

As Introduced

**134th General Assembly
Regular Session
2021-2022**

S. B. No. 349

Senator Schuring

A BILL

To amend sections 319.202, 323.73, 4503.061, 1
5739.0210, and 5747.51 and to enact section 2
5722.23 of the Revised Code to allow local 3
governments to levy a real property transfer tax 4
for the benefit of a land bank. 5

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

Section 1. That sections 319.202, 323.73, 4503.061, 6
5739.0210, and 5747.51 be amended and section 5722.23 of the 7
Revised Code be enacted to read as follows: 8

Sec. 319.202. Before the county auditor indorses any real 9
property conveyance or manufactured or mobile home conveyance 10
presented to the auditor pursuant to section 319.20 of the 11
Revised Code or registers any manufactured or mobile home 12
conveyance pursuant to section 4503.061 of the Revised Code, the 13
grantee or the grantee's representative shall submit in 14
triplicate a statement, prescribed by the tax commissioner, and 15
other information as the county auditor may require, declaring 16
the value of real property or manufactured or mobile home 17
conveyed, except that when the transfer is exempt under division 18
(G) (3) of section 319.54 of the Revised Code only a statement of 19

the reason for the exemption shall be required. Each statement 20
submitted under this section shall contain the information 21
required under divisions (A) and (B) of this section. 22

(A) Each statement submitted under this section shall 23
either: 24

(1) Contain an affirmation by the grantee that the grantor 25
has been asked by the grantee or the grantee's representative 26
whether to the best of the grantor's knowledge either the 27
preceding or the current year's taxes on the real property or 28
the current or following year's taxes on the manufactured or 29
mobile home conveyed will be reduced under division (A) of 30
section 323.152 or under section 4503.065 of the Revised Code 31
and that the grantor indicated that to the best of the grantor's 32
knowledge the taxes will not be so reduced; or 33

(2) Be accompanied by a sworn or affirmed instrument 34
stating: 35

(a) To the best of the grantor's knowledge the real 36
property or the manufactured or mobile home that is the subject 37
of the conveyance is eligible for and will receive a reduction 38
in taxes for or payable in the current year under division (A) 39
of section 323.152 or under section 4503.065 of the Revised Code 40
and that the reduction or reductions will be reflected in the 41
grantee's taxes; 42

(b) The estimated amount of such reductions that will be 43
reflected in the grantee's taxes; 44

(c) That the grantor and the grantee have considered and 45
accounted for the total estimated amount of such reductions to 46
the satisfaction of both the grantee and the grantor. The 47
auditor shall indorse the instrument, return it to the grantee 48

or the grantee's representative, and provide a copy of the 49
indorsed instrument to the grantor or the grantor's 50
representative. 51

(B) Each statement submitted under this section shall 52
either: 53

(1) Contain an affirmation by the grantee that the grantor 54
has been asked by the grantee or the grantee's representative 55
whether to the best of the grantor's knowledge the real property 56
conveyed qualified for the current agricultural use valuation 57
under section 5713.30 of the Revised Code either for the 58
preceding or the current year and that the grantor indicated 59
that to the best of the grantor's knowledge the property 60
conveyed was not so qualified; or 61

(2) Be accompanied by a sworn or affirmed instrument 62
stating: 63

(a) To the best of the grantor's knowledge the real 64
property conveyed was qualified for the current agricultural use 65
valuation under section 5713.30 of the Revised Code either for 66
the preceding or the current year; 67

(b) To the extent that the property will not continue to 68
qualify for the current agricultural use valuation either for 69
the current or the succeeding year, that the property will be 70
subject to a recoupment charge equal to the tax savings in 71
accordance with section 5713.34 of the Revised Code; 72

(c) That the grantor and the grantee have considered and 73
accounted for the total estimated amount of such recoupment, if 74
any, to the satisfaction of both the grantee and the grantor. 75
The auditor shall indorse the instrument, forward it to the 76
grantee or the grantee's representative, and provide a copy of 77

