by 145
division (H) of this section. 146

(H) (1) Except as provided in division (H) (2) of this 147
section, taxes deferred under this section become payable on the 148
day taxes are due under section 323.12 of the Revised Code that 149
next follows any of the following events: the sale or other 150
conveyance of the homestead to a person other than the owner's 151
spouse; the owner no longer occupies the homestead as a 152
homestead; or the death of the owner unless title is conveyed to 153
the owner's surviving spouse upon or as the result of the 154
owner's death. If a surviving spouse's claim to the title is 155
contingent and the surviving spouse otherwise qualifies for the 156
deferral, the executor or administrator of the deceased spouse's 157
estate may apply to the county auditor, in the manner prescribed 158
by the auditor, to have the deferral continued on behalf of the 159
surviving spouse until title is vested in the surviving spouse. 160

The deferred taxes shall be collected as current taxes are 161

collected and shall be distributed as current taxes. If such 162
taxes are not paid when due, they constitute unpaid taxes for 163
the purposes of Chapter 323. of the Revised Code. 164

(2) If, under division (H)(1) of this section, deferred 165
taxes would become payable after the death of the owner, and the 166
owner is survived by a spouse who continues to occupy the 167
homestead but who does not qualify for the deferral under the 168
resolution authorizing the deferral, the surviving spouse may 169
elect to continue deferring the taxes that had been deferred 170
before the death of the decedent spouse until the surviving 171
spouse dies or ceases to own and occupy the homestead. 172

Sec. 323.151. As used in sections 323.151 to 323.159 of 173
the Revised Code: 174

(A) (1) "Homestead" means either of the following: 175

(a) A dwelling, including a unit in a multiple-unit 176
dwelling and a manufactured home or mobile home taxed as real 177
property pursuant to division (B) of section 4503.06 of the 178
Revised Code, owned and occupied as a home by an individual 179
whose domicile is in this state and who has not acquired 180
ownership from a person, other than the individual's spouse, 181
related by consanguinity or affinity for the purpose of 182
qualifying for the real property tax reduction provided in 183
section 323.152 of the Revised Code. 184

(b) A unit in a housing cooperative that is occupied as a 185
home, but not owned, by an individual whose domicile is in this 186
state. 187

(2) The homestead shall include so much of the land 188
surrounding it, not exceeding one acre, as is reasonably 189
necessary for the use of the dwelling or unit as a home. An 190

owner includes a holder of one of the several estates in fee, a vendee in possession under a purchase agreement or a land contract, a mortgagor, a life tenant, one or more tenants with a right of survivorship, tenants in common, and a settlor of a revocable or irrevocable inter vivos trust holding the title to a homestead occupied by the settlor as of right under the trust. The tax commissioner shall adopt rules for the uniform classification and valuation of real property or portions of real property as homesteads.

(B) "Sixty-five years of age or older" means a person who has attained age sixty-four prior to the first day of January of the year of application for reduction in real estate taxes.

(C) "Total income" means modified adjusted gross income, as that term is defined in section 5747.01 of the Revised Code, of the owner and the owner's spouse for the year preceding the year in which application for a reduction in taxes is made.

(D) "Permanently and totally disabled" means that a person other than a disabled veteran has, on the first day of January of the year of application for reduction in real estate taxes, some impairment in body or mind that makes the person unable to work at any substantially remunerative employment that the person is reasonably able to perform and that will, with reasonable probability, continue for an indefinite period of at least twelve months without any present indication of recovery therefrom or has been certified as permanently and totally disabled by a state or federal agency having the function of so classifying persons.

(E) "Housing cooperative" means a housing complex of at least two units that is owned and operated by a nonprofit corporation that issues a share of the corporation's stock to an

individual, entitling the individual to live in a unit of the 221
complex, and collects a monthly maintenance fee from the 222
individual to maintain, operate, and pay the taxes of the 223
complex. 224

(F) "Disabled veteran" means a person who is a veteran of 225
the armed forces of the United States, including reserve 226
components thereof, or of the national guard, who has been 227
discharged or released from active duty in the armed forces 228
under honorable conditions, and who has received a total 229
disability rating or a total disability rating for compensation 230
based on individual unemployability for a service-connected 231
disability or combination of service-connected disabilities as 232
prescribed in Title 38, Part 4 of the Code of Federal 233
Regulations, as amended. 234

(G) "Longtime homestead" means a homestead that the owner 235
or owner's spouse has occupied as a home for ten or more years 236
on the first day of January of the tax year. 237

Sec. 323.152. In addition to the reduction in taxes 238
required under section 319.302 of the Revised Code, taxes shall 239
be reduced as provided in divisions (A) and (B) of this section. 240

(A) (1) (a) Division (A) (1) of this section applies to any 241
of the following persons: 242

(i) A person who is permanently and totally disabled; 243

(ii) A person who is sixty-five years of age or older; 244

(iii) A person who is the surviving spouse of a deceased 245
person who was permanently and totally disabled or sixty-five 246
years of age or older and who applied and qualified for a 247
reduction in taxes under this division in the year of death, 248
provided the surviving spouse is at least fifty-nine but not 249

sixty-five or more years of age on the date the deceased spouse dies.	250 251
(b) Real property taxes on a homestead owned and occupied, or a homestead in a housing cooperative occupied, by a person to whom division (A) (1) of this section applies shall be reduced for each year for which an application for the reduction has been approved. The reduction shall equal one of the following amounts, as applicable to the person:	252 253 254 255 256 257
(i) If the person received a reduction under division (A) (1) of this section for tax year 2006, the greater of the reduction for that tax year or the amount computed under division (A) (1) (c) of this section;	258 259 260 261
(ii) If the person received, for any homestead, a reduction under division (A) (1) of this section for tax year 2013 or under division (A) of section 4503.065 of the Revised Code for tax year 2014 or the person is the surviving spouse of such a person and the surviving spouse is at least fifty-nine years of age on the date the deceased spouse dies, the amount computed under division (A) (1) (c) of this section. For purposes of divisions (A) (1) (b) (ii) and (iii) of this section, a person receives a reduction under division (A) (1) of this section or under division (A) of section 4503.065 of the Revised Code for tax year 2013 or 2014, respectively, if the person files a late application for that respective tax year that is approved by the county auditor under section 323.153 or 4503.066 of the Revised Code.	262 263 264 265 266 267 268 269 270 271 272 273 274 275
(iii) If the person is not described in division (A) (1) (b) (i) or (ii) of this section and the person's total income does not exceed thirty thousand dollars, as adjusted under division (A) (1) (d) of this section, the amount computed under division	276 277 278 279

(A) (1) (c) of this section.	280
(c) The amount of the reduction under division (A) (1) (c)	281
of this section equals the product of the following:	282
(i) Twenty-five thousand dollars of the true value of the	283
property in money;	284
(ii) The assessment percentage established by the tax	285
commissioner under division (B) of section 5715.01 of the	286
Revised Code, not to exceed thirty-five per cent;	287
(iii) The effective tax rate used to calculate the taxes	288
charged against the property for the current year, where	289
"effective tax rate" is defined as in section 323.08 of the	290
Revised Code;	291
(iv) The quantity equal to one minus the sum of the	292
percentage reductions in taxes received by the property for the	293
current tax year under section 319.302 of the Revised Code and	294
division (B) of section 323.152 of the Revised Code.	295
(d) Each calendar year, the tax commissioner shall adjust	296
the total income threshold described in division (A) (1) (b) (iii)	297
of this section by completing the following calculations in	298
September of each year:	299
(i) Determine the percentage increase in the gross	300
domestic product deflator determined by the bureau of economic	301
analysis of the United States department of commerce from the	302
first day of January of the preceding calendar year to the last	303
day of December of the preceding calendar year;	304
(ii) Multiply that percentage increase by the total income	305
threshold for the current tax year;	306
(iii) Add the resulting product to the total income	307

threshold for the current tax year; 308

(iv) Round the resulting sum to the nearest multiple of 309
one hundred dollars. 310

The commissioner shall certify the amount resulting from 311
the adjustment to each county auditor not later than the first 312
day of December each year. The certified amount applies to the 313
following tax year for persons described in division (A) (1) (b) 314
(iii) of this section. The commissioner shall not make the 315
adjustment in any calendar year in which the amount resulting 316
from the adjustment would be less than the total income 317
threshold for the current tax year. 318

