

As Reported by the Senate Local Government and Elections Committee

134th General Assembly

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Sub. H. B. No. 405

Representatives Stewart, Johnson

Cosponsors: Representatives Baldrige, Boyd, Brent, Crossman, Davis, Denson, Fraizer, Galonski, Ginter, Hillyer, Lanese, Lepore-Hagan, Lightbody, Miller, A., Miller, J., Patton, Skindell, Smith, M., Sobecki, Sweeney, Sykes, Upchurch

A BILL

To amend sections 109.57, 305.02, 323.13, 339.02, 1
and 4503.06 of the Revised Code to make changes 2
to county hospital trustees law, to allow the 3
coroner's office to access the Ohio Law 4
Enforcement Gateway, and to allow a county 5
treasurer to electronically deliver tax bills. 6

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

Section 1. That sections 109.57, 305.02, 323.13, 339.02, 7
and 4503.06 of the Revised Code be amended to read as follows: 8

Sec. 109.57. (A) (1) The superintendent of the bureau of 9
criminal identification and investigation shall procure from 10
wherever procurable and file for record photographs, pictures, 11
descriptions, fingerprints, measurements, and other information 12
that may be pertinent of all persons who have been convicted of 13
committing within this state a felony, any crime constituting a 14
misdemeanor on the first offense and a felony on subsequent 15
offenses, or any misdemeanor described in division (A) (1) (a), 16
~~(A) (5) (a)~~ (A) (4) (a), or ~~(A) (7) (a)~~ (A) (6) (a) of section 109.572 17

of the Revised Code, of all children under eighteen years of age 18
who have been adjudicated delinquent children for committing 19
within this state an act that would be a felony or an offense of 20
violence if committed by an adult or who have been convicted of 21
or pleaded guilty to committing within this state a felony or an 22
offense of violence, and of all well-known and habitual 23
criminals. The person in charge of any county, multicounty, 24
municipal, municipal-county, or multicounty-municipal jail or 25
workhouse, community-based correctional facility, halfway house, 26
alternative residential facility, or state correctional 27
institution and the person in charge of any state institution 28
having custody of a person suspected of having committed a 29
felony, any crime constituting a misdemeanor on the first 30
offense and a felony on subsequent offenses, or any misdemeanor 31
described in division (A) (1) (a), ~~(A) (5) (a)~~ (A) (4) (a), or ~~(A) (7)~~ 32
~~(a)~~ (A) (6) (a) of section 109.572 of the Revised Code or having 33
custody of a child under eighteen years of age with respect to 34
whom there is probable cause to believe that the child may have 35
committed an act that would be a felony or an offense of 36
violence if committed by an adult shall furnish such material to 37
the superintendent of the bureau. Fingerprints, photographs, or 38
other descriptive information of a child who is under eighteen 39
years of age, has not been arrested or otherwise taken into 40
custody for committing an act that would be a felony or an 41
offense of violence who is not in any other category of child 42
specified in this division, if committed by an adult, has not 43
been adjudicated a delinquent child for committing an act that 44
would be a felony or an offense of violence if committed by an 45
adult, has not been convicted of or pleaded guilty to committing 46
a felony or an offense of violence, and is not a child with 47
respect to whom there is probable cause to believe that the 48
child may have committed an act that would be a felony or an 49

offense of violence if committed by an adult shall not be 50
procured by the superintendent or furnished by any person in 51
charge of any county, multicounty, municipal, municipal-county, 52
or multicounty-municipal jail or workhouse, community-based 53
correctional facility, halfway house, alternative residential 54
facility, or state correctional institution, except as 55
authorized in section 2151.313 of the Revised Code. 56

(2) Every clerk of a court of record in this state, other 57
than the supreme court or a court of appeals, shall send to the 58
superintendent of the bureau a weekly report containing a 59
summary of each case involving a felony, involving any crime 60
constituting a misdemeanor on the first offense and a felony on 61
subsequent offenses, involving a misdemeanor described in 62
division (A) (1) (a), ~~(A) (5) (a)~~ (A) (4) (a), or ~~(A) (7) (a)~~ (A) (6) (a) 63
of section 109.572 of the Revised Code, or involving an 64
adjudication in a case in which a child under eighteen years of 65
age was alleged to be a delinquent child for committing an act 66
that would be a felony or an offense of violence if committed by 67
an adult. The clerk of the court of common pleas shall include 68
in the report and summary the clerk sends under this division 69
all information described in divisions (A) (2) (a) to (f) of this 70
section regarding a case before the court of appeals that is 71
served by that clerk. The summary shall be written on the 72
standard forms furnished by the superintendent pursuant to 73
division (B) of this section and shall include the following 74
information: 75

(a) The incident tracking number contained on the standard 76
forms furnished by the superintendent pursuant to division (B) 77
of this section; 78

(b) The style and number of the case; 79

(c) The date of arrest, offense, summons, or arraignment;	80
(d) The date that the person was convicted of or pleaded guilty to the offense, adjudicated a delinquent child for committing the act that would be a felony or an offense of violence if committed by an adult, found not guilty of the offense, or found not to be a delinquent child for committing an act that would be a felony or an offense of violence if committed by an adult, the date of an entry dismissing the charge, an entry declaring a mistrial of the offense in which the person is discharged, an entry finding that the person or child is not competent to stand trial, or an entry of a nolle prosequi, or the date of any other determination that constitutes final resolution of the case;	81 82 83 84 85 86 87 88 89 90 91 92
(e) A statement of the original charge with the section of the Revised Code that was alleged to be violated;	93 94
(f) If the person or child was convicted, pleaded guilty, or was adjudicated a delinquent child, the sentence or terms of probation imposed or any other disposition of the offender or the delinquent child.	95 96 97 98
If the offense involved the disarming of a law enforcement officer or an attempt to disarm a law enforcement officer, the clerk shall clearly state that fact in the summary, and the superintendent shall ensure that a clear statement of that fact is placed in the bureau's records.	99 100 101 102 103
(3) The superintendent shall cooperate with and assist sheriffs, chiefs of police, and other law enforcement officers in the establishment of a complete system of criminal identification and in obtaining fingerprints and other means of identification of all persons arrested on a charge of a felony,	104 105 106 107 108

any crime constituting a misdemeanor on the first offense and a 109
felony on subsequent offenses, or a misdemeanor described in 110
division (A) (1) (a), ~~(A) (5) (a)~~ (A) (4) (a), or ~~(A) (7) (a)~~ (A) (6) (a) 111
of section 109.572 of the Revised Code and of all children under 112
eighteen years of age arrested or otherwise taken into custody 113
for committing an act that would be a felony or an offense of 114
violence if committed by an adult. The superintendent also shall 115
file for record the fingerprint impressions of all persons 116
confined in a county, multicounty, municipal, municipal-county, 117
or multicounty-municipal jail or workhouse, community-based 118
correctional facility, halfway house, alternative residential 119
facility, or state correctional institution for the violation of 120
state laws and of all children under eighteen years of age who 121
are confined in a county, multicounty, municipal, municipal- 122
county, or multicounty-municipal jail or workhouse, community- 123
based correctional facility, halfway house, alternative 124
residential facility, or state correctional institution or in 125
any facility for delinquent children for committing an act that 126
would be a felony or an offense of violence if committed by an 127
adult, and any other information that the superintendent may 128
receive from law enforcement officials of the state and its 129
political subdivisions. 130

(4) The superintendent shall carry out Chapter 2950. of 131
the Revised Code with respect to the registration of persons who 132
are convicted of or plead guilty to a sexually oriented offense 133
or a child-victim oriented offense and with respect to all other 134
duties imposed on the bureau under that chapter. 135

(5) The bureau shall perform centralized recordkeeping 136
functions for criminal history records and services in this 137
state for purposes of the national crime prevention and privacy 138
compact set forth in section 109.571 of the Revised Code and is 139

the criminal history record repository as defined in that 140
section for purposes of that compact. The superintendent or the 141
superintendent's designee is the compact officer for purposes of 142
that compact and shall carry out the responsibilities of the 143
compact officer specified in that compact. 144

(6) The superintendent shall, upon request, assist a 145
county coroner in the identification of a deceased person 146
through the use of fingerprint impressions obtained pursuant to 147
division (A)(1) of this section or collected pursuant to section 148
109.572 or 311.41 of the Revised Code. 149