the indorsed instrument to the grantor or the grantor's 78
representative. 79

(C) The grantor shall pay the fee required by division (G) 80
(3) of section 319.54 of the Revised Code; and, in the event the 81
~~board of county commissioners of the county legislative~~ 82
authority of a political subdivision has levied a real property 83
or a manufactured home transfer tax pursuant to section 5722.23 84
or Chapter 322. of the Revised Code, the amount required by the 85
real property or manufactured home transfer tax so levied. If 86
the conveyance is exempt from the fee provided for in division 87
(G)(3) of section 319.54 of the Revised Code and the tax, if 88
any, levied pursuant to section 5722.23 or Chapter 322. of the 89
Revised Code, the reason for such exemption shall be shown on 90
the statement. "Value" means, in the case of any deed or 91
certificate of title not a gift in whole or part, the amount of 92
the full consideration therefor, paid or to be paid for the real 93
estate or manufactured or mobile home described in the deed or 94
title, including the amount of any mortgage or vendor's lien 95
thereon. If property sold under a land installment contract is 96
conveyed by the seller under such contract to a third party and 97
the contract has been of record at least twelve months prior to 98
the date of conveyance, "value" means the unpaid balance owed to 99
the seller under the contract at the time of the conveyance, but 100
the statement shall set forth the amount paid under such 101
contract prior to the date of conveyance. In the case of a gift 102
in whole or part, "value" means the estimated price the real 103
estate or manufactured or mobile home described in the deed or 104
certificate of title would bring in the open market and under 105
the then existing and prevailing market conditions in a sale 106
between a willing seller and a willing buyer, both conversant 107
with the property and with prevailing general price levels. No 108

person shall willfully falsify the value of property conveyed. 109

(D) The auditor shall indorse each conveyance on its face 110
to indicate the amount of the conveyance fee and compliance with 111
this section and if the property is residential rental property 112
include a statement that the grantee shall file with the county 113
auditor the information required under division (A) or (C) of 114
section 5323.02 of the Revised Code. The auditor shall retain 115
the original copy of the statement of value, forward to the tax 116
commissioner one copy on which shall be noted the most recent 117
assessed value of the property, and furnish one copy to the 118
grantee or the grantee's representative. 119

(E) In order to achieve uniform administration and 120
collection of the transfer fee required by division (G) (3) of 121
section 319.54 of the Revised Code, the tax commissioner shall 122
adopt and promulgate rules for the administration and 123
enforcement of the levy and collection of such fee. 124

(F) As used in this section, "residential rental property" 125
has the same meaning as in section 5323.01 of the Revised Code. 126

Sec. 323.73. (A) Except as provided in division (G) of 127
this section or section 323.78 of the Revised Code, a parcel of 128
abandoned land that is to be disposed of under this section 129
shall be disposed of at a public auction scheduled and conducted 130
as described in this section. At least twenty-one days prior to 131
the date of the public auction, the clerk of court or sheriff of 132
the county shall advertise the public auction in a newspaper of 133
general circulation that meets the requirements of section 7.12 134
of the Revised Code in the county in which the land is located. 135
The advertisement shall include the date, time, and place of the 136
auction, the permanent parcel number of the land if a permanent 137
parcel number system is in effect in the county as provided in 138

section 319.28 of the Revised Code or, if a permanent parcel 139
number system is not in effect, any other means of identifying 140
the parcel, and a notice stating that the abandoned land is to 141
be sold subject to the terms of sections 323.65 to 323.79 of the 142
Revised Code. 143

(B) The sheriff of the county or a designee of the sheriff 144
shall conduct the public auction at which the abandoned land 145
will be offered for sale. To qualify as a bidder, a person shall 146
file with the sheriff on a form provided by the sheriff a 147
written acknowledgment that the abandoned land being offered for 148
sale is to be conveyed in fee simple to the successful bidder. 149
At the auction, the sheriff of the county or a designee of the 150
sheriff shall begin the bidding at an amount equal to the total 151
of the impositions against the abandoned land, plus the costs 152
apportioned to the land under section 323.75 of the Revised 153
Code. The abandoned land shall be sold to the highest bidder. 154
The county sheriff or designee may reject any and all bids not 155
meeting the minimum bid requirements specified in this division. 156

(C) Except as otherwise permitted under section 323.74 of 157
the Revised Code, the successful bidder at a public auction 158
conducted under this section shall pay the sheriff of the county 159
or a designee of the sheriff a deposit of at least ten per cent 160
of the purchase price in cash, or by bank draft or official bank 161
check, at the time of the public auction, and shall pay the 162
balance of the purchase price within thirty days after the day 163
on which the auction was held. At the time of the public auction 164
and before the successful bidder pays the deposit, the sheriff 165
or a designee of the sheriff may provide notice to the 166
successful bidder that failure to pay the balance of the 167
purchase price within the prescribed period shall be considered 168
a default under the terms of the sale and shall result in 169