(2) Real property taxes on a homestead owned and occupied, 319
or a homestead in a housing cooperative occupied, by a disabled 320
veteran shall be reduced for each year for which an application 321
for the reduction has been approved. The reduction shall equal 322
the product obtained by multiplying fifty thousand dollars of 323
the true value of the property in money by the amounts described 324
in divisions (A) (1) (c) (ii) to (iv) of this section. The 325
reduction is in lieu of any reduction under section 323.158 of 326
the Revised Code or division (A) (1) of this section. The 327
reduction applies to only one homestead owned and occupied by a 328
disabled veteran. 329

If a homestead qualifies for a reduction in taxes under 330
division (A) (2) of this section for the year in which the 331
disabled veteran dies, and the disabled veteran is survived by a 332
spouse who occupied the homestead when the disabled veteran died 333
and who acquires ownership of the homestead or, in the case of a 334
homestead that is a unit in a housing cooperative, continues to 335
occupy the homestead, the reduction shall continue through the 336
year in which the surviving spouse dies or remarries. 337

(B) (1) To provide a partial exemption, real property taxes 338
on any homestead, and manufactured home taxes on any 339
manufactured or mobile home on which a manufactured home tax is 340
assessed pursuant to division (D) (2) of section 4503.06 of the 341
Revised Code, shall be reduced for each year for which an 342
application for the reduction has been approved. The amount of 343
the reduction shall equal two and one-half per cent of the 344
amount of taxes to be levied by qualifying levies on the 345
homestead or the manufactured or mobile home after applying 346
section 319.301 of the Revised Code. For the purposes of this 347
division, "qualifying levy" has the same meaning as in section 348
319.302 of the Revised Code. 349

(2) (a) For any longtime homestead for which taxes are 350
reduced under division (B) (1) of this section, taxes shall be 351
further reduced by the amount by which the current taxes exceed 352
one hundred ten per cent of the current taxes for the preceding 353
year, except as provided in divisions (B) (2) (b) and (c) of this 354
section. 355

(b) If an improvement to the longtime homestead was added 356
to the current tax list that did not appear on the preceding 357
year's list, the county auditor shall determine the amount by 358
which the addition of the improvement increased the current 359
taxes for the current year, and the reduction in taxes under 360
division (B) (2) of this section shall equal the amount, if any, 361
by which the current taxes for the current year exceed the sum 362
of (i) the amount by which the addition of the improvement 363
increased the current taxes as determined by the county auditor 364
and (ii) one hundred ten per cent of the current taxes for the 365
preceding year. 366

If the improvement was made to repair or replace injury or 367

destruction for which a deduction from the valuation of the 368
property was allowed for the preceding year under section 319.38 369
of the Revised Code, the amount of that deduction shall be 370
subtracted from the value of the improvement for the purpose of 371
determining the amount by which the addition of the improvement 372
increased the current taxes under division (B)(2)(b)(i) of this 373
section. 374

(c) The reduction in taxes under division (B)(2) of this 375
section does not apply to a tax year in which ownership of the 376
homestead or manufactured or mobile home was transferred to 377
another person who is not related to the preceding owner by 378
consanguinity or affinity. 379

(d) As used in division (B)(2) of this section, 380
"improvement" has the same meaning as in section 5701.02 of the 381
Revised Code, and "current taxes" means the amount of current 382
taxes charged and payable as computed after the reductions under 383
division (B)(1) of this section and sections 319.301 and 319.302 384
of the Revised Code. 385

(C) The reductions granted by this section do not apply to 386
special assessments or respread of assessments levied against 387
the homestead, and if there is a transfer of ownership 388
subsequent to the filing of an application for a reduction in 389
taxes, such reductions are not forfeited for such year by virtue 390
of such transfer. 391

(D) The reductions in taxable value referred to in this 392
section shall be applied solely as a factor for the purpose of 393
computing the reduction of taxes under this section and shall 394
not affect the total value of property in any subdivision or 395
taxing district as listed and assessed for taxation on the tax 396
lists and duplicates, or any direct or indirect limitations on 397

indebtedness of a subdivision or taxing district. If after 398
application of sections 5705.31 and 5705.32 of the Revised Code, 399
including the allocation of all levies within the ten-mill 400
limitation to debt charges to the extent therein provided, there 401
would be insufficient funds for payment of debt charges not 402
provided for by levies in excess of the ten-mill limitation, the 403
reduction of taxes provided for in sections 323.151 to 323.159 404
of the Revised Code shall be proportionately adjusted to the 405
extent necessary to provide such funds from levies within the 406
ten-mill limitation. 407

(E) No reduction shall be made on the taxes due on the 408
homestead of any person convicted of violating division (D) or 409
(E) of section 323.153 of the Revised Code for a period of three 410
years following the conviction. 411

Sec. 323.155. The tax bill prescribed under section 412
323.131 of the Revised Code shall indicate the net amount of 413
taxes due following the reductions in taxes under sections 414
319.301, 319.302, 323.152, 323.16 and, if applicable, section 415
319.303 of the Revised Code. 416

Any reduction in taxes under section 323.152 of the 417
Revised Code shall be disregarded as income or resources in 418
determining eligibility for any program or calculating any 419
payment under Title LI of the Revised Code. 420

Sec. 735.29. The board of trustees of public affairs 421
appointed under section 735.28 of the Revised Code shall manage, 422
conduct, and control the waterworks, electric light plants, 423
artificial or natural gas plants, or other similar public 424
utilities, furnish supplies of water, electricity, or gas, 425
collect all water, electric, and gas rents or charges, and 426
appoint necessary officers, employees, and agents. 427

The board may make such bylaws and rules as it determines 428
to be necessary for the safe, economical, and efficient 429
management and protection of such works, plants, and public 430
utilities. These bylaws and rules, when not repugnant to 431
municipal ordinances or to the constitution or laws of this 432
state, shall have the same validity as ordinances. 433

For the purpose of paying the expenses of conducting and 434
managing such waterworks, plants, and public utilities or of 435
making necessary additions thereto and extensions and repairs 436
thereon, the board may assess a water rent or charge, or a 437
light, power, gas, or utility rent, of sufficient amount, and in 438
such manner as it determines to be most equitable, upon all 439
tenements and premises supplied therewith. When such rents, 440
except water rents and charges, are not paid when due, the board 441
may certify them to the county auditor to be placed on the 442
duplicate and collected as other village taxes, or it may 443
collect them by actions at law in the name of the village. When 444
water rents or charges are not paid when due, the board may ~~do~~ 445
~~either or both of the following:~~ 446

~~(A) Certify them, together with any penalties, to the 447
county auditor. The county auditor shall place the certified 448
amount on the real property tax list and duplicate against the 449
property served by the connection if he also receives from the 450
board additional certification that the unpaid rents or charges 451
have arisen pursuant to a service contract made directly with an 452
owner who occupies the property served. 453~~

~~The amount placed on the tax list and duplicate shall be a 454
lien on the property served from the date placed on the list and 455
duplicate and shall be collected in the same manner as other 456
taxes, except that, notwithstanding section 323.15 of the 457~~

~~Revised Code, a county treasurer shall accept a payment in such amount when separately tendered as payment for the full amount of such unpaid water rents or charges and associated penalties. The lien shall be released immediately upon payment in full of the certified amount. Any amounts collected by the county treasurer under this division shall be placed for immediate distribution to the village, in the appropriate distinct fund established for water rents and charges.~~

~~(B) Collect~~ collect them by actions at law in the name of the village from an owner, tenant, or other person who is liable to pay the rents or charges.

The board shall have the same powers and perform the same duties as are provided in sections 743.01, 743.05 to 743.07, 743.10, 743.11, 743.18, 743.24, and 735.05 to 735.09 of the Revised Code, and all powers and duties relating to waterworks in any of such sections shall extend to and include electric light, power, and gas plants, and such other similar public utilities, and such board shall have such other duties as are prescribed by law or ordinance not inconsistent herewith.

Each board that assesses water rents or charges shall determine the actual amount of rents due based upon an actual reading of each customer's meter at least once in each three-month period, and at least quarterly the board shall render a bill for the actual amount shown by the meter reading to be due, except estimated bills may be rendered if access to a customer's meter was unobtainable for a timely reading. Each board that assesses water rents or charges shall establish procedures providing fair and reasonable opportunity for resolution of billing disputes.