(B) The superintendent shall prepare and furnish to every 150
county, multicounty, municipal, municipal-county, or 151
multicounty-municipal jail or workhouse, community-based 152
correctional facility, halfway house, alternative residential 153
facility, or state correctional institution and to every clerk 154
of a court in this state specified in division (A)(2) of this 155
section standard forms for reporting the information required 156
under division (A) of this section. The standard forms that the 157
superintendent prepares pursuant to this division may be in a 158
tangible format, in an electronic format, or in both tangible 159
formats and electronic formats. 160

(C)(1) The superintendent may operate a center for 161
electronic, automated, or other data processing for the storage 162
and retrieval of information, data, and statistics pertaining to 163
criminals and to children under eighteen years of age who are 164
adjudicated delinquent children for committing an act that would 165
be a felony or an offense of violence if committed by an adult, 166
criminal activity, crime prevention, law enforcement, and 167
criminal justice, and may establish and operate a statewide 168
communications network to be known as the Ohio law enforcement 169

gateway to gather and disseminate information, data, and 170
statistics for the use of law enforcement agencies and for other 171
uses specified in this division. The superintendent may gather, 172
store, retrieve, and disseminate information, data, and 173
statistics that pertain to children who are under eighteen years 174
of age and that are gathered pursuant to sections 109.57 to 175
109.61 of the Revised Code together with information, data, and 176
statistics that pertain to adults and that are gathered pursuant 177
to those sections. 178

(2) The superintendent or the superintendent's designee 179
shall gather information of the nature described in division (C) 180
(1) of this section that pertains to the offense and delinquency 181
history of a person who has been convicted of, pleaded guilty 182
to, or been adjudicated a delinquent child for committing a 183
sexually oriented offense or a child-victim oriented offense for 184
inclusion in the state registry of sex offenders and child- 185
victim offenders maintained pursuant to division (A) (1) of 186
section 2950.13 of the Revised Code and in the internet database 187
operated pursuant to division (A) (13) of that section and for 188
possible inclusion in the internet database operated pursuant to 189
division (A) (11) of that section. 190

(3) In addition to any other authorized use of 191
information, data, and statistics of the nature described in 192
division (C) (1) of this section, the superintendent or the 193
superintendent's designee may provide and exchange the 194
information, data, and statistics pursuant to the national crime 195
prevention and privacy compact as described in division (A) (5) 196
of this section. 197

(4) The Ohio law enforcement gateway shall contain the 198
name, confidential address, and telephone number of program 199

participants in the address confidentiality program established 200
under sections 111.41 to 111.47 of the Revised Code. 201

(5) The attorney general may adopt rules under Chapter 202
119. of the Revised Code establishing guidelines for the 203
operation of and participation in the Ohio law enforcement 204
gateway. The rules may include criteria for granting and 205
restricting access to information gathered and disseminated 206
through the Ohio law enforcement gateway. The attorney general 207
shall adopt rules under Chapter 119. of the Revised Code that 208
grant access to information in the gateway regarding an address 209
confidentiality program participant under sections 111.41 to 210
111.47 of the Revised Code to only chiefs of police, village 211
marshals, county sheriffs, county prosecuting attorneys, and a 212
designee of each of these individuals. The attorney general 213
shall permit an office of a county coroner, the state medical 214
board, and the board of nursing to access and view, but not 215
alter, information gathered and disseminated through the Ohio 216
law enforcement gateway. 217

The attorney general may appoint a steering committee to 218
advise the attorney general in the operation of the Ohio law 219
enforcement gateway that is comprised of persons who are 220
representatives of the criminal justice agencies in this state 221
that use the Ohio law enforcement gateway and is chaired by the 222
superintendent or the superintendent's designee. 223

(D) (1) The following are not public records under section 224
149.43 of the Revised Code: 225

(a) Information and materials furnished to the 226
superintendent pursuant to division (A) of this section; 227

(b) Information, data, and statistics gathered or 228

disseminated through the Ohio law enforcement gateway pursuant	229
to division (C) (1) of this section;	230
(c) Information and materials furnished to any board or	231
person under division (F) or (G) of this section.	232
(2) The superintendent or the superintendent's designee	233
shall gather and retain information so furnished under division	234
(A) of this section that pertains to the offense and delinquency	235
history of a person who has been convicted of, pleaded guilty	236
to, or been adjudicated a delinquent child for committing a	237
sexually oriented offense or a child-victim oriented offense for	238
the purposes described in division (C) (2) of this section.	239
(E) (1) The attorney general shall adopt rules, in	240
accordance with Chapter 119. of the Revised Code and subject to	241
division (E) (2) of this section, setting forth the procedure by	242
which a person may receive or release information gathered by	243
the superintendent pursuant to division (A) of this section. A	244
reasonable fee may be charged for this service. If a temporary	245
employment service submits a request for a determination of	246
whether a person the service plans to refer to an employment	247
position has been convicted of or pleaded guilty to an offense	248
listed or described in division (A) (1), (2), or (3) of section	249
109.572 of the Revised Code, the request shall be treated as a	250
single request and only one fee shall be charged.	251
(2) Except as otherwise provided in this division or	252
division (E) (3) or (4) of this section, a rule adopted under	253
division (E) (1) of this section may provide only for the release	254
of information gathered pursuant to division (A) of this section	255
that relates to the conviction of a person, or a person's plea	256
of guilty to, a criminal offense or to the arrest of a person as	257
provided in division (E) (3) of this section. The superintendent	258

shall not release, and the attorney general shall not adopt any 259
rule under division (E) (1) of this section that permits the 260
release of, any information gathered pursuant to division (A) of 261
this section that relates to an adjudication of a child as a 262
delinquent child, or that relates to a criminal conviction of a 263
person under eighteen years of age if the person's case was 264
transferred back to a juvenile court under division (B) (2) or 265
(3) of section 2152.121 of the Revised Code and the juvenile 266
court imposed a disposition or serious youthful offender 267
disposition upon the person under either division, unless either 268
of the following applies with respect to the adjudication or 269
conviction: 270

(a) The adjudication or conviction was for a violation of 271
section 2903.01 or 2903.02 of the Revised Code. 272

(b) The adjudication or conviction was for a sexually 273
oriented offense, the juvenile court was required to classify 274
the child a juvenile offender registrant for that offense under 275
section 2152.82, 2152.83, or 2152.86 of the Revised Code, that 276
classification has not been removed, and the records of the 277
adjudication or conviction have not been sealed or expunged 278
pursuant to sections 2151.355 to 2151.358 or sealed pursuant to 279
section 2952.32 of the Revised Code. 280

(3) A rule adopted under division (E) (1) of this section 281
may provide for the release of information gathered pursuant to 282
division (A) of this section that relates to the arrest of a 283
person who is eighteen years of age or older when the person has 284
not been convicted as a result of that arrest if any of the 285
following applies: 286

(a) The arrest was made outside of this state. 287

(b) A criminal action resulting from the arrest is 288
pending, and the superintendent confirms that the criminal 289
action has not been resolved at the time the criminal records 290
check is performed. 291

(c) The bureau cannot reasonably determine whether a 292
criminal action resulting from the arrest is pending, and not 293
more than one year has elapsed since the date of the arrest. 294

(4) A rule adopted under division (E) (1) of this section 295
may provide for the release of information gathered pursuant to 296
division (A) of this section that relates to an adjudication of 297
a child as a delinquent child if not more than five years have 298
elapsed since the date of the adjudication, the adjudication was 299
for an act that would have been a felony if committed by an 300
adult, the records of the adjudication have not been sealed or 301
expunged pursuant to sections 2151.355 to 2151.358 of the 302
Revised Code, and the request for information is made under 303
division (F) of this section or under section 109.572 of the 304
Revised Code. In the case of an adjudication for a violation of 305
the terms of community control or supervised release, the five- 306
year period shall be calculated from the date of the 307
adjudication to which the community control or supervised 308
release pertains. 309

(F) (1) As used in division (F) (2) of this section, "head 310
start agency" means an entity in this state that has been 311
approved to be an agency for purposes of subchapter II of the 312
"Community Economic Development Act," 95 Stat. 489 (1981), 42 313
U.S.C.A. 9831, as amended. 314

(2) (a) In addition to or in conjunction with any request 315
that is required to be made under section 109.572, 2151.86, 316
3301.32, 3301.541, division (C) of section 3310.58, or section 317

