

As Introduced

134th General Assembly

Regular Session

2021-2022

H. B. No. 566

Representatives Blackshear, White

**Cosponsors: Representatives Jarrells, Troy, Galonski, Kelly, Smith, K., Miller, A.,
Upchurch, Russo, Crossman, Boyd, West, Miller, J., O'Brien, Click, Creech,
Stephens, Young, T., Riedel, Ray, Lampton, Plummer**

A BILL

To amend sections 319.202, 323.131, 5323.01, 1
5323.02, 5323.03, and 5323.99; to amend, for the 2
purpose of adopting new section numbers as 3
indicated in parentheses, sections 5323.03 4
(5323.04) and 5323.04 (5323.05); and to enact 5
new section 5323.03 and section 319.542 of the 6
Revised Code to require owners of vacant 7
property to file contact information with the 8
county auditor. 9

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

Section 1. That sections 319.202, 323.131, 5323.01, 10
5323.02, 5323.03, and 5323.99 be amended; sections 5323.03 11
(5323.04) and 5323.04 (5323.05) be amended for the purpose of 12
adopting new section numbers as indicated in parentheses; and 13
new section 5323.03 and section 319.542 of the Revised Code be 14
enacted to read as follows: 15

Sec. 319.202. Before the county auditor indorses any real 16
property conveyance or manufactured or mobile home conveyance 17

presented to the auditor pursuant to section 319.20 of the Revised Code or registers any manufactured or mobile home conveyance pursuant to section 4503.061 of the Revised Code, the grantee or the grantee's representative shall submit in triplicate a statement, prescribed by the tax commissioner, and other information as the county auditor may require, declaring the value of real property or manufactured or mobile home conveyed, except that when the transfer is exempt under division (G) (3) of section 319.54 of the Revised Code only a statement of the reason for the exemption shall be required. Each statement submitted under this section shall contain the information required under divisions (A) and (B) of this section.

(A) Each statement submitted under this section shall either:

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

(2) Be accompanied by a sworn or affirmed instrument stating:

(a) To the best of the grantor's knowledge the real property or the manufactured or mobile home that is the subject of the conveyance is eligible for and will receive a reduction in taxes for or payable in the current year under division (A) of section 323.152 or under section 4503.065 of the Revised Code

and that the reduction or reductions will be reflected in the 48
grantee's taxes; 49

(b) The estimated amount of such reductions that will be 50
reflected in the grantee's taxes; 51

(c) That the grantor and the grantee have considered and 52
accounted for the total estimated amount of such reductions to 53
the satisfaction of both the grantee and the grantor. The 54
auditor shall indorse the instrument, return it to the grantee 55
or the grantee's representative, and provide a copy of the 56
indorsed instrument to the grantor or the grantor's 57
representative. 58

(B) Each statement submitted under this section shall 59
either: 60

(1) Contain an affirmation by the grantee that the grantor 61
has been asked by the grantee or the grantee's representative 62
whether to the best of the grantor's knowledge the real property 63
conveyed qualified for the current agricultural use valuation 64
under section 5713.30 of the Revised Code either for the 65
preceding or the current year and that the grantor indicated 66
that to the best of the grantor's knowledge the property 67
conveyed was not so qualified; or 68

(2) Be accompanied by a sworn or affirmed instrument 69
stating: 70

(a) To the best of the grantor's knowledge the real 71
property conveyed was qualified for the current agricultural use 72
valuation under section 5713.30 of the Revised Code either for 73
the preceding or the current year; 74

(b) To the extent that the property will not continue to 75
qualify for the current agricultural use valuation either for 76

the current or the succeeding year, that the property will be 77
subject to a recoupment charge equal to the tax savings in 78
accordance with section 5713.34 of the Revised Code; 79

(c) That the grantor and the grantee have considered and 80
accounted for the total estimated amount of such recoupment, if 81
any, to the satisfaction of both the grantee and the grantor. 82
The auditor shall indorse the instrument, forward it to the 83
grantee or the grantee's representative, and provide a copy of 84
the indorsed instrument to the grantor or the grantor's 85
representative. 86