When property to which water service is provided is about

to be sold, any party to the sale or ~~his~~ any party's agent may 488
request the board to read the meter at that property and to 489
render within ten days following the date on which the request 490
is made, a final bill for all outstanding rents and charges for 491
water service. Such a request shall be made at least fourteen 492
days prior to the transfer of the title of such property. 493

~~At any time prior to a certification under division (A) of~~ 494
~~this section, the board shall accept any partial payment of~~ 495
~~unpaid water rents or charges, in the amount of ten dollars or~~ 496
~~more.~~ 497

Sec. 743.04. (A) For the purpose of paying the expenses of 498
conducting and managing the waterworks of a municipal 499
corporation, including operating expenses and the costs of 500
permanent improvements, the director of public service or any 501
other city official or body authorized by charter may assess and 502
collect a water rent or charge of sufficient amount and in such 503
manner as the director, other official, or body determines to be 504
most equitable from all tenements and premises supplied with 505
water. 506

(1) When water rents or charges are not paid when due, the 507
director or other official or body may ~~do either or both of the~~ 508
~~following:~~ 509

~~(a) Certify them, together with any penalties, to the~~ 510
~~county auditor. The county auditor shall place the certified~~ 511
~~amount on the real property tax list and duplicate against the~~ 512
~~property served by the connection if the auditor also receives~~ 513
~~from the director or other official or body additional~~ 514
~~certification that the unpaid rents or charges have arisen~~ 515
~~pursuant to a service contract made directly with an owner who~~ 516
~~occupies the property served.~~ 517

~~The amount placed on the tax list and duplicate shall be a lien on the property served from the date placed on the list and duplicate and shall be collected in the same manner as other taxes, except that, notwithstanding section 323.15 of the Revised Code, a county treasurer shall accept a payment in such amount when separately tendered as payment for the full amount of such unpaid water rents or charges and associated penalties. The lien shall be released immediately upon payment in full of the certified amount. Any amounts collected by the county treasurer under this division shall be immediately placed in the distinct fund established by section 743.06 of the Revised Code.~~

~~(b) Collect~~ collect them by actions at law, in the name of the city from an owner, tenant, or other person who is liable to pay the rents or charges.

~~(2) The director or other official body shall not certify to the county auditor for placement upon the tax list and duplicate and the county auditor shall not place upon the tax list and duplicate as a charge against the property the amount of any unpaid water rents or charges together with any penalties as described in division (A) (1) (a) of this section if any of the following apply:~~

~~(a) The property served by the connection has been transferred or sold to an electing subdivision as defined in section 5722.01 of the Revised Code, regardless of whether the electing subdivision is still the owner of the property, and the unpaid water rents or charges together with any penalties have arisen from a period of time prior to the transfer or confirmation of sale to the electing subdivision;~~

~~(b) The property served by the connection has been sold to a purchaser at sheriff's sale or auditor's sale, the unpaid~~

~~water rents or charges together with any penalties have arisen~~ 548
~~from a period of time prior to the confirmation of sale, and the~~ 549
~~purchaser is not the owner of record of the property immediately~~ 550
~~prior to the judgment of foreclosure nor any of the following:~~ 551

~~(i) A member of that owner's immediate family;~~ 552

~~(ii) A person with a power of attorney appointed by that~~ 553
~~owner who subsequently transfers the land to the owner;~~ 554

~~(iii) A sole proprietorship owned by that owner or a~~ 555
~~member of that owner's immediate family;~~ 556

~~(iv) A partnership, trust, business trust, corporation, or~~ 557
~~association of which the owner or a member of the owner's~~ 558
~~immediate family owns or controls directly or indirectly more~~ 559
~~than fifty per cent.~~ 560

~~(e) The property served by the connection has been~~ 561
~~forfeited to this state for delinquent taxes, unless the owner~~ 562
~~of record redeems the property.~~ 563

~~(3) Upon valid written notice to the county auditor by any~~ 564
~~owner possessing an ownership interest of record of the property~~ 565
~~or by an electing subdivision previously in the chain of title~~ 566
~~of the property that the unpaid water rents or charges together~~ 567
~~with any penalties have been certified for placement or placed~~ 568
~~upon the tax list and duplicate as a charge against the property~~ 569
~~in violation of division (A) (2) of this section, the county~~ 570
~~auditor shall promptly remove such charge from the tax~~ 571
~~duplicate. This written notice to the county auditor shall~~ 572
~~include all of the following:~~ 573

~~(a) The parcel number of the property;~~ 574

~~(b) The common address of the property;~~ 575

~~(c) The date of the recording of the transfer of the~~ 576
~~property to the owner or electing subdivision;~~ 577

~~(d) The charge allegedly placed in violation of division~~ 578
~~(A) (2) of this section.~~ 579

~~(4)~~ Each director or other official or body that assesses 580
water rents or charges shall determine the actual amount of 581
rents due based upon an actual reading of each customer's meter 582
at least once in each three-month period, and at least quarterly 583
the director or other official or body shall render a bill for 584
the actual amount shown by the meter reading to be due, except 585
estimated bills may be rendered if access to a customer's meter 586
was unobtainable for a timely reading. Each director or other 587
official or body that assesses water rents or charges shall 588
establish procedures providing fair and reasonable opportunity 589
for resolution of billing disputes. 590

~~(5)~~ (3) When property to which water service is provided 591
is about to be sold, any party to the sale or the agent of any 592
such party may request the director or other official or body to 593
read the meter at that property and to render within ten days 594
following the date on which the request is made, a final bill 595
for all outstanding rents and charges for water service. Such a 596
request shall be made at least fourteen days prior to the 597
transfer of the title of such property. 598

~~(6) At any time prior to a certification under division~~ 599
~~(A) (1) (a) of this section, the director or other official or~~ 600
~~body shall accept any partial payment of unpaid water rents or~~ 601
~~charges, in the amount of ten dollars or more.~~ 602

(B) ~~(1)~~ When title to a parcel of land that is subject to 603
~~any of the actions~~ an action described in division (A) (1) of 604

this section is transferred to a county land reutilization 605
corporation, ~~any lien placed on the parcel under division (A) (1)~~ 606
~~(a) of this section shall be extinguished, and the corporation~~ 607
shall not be held liable for the unpaid rents or charges ~~in any~~ 608
~~collection action brought under division (A) (1) (b) of this~~ 609
~~section, subject~~ 610

to collection if the rents or charges ~~certified under~~ 611
~~division (A) (1) (a) of this section or subject to collection~~ 612
~~under division (A) (1) (b) of this section~~ were incurred before 613
the date of the transfer to the corporation and if the 614
corporation did not incur the rents or charges, regardless of 615
whether ~~the rents or charges were certified, the lien was~~ 616
~~attached, or the action was brought before the date of transfer.~~ 617
In such a case, the corporation and its successors in title 618
~~shall take title to the property free and clear of any such lien~~ 619
~~and~~ shall be immune from liability in any such collection 620
action. 621

~~If a county land reutilization corporation takes title to~~ 622
~~property before any rents or charges have been certified or any~~ 623
~~lien has been placed with respect to the property under division~~ 624
~~(A) (1) of this section, the corporation shall be deemed a bona-~~ 625
~~fide purchaser for value without knowledge of such rents,~~ 626
~~charges, or lien, regardless of whether the corporation had~~ 627
~~actual or constructive knowledge of the rents, charges, or lien,~~ 628
~~and any such lien shall be void and unenforceable against the~~ 629
~~corporation and its successors in title.~~ 630

~~(2) If a lien placed on a parcel is extinguished as~~ 631
~~provided in division (B) (1) of this section, the municipal~~ 632
~~corporation may pursue the remedy available under division (A)~~ 633
~~(1) (b) of this section to recoup the rents and charges incurred~~ 634

~~with respect to the parcel from any owner, tenant, or other
person liable to pay such rents and charges.~~ 635
636

Sec. 5722.03. (A) On and after the effective date of an 637
ordinance or resolution adopted pursuant to section 5722.02 of 638
the Revised Code, nonproductive land within an electing 639
subdivision's boundaries that the subdivision wishes to acquire 640
and that has either been advertised and offered for sale or is 641
otherwise available for acquisition pursuant to a foreclosure 642
proceeding as provided in section 323.25, sections 323.65 to 643
323.79, or section 5721.18 of the Revised Code, but is not sold 644
for want of a minimum bid, shall be sold or transferred to the 645
electing subdivision in the manner set forth in this section or 646
sections 323.65 to 323.79 of the Revised Code. 647