retention of the deposit as payment for the costs associated 170
with advertising and offering the abandoned land for sale at a 171
future public auction. If such a notice is provided to the 172
successful bidder and the bidder fails to pay the balance of the 173
purchase price within the prescribed period, the sale shall be 174
deemed rejected by the county board of revision due to default, 175
and the sheriff shall retain the full amount of the deposit. In 176
such a case, rejection of the sale shall occur automatically 177
without any action necessary on the part of the sheriff, county 178
prosecuting attorney, or board. If the amount retained by the 179
sheriff is less than the total costs of advertising and offering 180
the abandoned land for sale at a future public auction, the 181
sheriff or county prosecuting attorney may initiate an action to 182
recover the amount of any deficiency from the bidder in the 183
court of common pleas of the county or in a municipal court with 184
jurisdiction. 185

Following a default and rejection of sale under this 186
division, the abandoned land involved in the rejected sale shall 187
be disposed of in accordance with sections 323.65 to 323.79 of 188
the Revised Code or as otherwise prescribed by law. The 189
defaulting bidder, any member of the bidder's immediate family, 190
any person with a power of attorney granted by the bidder, and 191
any pass-through entity, trust, corporation, association, or 192
other entity directly or indirectly owned or controlled by the 193
bidder or a member of the defaulting bidder's immediate family 194
shall be prohibited from bidding on the abandoned land at any 195
future public auction for five years from the date of the 196
bidder's default. 197

Notwithstanding section 321.261 of the Revised Code, with 198
respect to any proceedings initiated pursuant to sections 323.65 199
to 323.79 of the Revised Code, from the total proceeds arising 200

from the sale, transfer, or redemption of abandoned land, twenty 201
per cent of such proceeds shall be deposited to the credit of 202
the county treasurer's delinquent tax and assessment collection 203
fund to reimburse the fund for costs paid from the fund for the 204
transfer, redemption, or sale of abandoned land at public 205
auction. Not more than one-half of the twenty per cent may be 206
used by the treasurer for community development, nuisance 207
abatement, foreclosure prevention, demolition, and related 208
services or distributed by the treasurer to a land reutilization 209
corporation. The balance of the proceeds, if any, shall be 210
distributed to the appropriate political subdivisions and other 211
taxing units in proportion to their respective claims for taxes, 212
assessments, interest, and penalties on the land. Upon the sale 213
of foreclosed lands, the clerk of court shall hold any surplus 214
proceeds in excess of the impositions until the clerk receives 215
an order of priority and amount of distribution of the surplus 216
that are adjudicated by a court of competent jurisdiction or 217
receives a certified copy of an agreement between the parties 218
entitled to a share of the surplus providing for the priority 219
and distribution of the surplus. Any party to the action 220
claiming a right to distribution of surplus shall have a 221
separate cause of action in the county or municipal court of the 222
jurisdiction in which the land reposes, provided the board 223
confirms the transfer or regularity of the sale. Any dispute 224
over the distribution of the surplus shall not affect or revive 225
the equity of redemption after the board confirms the transfer 226
or sale. 227

(D) Upon the confirmation of sale or transfer of abandoned 228
land pursuant to this section, the owner's fee simple interest 229
in the land shall be conveyed to the purchaser. A conveyance 230
under this division is free and clear of any liens and 231

encumbrances of the parties named in the complaint for 232
foreclosure attaching before the sale or transfer, and free and 233
clear of any liens for taxes, except for federal tax liens and 234
covenants and easements of record attaching before the sale. 235

(E) The county board of revision shall reject the sale of 236
abandoned land to any person if it is shown by a preponderance 237
of the evidence that the person is delinquent in the payment of 238
taxes levied by or pursuant to Chapter 307., 322., 5722., 5737., 239
5739., 5741., or 5743. of the Revised Code or any real property 240
taxing provision of the Revised Code. The board also shall 241
reject the sale of abandoned land to any person if it is shown 242
by a preponderance of the evidence that the person is delinquent 243
in the payment of property taxes on any parcel in the county, or 244
to a member of any of the following classes of parties connected 245
to that person: 246

(1) A member of that person's immediate family; 247

(2) Any other person with a power of attorney appointed by 248
that person; 249

(3) A sole proprietorship owned by that person or a member 250
of that person's immediate family; 251

(4) A partnership, trust, business trust, corporation, 252
association, or other entity in which that person or a member of 253
that person's immediate family owns or controls directly or 254
indirectly any beneficial or legal interest. 255