3319.39, 3319.391, 3327.10, 3740.11, 5104.013, 5123.081, or 318
5153.111 of the Revised Code or that is made under section 319
3314.41, 3319.392, 3326.25, or 3328.20 of the Revised Code, the 320
board of education of any school district; the director of 321
developmental disabilities; any county board of developmental 322
disabilities; any provider or subcontractor as defined in 323
section 5123.081 of the Revised Code; the chief administrator of 324
any chartered nonpublic school; the chief administrator of a 325
registered private provider that is not also a chartered 326
nonpublic school; the chief administrator of any home health 327
agency; the chief administrator of or person operating any child 328
day-care center, type A family day-care home, or type B family 329
day-care home licensed under Chapter 5104. of the Revised Code; 330
the chief administrator of any head start agency; the executive 331
director of a public children services agency; a private company 332
described in section 3314.41, 3319.392, 3326.25, or 3328.20 of 333
the Revised Code; or an employer described in division (J)(2) of 334
section 3327.10 of the Revised Code may request that the 335
superintendent of the bureau investigate and determine, with 336
respect to any individual who has applied for employment in any 337
position after October 2, 1989, or any individual wishing to 338
apply for employment with a board of education may request, with 339
regard to the individual, whether the bureau has any information 340
gathered under division (A) of this section that pertains to 341
that individual. On receipt of the request, subject to division 342
(E)(2) of this section, the superintendent shall determine 343
whether that information exists and, upon request of the person, 344
board, or entity requesting information, also shall request from 345
the federal bureau of investigation any criminal records it has 346
pertaining to that individual. The superintendent or the 347
superintendent's designee also may request criminal history 348
records from other states or the federal government pursuant to 349

the national crime prevention and privacy compact set forth in 350
section 109.571 of the Revised Code. Within thirty days of the 351
date that the superintendent receives a request, subject to 352
division (E) (2) of this section, the superintendent shall send 353
to the board, entity, or person a report of any information that 354
the superintendent determines exists, including information 355
contained in records that have been sealed under section 2953.32 356
of the Revised Code, and, within thirty days of its receipt, 357
subject to division (E) (2) of this section, shall send the 358
board, entity, or person a report of any information received 359
from the federal bureau of investigation, other than information 360
the dissemination of which is prohibited by federal law. 361

(b) When a board of education or a registered private 362
provider is required to receive information under this section 363
as a prerequisite to employment of an individual pursuant to 364
division (C) of section 3310.58 or section 3319.39 of the 365
Revised Code, it may accept a certified copy of records that 366
were issued by the bureau of criminal identification and 367
investigation and that are presented by an individual applying 368
for employment with the district in lieu of requesting that 369
information itself. In such a case, the board shall accept the 370
certified copy issued by the bureau in order to make a photocopy 371
of it for that individual's employment application documents and 372
shall return the certified copy to the individual. In a case of 373
that nature, a district or provider only shall accept a 374
certified copy of records of that nature within one year after 375
the date of their issuance by the bureau. 376

(c) Notwithstanding division (F) (2) (a) of this section, in 377
the case of a request under section 3319.39, 3319.391, or 378
3327.10 of the Revised Code only for criminal records maintained 379
by the federal bureau of investigation, the superintendent shall 380

not determine whether any information gathered under division 381
(A) of this section exists on the person for whom the request is 382
made. 383

(3) The state board of education may request, with respect 384
to any individual who has applied for employment after October 385
2, 1989, in any position with the state board or the department 386
of education, any information that a school district board of 387
education is authorized to request under division (F) (2) of this 388
section, and the superintendent of the bureau shall proceed as 389
if the request has been received from a school district board of 390
education under division (F) (2) of this section. 391

(4) When the superintendent of the bureau receives a 392
request for information under section 3319.291 of the Revised 393
Code, the superintendent shall proceed as if the request has 394
been received from a school district board of education and 395
shall comply with divisions (F) (2) (a) and (c) of this section. 396

(G) In addition to or in conjunction with any request that 397
is required to be made under section 3712.09, 3721.121, or 398
3740.11 of the Revised Code with respect to an individual who 399
has applied for employment in a position that involves providing 400
direct care to an older adult or adult resident, the chief 401
administrator of a home health agency, hospice care program, 402
home licensed under Chapter 3721. of the Revised Code, or adult 403
day-care program operated pursuant to rules adopted under 404
section 3721.04 of the Revised Code may request that the 405
superintendent of the bureau investigate and determine, with 406
respect to any individual who has applied after January 27, 407
1997, for employment in a position that does not involve 408
providing direct care to an older adult or adult resident, 409
whether the bureau has any information gathered under division 410

(A) of this section that pertains to that individual. 411

In addition to or in conjunction with any request that is 412
required to be made under section 173.27 of the Revised Code 413
with respect to an individual who has applied for employment in 414
a position that involves providing ombudsman services to 415
residents of long-term care facilities or recipients of 416
community-based long-term care services, the state long-term 417
care ombudsman, the director of aging, a regional long-term care 418
ombudsman program, or the designee of the ombudsman, director, 419
or program may request that the superintendent investigate and 420
determine, with respect to any individual who has applied for 421
employment in a position that does not involve providing such 422
ombudsman services, whether the bureau has any information 423
gathered under division (A) of this section that pertains to 424
that applicant. 425

In addition to or in conjunction with any request that is 426
required to be made under section 173.38 of the Revised Code 427
with respect to an individual who has applied for employment in 428
a direct-care position, the chief administrator of a provider, 429
as defined in section 173.39 of the Revised Code, may request 430
that the superintendent investigate and determine, with respect 431
to any individual who has applied for employment in a position 432
that is not a direct-care position, whether the bureau has any 433
information gathered under division (A) of this section that 434
pertains to that applicant. 435

In addition to or in conjunction with any request that is 436
required to be made under section 3712.09 of the Revised Code 437
with respect to an individual who has applied for employment in 438
a position that involves providing direct care to a pediatric 439
respite care patient, the chief administrator of a pediatric 440

respice care program may request that the superintendent of the 441
bureau investigate and determine, with respect to any individual 442
who has applied for employment in a position that does not 443
involve providing direct care to a pediatric respice care 444
patient, whether the bureau has any information gathered under 445
division (A) of this section that pertains to that individual. 446

On receipt of a request under this division, the 447
superintendent shall determine whether that information exists 448
and, on request of the individual requesting information, shall 449
also request from the federal bureau of investigation any 450
criminal records it has pertaining to the applicant. The 451
superintendent or the superintendent's designee also may request 452
criminal history records from other states or the federal 453
government pursuant to the national crime prevention and privacy 454
compact set forth in section 109.571 of the Revised Code. Within 455
thirty days of the date a request is received, subject to 456
division (E) (2) of this section, the superintendent shall send 457
to the requester a report of any information determined to 458
exist, including information contained in records that have been 459
sealed under section 2953.32 of the Revised Code, and, within 460
thirty days of its receipt, shall send the requester a report of 461
any information received from the federal bureau of 462
investigation, other than information the dissemination of which 463
is prohibited by federal law. 464

(H) Information obtained by a government entity or person 465
under this section is confidential and shall not be released or 466
disseminated. 467

(I) The superintendent may charge a reasonable fee for 468
providing information or criminal records under division (F) (2) 469
or (G) of this section. 470

(J) As used in this section:	471
(1) "Pediatric respite care program" and "pediatric care patient" have the same meanings as in section 3712.01 of the Revised Code.	472 473 474
(2) "Sexually oriented offense" and "child-victim oriented offense" have the same meanings as in section 2950.01 of the Revised Code.	475 476 477
(3) "Registered private provider" means a nonpublic school or entity registered with the superintendent of public instruction under section 3310.41 of the Revised Code to participate in the autism scholarship program or section 3310.58 of the Revised Code to participate in the Jon Peterson special needs scholarship program.	478 479 480 481 482 483
Sec. 305.02. (A) If a vacancy in the office of county commissioner, prosecuting attorney, county auditor, county treasurer, clerk of the court of common pleas, sheriff, county recorder, county engineer, or coroner occurs more than forty days before the next general election for state and county officers, a successor shall be elected at such election for the unexpired term unless such term expires within one year immediately following the date of such general election.	484 485 486 487 488 489 490 491
In either event, the vacancy shall be filled as provided in this section and the appointee shall hold office until a successor is elected and qualified.	492 493 494
(B) If a vacancy occurs from any cause in any of the offices named in division (A) of this section, the county central committee of the political party that nominated the last occupant of the office as a candidate for that office for the current term shall appoint <u>then not later than forty-five days</u>	495 496 497 498 499

after the vacancy occurs, a person shall be appointed to hold 500
the office and to perform the duties thereof until a successor 501
is elected and has qualified, ~~except that~~. The appointment 502
shall be made as follows: 503