(C) The grantor shall pay the fee required by division (G) 87
(3) of section 319.54 of the Revised Code; and, in the event the 88
board of county commissioners of the county has levied a real 89
property or a manufactured home transfer tax pursuant to Chapter 90
322. of the Revised Code, the amount required by the real 91
property or manufactured home transfer tax so levied. If the 92
conveyance is exempt from the fee provided for in division (G) 93
(3) of section 319.54 of the Revised Code and the tax, if any, 94
levied pursuant to Chapter 322. of the Revised Code, the reason 95
for such exemption shall be shown on the statement. "Value" 96
means, in the case of any deed or certificate of title not a 97
gift in whole or part, the amount of the full consideration 98
therefor, paid or to be paid for the real estate or manufactured 99
or mobile home described in the deed or title, including the 100
amount of any mortgage or vendor's lien thereon. If property 101
sold under a land installment contract is conveyed by the seller 102
under such contract to a third party and the contract has been 103
of record at least twelve months prior to the date of 104
conveyance, "value" means the unpaid balance owed to the seller 105
under the contract at the time of the conveyance, but the 106
statement shall set forth the amount paid under such contract 107

prior to the date of conveyance. In the case of a gift in whole 108
or part, "value" means the estimated price the real estate or 109
manufactured or mobile home described in the deed or certificate 110
of title would bring in the open market and under the then 111
existing and prevailing market conditions in a sale between a 112
willing seller and a willing buyer, both conversant with the 113
property and with prevailing general price levels. No person 114
shall willfully falsify the value of property conveyed. 115

~~(D)~~ (1) The auditor shall ~~indorse~~ do both of the 116
following: 117

(a) Indorse each conveyance on its face to indicate the 118
amount of the conveyance fee and compliance with this section 119
~~and if;~~ 120

(b) If the property is residential rental property, 121
include a statement that the grantee shall file with the county 122
auditor the information required under division (A) or (C) of 123
section 5323.02 of the Revised Code. 124

(2) If the auditor is subject to or has opted in to the 125
vacant property reporting requirements under section 5323.03 of 126
the Revised Code, the auditor may include a statement that the 127
grantee shall file the information required under division (A) 128
(2) of section 5323.03 of the Revised Code if the property is 129
determined to be vacant property. 130

(3) The auditor shall retain the original copy of the 131
statement of value, forward to the tax commissioner one copy on 132
which shall be noted the most recent assessed value of the 133
property, and furnish one copy to the grantee or the grantee's 134
representative. 135

(E) In order to achieve uniform administration and 136

collection of the transfer fee required by division (G) (3) of 137
section 319.54 of the Revised Code, the tax commissioner shall 138
adopt and promulgate rules for the administration and 139
enforcement of the levy and collection of such fee. 140

(F) As used in this section, "residential rental property" 141
~~has and "vacant property" have the same meaning-meanings~~ as in 142
section 5323.01 of the Revised Code. 143

Sec. 319.542. (A) (1) The county auditor of a county that 144
has a population of more than two hundred thousand shall comply 145
with, and the county auditor of a county that has a population 146
of two hundred thousand or less may opt in to, the vacant 147
property reporting requirements as described in section 5323.03 148
of the Revised Code by giving notice of the reporting 149
requirements of section 5323.03 of the Revised Code, the 150
potential charges that may be assessed under section 5323.99 of 151
the Revised Code, and the deadline to file, via all of the 152
following means: 153

(a) Sending a letter to the mailing address on file for 154
each property on the delinquent vacant land tax list compiled 155
under section 5721.03 of the Revised Code; 156

(b) Posting the information on the county auditor's web 157
site; 158

(c) Publishing the information at least once in a 159
newspaper of general circulation within the county, or in a 160
local electronic newspaper of general circulation within the 161
county. 162

(2) A county auditor of a county that has a population of 163
two hundred thousand or less who has opted in to the vacant 164
property reporting requirements subsequently may opt out of 165

those requirements after providing notice of that decision on 166
the county auditor's web site for at least thirty days and 167
publishing the notice at least once in a newspaper of general 168
circulation within the county. 169

(3) If a county auditor is complying with the vacant 170
property reporting requirements and the population of the county 171
falls to two hundred thousand or less according to a subsequent 172
decennial census, that reduction in population does not affect 173
the prior compliance. 174

(B) A county auditor who is subject to or has opted in to 175
the vacant property reporting requirements shall provide a means 176
for electronic filing of the information required under section 177
5323.03 of the Revised Code. 178