(B) Upon receipt of an ordinance or resolution under 648
section 5722.02 of the Revised Code, the county prosecuting 649
attorney shall compile and deliver to the electing subdivision a 650
list of all delinquent land within the electing subdivision with 651
respect to which a foreclosure proceeding pursuant to section 652
323.25, sections 323.65 to 323.79, or section 5721.18 of the 653
Revised Code has been instituted and is pending. The prosecuting 654
attorney shall notify the electing subdivision of the identity 655
of all delinquent land within the subdivision whenever a 656
foreclosure proceeding pursuant to section 323.25, sections 657
323.65 to 323.79, or section 5721.18 of the Revised Code is 658
commenced with respect to that land. 659

(C) The electing subdivision shall select from such lists 660
the delinquent lands that constitute nonproductive lands that it 661
wishes to acquire, and shall notify the prosecuting attorney of 662
its selection prior to the advertisement and sale of the 663
nonproductive lands pursuant to such a foreclosure proceeding, 664

or as otherwise provided in sections 323.65 to 323.79 of the Revised Code. Notwithstanding the sales price provisions to the contrary in division (A) of section 323.28 or in divisions (A) (1) and (C) of section 5721.19 of the Revised Code, selected nonproductive lands subject to a foreclosure proceeding pursuant to section 323.25, sections 323.65 to 323.79, or section 5721.18 of the Revised Code that require a sale shall be advertised for sale and be sold, without appraisal, for not less than the amount determined under division (A) (1) of section 323.28 or sections 323.65 to 323.79 of the Revised Code in the case of selected nonproductive lands subject to a foreclosure proceeding pursuant to section 323.25 or sections 323.65 to 323.79 of the Revised Code, or the amount determined under division (A) (2) of section 5721.19 in the case of selected nonproductive lands subject to a foreclosure proceeding pursuant to section 5721.18 of the Revised Code, or as prescribed in sections 323.65 to 323.79 of the Revised Code. Except as otherwise authorized in section 323.78 of the Revised Code, all nonproductive lands so selected, when advertised for sale pursuant to a foreclosure proceeding, shall be advertised separately from the advertisement applicable to other delinquent lands. Notwithstanding division (A) of section 5721.191 of the Revised Code, the minimum amount for which selected nonproductive lands subject to a foreclosure proceeding pursuant to section 5721.18 of the Revised Code will be sold, as specified in the advertisement for sale, shall equal the sum of the taxes, assessments, charges, penalties, interest, and costs due on the parcel as determined under division (A) (2) of section 5721.19 of the Revised Code. Notwithstanding provisions to the contrary in division (A) of section 323.28 of the Revised Code, the minimum amount for which selected nonproductive lands subject to a foreclosure proceeding pursuant to section 323.25 of the Revised

Code will be sold, as specified in the advertisement for sale, 697
shall equal the amount specified in division (A) (1) of section 698
323.28 of the Revised Code. The advertisement relating to the 699
selected nonproductive lands also shall include a statement that 700
the lands have been determined by the electing subdivision to be 701
nonproductive lands and that, if at a foreclosure sale no bid 702
for the appropriate amount specified in this division is 703
received, such lands shall be sold or transferred to the 704
electing subdivision. 705

(D) If any nonproductive land selected by an electing 706
subdivision is advertised and offered for sale at one sale 707
pursuant to this section but is not sold for want of a minimum 708
bid, the electing subdivision that selected the nonproductive 709
land shall be deemed to have submitted the winning bid at such 710
sale, and the land is deemed sold to the electing subdivision 711
for no consideration other than the amounts charged under 712
divisions (E) and (F) of this section. If both a county and a 713
township within that county have adopted a resolution pursuant 714
to section 5722.02 of the Revised Code and both subdivisions 715
select the same parcel or parcels of land, the subdivision that 716
first notifies the prosecuting attorney of such selection shall 717
be the electing subdivision deemed to have submitted the winning 718
bid under this division. If a municipal corporation and a county 719
land reutilization corporation select the same parcel or parcels 720
of land, the municipal corporation shall be deemed the winning 721
bidder under this division. The officer conducting the sale 722
shall announce the bid of the electing subdivision at the sale 723
and shall report the proceedings to the court for confirmation 724
of sale. 725

(E) Upon the sale or transfer of any nonproductive land to 726
an electing subdivision, the county auditor shall charge the 727

costs, as determined by the court, incurred in the foreclosure proceeding instituted under section 323.25, sections 323.65 to 323.79, or section 5721.18 of the Revised Code and applicable to the nonproductive land to the taxing districts, including the electing subdivision, in direct proportion to their interest in the taxes, assessments, charges, penalties, and interest on the nonproductive land due and payable at the time the land was sold pursuant to the foreclosure proceeding. The interest of each taxing district in the taxes, assessments, charges, penalties, and interest on the nonproductive land shall bear the same proportion to the amount of those taxes, assessments, charges, penalties, and interest that the amount of taxes levied by each district against the nonproductive land in the preceding tax year bears to the taxes levied by all such districts against the nonproductive land in the preceding tax year. If the electing subdivision is a county land reutilization corporation and the nonproductive land is sold or transferred to the corporation, the corporation shall be deemed to have the proportionate interest of the county on whose behalf it has been designated and organized in the taxes, assessments, charges, penalties, and interest on the nonproductive land in that county. In making a semiannual apportionment of funds, the auditor shall retain at the next apportionment the amount charged to each such taxing district, except that in the case of nonproductive land sold or transferred to a county land reutilization corporation, the auditor shall provide an invoice to the corporation for the amount charged to it.

(F) The officer conducting the sale shall execute and file for recording a deed conveying title to the land upon the filing of the entry of the confirmation of sale, unless the nonproductive land is redeemed under section 323.31 or 5721.18

of the Revised Code. If the alternative redemption period 759
applies under section 323.78 of the Revised Code, the officer 760
shall not execute the deed and file it for recording until the 761
alternative redemption period expires. In either case, once the 762
deed has been recorded, the officer shall deliver the deed to 763
the electing subdivision; thereupon, title to the land is 764
incontestable in the electing subdivision and free and clear of 765
all liens and encumbrances, except those easements and covenants 766
of record running with the land and created prior to the time at 767
which the taxes or assessments, for the nonpayment of which the 768
land is sold or transferred at foreclosure, became due and 769
payable. 770

When title to a parcel of land upon which a lien has been 771
placed under section 715.261, ~~743.04~~, or ~~6119.06~~ of the Revised 772
Code is transferred to a county land reutilization corporation 773
under this section, the lien on the parcel shall be extinguished 774
if the lien is for costs or charges that were incurred before 775
the date of the transfer to the corporation and if the 776
corporation did not incur the costs or charges, regardless of 777
whether the lien was attached or the costs or charges were 778
certified before the date of transfer. In such a case, the 779
corporation and its successors in title shall take title to the 780
property free and clear of any such lien and shall be immune 781
from liability in any action to collect such costs or charges. 782

If a county land reutilization corporation takes title to 783
property under this chapter before any costs or charges have 784
been certified or any lien has been placed with respect to the 785
property under section 715.261, ~~743.04~~, or ~~6119.06~~ of the 786
Revised Code, the corporation shall be deemed a bona fide 787
purchaser for value without knowledge of such costs or lien, 788
regardless of whether the corporation had actual or constructive 789

knowledge of the costs or lien, and any such lien shall be void 790
and unenforceable against the corporation and its successors in 791
title. 792

At the time of the sale or transfer, the officer shall 793
collect and the electing subdivision shall pay the fee required 794
by law for transferring and recording of deeds. In accordance 795
with section 1724.10 of the Revised Code, an electing 796
subdivision that is a county land reutilization corporation 797
shall not be required to pay any such fee. 798

The title is not invalid because of any irregularity, 799
informality, or omission of any proceedings under section 800
323.25, sections 323.65 to 323.79, this chapter, or Chapter 801
5721. of the Revised Code, or in any processes of taxation, if 802
such irregularity, informality, or omission does not abrogate 803
any provision of such chapters for notice to holders of title, 804
lien, or mortgage to, or other interests in, the foreclosed 805
lands. 806