(1) If the last occupant of the office was elected as a 504
partisan candidate, the county central committee of the 505
political party that nominated the last occupant of the office 506
for the current term shall make the appointment. However, if 507
such vacancy occurs because of the death, resignation, or 508
inability to take the office of an officer-elect whose term has 509
not yet begun, and the officer-elect was elected as a partisan 510
candidate, an appointment to take such office at the beginning 511
of the term shall be made by the central committee of the 512
political party that nominated the officer-elect as a candidate 513
for that office for that term. 514

~~(C) Not less than five nor more than forty five days after~~ 515
~~a vacancy occurs, the A county central committee that makes an~~ 516
~~appointment under division (B) (1) of this section shall meet for~~ 517
~~the that purpose of making an appointment under this section not~~ 518
~~less than five nor more than forty-five days after the vacancy~~ 519
~~occurs.~~ Not less than four days before the date of such meeting 520
the chairperson or secretary of such central committee shall 521
send by first class mail to every member of such central 522
committee a written notice which shall state the time and place 523
of such meeting and the purpose thereof. A majority of the 524
members of the central committee present at such meeting may 525
make the appointment. 526

~~(D)~~ (2) If the last occupant of the office or the officer- 527
elect was elected to serve the current term as an independent 528
candidate, the board of county commissioners shall make ~~such the~~ 529

appointment ~~at the time when the vacancy occurs~~, except where 530
the vacancy is in the office of county commissioner, in which 531
case the prosecuting attorney and the remaining commissioners or 532
a majority of them shall make the appointment. 533

~~(E)~~ (C) Appointments made under this section shall be 534
certified by the appointing county central committee or by the 535
board of county commissioners to the county board of elections 536
and to the secretary of state, and the persons so appointed and 537
certified shall be entitled to all remuneration provided by law 538
for the offices to which they are appointed. 539

~~(F)~~ (D) The board of county commissioners may appoint a 540
person to hold any of the offices named in division (A) of this 541
section as an acting officer and to perform the duties thereof 542
between the occurrence of the vacancy and the time when the 543
officer appointed ~~by the central committee under division (B) of~~ 544
this section qualifies and takes the office. 545

~~(G)~~ (E) A person appointed prosecuting attorney or 546
assistant prosecuting attorney shall give bond and take the oath 547
of office prescribed by section 309.03 of the Revised Code for 548
the prosecuting attorney. 549

Sec. 323.13. (A) (1) Except as provided in section 323.134 550
of the Revised Code, immediately upon receipt of any tax 551
duplicate from the county auditor, but not less than twenty days 552
prior to the last date on which the first one-half taxes may be 553
paid without penalty as prescribed in section 323.12 or 323.17 554
of the Revised Code, the county treasurer shall cause to be 555
prepared and mailed or delivered to each person charged on such 556
duplicate with taxes or to an agent designated by such person, 557
the tax bill prescribed by the commissioner of tax equalization 558
under section 323.131 of the Revised Code. When taxes are paid 559

by installments, the county treasurer shall mail or deliver to 560
each person charged on such duplicate or the agent designated by 561
such person, a second tax bill showing the amount due at the 562
time of the second tax collection. The second-half tax bill 563
shall be mailed or delivered at least twenty days prior to the 564
close of the second-half tax collection period. The treasurer 565
shall maintain a record of the person or agent to whom each bill 566
is mailed or delivered. 567

(2) A county treasurer may adopt a policy authorizing 568
persons required to receive a tax bill under division (A) (1) of 569
this section to request to receive the bill at an electronic 570
mail address or telephone number capable of receiving the bill. 571

A person who has made such a request may, at any time, 572
rescind that request by providing the county treasurer with 573
written notice of that rescission and a current mailing address 574
to which the tax bill may be delivered. The request shall 575
terminate upon a change in the name of the person charged with 576
the taxes pursuant to section 319.20 of the Revised Code. 577

A county treasurer may rescind a policy adopted under 578
division (A) (2) of this section by providing notice to all 579
persons who requested to receive electronic delivery of tax 580
bills under division (A) (2) of this section or division (D) (6) 581
(a) of section 4503.06 of the Revised Code not later than thirty 582
days before that rescission. Such notice shall be sent to the 583
electronic mail address or telephone number provided by each 584
person and shall inform the person that future tax bills will be 585
mailed or delivered to the mailing address on file with the 586
county treasurer and that the person may update that mailing 587
address with written notice to the treasurer. 588

Electronic mail addresses and telephone numbers submitted 589

to the county treasurer pursuant to division (A) (2) of this 590
section or division (D) (6) (a) of section 4503.06 of the Revised 591
Code are not public records for purposes of section 149.43 of 592
the Revised Code. 593

Nothing in division (A) (2) of this section or division (D) 594
(6) (a) of section 4503.06 of the Revised Code authorizes a 595
county treasurer to impose a fee or charge to receive a tax bill 596
by mail against a person that does not make an electronic 597
delivery request under either of those divisions. 598

(B) After delivery of the delinquent land duplicate as 599
prescribed in section 5721.011 of the Revised Code, the county 600
treasurer may prepare and mail to each person in whose name 601
property therein is listed an additional tax bill showing the 602
total amount of delinquent taxes appearing on such duplicate 603
against such property. The tax bill shall include a notice that 604
the interest charge prescribed by division (B) of section 605
323.121 of the Revised Code has begun to accrue. 606

(C) A change in the mailing address, electronic mail 607
address, or telephone number of any tax bill shall be made in 608
writing to the county treasurer. 609

(D) Upon certification by the county auditor of the 610
apportionment of taxes following the transfer of a part of a 611
tract or lot of real estate, and upon request by the owner of 612
any transferred or remaining part of such tract or parcel, the 613
treasurer shall cause to be prepared and mailed or delivered to 614
such owner a tax bill for the taxes allocated to the owner's 615
part, together with the penalties, interest, and other charges. 616

(E) Failure to receive any bill required by this section 617
does not excuse failure or delay to pay any taxes shown on such 618

bill or, except as provided in division (B) (1) of section 619
5715.39 of the Revised Code, avoid any penalty, interest, or 620
charge for such delay. 621

Sec. 339.02. (A) As used in this section, ~~"area:~~ 622

(1) "Area served by the hospital" means the geographic 623
area, whether or not included within the county, from which a 624
county hospital regularly draws patients. 625

(2) "Appointing authority" means the board of county 626
commissioners, the probate judge of the county senior in point 627
of service, and the judge, other than the probate judge of the 628
county senior in point of service, of the court of common pleas 629
of the county senior in point of service. 630

(B) Unless a board of county hospital trustees for the 631
county is in existence in accordance with this section, such 632
board shall be created pursuant to this section after the board 633
of county commissioners first determines by resolution to 634
establish a county hospital. Copies of such resolution shall be 635
certified to the probate judge of the county senior in point of 636
service and to the judge, other than a probate judge, of the 637
court of common pleas of the county senior in point of service. 638
~~The board of county commissioners together with the probate 639
judge of the county senior in point of service and the judge of 640
the court of common pleas of the county senior in point of 641
service~~ appointing authority shall, within ten days after such 642
certification, appoint a board of county hospital trustees. 643

(C) In making appointments to a board of county hospital 644
trustees, both of the following apply with respect to the 645
individuals who may be appointed: 646

(1) Members shall be electors and representative of the 647

area served by the hospital, except that not more than two 648
members may be electors of the area served by the hospital that 649
is outside the county in which the hospital is located. 650

(2) A physician may serve as a member, including a 651
physician who is authorized to admit and treat patients at the 652
hospital, except as follows: 653

(a) Not more than two physicians may serve as members at 654
the same time; 655

(b) No physician who is employed by the hospital may serve 656
as a member. 657

(D) A board of county hospital trustees shall be composed 658
of six members, unless the board of county commissioners 659
determines that the board of trustees can more effectively 660
function with eight or ten members in which case there may be 661
eight or ten members, as designated by the board of county 662
commissioners. 663

(E) With respect to the initial appointment of members to 664
a board of county hospital trustees, all of the following apply: 665