(F) If the purchase of abandoned land sold pursuant to 256
this section or section 323.74 of the Revised Code is for less 257
than the sum of the impositions against the abandoned land and 258
the costs apportioned to the land under division (A) of section 259
323.75 of the Revised Code, then, upon the sale or transfer, all 260

liens for taxes due at the time the deed of the property is 261
conveyed to the purchaser following the sale or transfer, and 262
liens subordinate to liens for taxes, shall be deemed satisfied 263
and discharged. 264

(G) If the county board of revision finds that the total 265
of the impositions against the abandoned land are greater than 266
the fair market value of the abandoned land as determined by the 267
auditor's then-current valuation of that land, the board, at any 268
final hearing under section 323.70 of the Revised Code, may 269
order the property foreclosed and, without an appraisal or 270
public auction, order the sheriff to execute a deed to the 271
certificate holder or county land reutilization corporation that 272
filed a complaint under section 323.69 of the Revised Code, or 273
to a community development organization, school district, 274
municipal corporation, county, or township, whichever is 275
applicable, as provided in section 323.74 of the Revised Code. 276
Upon a transfer under this division, all liens for taxes due at 277
the time the deed of the property is transferred to the 278
certificate holder, community development organization, school 279
district, municipal corporation, county, or township following 280
the conveyance, and liens subordinate to liens for taxes, shall 281
be deemed satisfied and discharged. 282

Sec. 4503.061. (A) All manufactured and mobile homes shall 283
be listed on either the real property tax list or the 284
manufactured home tax list of the county in which the home has 285
situs. Each owner shall follow the procedures in this section to 286
identify the home to the county auditor of the county containing 287
the taxing district in which the home has situs so that the 288
auditor may place the home on the appropriate tax list. 289

(B) When a manufactured or mobile home first acquires 290

situs in this state and is subject to real property taxation 291
pursuant to division (B) (1) or (2) of section 4503.06 of the 292
Revised Code, the owner shall present to the auditor of the 293
county containing the taxing district in which the home has its 294
situs the certificate of title for the home, together with proof 295
that all taxes due have been paid and proof that a relocation 296
notice was obtained for the home if required under this section. 297
Upon receiving the certificate of title and the required proofs, 298
the auditor shall place the home on the real property tax list 299
and proceed to treat the home as other properties on that list. 300
After the auditor has placed the home on the taxlist of real 301
and public utility property, the auditor shall deliver the 302
certificate of title to the clerk of the court of common pleas 303
that issued it pursuant to section 4505.11 of the Revised Code, 304
and the clerk shall inactivate the certificate of title. 305

(C) (1) When a manufactured or mobile home subject to a 306
manufactured home tax is relocated to or first acquires situs in 307
any county that has adopted a permanent manufactured home 308
registration system, as provided in division (F) of this 309
section, the owner, within thirty days after the home is 310
relocated or first acquires situs under section 4503.06 of the 311
Revised Code, shall register the home with the county auditor of 312
the county containing the taxing district in which the home has 313
its situs. For the first registration in each county of situs, 314
the owner or vendee in possession shall present to the county 315
auditor an Ohio certificate of title, certified copy of the 316
certificate of title, or memorandum certificate of title as such 317
are required by law, and proof, as required by the county 318
auditor, that the home, if it has previously been occupied and 319
is being relocated, has been previously registered, that all 320
taxes due and required to be paid under division (H) (1) of this 321

section before a relocation notice may be issued have been paid, 322
and that a relocation notice was obtained for the home if 323
required by division (H) of this section. If the owner or vendee 324
does not possess the Ohio certificate of title, certified copy 325
of the certificate of title, or memorandum certificate of title 326
at the time the owner or vendee first registers the home in a 327
county, the county auditor shall register the home without 328
presentation of the document, but the owner or vendee shall 329
present the certificate of title, certified copy of the 330
certificate of title, or memorandum certificate of title to the 331
county auditor within fourteen days after the owner or vendee 332
obtains possession of the document. 333

(2) When a manufactured or mobile home is registered for 334
the first time in a county and when the total tax due has been 335
paid as required by division (F) of section 4503.06 of the 336
Revised Code or divisions (E) and (H) of this section, the 337
county treasurer shall note by writing or by a stamp on the 338
certificate of title, certified copy of certificate of title, or 339
memorandum certificate of title that the home has been 340
registered and that the taxes due, if any, have been paid for 341
the preceding five years and for the current year. The treasurer 342
shall then issue a certificate evidencing registration and a 343
decal to be displayed on the street side of the home. The 344
certificate is valid in any county in this state during the year 345
for which it is issued. 346