Sec. 5722.04. (A) Upon receipt of an ordinance or 807
resolution adopted pursuant to section 5722.02 of the Revised 808
Code, the county auditor shall deliver to the electing 809
subdivision a list of all delinquent lands within an electing 810
subdivision's boundaries that have been forfeited to the state 811
pursuant to section 5723.01 of the Revised Code and thereafter 812
shall notify the electing subdivision of any additions to or 813
deletions from such list. 814

The electing subdivision shall select from such lists the 815
forfeited lands that constitute nonproductive lands that the 816
subdivision wishes to acquire, and shall notify the county 817
auditor of its selection prior to the advertisement and sale of 818
such lands. Notwithstanding the sales price provisions of 819

division (A) (1) of section 5723.06 of the Revised Code, the 820
selected nonproductive lands shall be advertised for sale and be 821
sold to the highest bidder for an amount at least sufficient to 822
pay the amount determined under division (A) (2) of section 823
5721.16 of the Revised Code. All nonproductive lands forfeited 824
to the state and selected by an electing subdivision, when 825
advertised for sale pursuant to the relevant procedures set 826
forth in Chapter 5723. of the Revised Code, shall be advertised 827
separately from the advertisement applicable to other forfeited 828
lands. The advertisement relating to the selected nonproductive 829
lands also shall include a statement that the lands have been 830
selected by the electing subdivision as nonproductive lands that 831
it wishes to acquire and that, if at the forfeiture sale no bid 832
for the sum of the taxes, assessments, charges, penalties, 833
interest, and costs due on the parcel as determined under 834
division (A) (1) (a) of section 5723.06 of the Revised Code is 835
received, the lands shall be sold to the electing subdivision. 836

(B) If any nonproductive land that has been forfeited to 837
the state and selected by an electing subdivision is advertised 838
and offered for sale by the auditor pursuant to Chapter 5723. of 839
the Revised Code, but no minimum bid is received, the electing 840
subdivision shall be deemed to have submitted the winning bid, 841
and the land is deemed sold to the electing subdivision for no 842
consideration other than the fee charged under division (C) of 843
this section. If both a county and a township in that county 844
have adopted a resolution pursuant to section 5722.02 of the 845
Revised Code and both subdivisions select the same parcel or 846
parcels of land, the electing subdivision deemed to have 847
submitted the winning bid under this division shall be 848
determined pursuant to division (D) of section 5722.03 of the 849
Revised Code. 850

The auditor shall announce the bid at the sale and shall 851
declare the selected nonproductive land to be sold to the 852
electing subdivision. The auditor shall deliver to the electing 853
subdivision a certificate of sale. 854

(C) On the returning of the certificate of sale to the 855
auditor, the auditor shall execute and file for recording a deed 856
conveying title to the selected nonproductive land and, once the 857
deed has been recorded, deliver it to the electing subdivision. 858
Thereupon, all previous title is extinguished, and the title in 859
the electing subdivision is incontestable and free and clear 860
from all liens and encumbrances, except taxes and special 861
assessments that are not due at the time of the sale and any 862
easements and covenants of record running with the land and 863
created prior to the time at which the taxes or assessments, for 864
the nonpayment of which the nonproductive land was forfeited, 865
became due and payable. 866

When title to a parcel of land upon which a lien has been 867
placed under section 715.261, ~~743.04~~, or ~~6119.06~~ of the Revised 868
Code is transferred to a county land reutilization corporation 869
under this section, the lien on the parcel shall be extinguished 870
if the lien is for costs or charges that were incurred before 871
the date of the transfer to the corporation and if the 872
corporation did not incur the costs or charges, regardless of 873
whether the lien was attached or the costs or charges were 874
certified before the date of transfer. In such a case, the 875
corporation and its successors in title shall take title to the 876
property free and clear of any such lien and shall be immune 877
from liability in any action to collect such costs or charges. 878

If a county land reutilization corporation takes title to 879
property before any costs or charges have been certified or any 880

lien has been placed with respect to the property under section 881
715.261, ~~743.04~~, or ~~6119.06~~ of the Revised Code, the corporation 882
shall be deemed a bona fide purchaser for value without 883
knowledge of such costs or lien, regardless of whether the 884
corporation had actual or constructive knowledge of the costs or 885
lien, and any such lien shall be void and unenforceable against 886
the corporation and its successors in title. 887

At the time of the sale, the auditor shall collect and the 888
electing subdivision shall pay the fee required by law for 889
transferring and recording of deeds. 890

Upon delivery of a deed conveying any nonproductive land 891
to an electing subdivision, the county auditor shall charge all 892
costs incurred in any proceeding instituted under section 893
5721.14 or 5721.18 of the Revised Code or incurred as a result 894
of the forfeiture and sale of the nonproductive land to the 895
taxing districts, including the electing subdivision, in direct 896
proportion to their interest in the taxes, assessments, charges, 897
interest, and penalties on the nonproductive land due and 898
payable at the time the land was sold at the forfeiture sale. 899
The interest of each taxing district in the taxes, assessments, 900
charges, penalties, and interest on the nonproductive land shall 901
bear the same proportion to the amount of those taxes, 902
assessments, charges, penalties, and interest that the amount of 903
taxes levied by each district against the nonproductive land in 904
the preceding tax year bears to the taxes levied by all such 905
districts against the nonproductive land in the preceding tax 906
year. If the electing subdivision is a county land reutilization 907
corporation and the nonproductive land is sold or transferred to 908
the corporation, the corporation shall be deemed to have the 909
proportionate interest of the county designating or organizing 910
such corporation in the taxes, assessments, charges, penalties, 911

and interest on the nonproductive land in the county. In making 912
a semiannual apportionment of funds, the auditor shall retain at 913
the next apportionment the amount charged to each such taxing 914
district, except that in the case of nonproductive land conveyed 915
to a county land reutilization corporation the auditor shall 916
invoice the corporation the amount charged to it. 917

(D) If no political subdivision has requested to purchase 918
a parcel of land at a foreclosure sale, any lands otherwise 919
forfeited to the state for want of a bid at the foreclosure sale 920
may, upon the request of a county land reutilization 921
corporation, be transferred directly to the corporation without 922
appraisal or public bidding. 923

Sec. 5722.10. An electing subdivision may accept a 924
conveyance in lieu of foreclosure of delinquent land from the 925
owners thereof. Such conveyance may only be accepted with the 926
consent of the county auditor acting as the agent of the state 927
pursuant to section 5721.09 of the Revised Code. If an electing 928
subdivision or county land reutilization corporation certifies 929
to the auditor in writing that the delinquent land is abandoned 930
land as defined in section 323.65 of the Revised Code, the 931
auditor shall consent to the conveyance. If the electing 932
subdivision or county land reutilization corporation does not 933
certify to the auditor in writing that the delinquent land is 934
abandoned land, the auditor may consent to the conveyance for 935
any reason authorized in this chapter. The owners or the 936
electing municipal corporation or township shall pay all 937
expenses incurred by the county in connection with any 938
foreclosure or foreclosure and forfeiture proceeding filed 939
pursuant to section 323.25, sections 323.65 to 323.79, or 940
section 5721.18 or 5721.14 of the Revised Code relative to such 941
land. When the electing subdivision is the county or county land 942

reutilization corporation acting on behalf of a county, it may 943
require the owner to pay the expenses. The owner shall present 944
the electing subdivision with evidence satisfactory to the 945
subdivision that it will obtain by such conveyance fee simple 946
title to such delinquent land. Unless otherwise agreed to by the 947
electing subdivision accepting the conveyance, the title shall 948
be free and clear of all liens and encumbrances, except such 949
easements and covenants of record running with the land as were 950
created prior to the time of the conveyance and delinquent 951
taxes, assessments, penalties, interest, and charges, and taxes 952
and special assessments that are a lien on the real property at 953
the time of the conveyance. Any costs, charges, or liens that 954
have been assessed, certified, or placed under section 715.261,~~—~~ 955
~~743.04, or 6119.06~~ of the Revised Code with respect to real 956
property acquired by or transferred to a county land 957
reutilization corporation under this section shall, at the time 958
of the conveyance to the corporation, be extinguished and of no 959
force and effect as against the corporation, its successors, or 960
its assignees, provided that the lien is for charges or costs 961
that were incurred before the date of transfer to the 962
corporation and that were not incurred by the corporation. 963