(1) When the board is composed of six members, their terms 666
of office shall be one for one year, one for two years, one for 667
three years, one for four years, one for five years, and one for 668
six years from the first Monday of March thereafter. 669

(2) When the board is composed of eight members, their 670
terms of office shall be one for one year, one for two years, 671
two for three years, one for four years, one for five years, and 672
two for six years from the first Monday of March thereafter. 673

(3) When the board is composed of ten members, their terms 674
of office shall be two for one year, one for two years, two for 675

three years, two for four years, one for five years, and two for 676
six years from the first Monday of March thereafter. 677

(F) Except as provided in division (G) (2) of this section, 678
all of the following apply with respect to vacancies on a board 679
of county hospital trustees: 680

(1) Annually, on the first Monday of March, the ~~board of~~ 681
~~county commissioners together with the probate judge of the~~ 682
~~county senior in point of service and the judge of the court of~~ 683
~~common pleas of the county senior in point of service~~ appointing 684
authority shall appoint or reappoint for a term of six years a 685
sufficient number of members to replace those members whose 686
terms have expired. The appointing authority shall be composed 687
of five votes, with each of the three county commissioners 688
receiving one vote, the probate judge of the county senior in 689
point of service receiving one vote, and the judge, other than 690
the probate judge of the county senior in point of service, of 691
the court of common pleas of the county senior in point of 692
service receiving one vote. 693

(2) The appointing authority shall fill a vacancy not 694
later than six months after the vacancy occurs. If the vacancy 695
remains unfilled on that date, the remaining members of the 696
board, by majority vote, shall appoint an individual to fill the 697
vacancy. 698

(3) The appointing authority may fill a vacancy by seeking 699
nominations from a selection committee consisting of one county 700
commissioner designated by the board of county commissioners, 701
the chair of the board of county hospital trustees, and the 702
county hospital administrator. If nominations for filling a 703
vacancy are sought from a selection committee, the committee 704
shall nominate at least three individuals for the vacancy. The 705

appointing authority may fill the vacancy by appointing one of 706
the nominated individuals or by appointing another individual 707
selected by the appointing authority. 708

(4) Any member appointed to fill a vacancy occurring prior 709
to the expiration date of the term for which the member's 710
predecessor was appointed shall hold office as a member for the 711
remainder of that term. 712

(G) (1) ~~The board of county commissioners together with the~~ 713
~~probate judge senior in point of service and the judge of the~~ 714
~~court of common pleas senior in point of service~~ appointing 715
authority in any county in which a board of county hospital 716
trustees has been appointed may expand the number of members to 717
eight or to ten. When the number of members is increased to 718
eight, one shall be appointed for a three-year and one for a 719
six-year term from the first Monday of March thereafter. When 720
the number of members is increased from six to ten, the term for 721
additional members shall be: one for one year, one for three 722
years, one for four years, and one for six years from the first 723
Monday of March thereafter. When the number of members is 724
increased from eight to ten, the term for additional members 725
shall be: one for one year and one for four years from the first 726
Monday of March thereafter. Thereafter, except as provided in 727
division (G) (2) of this section, upon the expiration of the term 728
of office of each member, the vacancy shall be filled in the 729
manner specified in division (F) of this section. 730

(2) ~~The board of county commissioners together with the~~ 731
~~probate judge senior in point of service and the judge of the~~ 732
~~court of common pleas senior in point of service~~ appointing 733
authority may reduce the number of members of a board of county 734
hospital trustees to eight or to six. The reduction shall occur 735

on expiration of a member's term of office, at which time no 736
appointment shall be made. While the ~~board of county~~ 737
~~commissioners and the judges are~~ appointing authority is in the 738
process of reducing the number of members, the board of county 739
hospital trustees may consist of nine or seven members for one 740
year. 741

(3) In the case of a county hospital, when the number of 742
board members is eight or ten, notwithstanding division (C) (1) 743
(a) of this section, a third member may be an elector of the 744
area served by the hospital that is outside the county in which 745
the hospital is located. 746

(H) Any member of a board of county hospital trustees may 747
be removed from office by the appointing authority for neglect 748
of duty, misconduct, or malfeasance in office. The member shall 749
be informed in writing of the charges and afforded an 750
opportunity for a hearing before the appointing authority. The 751
appointing authority shall not remove a member from office for 752
political reasons. 753

(I) The board of county commissioners may provide members 754
of a board of county hospital trustees a stipend for their 755
service or require the members to serve without compensation. 756
The members shall be allowed their necessary and reasonable 757
expenses incurred in the performance of their duties, including 758
the cost of their participation in any continuing education 759
programs or developmental programs that the members consider 760
necessary. Allowable stipends and expenses shall be paid out of 761
the funds provided for the county hospital. 762

(J) The persons selected to be members of a board of 763
county hospital trustees shall forthwith be notified, by mail, 764
of their appointment. When a board is initially appointed, the 765

notice shall state a time, not more than ten days later, when 766
such board shall meet at the county seat of such county to 767
organize. On the date stated, the board shall meet and organize. 768

(K) A board of county hospital trustees shall organize by 769
electing one of its number as chairperson and such other 770
officers as specified in the board's rules. Four members of a 771
six-member board constitute a quorum, five members constitute a 772
quorum of an eight-member board, and six members constitute a 773
quorum of a ten-member board. 774

A board of county hospital trustees shall hold meetings at 775
least quarterly, shall adopt necessary rules of procedure, and 776
shall keep a record of its proceedings and a strict account of 777
all its receipts, disbursements, and expenditures. On completion 778
of the construction and equipping of a county hospital, the 779
board shall file such account with the board of county 780
commissioners and make final settlement with the board of county 781
commissioners for the construction and equipping of the 782
hospital. 783

Members of the board of county hospital trustees may 784
attend board meetings by means of communications equipment 785
authorized under this division by rule of the board, including 786
by video conference or teleconference. Notwithstanding division 787
(C) of section 121.22 of the Revised Code, board members who 788
attend a board meeting by means of authorized communications 789
equipment shall be considered present in person at the meeting, 790
shall be permitted to vote, and shall be counted for purposes of 791
determining whether a quorum is present at the meeting. 792

The board of county hospital trustees shall maintain a 793
record of any vote or other action taken at a board meeting 794
conducted by means of authorized communications equipment. The 795

record also shall identify the members attending the board 796
meeting by means of authorized communications equipment. 797

The board of county hospital trustees shall adopt rules 798
designating the communications equipment that is authorized for 799
use during board meetings. The board also shall adopt rules that 800
establish procedures and guidelines for using authorized 801
communications equipment during board meetings and that ensure 802
verification of the identity of any board members attending 803
board meetings by such means. 804

Sec. 4503.06. (A) The owner of each manufactured or mobile 805
home that has acquired situs in this state shall pay either a 806
real property tax pursuant to Title LVII of the Revised Code or 807
a manufactured home tax pursuant to division (C) of this 808
section. 809

(B) The owner of a manufactured or mobile home shall pay 810
real property taxes if either of the following applies: 811

(1) The manufactured or mobile home acquired situs in the 812
state or ownership in the home was transferred on or after 813
January 1, 2000, and all of the following apply: 814

(a) The home is affixed to a permanent foundation as 815
defined in division (C) (5) of section 3781.06 of the Revised 816
Code. 817

(b) The home is located on land that is owned by the owner 818
of the home. 819

(c) The certificate of title has been inactivated by the 820
clerk of the court of common pleas that issued it, pursuant to 821
division (H) of section 4505.11 of the Revised Code. 822

(2) The manufactured or mobile home acquired situs in the 823

state or ownership in the home was transferred before January 1, 824
2000, and all of the following apply: 825

(a) The home is affixed to a permanent foundation as 826
defined in division (C) (5) of section 3781.06 of the Revised 827
Code. 828

(b) The home is located on land that is owned by the owner 829
of the home. 830

(c) The owner of the home has elected to have the home 831
taxed as real property and, pursuant to section 4505.11 of the 832
Revised Code, has surrendered the certificate of title to the 833
auditor of the county containing the taxing district in which 834
the home has its situs, together with proof that all taxes have 835
been paid. 836

(d) The county auditor has placed the home on the real 837
property tax list and delivered the certificate of title to the 838
clerk of the court of common pleas that issued it and the clerk 839
has inactivated the certificate. 840