(C) A county auditor who is subject to or opts in to the 179
vacant property reporting requirements may enter into a contract 180
with a municipal corporation, township, county land 181
reutilization corporation, legal aid society, metropolitan 182
housing authority, or local community organization located 183
within the county, which shall specify all of the following: 184

(1) Annually, the entity shall provide the county auditor 185
a list of privately owned vacant properties located within the 186
jurisdiction of the entity or, in the case of a legal aid 187
society, within the territory generally served by the legal aid 188
society. With the list, the entity shall provide evidence 189
demonstrating how each property meets the definition of vacant 190
property. 191

(2) The county auditor shall pay to the entity a portion, 192
specified under the contract, of the charges collected under 193
division (B) of section 5323.99 of the Revised Code. A municipal 194

corporation or township that agrees to share with the county 195
auditor public records for dwelling units within the county is 196
entitled to fifty per cent of the charges collected under 197
division (B) of section 5323.99 of the Revised Code for those 198
units. 199

(3) A provision authorizing the county auditor and deputy 200
county auditors to designate, on their own initiative, a 201
property located within the jurisdiction or territory of the 202
entity as vacant property. 203

(D) As used in this section, "local community 204
organization" means a not-for-profit entity that serves the 205
local community, conducts community outreach, and has access to 206
housing information similar to that of the entities listed in 207
division (C) of this section. 208

Sec. 323.131. (A) Each tax bill prepared and mailed or 209
delivered under section 323.13 of the Revised Code shall be in 210
the form and contain the information required by the tax 211
commissioner. The commissioner may prescribe different forms for 212
each county and may authorize the county auditor to make up tax 213
bills and tax receipts to be used by the county treasurer. For 214
any county in which the board of county commissioners has 215
granted a partial property tax exemption on homesteads under 216
section 323.158 of the Revised Code, the commissioner shall 217
require that the tax bills for those homesteads include a notice 218
of the amount of the tax reduction that results from the partial 219
exemption. In addition to the information required by the 220
commissioner, each tax bill shall contain the following 221
information: 222

(1) The taxes levied and the taxes charged and payable 223
against the property; 224

(2) The effective tax rate. The words "effective tax rate"	225
shall appear in boldface type.	226
(3) The following notices:	227
(a) "Notice: If the taxes are not paid within sixty days	228
from the date they are certified delinquent, the property is	229
subject to foreclosure for tax delinquency." Failure to provide	230
such notice has no effect upon the validity of any tax	231
foreclosure to which a property is subjected.	232
(b) "Notice: If the taxes charged against this parcel have	233
been reduced by the 2-1/2 per cent tax reduction for residences	234
occupied by the owner but the property is not a residence	235
occupied by the owner, the owner must notify the county	236
auditor's office not later than March 31 of the year following	237
the year for which the taxes are due. Failure to do so may	238
result in the owner being convicted of a fourth degree	239
misdeemeanor, which is punishable by imprisonment up to 30 days,	240
a fine up to \$250, or both, and in the owner having to repay the	241
amount by which the taxes were erroneously or illegally reduced,	242
plus any interest that may apply.	243
If the taxes charged against this parcel have not been	244
reduced by the 2-1/2 per cent tax reduction and the parcel	245
includes a residence occupied by the owner, the parcel may	246
qualify for the tax reduction. To obtain an application for the	247
tax reduction or further information, the owner may contact the	248
county auditor's office at _____ (insert the address and	249
telephone number of the county auditor's office)."	250
(4) For a tract or lot on the real property tax suspension	251
list under section 319.48 of the Revised Code, the following	252
notice: "Notice: The taxes shown due on this bill are for the	253

current year only. Delinquent taxes, penalties, and interest 254
also are due on this property. Contact the county treasurer to 255
learn the total amount due." 256

The tax bill shall not contain or be mailed or delivered 257
with any information or material that is not required by this 258
section or that is not authorized by section 321.45 of the 259
Revised Code or by the tax commissioner. 260

~~(B)~~(B) (1) If the property is residential rental property, 261
the tax bill shall contain a statement that the owner of the 262
residential rental property shall file with the county auditor 263
the information required under division (A) or (C) of section 264
5323.02 of the Revised Code. 265

(2) If the county auditor is subject to or has opted in to 266
the vacant property reporting requirements under section 5323.03 267
of the Revised Code, the treasurer may include in each tax bill 268
a statement that the owner of real property that is determined 269
to be vacant property is required to file with the county 270
auditor the information required under division (A) (2) of 271
section 5323.03 of the Revised Code. 272