Real property acquired by an electing subdivision under 964
this section shall not be subject to foreclosure or forfeiture 965
under Chapter 5721. or 5723. of the Revised Code. The sale or 966
other transfer, as authorized by section 5722.07 of the Revised 967
Code, of real property acquired under this section shall 968
extinguish the lien on the title for all taxes, assessments, 969
penalties, interest, and charges delinquent at the time of the 970
conveyance of the delinquent land to the electing subdivision. 971

Sec. 5723.04. (A) The county auditor shall maintain a list 972
of forfeited lands and shall offer such lands for sale annually, 973

or more frequently if the auditor determines that more frequent sales are necessary. 974
975

(B) Notwithstanding division (A) of this section, upon the request of a county land reutilization corporation organized under Chapter 1724. of the Revised Code, the county auditor shall promptly transfer to such corporation, by auditor's deed, the fee simple title to a parcel on the list of forfeited lands, which shall pass to such corporation free and clear of all taxes, assessments, charges, penalties, interest, and costs. Subject to division (C) of this section, any subordinate liens shall be deemed fully and forever satisfied and discharged. Upon such request, the land is deemed sold by the state for no consideration. The county land reutilization corporation shall file the deed for recording. 976
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(C) 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 if the lien is for costs or charges that were incurred before the date of the transfer to the corporation and if the corporation did not incur the costs or charges, regardless of whether the lien was attached or the costs or charges were certified before the date of transfer. In such a case, the corporation and its successors in title shall take title to the property free and clear of any such lien and shall be immune from liability in any action to collect such costs or charges. 988
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If a county land reutilization corporation takes title to property before any costs or charges have been certified or any lien has been placed with respect to the property under section 1001
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1003

715.261, ~~743.04~~, or ~~6119.06~~ of the Revised Code, the corporation 1004
shall be deemed a bona fide purchaser for value without 1005
knowledge of such costs or lien, regardless of whether the 1006
corporation had actual or constructive knowledge of the costs or 1007
lien, and any such lien shall be void and unenforceable against 1008
the corporation and its successors in title. 1009

Sec. 6103.02. (A) For the purpose of preserving and 1010
promoting the public health and welfare, a board of county 1011
commissioners may acquire, construct, maintain, and operate any 1012
public water supply facilities within its county for one or more 1013
sewer districts and may provide for their protection and prevent 1014
their pollution and unnecessary waste. The board may negotiate 1015
and enter into a contract with any public agency or any person 1016
for the management, maintenance, operation, and repair of the 1017
facilities on behalf of the county, upon the terms and 1018
conditions as may be agreed upon with the agency or person and 1019
as may be determined by the board to be in the interests of the 1020
county. By contract with any public agency or any person 1021
operating public water supply facilities within or without its 1022
county, the board also may provide a supply of water to a sewer 1023
district from the facilities of the public agency or person. 1024

(B) The county sanitary engineer or sanitary engineering 1025
department, in addition to other assigned duties, shall assist 1026
the board in the performance of its duties under this chapter 1027
and shall be charged with other duties and services in relation 1028
to the board's duties as the board prescribes. 1029

(C) The board may adopt, publish, administer, and enforce 1030
rules for the construction, maintenance, protection, and use of 1031
county-owned or county-operated public water supply facilities 1032
outside municipal corporations and of public water supply 1033

facilities within municipal corporations that are owned or 1034
operated by the county or that are supplied with water from 1035
water supply facilities owned or operated by the county, 1036
including, but not limited to, rules for the establishment and 1037
use of any connections, the termination in accordance with 1038
reasonable procedures of water service for nonpayment of county 1039
water rates and charges, and the establishment and use of 1040
security deposits to the extent considered necessary to ensure 1041
the payment of county water rates and charges. The rules shall 1042
not be inconsistent with the laws of the state or any applicable 1043
rules of the director of environmental protection. 1044

(D) No public water supply facilities shall be constructed 1045
in any county outside municipal corporations by any person, 1046
except for the purpose of supplying water to those municipal 1047
corporations, until the plans and specifications for the 1048
facilities have been approved by the board. Construction shall 1049
be done under the supervision of the county sanitary engineer. 1050
Any person constructing public water supply facilities shall pay 1051
to the county all expenses incurred by the board in connection 1052
with the construction. 1053

(E) The county sanitary engineer or the county sanitary 1054
engineer's authorized assistants or agents, when properly 1055
identified in writing or otherwise and after written notice is 1056
delivered to the owner at least five days in advance or mailed 1057
at least five days in advance by first class or certified mail 1058
to the owner's tax mailing address, may enter upon any public or 1059
private property for the purpose of making, and may make, 1060
surveys or inspections necessary for the design or evaluation of 1061
county public water supply facilities. This entry is not a 1062
trespass and is not to be considered an entry in connection with 1063
any appropriation of property proceedings under sections 163.01 1064

to 163.22 of the Revised Code that may be pending. No person or 1065
public agency shall forbid the county sanitary engineer or the 1066
county sanitary engineer's authorized assistants or agents to 1067
enter, or interfere with their entry, upon the property for the 1068
purpose of making the surveys or inspections. If actual damage 1069
is done to property by the making of the surveys or inspections, 1070
the board shall pay the reasonable value of the damage to the 1071
property owner, and the cost shall be included in the cost of 1072
the facilities and may be included in any special assessments 1073
levied and collected to pay that cost. 1074

(F) The board shall fix reasonable rates, including 1075
penalties for late payments, for water supplied to public 1076
agencies and persons when the source of supply or the facilities 1077
for its distribution are owned or operated by the county and may 1078
change the rates from time to time as it considers advisable. 1079
When the source of the water supply to be used by the county is 1080
owned by another public agency or person, the schedule of rates 1081
to be charged by the public agency or person shall be approved 1082
by the board at the time it enters into a contract for the use 1083
of water from the public agency or person. 1084

When the distribution facilities are owned by the county, 1085
the board also may fix reasonable charges to be collected for 1086
the privilege of connecting to the distribution facilities and 1087
may require that, prior to the connection, the charges be paid 1088
in full or, if determined by the board to be equitable in a 1089
resolution relating to the payment of the charges, may require 1090
their payment in installments, as considered adequate by the 1091
board, at the times, in the amounts, and with the security, 1092
carrying charges, and penalties as may be determined by the 1093
board in that resolution to be fair and appropriate. No public 1094
agency or person shall be permitted to connect to those 1095

facilities until the charges have been paid in full or provision 1096
for their payment in installments has been made. If the 1097
connection charges are to be paid in installments, the board 1098
shall certify, to the county auditor, information sufficient to 1099
identify each parcel of property served by a connection and, 1100
with respect to each parcel, the total of the charges to be paid 1101
in installments, the amount of each installment, and the total 1102
number of installments to be paid. The county auditor shall 1103
record and maintain the information so supplied in the 1104
waterworks record provided for in section 6103.16 of the Revised 1105
Code until the connection charges are paid in full. The board 1106
may include amounts attributable to connection charges being 1107
paid in installments in its billings of rates and other charges 1108
for water supplied. In addition, the board may consider payments 1109
made to a school district under section 6103.25 of the Revised 1110
Code when the board establishes rates and other charges for 1111
water supplied. 1112

A board may establish discounted rates or charges or may 1113
establish another mechanism for providing a reduction in rates 1114
or charges for persons who are sixty-five years of age or older. 1115
The board shall establish eligibility requirements for such 1116
discounted or reduced rates or charges, including a requirement 1117
that a person be eligible for the homestead exemption or qualify 1118
as a low- and moderate-income person. 1119

(G) When any rates or charges are not paid when due, the 1120
board may do any or all of the following: 1121

~~(1) Certify the unpaid rates or charges, together with any 1122
penalties, to the county auditor. The county auditor shall place 1123
the certified amount upon the real property tax list and 1124
duplicate against the property served by the connection. The 1125~~

~~certified amount shall be a lien on the property from the date- 1126
placed on the real property tax list and duplicate and shall be- 1127
collected in the same manner as taxes, except that,- 1128
notwithstanding section 323.15 of the Revised Code, a county- 1129
treasurer shall accept a payment in that amount when separately- 1130
tendered as payment for the full amount of the unpaid rates or- 1131
charges and associated penalties. The lien shall be released- 1132
immediately upon payment in full of the certified amount. 1133~~