(C) (1) Any mobile or manufactured home that is not taxed 841
as real property as provided in division (B) of this section is 842
subject to an annual manufactured home tax, payable by the 843
owner, for locating the home in this state. The tax as levied in 844
this section is for the purpose of supplementing the general 845
revenue funds of the local subdivisions in which the home has 846
its situs pursuant to this section. 847

(2) The year for which the manufactured home tax is levied 848
commences on the first day of January and ends on the following 849
thirty-first day of December. The state shall have the first 850
lien on any manufactured or mobile home on the list for the 851
amount of taxes, penalties, and interest charged against the 852

owner of the home under this section. The lien of the state for 853
the tax for a year shall attach on the first day of January to a 854
home that has acquired situs on that date. The lien for a home 855
that has not acquired situs on the first day of January, but 856
that acquires situs during the year, shall attach on the next 857
first day of January. The lien shall continue until the tax, 858
including any penalty or interest, is paid. 859

(3) (a) The situs of a manufactured or mobile home located 860
in this state on the first day of January is the local taxing 861
district in which the home is located on that date. 862

(b) The situs of a manufactured or mobile home not located 863
in this state on the first day of January, but located in this 864
state subsequent to that date, is the local taxing district in 865
which the home is located thirty days after it is acquired or 866
first enters this state. 867

(4) The tax is collected by and paid to the county 868
treasurer of the county containing the taxing district in which 869
the home has its situs. 870

(D) The manufactured home tax shall be computed and 871
assessed by the county auditor of the county containing the 872
taxing district in which the home has its situs as follows: 873

(1) On a home that acquired situs in this state prior to 874
January 1, 2000: 875

(a) By multiplying the assessable value of the home by the 876
tax rate of the taxing district in which the home has its situs, 877
and deducting from the product thus obtained any reduction 878
authorized under section 4503.065 of the Revised Code. The tax 879
levied under this formula shall not be less than thirty-six 880
dollars, unless the home qualifies for a reduction in assessable 881

value under section 4503.065 of the Revised Code, in which case 882
there shall be no minimum tax and the tax shall be the amount 883
calculated under this division. 884

(b) The assessable value of the home shall be forty per 885
cent of the amount arrived at by the following computation: 886

(i) If the cost to the owner, or market value at time of 887
purchase, whichever is greater, of the home includes the 888
furnishings and equipment, such cost or market value shall be 889
multiplied according to the following schedule: 890

891

892

	1	2	3
A	For the first calendar year in which the home is owned by the current owner	x	80%
B	2nd calendar year	x	75%
C	3rd "	x	70%
D	4th "	x	65%
E	5th "	x	60%
F	6th "	x	55%
G	7th "	x	50%
H	8th "	x	45%
I	9th "	x	40%

the tax commissioner on or before the last day of the month 929
preceding the day delivery of the duplicate is otherwise 930
required. When an extension is granted for delivery of the 931
duplicate, the time period for payment of taxes shall be 932
extended for a like period of time. When a delay in the closing 933
of a tax collection period becomes unavoidable, the tax 934
commissioner, upon application by the county auditor and county 935
treasurer, may order the time for payment of taxes to be 936
extended if the tax commissioner determines that penalties have 937
accrued or would otherwise accrue for reasons beyond the control 938
of the taxpayers of the county. The order shall prescribe the 939
final extended date for payment of taxes for that collection 940
period. 941

(4) After January 1, 1999, the owner of a manufactured or 942
mobile home taxed pursuant to division (D)(1) of this section 943
may elect to have the home taxed pursuant to division (D)(2) of 944
this section by filing a written request with the county auditor 945
of the taxing district in which the home is located on or before 946
the first day of December of any year. Upon the filing of the 947
request, the county auditor shall determine whether all taxes 948
levied under division (D)(1) of this section have been paid, and 949
if those taxes have been paid, the county auditor shall tax the 950
manufactured or mobile home pursuant to division (D)(2) of this 951
section commencing in the next tax year. 952

(5) A manufactured or mobile home that acquired situs in 953
this state prior to January 1, 2000, shall be taxed pursuant to 954
division (D)(2) of this section if no manufactured home tax had 955
been paid for the home and the home was not exempted from 956
taxation pursuant to division (E) of this section for the year 957
for which the taxes were not paid. 958

(6) (a) Immediately upon receipt of any manufactured home tax duplicate from the county auditor, but not less than twenty days prior to the last date on which the first one-half taxes may be paid without penalty as prescribed in division (F) of this section, the county treasurer shall cause to be prepared and mailed or delivered to each person charged on that duplicate with taxes, or to an agent designated by such person, the tax bill prescribed by the tax commissioner under division (D) (7) of this section. When taxes are paid by installments, the county treasurer shall mail or deliver to each person charged on such duplicate or the agent designated by that person a second tax bill showing the amount due at the time of the second tax collection. The second half tax bill shall be mailed or delivered at least twenty days prior to the close of the second half tax collection period. A change in the mailing address, electronic mail address, or telephone number of any tax bill shall be made in writing to the county treasurer. Failure to receive a bill required by this section does not excuse failure or delay to pay any taxes shown on the bill or, except as provided in division (B) (1) of section 5715.39 of the Revised Code, avoid any penalty, interest, or charge for such delay.

A policy adopted by a county treasurer under division (A) (2) of section 323.13 of the Revised Code shall also allow any person required to receive a tax bill under division (D) (6) (a) of this section to request electronic delivery of that tax bill in the same manner. A person may rescind such a request in the same manner as a request made under division (A) (2) of section 323.13 of the Revised Code. The request shall terminate upon a change in the name of the person charged with the taxes pursuant to section 4503.061 of the Revised Code.

(b) After delivery of the copy of the delinquent

manufactured home tax list under division (H) of this section, 990
the county treasurer may prepare and mail to each person in 991
whose name a home is listed an additional tax bill showing the 992
total amount of delinquent taxes charged against the home as 993
shown on the list. The tax bill shall include a notice that the 994
interest charge prescribed by division (G) of this section has 995
begun to accrue. 996

(7) Each tax bill prepared and mailed or delivered under 997
division (D)(6) of this section shall be in the form and contain 998
the information required by the tax commissioner. The 999
commissioner may prescribe different forms for each county and 1000
may authorize the county auditor to make up tax bills and tax 1001
receipts to be used by the county treasurer. The tax bill shall 1002
not contain or be mailed or delivered with any information or 1003
material that is not required by this section or that is not 1004
authorized by section 321.45 of the Revised Code or by the tax 1005
commissioner. In addition to the information required by the 1006
commissioner, each tax bill shall contain the following 1007
information: 1008

(a) The taxes levied and the taxes charged and payable 1009
against the manufactured or mobile home; 1010

(b) The following notice: "Notice: If the taxes are not 1011
paid within sixty days after the county auditor delivers the 1012
delinquent manufactured home tax list to the county treasurer, 1013
you and your home may be subject to collection proceedings for 1014
tax delinquency." Failure to provide such notice has no effect 1015
upon the validity of any tax judgment to which a home may be 1016
subjected. 1017

(c) In the case of manufactured or mobile homes taxed 1018
under division (D)(2) of this section, the following additional 1019

information: 1020

(i) The effective tax rate. The words "effective tax rate" 1021
shall appear in boldface type. 1022

(ii) The following notice: "Notice: If the taxes charged 1023
against this home have been reduced by the 2-1/2 per cent tax 1024
reduction for residences occupied by the owner but the home is 1025
not a residence occupied by the owner, the owner must notify the 1026
county auditor's office not later than March 31 of the year for 1027
which the taxes are due. Failure to do so may result in the 1028
owner being convicted of a fourth degree misdemeanor, which is 1029
punishable by imprisonment up to 30 days, a fine up to \$250, or 1030
both, and in the owner having to repay the amount by which the 1031
taxes were erroneously or illegally reduced, plus any interest 1032
that may apply. 1033

If the taxes charged against this home have not been 1034
reduced by the 2-1/2 per cent tax reduction and the home is a 1035
residence occupied by the owner, the home may qualify for the 1036
tax reduction. To obtain an application for the tax reduction or 1037
further information, the owner may contact the county auditor's 1038
office at _____ (insert the address and telephone number of 1039
the county auditor's office)." 1040

(E) (1) A manufactured or mobile home is not subject to 1041
this section when any of the following applies: 1042

(a) It is taxable as personal property pursuant to section 1043
5709.01 of the Revised Code. Any manufactured or mobile home 1044
that is used as a residence shall be subject to this section and 1045
shall not be taxable as personal property pursuant to section 1046
5709.01 of the Revised Code. 1047