(C) Each county auditor and treasurer shall post on their 273
respective web sites, or on the county's web site, the 274
percentage of property taxes charged by each taxing unit and, in 275
the case of the county as a taxing unit, the percentage of taxes 276
charged by the county for each of the county purposes for which 277
taxes are charged. 278

(D) As used in this section, "residential rental property" 279
has the same meaning as in section 5323.01 of the Revised Code. 280

Sec. 5323.01. As used in this chapter: 281

(A) "Building" has the same meaning as in section 3781.06 282

<u>of the Revised Code, but does not include a mobile home or</u>	283
<u>manufactured home.</u>	284
<u>(B)</u> "Hotel" has the same meaning as in section 3731.01 of the Revised Code.	285 286
(B) <u>(C)</u> "Manufactured home" has the same meaning as in section 3781.06 of the Revised Code.	287 288
(C) <u>(D)</u> "Mobile home" and "recreational vehicle" have the same meanings as in section 4501.01 of the Revised Code.	289 290
(D) <u>(E)</u> "Political subdivision" means a county that has a population of more than two hundred thousand according to the most recent decennial census or a township, municipal corporation, or other body corporate and politic that is located in a county that has a population of more than two hundred thousand according to the most recent decennial census and is responsible for government activities in a geographic area smaller than that of the state.	291 292 293 294 295 296 297 298
(E) <u>(F)</u> "Residential rental property" means real property that is located in a county that has a population of more than two hundred thousand according to the most recent decennial census and on which is located one or more dwelling units leased or otherwise rented to tenants solely for residential purposes, or a mobile home park or other permanent or semipermanent site at which lots are leased or otherwise rented to tenants for the parking of a manufactured home, mobile home, or recreational vehicle that is used solely for residential purposes. "Residential rental property" does not include a hotel or a college or university dormitory.	299 300 301 302 303 304 305 306 307 308 309
<u>(G) "Owner" means the holder of legal title to real</u> <u>property.</u>	310 311

(H) "Private owner" means an owner that is not a public 312
owner. 313

(I) "Public owner" means an owner that is the state, or 314
any public agency, authority, board, commission, 315
instrumentality, or special district of or in the state, or a 316
political subdivision, and any officer or agent thereof. "Public 317
owner" includes a county land reutilization corporation formed 318
under section 1724.04 of the Revised Code. 319

(J) "Seasonally" means use for not less than four and not 320
more than forty weeks in any consecutive fifty-two week period. 321

(K) "Vacant property" means any parcel, or group of 322
contiguous parcels under common ownership, that is located in a 323
county in which the county auditor is subject to or has opted in 324
to, pursuant to section 319.542 of the Revised Code, the vacant 325
property reporting requirements under section 5323.03 of the 326
Revised Code and on which a building exists that is no longer 327
used for residential or commercial purposes. "Vacant property" 328
does not include any parcel, or group of contiguous parcels 329
under common ownership, on which sits a building that is used 330
seasonally. 331

Sec. 5323.02. (A) An owner of residential rental property 332
shall file with the county auditor of the county in which the 333
property is located the following information: 334

(1) The name, address, and telephone number of the owner; 335

(2) If the residential rental property is owned by a 336
trust, business trust, estate, partnership, limited partnership, 337
limited liability company, association, corporation, or any 338
other business entity, the name, address, and telephone number 339
of the following: 340

(a) A trustee, in the case of a trust or business trust;	341
(b) The executor or administrator, in the case of an estate;	342 343
(c) A general partner, in the case of a partnership or a limited partnership;	344 345
(d) A member, manager, or officer, in the case of a limited liability company;	346 347
(e) An associate, in the case of an association;	348
(f) An officer, in the case of a corporation;	349
(g) A member, manager, or officer, in the case of any other business entity.	350 351
(3) The street address and permanent parcel number of the residential rental property.	352 353
(B) The information required under division (A) of this section shall be filed and maintained on the tax list or the real property record.	354 355 356
(C) An owner of residential rental property shall update the information required under division (A) of this section within sixty days after any change in the information occurs.	357 358 359
(D) The county auditor shall provide an owner of residential rental property located in a county that has a population of more than two hundred thousand according to the most recent decennial census with notice pursuant to division (B) of section 323.131 of the Revised Code of the requirement to file the information required under division (A) of this section and the requirement to update that information under division (C) of this section.	360 361 362 363 364 365 366 367