~~(2) Collect the unpaid rates or charges, together with any 1134
penalties, by actions at law in the name of the county from an 1135
owner, tenant, or other person or public agency that is liable 1136
for the payment of the rates or charges; 1137~~

~~(3) (2) Terminate, in accordance with established rules, 1138
the water service to the particular property unless and until 1139
the unpaid rates or charges, together with any penalties, are 1140
paid in full; 1141~~

~~(4) (3) Apply, to the extent required, any security 1142
deposit made in accordance with established rules to the payment 1143
of the unpaid rates and charges, together with any penalties, 1144
for water service to the particular property. 1145~~

All moneys collected as rates, charges, or penalties fixed 1146
or established in accordance with division (F) of this section 1147
for water supply purposes in or for any sewer district shall be 1148
paid to the county treasurer and kept in a separate and distinct 1149
water fund established by the board to the credit of the 1150
district. 1151

Each board that fixes water rates or charges may render 1152
estimated bills periodically, provided that at least quarterly 1153
it shall schedule an actual reading of each customer's meter so 1154

as to render a bill for the actual amount shown by the meter 1155
reading to be due, with credit for prior payments of any 1156
estimated bills submitted for any part of the billing period, 1157
except that estimated bills may be rendered if a customer's 1158
meter is not accessible for a timely reading or if the 1159
circumstances preclude a scheduled reading. Each board also 1160
shall establish procedures providing a fair and reasonable 1161
opportunity for the resolution of billing disputes. 1162

When property to which water service is provided is about 1163
to be sold, any party to the sale or an agent of a party may 1164
request the board to have the meter at that property read and to 1165
render, within ten days following the date on which the request 1166
is made, a final bill for all outstanding rates and charges for 1167
water service. The request shall be made at least fourteen days 1168
prior to the transfer of the title of the property. 1169

~~At any time prior to a certification under division (G) (1)~~ 1170
~~of this section, the board shall accept any partial payment of~~ 1171
~~unpaid water rates or charges in the amount of ten dollars or~~ 1172
~~more.~~ 1173

Except as otherwise provided in any proceedings 1174
authorizing or providing for the security for and payment of any 1175
public obligations, or in any indenture or trust or other 1176
agreement securing public obligations, moneys in the water fund 1177
shall be applied first to the payment of the cost of the 1178
management, maintenance, and operation of the water supply 1179
facilities of, or used or operated for, the sewer district, 1180
which cost may include the county's share of management, 1181
maintenance, and operation costs under cooperative contracts for 1182
the acquisition, construction, or use of water supply facilities 1183
and, in accordance with a cost allocation plan adopted under 1184

division (H) of this section, payment of all allowable direct 1185
and indirect costs of the district, the county sanitary engineer 1186
or sanitary engineering department, or a federal or state grant 1187
program, incurred for the purposes of this chapter, and shall be 1188
applied second to the payment of debt charges payable on any 1189
outstanding public obligations issued or incurred for the 1190
acquisition or construction of water supply facilities for or 1191
serving the district, or for the funding of a bond retirement or 1192
other fund established for the payment of or security for the 1193
obligations. Any surplus remaining may be applied to the 1194
acquisition or construction of those facilities or for the 1195
payment of contributions to be made, or costs incurred, for the 1196
acquisition or construction of those facilities under 1197
cooperative contracts. Moneys in the water fund shall not be 1198
expended other than for the use and benefit of the district. 1199

(H) A board of county commissioners may adopt a cost 1200
allocation plan that identifies, accumulates, and distributes 1201
allowable direct and indirect costs that may be paid from the 1202
water fund of the sewer district created pursuant to division 1203
(G) of this section, and that prescribes methods for allocating 1204
those costs. The plan shall authorize payment from the fund of 1205
only those costs incurred by the district, the county sanitary 1206
engineer or sanitary engineering department, or a federal or 1207
state grant program, and those costs incurred by the general and 1208
other funds of the county for a common or joint purpose, that 1209
are necessary and reasonable for the proper and efficient 1210
administration of the district under this chapter. The plan 1211
shall not authorize payment from the fund of any general 1212
government expense required to carry out the overall 1213
governmental responsibilities of a county. The plan shall 1214
conform to United States office of management and budget 1215

Circular A-87, "Cost Principles for State, Local, and Indian Tribal Governments," published May 17, 1995. 1216
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Sec. 6119.06. Upon the declaration of the court of common 1218
pleas organizing the regional water and sewer district pursuant 1219
to section 6119.04 of the Revised Code and upon the qualifying 1220
of its board of trustees and the election of a president and a 1221
secretary, said district shall exercise in its own name all the 1222
rights, powers, and duties vested in it by Chapter 6119. of the 1223
Revised Code, and, subject to such reservations, limitations and 1224
qualifications as are set forth in this chapter, such district 1225
may: 1226

(A) Adopt bylaws for the regulation of its affairs, the 1227
conduct of its business, and notice of its actions; 1228

(B) Adopt an official seal; 1229

(C) Maintain a principal office and suboffices at such 1230
places within the district as it designates; 1231

(D) Sue and plead in its own name; be sued and impleaded 1232
in its own name with respect to its contracts or torts of its 1233
members, employees, or agents acting within the scope of their 1234
employment, or to enforce its obligations and covenants made 1235
under sections 6119.09, 6119.12, and 6119.14 of the Revised 1236
Code. Any such actions against the district shall be brought in 1237
the court of common pleas of the county in which the principal 1238
office of the district is located, or in the court of common 1239
pleas of the county in which the cause of action arose, and all 1240
summonses, exceptions, and notices of every kind shall be served 1241
on the district by leaving a copy thereof at the principal 1242
office with the person in charge thereof or with the secretary 1243
of the district. 1244

(E) Assume any liability or obligation of any person or political subdivision, including a right on the part of such district to indemnify and save harmless the other contracting party from any loss, cost, or liability by reason of the failure, refusal, neglect, or omission of such district to perform any agreement assumed by it or to act or discharge any such obligation;

(F) Make loans and grants to any person or political subdivisions for the design, acquisition, or construction of water resource projects by such person or political subdivisions and adopt rules, regulations, and procedures for making such loans and grants;

(G) Acquire, construct, reconstruct, enlarge, improve, furnish, equip, maintain, repair, operate, lease or rent to or from, or contract for operation by or for, a political subdivision or person, water resource projects within or without the district;

(H) Make available the use or service of any water resource project to one or more persons, one or more political subdivisions, or any combination thereof;

(I) Levy and collect taxes and special assessments;

(J) Issue bonds and notes and refunding bonds and notes as provided in Chapter 6119. of the Revised Code;

(K) Acquire by gift or purchase, hold, and dispose of real and personal property in the exercise of its powers and the performance of its duties under Chapter 6119. of the Revised Code;

(L) Dispose of, by public or private sale, or lease any real or personal property determined by the board of trustees to

be no longer necessary or needed for the operation or purposes 1274
of the district; 1275

(M) Acquire, in the name of the district, by purchase or 1276
otherwise, on such terms and in such manner as it considers 1277
proper, or by the exercise of the right of condemnation in the 1278
manner provided by section 6119.11 of the Revised Code, such 1279
public or private lands, including public parks, playgrounds, or 1280
reservations, or parts thereof or rights therein, rights-of-way, 1281
property, rights, easements, and interests as it considers 1282
necessary for carrying out Chapter 6119. of the Revised Code, 1283
but excluding the acquisition by the exercise of the right of 1284
condemnation of any waste water facility or water management 1285
facility owned by any person or political subdivision, and 1286
compensation shall be paid for public or private lands so taken; 1287

(N) Adopt rules and regulations to protect augmented flow 1288
by the district in waters of the state, to the extent augmented 1289
by a water resource project, from depletion so it will be 1290
available for beneficial use, to provide standards for the 1291
withdrawal from waters of the state of the augmented flow 1292
created by a water resource project which is not returned to the 1293
waters of the state so augmented, and to establish reasonable 1294
charges therefor, if considered necessary by the district; 1295

(O) Make and enter into all contracts and agreements and 1296
execute all instruments necessary or incidental to the 1297
performance of its duties and the execution of its powers under 1298
Chapter 6119. of the Revised Code; 1299

(P) Enter into contracts with any person or any political 1300
subdivision to render services to such contracting party for any 1301
service the district is authorized to provide; 1302

(Q) Enter into agreements for grants or the receipt and 1303
repayment of loans from a board of township trustees under 1304
section 505.705 of the Revised Code; 1305