(b) It bears a license plate issued by any state other 1048

than this state unless the home is in this state in excess of an 1049
accumulative period of thirty days in any calendar year. 1050

(c) The annual tax has been paid on the home in this state 1051
for the current year. 1052

(d) The tax commissioner has determined, pursuant to 1053
section 5715.27 of the Revised Code, that the property is exempt 1054
from taxation, or would be exempt from taxation under Chapter 1055
5709. of the Revised Code if it were classified as real 1056
property. 1057

(2) A travel trailer or park trailer, as these terms are 1058
defined in section 4501.01 of the Revised Code, is not subject 1059
to this section if it is unused or unoccupied and stored at the 1060
owner's normal place of residence or at a recognized storage 1061
facility. 1062

(3) A travel trailer or park trailer, as these terms are 1063
defined in section 4501.01 of the Revised Code, is subject to 1064
this section and shall be taxed as a manufactured or mobile home 1065
if it has a situs longer than thirty days in one location and is 1066
connected to existing utilities, unless either of the following 1067
applies: 1068

(a) The situs is in a state facility or a camping or park 1069
area as defined in division (C), (Q), (S), or (V) of section 1070
3729.01 of the Revised Code. 1071

(b) The situs is in a camping or park area that is a tract 1072
of land that has been limited to recreational use by deed or 1073
zoning restrictions and subdivided for sale of five or more 1074
individual lots for the express or implied purpose of occupancy 1075
by either self-contained recreational vehicles as defined in 1076
division (T) of section 3729.01 of the Revised Code or by 1077

dependent recreational vehicles as defined in division (D) of 1078
section 3729.01 of the Revised Code. 1079

(F) Except as provided in division (D) (3) of this section, 1080
the manufactured home tax is due and payable as follows: 1081

(1) When a manufactured or mobile home has a situs in this 1082
state, as provided in this section, on the first day of January, 1083
one-half of the amount of the tax is due and payable on or 1084
before the first day of March and the balance is due and payable 1085
on or before the thirty-first day of July. At the option of the 1086
owner of the home, the tax for the entire year may be paid in 1087
full on the first day of March. 1088

(2) When a manufactured or mobile home first acquires a 1089
situs in this state after the first day of January, no tax is 1090
due and payable for that year. 1091

(G) (1) (a) Except as otherwise provided in division (G) (1) 1092
(b) of this section, if one-half of the current taxes charged 1093
under this section against a manufactured or mobile home, 1094
together with the full amount of any delinquent taxes, are not 1095
paid on or before the first day of March in that year, or on or 1096
before the last day for such payment as extended pursuant to 1097
section 4503.063 of the Revised Code, a penalty of ten per cent 1098
shall be charged against the unpaid balance of such half of the 1099
current taxes. If the total amount of all such taxes is not paid 1100
on or before the thirty-first day of July, next thereafter, or 1101
on or before the last day for payment as extended pursuant to 1102
section 4503.063 of the Revised Code, a like penalty shall be 1103
charged on the balance of the total amount of the unpaid current 1104
taxes. 1105

(b) After a valid delinquent tax contract that includes 1106

unpaid current taxes from a first-half collection period 1107
described in division (F) of this section has been entered into 1108
under section 323.31 of the Revised Code, no ten per cent 1109
penalty shall be charged against such taxes after the second- 1110
half collection period while the delinquent tax contract remains 1111
in effect. On the day a delinquent tax contract becomes void, 1112
the ten per cent penalty shall be charged against such taxes and 1113
shall equal the amount of penalty that would have been charged 1114
against unpaid current taxes outstanding on the date on which 1115
the second-half penalty would have been charged thereon under 1116
division (G) (1) (a) of this section if the contract had not been 1117
in effect. 1118

(2) (a) On the first day of the month following the last 1119
day the second installment of taxes may be paid without penalty 1120
beginning in 2000, interest shall be charged against and 1121
computed on all delinquent taxes other than the current taxes 1122
that became delinquent taxes at the close of the last day such 1123
second installment could be paid without penalty. The charge 1124
shall be for interest that accrued during the period that began 1125
on the preceding first day of December and ended on the last day 1126
of the month that included the last date such second installment 1127
could be paid without penalty. The interest shall be computed at 1128
the rate per annum prescribed by section 5703.47 of the Revised 1129
Code and shall be entered as a separate item on the delinquent 1130
manufactured home tax list compiled under division (H) of this 1131
section. 1132

(b) On the first day of December beginning in 2000, the 1133
interest shall be charged against and computed on all delinquent 1134
taxes. The charge shall be for interest that accrued during the 1135
period that began on the first day of the month following the 1136
last date prescribed for the payment of the second installment 1137

of taxes in the current year and ended on the immediately 1138
preceding last day of November. The interest shall be computed 1139
at the rate per annum prescribed by section 5703.47 of the 1140
Revised Code and shall be entered as a separate item on the 1141
delinquent manufactured home tax list. 1142

(c) After a valid undertaking has been entered into for 1143
the payment of any delinquent taxes, no interest shall be 1144
charged against such delinquent taxes while the undertaking 1145
remains in effect in compliance with section 323.31 of the 1146
Revised Code. If a valid undertaking becomes void, interest 1147
shall be charged against the delinquent taxes for the periods 1148
that interest was not permitted to be charged while the 1149
undertaking was in effect. The interest shall be charged on the 1150
day the undertaking becomes void and shall equal the amount of 1151
interest that would have been charged against the unpaid 1152
delinquent taxes outstanding on the dates on which interest 1153
would have been charged thereon under divisions (G) (1) and (2) 1154
of this section had the undertaking not been in effect. 1155

(3) If the full amount of the taxes due at either of the 1156
times prescribed by division (F) of this section is paid within 1157
ten days after such time, the county treasurer shall waive the 1158
collection of and the county auditor shall remit one-half of the 1159
penalty provided for in this division for failure to make that 1160
payment by the prescribed time. 1161

(4) The treasurer shall compile and deliver to the county 1162
auditor a list of all tax payments the treasurer has received as 1163
provided in division (G) (3) of this section. The list shall 1164
include any information required by the auditor for the 1165
remission of the penalties waived by the treasurer. The taxes so 1166
collected shall be included in the settlement next succeeding 1167

the settlement then in process. 1168

(H) (1) The county auditor shall compile annually a 1169
"delinquent manufactured home tax list" consisting of homes the 1170
county treasurer's records indicate have taxes that were not 1171
paid within the time prescribed by divisions (D) (3) and (F) of 1172
this section, have taxes that remain unpaid from prior years, or 1173
have unpaid tax penalties or interest that have been assessed. 1174

(2) Within thirty days after the settlement under division 1175
(H) (2) of section 321.24 of the Revised Code, the county auditor 1176
shall deliver a copy of the delinquent manufactured home tax 1177
list to the county treasurer. The auditor shall update and 1178
publish the delinquent manufactured home tax list annually in 1179
the same manner as delinquent real property tax lists are 1180
published. The county auditor may apportion the cost of 1181
publishing the list among taxing districts in proportion to the 1182
amount of delinquent manufactured home taxes so published that 1183
each taxing district is entitled to receive upon collection of 1184
those taxes, or the county auditor may charge the owner of a 1185
home on the list a flat fee established under section 319.54 of 1186
the Revised Code for the cost of publishing the list and, if the 1187
fee is not paid, may place the fee upon the delinquent 1188
manufactured home tax list as a lien on the listed home, to be 1189
collected as other manufactured home taxes. 1190

(3) When taxes, penalties, or interest are charged against 1191
a person on the delinquent manufactured home tax list and are 1192
not paid within sixty days after the list is delivered to the 1193
county treasurer, the county treasurer shall, in addition to any 1194
other remedy provided by law for the collection of taxes, 1195
penalties, and interest, enforce collection of such taxes, 1196
penalties, and interest by civil action in the name of the 1197

treasurer against the owner for the recovery of the unpaid taxes 1198
following the procedures for the recovery of delinquent real 1199
property taxes in sections 323.25 to 323.28 of the Revised Code. 1200
The action may be brought in municipal or county court, provided 1201
the amount charged does not exceed the monetary limitations for 1202
original jurisdiction for civil actions in those courts. 1203