(E) The owner of residential real property shall comply 368
with the requirements under divisions (A) and (C) of this 369
section within sixty days after receiving the notice provided 370
under division (D) of this section, division (D) of section 371
319.202, or division (B) of section 323.131 of the Revised Code. 372

(F) Any agent designated by the owner to manage the 373
property on the owner's behalf may file or update any 374
information, or do anything otherwise required by this section, 375
on the owner's behalf. 376

Sec. 5323.03. (A) (1) If a county auditor who is subject to 377
or has opted in to this section's reporting requirements 378
pursuant to section 319.542 of the Revised Code, or a deputy 379
county auditor thereof, determines that any real property owned 380
by a private owner and located in the county is vacant property, 381
the county auditor shall provide the owner of the property 382
notice of this determination. Not later than sixty days after 383
the county auditor receives a list of vacant properties under 384
division (C) of section 319.542 of the Revised Code, the county 385
auditor shall provide the owner of each property notice of the 386
determination. The notice shall be mailed via ordinary mail to 387
the address to which tax bills for the property are sent and to 388
the owner's address, and shall be posted on the auditor's web 389
site. The notice shall include all of the following: 390

(a) The street address and parcel numbers of the real 391
property determined to be vacant property; 392

(b) A description of the owner's duties under this section 393
to provide the contact information pursuant to divisions (A) (2) 394
and (3) of this section and to update that information in 395
accordance with division (C) of this section; 396

(c) The duty of an owner who resides outside of the state to designate an agent pursuant to section 5323.04 of the Revised Code; 397
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(d) A description of the potential charges that may be assessed on the property under division (B) of section 5323.99 of the Revised Code if the owner does not timely file or update the contact information; 400
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(e) A description of the process to appeal those charges to the county board of revision, as well as any forms necessary to do so. 404
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(2) Subject to division (D) of this section, a private owner of real property that has been determined to be vacant property that is located in a county where the county auditor has opted in to this section's reporting requirements pursuant to section 319.542 of the Revised Code, or the private owner's agent as designated under section 5323.04 of the Revised Code, shall file with the county auditor of the county in which the property is located the following information: 407
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(a) The name and address of the private owner; 415

(b) If the vacant property is owned by a trust, business trust, estate, partnership, limited partnership, limited liability company, association, corporation, or any other business entity, the name and address of the following: 416
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419

(i) A trustee, in the case of a trust or business trust; 420

(ii) The executor or administrator, in the case of an estate; 421
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(iii) A general partner, in the case of a partnership or a limited partnership; 423
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<u>(iv) A member, manager, or officer, in the case of a</u>	425
<u>limited liability company;</u>	426
<u>(v) An associate, in the case of an association;</u>	427
<u>(vi) An officer, in the case of a corporation;</u>	428
<u>(vii) A member, manager, or officer, in the case of any</u>	429
<u>other business entity.</u>	430
<u>(c) The street address and permanent parcel number of the</u>	431
<u>vacant property.</u>	432
<u>(3) The owner shall file the information described in</u>	433
<u>division (A) (2) of this section with the county auditor not</u>	434
<u>later than sixty days after the county auditor mails the notice</u>	435
<u>described in division (A) (1) of this section to the owner.</u>	436
<u>(B) The information required under division (A) (2) of this</u>	437
<u>section shall be filed and maintained on the tax list or the</u>	438
<u>real property record.</u>	439
<u>(C) A private owner of vacant property shall update the</u>	440
<u>information required under division (A) of this section in each</u>	441
<u>tax year in which a reappraisal or triennial update occurs in</u>	442
<u>the county in which the property is located, within sixty days</u>	443
<u>after the owner receives notice of the reappraisal or triennial</u>	444
<u>update under division (C) of section 5713.01 of the Revised</u>	445
<u>Code, or within sixty days of any change to that information.</u>	446
<u>Once a property has been determined to be vacant property under</u>	447
<u>this section, the private owner's duty to update this</u>	448
<u>information continues for the time the private owner owns the</u>	449
<u>property.</u>	450
<u>(D) The requirements of this section only apply to private</u>	451
<u>owners of vacant property located in a county in which the</u>	452

county auditor is required to follow, or has opted in to, the 453
vacant property reporting requirements described in this 454
section, pursuant to section 319.542 of the Revised Code. 455