(R) Make provision for, contract for, or sell any of its 1306
by-products or waste; 1307

(S) Exercise the power of eminent domain in the manner 1308
provided in Chapter 6119. of the Revised Code; 1309

(T) Remove or change the location of any fence, building, 1310
railroad, canal, or other structure or improvement located in or 1311
out of the district, and in case it is not feasible or 1312
economical to move any such building, structure, or improvement 1313
situated in or upon lands required, and if the cost is 1314
determined by the board to be less than that of purchase or 1315
condemnation, to acquire land and construct, acquire, or install 1316
therein or thereon buildings, structures, or improvements 1317
similar in purpose, to be exchanged for such buildings, 1318
structures, or improvements under contracts entered into between 1319
the owner thereof and the district; 1320

(U) Receive and accept, from any federal or state agency, 1321
grants for or in aid of the construction of any water resource 1322
project, and receive and accept aid or contributions from any 1323
source of money, property, labor, or other things of value, to 1324
be held, used, and applied only for the purposes for which such 1325
grants and contributions are made; 1326

(V) Purchase fire and extended coverage and liability 1327
insurance for any water resource project and for the principal 1328
office and suboffices of the district, insurance protecting the 1329
district and its officers and employees against liability for 1330
damage to property or injury to or death of persons arising from 1331

its operations, and any other insurance the district may agree 1332
to provide under any resolution authorizing its water resource 1333
revenue bonds or in any trust agreement securing the same; 1334

(W)~~(1)~~ Charge, alter, and collect rentals and other 1335
charges for the use of services of any water resource project as 1336
provided in section 6119.09 of the Revised Code. Such district 1337
may refuse the services of any of its projects if any of such 1338
rentals or other charges, including penalties for late payment, 1339
are not paid by the user thereof, ~~and, if such rentals or other~~ 1340
~~charges are not paid when due and upon certification of~~ 1341
~~nonpayment to the county auditor, such rentals or other charges~~ 1342
~~constitute a lien upon the property so served, shall be placed~~ 1343
~~by the auditor upon the real property tax list and duplicate,~~ 1344
~~and shall be collected in the same manner as other taxes.~~ 1345

~~(2) A district shall not certify to the county auditor for~~ 1346
~~placement upon the tax list and duplicate and the county auditor~~ 1347
~~shall not place upon the tax list or duplicate as a charge~~ 1348
~~against the property the amount of unpaid rentals or other~~ 1349
~~charges including any penalties for late payment as described in~~ 1350
~~division (W) (1) of this section if any of the following apply:-~~ 1351

~~(a) The property served has been transferred or sold to an~~ 1352
~~electing subdivision as defined in section 5722.01 of the~~ 1353
~~Revised Code, regardless of whether the electing subdivision is~~ 1354
~~still the owner of the property, and the unpaid rentals or other~~ 1355
~~charges including penalties for late payment have arisen from a~~ 1356
~~period of time prior to the transfer or confirmation of sale to~~ 1357
~~the electing subdivision.~~ 1358

~~(b) The property served has been sold to a purchaser at~~ 1359
~~sheriff's sale or auditor's sale, the unpaid rentals or other~~ 1360
~~charges including penalties for late payment have arisen from a~~ 1361

~~period of time prior to the confirmation of sale, and the purchaser is not the owner of record of the property immediately prior to the judgment of foreclosure nor any of the following:~~ 1362
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~~(i) A member of that owner's immediate family;~~ 1365

~~(ii) A person with a power of attorney appointed by that owner who subsequently transfers the property to the owner;~~ 1366
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~~(iii) A sole proprietorship owned by that owner or a member of that owner's immediate family;~~ 1368
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~~(iv) A partnership, trust, business trust, corporation, or association of which the owner or a member of the owner's immediate family owns or controls directly or indirectly more than fifty per cent.~~ 1370
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~~(e) The property served has been forfeited to this state for delinquent taxes, unless the owner of record redeems the property.~~ 1374
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~~(3) Upon valid written notice to the county auditor by any owner possessing an ownership interest of record of the property or an electing subdivision previously in the chain of title to the property that the unpaid water rents or charges together with any penalties have been certified for placement or placed upon the tax list and duplicate as a charge against the property in violation of division (W) (2) of this section, the county auditor shall promptly remove such charge from the tax duplicate. This written notice to the county auditor shall include all of the following:~~ 1377
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~~(a) The parcel number of the property;~~ 1387

~~(b) The common address of the property;~~ 1388

~~(c) The date of the recording of the transfer of the~~ 1389

~~property to the owner or electing subdivision;~~ 1390

~~(d) The charge allegedly placed in violation of division
(W) (2) of this section.~~ 1391
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~~(4) When title to property is transferred to a county land-
reutilization corporation, any lien placed on the property under
this division shall be extinguished, and the corporation shall
not be held liable for any rentals or charges certified under
this division with respect to the property, if the rentals or
charges were incurred before the date of the transfer to the
corporation and if the corporation did not incur the rentals or
charges, regardless of whether the rentals or charges were
certified, or the lien was attached, before the date of
transfer. In such a case, the corporation and its successors in
title shall take title to the property free and clear of any
such lien and shall be immune from liability in any collection
action brought with respect to such rentals or charges. If a
lien placed on property is extinguished as provided in this
division, the district shall retain the ability to recoup the
rents and charges incurred with respect to the property from any
owner, tenant, or other person liable to pay such rents and
charges before the property was transferred to the corporation.~~ 1393
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~~(X) Provide coverage for its employees under Chapters
145., 4123., and 4141. of the Revised Code;~~ 1411
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~~(Y) Merge or combine with any other regional water and
sewer district into a single district, which shall be one of the
constituent districts, on terms so that the surviving district
shall be possessed of all rights, capacity, privileges, powers,
franchises, and authority of the constituent districts and shall
be subject to all the liabilities, obligations, and duties of
each of the constituent districts and all rights of creditors of~~ 1413
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such constituent districts shall be preserved unimpaired, 1420
limited in lien to the property affected by such liens 1421
immediately prior to the time of the merger and all debts, 1422
liabilities, and duties of the respective constituent districts 1423
shall thereafter attach to the surviving district and may be 1424
enforced against it, and such other terms as are agreed upon, 1425
provided two-thirds of the members of each of the boards consent 1426
to such merger or combination. Such merger or combination shall 1427
become legally effective unless, prior to the ninetieth day 1428
following the later of the consents, qualified electors residing 1429
in either district equal in number to a majority of the 1430
qualified electors voting at the last general election in such 1431
district file with the secretary of the board of trustees of 1432
their regional water and sewer district a petition of 1433
remonstrance against such merger or combination. The secretary 1434
shall cause the board of elections of the proper county or 1435
counties to check the sufficiency of the signatures on such 1436
petition. 1437

(Z) Exercise the powers of the district without obtaining 1438
the consent of any other political subdivision, provided that 1439
all public or private property damaged or destroyed in carrying 1440
out the powers of the district shall be restored or repaired and 1441
placed in its original condition as nearly as practicable or 1442
adequate compensation made therefor by the district; 1443

(AA) Require the owner of any premises located within the 1444
district to connect the owner's premises to a water resource 1445
project determined to be accessible to such premises and found 1446
to require such connection so as to prevent or abate pollution 1447
or protect the health and property of persons in the district. 1448
Such connection shall be made in accordance with procedures 1449
established by the board of trustees of such district and 1450

pursuant to such orders as the board may find necessary to 1451
ensure and enforce compliance with such procedures. 1452

(BB) Do all acts necessary or proper to carry out the 1453
powers granted in Chapter 6119. of the Revised Code. 1454

Section 2. That existing sections 323.151, 323.152, 1455
323.155, 735.29, 743.04, 5722.03, 5722.04, 5722.10, 5723.04, 1456
6103.02, and 6119.06 of the Revised Code are hereby repealed. 1457

Section 3. (A) The amendment by this act of section 1458
323.152 of the Revised Code applies to tax year 2021 and each 1459
tax year thereafter. 1460

(B) The amendment by this act of sections 735.29, 743.04, 1461
5722.03, 5722.04, 5722.10, 5723.04, 6103.02, and 6119.06 of the 1462
Revised Code does not affect liens certified and placed pursuant 1463
to any of those sections before the effective date of this act. 1464