It is sufficient, having made proper parties to the suit, 1204
for the county treasurer to allege in the treasurer's bill of 1205
particulars or petition that the taxes stand chargeable on the 1206
books of the county treasurer against such person, that they are 1207
due and unpaid, and that such person is indebted in the amount 1208
of taxes appearing to be due the county. The treasurer need not 1209
set forth any other matter relating thereto. If it is found on 1210
the trial of the action that the person is indebted to the 1211
state, judgment shall be rendered in favor of the county 1212
treasurer prosecuting the action. The judgment debtor is not 1213
entitled to the benefit of any law for stay of execution or 1214
exemption of property from levy or sale on execution in the 1215
enforcement of the judgment. 1216

Upon the filing of an entry of confirmation of sale or an 1217
order of forfeiture in a proceeding brought under this division, 1218
title to the manufactured or mobile home shall be in the 1219
purchaser. The clerk of courts shall issue a certificate of 1220
title to the purchaser upon presentation of proof of filing of 1221
the entry of confirmation or order and, in the case of a 1222
forfeiture, presentation of the county auditor's certificate of 1223
sale. 1224

(I) The total amount of taxes collected shall be 1225
distributed in the following manner: four per cent shall be 1226
allowed as compensation to the county auditor for the county 1227

auditor's service in assessing the taxes; two per cent shall be 1228
allowed as compensation to the county treasurer for the services 1229
the county treasurer renders as a result of the tax levied by 1230
this section. Such amounts shall be paid into the county 1231
treasury, to the credit of the county general revenue fund, on 1232
the warrant of the county auditor. Fees to be paid to the credit 1233
of the real estate assessment fund shall be collected pursuant 1234
to division (C) of section 319.54 of the Revised Code and paid 1235
into the county treasury, on the warrant of the county auditor. 1236
The balance of the taxes collected shall be distributed among 1237
the taxing subdivisions of the county in which the taxes are 1238
collected and paid in the same ratio as those taxes were 1239
collected for the benefit of the taxing subdivision. The taxes 1240
levied and revenues collected under this section shall be in 1241
lieu of any general property tax and any tax levied with respect 1242
to the privilege of using or occupying a manufactured or mobile 1243
home in this state except as provided in sections 4503.04 and 1244
5741.02 of the Revised Code. 1245

(J) An agreement to purchase or a bill of sale for a 1246
manufactured home shall show whether or not the furnishings and 1247
equipment are included in the purchase price. 1248

(K) If the county treasurer and the county prosecuting 1249
attorney agree that an item charged on the delinquent 1250
manufactured home tax list is uncollectible, they shall certify 1251
that determination and the reasons to the county board of 1252
revision. If the board determines the amount is uncollectible, 1253
it shall certify its determination to the county auditor, who 1254
shall strike the item from the list. 1255

(L) (1) The county auditor shall appraise at its true value 1256
any manufactured or mobile home in which ownership is 1257

transferred or which first acquires situs in this state on or 1258
after January 1, 2000, and any manufactured or mobile home the 1259
owner of which has elected, under division (D) (4) of this 1260
section, to have the home taxed under division (D) (2) of this 1261
section. The true value shall include the value of the home, any 1262
additions, and any fixtures, but not any furnishings in the 1263
home. In determining the true value of a manufactured or mobile 1264
home, the auditor shall consider all facts and circumstances 1265
relating to the value of the home, including its age, its 1266
capacity to function as a residence, any obsolete 1267
characteristics, and other factors that may tend to prove its 1268
true value. 1269

(2) (a) If a manufactured or mobile home has been the 1270
subject of an arm's length sale between a willing seller and a 1271
willing buyer within a reasonable length of time prior to the 1272
determination of true value, the county auditor shall consider 1273
the sale price of the home to be the true value for taxation 1274
purposes. 1275

(b) The sale price in an arm's length transaction between 1276
a willing seller and a willing buyer shall not be considered the 1277
true value of the home if either of the following occurred after 1278
the sale: 1279

(i) The home has lost value due to a casualty. 1280

(ii) An addition or fixture has been added to the home. 1281

(3) The county auditor shall have each home viewed and 1282
appraised at least once in each six-year period in the same year 1283
in which real property in the county is appraised pursuant to 1284
Chapter 5713. of the Revised Code, and shall update the 1285
appraised values in the third calendar year following the 1286

appraisal. The person viewing or appraising a home may enter the 1287
home to determine by actual view any additions or fixtures that 1288
have been added since the last appraisal. In conducting the 1289
appraisals and establishing the true value, the auditor shall 1290
follow the procedures set forth for appraising real property in 1291
sections 5713.01 and 5713.03 of the Revised Code. 1292

(4) The county auditor shall place the true value of each 1293
home on the manufactured home tax list upon completion of an 1294
appraisal. 1295

(5) (a) If the county auditor changes the true value of a 1296
home, the auditor shall notify the owner of the home in writing, 1297
delivered by mail or in person. The notice shall be given at 1298
least thirty days prior to the issuance of any tax bill that 1299
reflects the change. Failure to receive the notice does not 1300
invalidate any proceeding under this section. 1301

(b) Any owner of a home or any other person or party that 1302
would be authorized to file a complaint under division (A) of 1303
section 5715.19 of the Revised Code if the home was real 1304
property may file a complaint against the true value of the home 1305
as appraised under this section. The complaint shall be filed 1306
with the county auditor on or before the thirty-first day of 1307
March of the current tax year or the date of closing of the 1308
collection for the first half of manufactured home taxes for the 1309
current tax year, whichever is later. The auditor shall present 1310
to the county board of revision all complaints filed with the 1311
auditor under this section. The board shall hear and investigate 1312
the complaint and may take action on it as provided under 1313
sections 5715.11 to 5715.19 of the Revised Code. 1314

(c) If the county board of revision determines, pursuant 1315
to a complaint against the valuation of a manufactured or mobile 1316

home filed under this section, that the amount of taxes, 1317
assessments, or other charges paid was in excess of the amount 1318
due based on the valuation as finally determined, then the 1319
overpayment shall be refunded in the manner prescribed in 1320
section 5715.22 of the Revised Code. 1321

(d) Payment of all or part of a tax under this section for 1322
any year for which a complaint is pending before the county 1323
board of revision does not abate the complaint or in any way 1324
affect the hearing and determination thereof. 1325

(M) If the county auditor determines that any tax or other 1326
charge or any part thereof has been erroneously charged as a 1327
result of a clerical error as defined in section 319.35 of the 1328
Revised Code, the county auditor shall call the attention of the 1329
county board of revision to the erroneous charges. If the board 1330
finds that the taxes or other charges have been erroneously 1331
charged or collected, it shall certify the finding to the 1332
auditor. Upon receipt of the certification, the auditor shall 1333
remove the erroneous charges on the manufactured home tax list 1334
or delinquent manufactured home tax list in the same manner as 1335
is prescribed in section 319.35 of the Revised Code for 1336
erroneous charges against real property, and refund any 1337
erroneous charges that have been collected, with interest, in 1338
the same manner as is prescribed in section 319.36 of the 1339
Revised Code for erroneous charges against real property. 1340

(N) As used in this section and section 4503.061 of the 1341
Revised Code: 1342

(1) "Manufactured home taxes" includes taxes, penalties, 1343
and interest charged under division (C) or (G) of this section 1344
and any penalties charged under division (G) or (H) (5) of 1345
section 4503.061 of the Revised Code. 1346

(2) "Current taxes" means all manufactured home taxes 1347
charged against a manufactured or mobile home that have not 1348
appeared on the manufactured home tax list for any prior year. 1349
Current taxes become delinquent taxes if they remain unpaid 1350
after the last day prescribed for payment of the second 1351
installment of current taxes without penalty, whether or not 1352
they have been certified delinquent. 1353

(3) "Delinquent taxes" means: 1354

(a) Any manufactured home taxes that were charged against 1355
a manufactured or mobile home for a prior year, including any 1356
penalties or interest charged for a prior year and the costs of 1357
publication under division (H) (2) of this section, and that 1358
remain unpaid; 1359

(b) Any current manufactured home taxes charged against a 1360
manufactured or mobile home that remain unpaid after the last 1361
day prescribed for payment of the second installment of current 1362
taxes without penalty, whether or not they have been certified 1363
delinquent, including any penalties or interest and the costs of 1364
publication under division (H) (2) of this section. 1365

Section 2. That existing sections 109.57, 305.02, 323.13, 1366
339.02, and 4503.06 of the Revised Code are hereby repealed. 1367