(E) Any agent designated by the owner to manage the 456
property on the owner's behalf may file or update any 457
information, or do anything else otherwise required by this 458
section, on the owner's behalf. 459

Sec. ~~5323.03~~ 5323.04. An owner of residential rental 460
property or vacant property who resides outside the state shall 461
designate, in a manner to be determined by the county auditor of 462
the county in which the property is located, an individual who 463
resides in the state to serve as the owner's agent for the 464
acceptance of service of process on behalf of the owner in any 465
legal action or proceeding in the state, unless the owner 466
previously designated and continues to maintain a statutory 467
agent for the service of process with the secretary of state as 468
a condition of being authorized to engage in business in this 469
state pursuant to another section of the Revised Code. 470

An owner who designates an agent pursuant to this section 471
shall file in writing with the relevant county auditor the name, 472
address, and telephone number of the agent. An owner who 473
previously designated and continues to maintain a statutory 474
agent for the service of process with the secretary of state as 475
a condition of being authorized to engage in business in this 476
state pursuant to another section of the Revised Code shall file 477
in writing with the county auditor of the county in which the 478
residential rental property or vacant property is located a 479
certified copy of the document filed with the secretary of state 480
containing that designation. 481

Sec. ~~5323.04~~ 5323.05. (A) All information filed with a 482

county auditor under this chapter is a public record under 483
section 149.43 of the Revised Code. 484

(B) An owner of residential rental property who complies 485
with the requirements of this chapter shall be deemed to be in 486
full compliance with any request by the state or any political 487
subdivision to that owner for information that is identical to 488
the information filed with the county auditor under this 489
chapter. 490

Sec. 5323.99. (A) No owner of residential rental property 491
shall fail to comply with the filing or updating of information 492
requirements of section 5323.02 of the Revised Code or shall 493
fail to satisfy the designation of agent requirement or the 494
filing of the appropriate designation of agent document 495
requirement of section ~~5323.03-5323.04~~ of the Revised Code. The 496
county auditor ~~may impose upon any person who violates this~~ 497
~~section shall assess a special assessment charge~~ on the 498
residential rental property that is the subject of ~~the any~~ 499
~~violation that is of this division by the owner. The charge~~ 500
~~shall not be~~ less than fifty dollars or more than one hundred 501
~~fifty dollars. Such special assessment may be appealed to the~~ 502
~~county board of revision.~~ 503

(B) No owner of vacant property shall fail to comply with 504
the filing or updating of information requirements of section 505
5323.03 of the Revised Code or shall fail to satisfy the 506
designation of agent requirement or the filing of the 507
appropriate designation of agent document requirement of section 508
5323.04 of the Revised Code. After providing notice pursuant to 509
section 5323.03 of the Revised Code, and after the period 510
described in division (A) (3) or (C) of that section, as 511
applicable, the county auditor shall assess a charge on the 512

vacant property that is the subject of any violation of this 513
division by the owner. The charge shall equal five hundred 514
dollars, or one per cent of the assessed value of the land and 515
improvements as listed on the most recent tax list, whichever is 516
greater. 517

(C) Any charge assessed under this section may be appealed 518
to the county board of revision. This charge shall be collected 519
in the same manner as real property taxes and shall be treated 520
in the same manner as real property taxes for all purposes of 521
the lien described in section 323.11 of the Revised Code, 522
including the priority and enforcement of the lien. 523

(D) The county treasurer shall immediately pay any charge 524
collected under this section to the county auditor. The county 525
auditor shall use the funds received under division (A) of this 526
section for the operations of the office of the county auditor. 527
The county auditor shall use the funds received under division 528
(B) of this section to make any payments required under division 529
(C) of section 319.542 of the Revised Code and to fulfill the 530
county auditor's duties under that section and section 5323.03 531
of the Revised Code. The county auditor shall transfer to the 532
county general fund any funds the county auditor receives in 533
excess of the amount needed for these purposes. 534

Section 2. That existing sections 319.202, 323.131, 535
5323.01, 5323.02, 5323.03, 5323.04, and 5323.99 of the Revised 536
Code are hereby repealed. 537