(3) For each year thereafter, the county treasurer shall 347
issue a tax bill stating the amount of tax due under section 348
4503.06 of the Revised Code, as provided in division (D)(6) of 349
that section. When the total tax due has been paid as required 350
by division (F) of that section, the county treasurer shall 351
issue a certificate evidencing registration that shall be valid 352

in any county in this state during the year for which the 353
certificate is issued. 354

(4) The permanent decal issued under this division is 355
valid during the period of ownership, except that when a 356
manufactured home is relocated in another county the owner shall 357
apply for a new registration as required by this section and 358
section 4503.06 of the Revised Code. 359

(D) (1) All owners of manufactured or mobile homes subject 360
to the manufactured home tax being relocated to or having situs 361
in a county that has not adopted a permanent registration 362
system, as provided in division (F) of this section, shall 363
register the home within thirty days after the home is relocated 364
or first acquires situs under section 4503.06 of the Revised 365
Code and thereafter shall annually register the home with the 366
county auditor of the county containing the taxing district in 367
which the home has its situs. 368

(2) Upon the annual registration, the county treasurer 369
shall issue a tax bill stating the amount of annual manufactured 370
home tax due under section 4503.06 of the Revised Code, as 371
provided in division (D) (6) of that section. When a manufactured 372
or mobile home is registered and when the tax for the current 373
one-half year has been paid as required by division (F) of that 374
section, the county treasurer shall issue a certificate 375
evidencing registration and a decal. The certificate and decal 376
are valid in any county in this state during the year for which 377
they are issued. The decal shall be displayed on the street side 378
of the home. 379

(3) For the first annual registration in each county of 380
situs, the county auditor shall require the owner or vendee to 381
present an Ohio certificate of title, certified copy of the 382

certificate of title, or memorandum certificate of title as such 383
are required by law, and proof, as required by the county 384
auditor, that the manufactured or mobile home has been 385
previously registered, if such registration was required, that 386
all taxes due and required to be paid under division (H) (1) of 387
this section before a relocation notice may be issued have been 388
paid, and that a relocation notice was obtained for the home if 389
required by division (H) of this section. If the owner or vendee 390
does not possess the Ohio certificate of title, certified copy 391
of the certificate of title, or memorandum certificate of title 392
at the time the owner or vendee first registers the home in a 393
county, the county auditor shall register the home without 394
presentation of the document, but the owner or vendee shall 395
present the certificate of title, certified copy of the 396
certificate of title, or memorandum certificate of title to the 397
county auditor within fourteen days after the owner or vendee 398
obtains possession of the document. When the county treasurer 399
receives the tax payment, the county treasurer shall note by 400
writing or by a stamp on the certificate of title, certified 401
copy of the certificate of title, or memorandum certificate of 402
title that the home has been registered for the current year and 403
that the manufactured home taxes due, if any, have been paid for 404
the preceding five years and for the current year. 405

(4) For subsequent annual registrations, the auditor may 406
require the owner or vendee in possession to present an Ohio 407
certificate of title, certified copy of the certificate of 408
title, or memorandum certificate of title to the county 409
treasurer upon payment of the manufactured home tax that is due. 410

(E) (1) Upon the application to transfer ownership of a 411
manufactured or mobile home for which manufactured home taxes 412
are paid pursuant to division (C) of section 4503.06 of the 413

Revised Code the clerk of the court of common pleas shall not 414
issue any certificate of title that does not contain or have 415
attached both of the following: 416

(a) An endorsement of the county treasurer stating that 417
the home has been registered for each year of ownership and that 418
all manufactured home taxes imposed pursuant to section 4503.06 419
of the Revised Code have been paid or that no tax is due; 420

(b) An endorsement of the county auditor that the 421
manufactured home transfer tax imposed pursuant to section 422
322.06 or 5722.23 of the Revised Code and any fees imposed under 423
division (G) of section 319.54 of the Revised Code have been 424
paid. 425

(2) If all the taxes have not been paid, the clerk shall 426
notify the vendee to contact the county treasurer of the county 427
containing the taxing district in which the home has its situs 428
at the time of the proposed transfer. The county treasurer shall 429
then collect all the taxes that are due for the year of the 430
transfer and all previous years not exceeding a total of five 431
years. The county treasurer shall distribute that part of the 432
collection owed to the county treasurer of other counties if the 433
home had its situs in another county during a particular year 434
when the unpaid tax became due and payable. The burden to prove 435
the situs of the home in the years that the taxes were not paid 436
is on the transferor of the home. Upon payment of the taxes, the 437
county auditor shall remove all remaining taxes from the 438
manufactured home tax list and the delinquent manufactured home 439
tax list, and the county treasurer shall release all liens for 440
such taxes. The clerk of courts shall issue a certificate of 441
title, free and clear of all liens for manufactured home taxes, 442
to the transferee of the home. 443

(3) Once the transfer is complete and the certificate of title has been issued, the transferee shall register the manufactured or mobile home pursuant to division (C) or (D) of this section with the county auditor of the county containing the taxing district in which the home remains after the transfer or, if the home is relocated to another county, with the county auditor of the county to which the home is relocated. The transferee need not pay the annual tax for the year of acquisition if the original owner has already paid the annual tax for that year.

(F) The county auditor may adopt a permanent registration system and issue a permanent decal with the first registration as prescribed by the tax commissioner.

(G) When any manufactured or mobile home required to be registered by this section is not registered, the county auditor shall impose a penalty of one hundred dollars upon the owner and deposit the amount to the credit of the county real estate assessment fund to be used to pay the costs of administering this section and section 4503.06 of the Revised Code. If unpaid, the penalty shall constitute a lien on the home and shall be added by the county auditor to the manufactured home tax list for collection.

(H) (1) Except as otherwise provided in this division, before moving a manufactured or mobile home on public roads from one address within this state to another address within or outside this state, the owner of the home shall obtain a relocation notice, as provided by this section, from the auditor of the county in which the home is located if the home is currently subject to taxation pursuant to section 4503.06 of the Revised Code. The auditor shall charge five dollars for the

notice, and deposit the amount to the credit of the county real estate assessment fund to be used to pay the costs of administering this section and section 4503.06 of the Revised Code. The auditor shall not issue a relocation notice unless all taxes owed on the home under section 4503.06 of the Revised Code that were first charged to the home during the period of ownership of the owner seeking the relocation notice have been paid. If the home is being moved by a new owner of the home or by a party taking repossession of the home, the auditor shall not issue a relocation notice unless all of the taxes due for the preceding five years and for the current year have been paid. A relocation notice issued by a county auditor is valid until the last day of December of the year in which it was issued.

If the home is being moved by a sheriff, police officer, constable, bailiff, or manufactured home park operator, as defined in section 4781.01 of the Revised Code, or any agent of any of these persons, for purposes of removal from a manufactured home park and storage, sale, or destruction under section 1923.14 of the Revised Code, the auditor shall issue a relocation notice without requiring payment of any taxes owed on the home under section 4503.06 of the Revised Code.

(2) If a manufactured or mobile home is not yet subject to taxation under section 4503.06 of the Revised Code, the owner of the home shall obtain a relocation notice from the dealer of the home. Within thirty days after the manufactured or mobile home is purchased, the dealer of the home shall provide the auditor of the county in which the home is to be located written notice of the name of the purchaser of the home, the registration number or vehicle identification number of the home, and the address or location to which the home is to be moved. The county

auditor shall provide to each manufactured and mobile home 505
dealer, without charge, a supply of relocation notices to be 506
distributed to purchasers pursuant to this section. 507

(3) The notice shall be in the form of a one-foot square 508
yellow sign with the words "manufactured home relocation notice" 509
printed prominently on it. The name of the owner of the home, 510
the home's registration number or vehicle identification number, 511
the county and the address or location to which the home is 512
being moved, and the county in which the notice is issued shall 513
also be entered on the notice. 514

(4) The relocation notice must be attached to the rear of 515
the home when the home is being moved on a public road. Except 516
as provided in divisions (H) (1) and (5) of this section, no 517
person shall drive a motor vehicle moving a manufactured or 518
mobile home on a public road from one address to another address 519
within this state unless a relocation notice is attached to the 520
rear of the home. 521

(5) If the county auditor determines that a manufactured 522
or mobile home has been moved without a relocation notice as 523
required under this division, the auditor shall impose a penalty 524
of one hundred dollars upon the owner of the home and upon the 525
person who moved the home and deposit the amount to the credit 526
of the county real estate assessment fund to pay the costs of 527
administering this section and section 4503.06 of the Revised 528
Code. If the home was relocated from one county in this state to 529
another county in this state and the county auditor of the 530
county to which the home was relocated imposes the penalty, that 531
county auditor, upon collection of the penalty, shall cause an 532
amount equal to the penalty to be transmitted from the county 533
real estate assessment fund to the county auditor of the county 534

from which the home was relocated, who shall deposit the amount 535
to the credit of the county real estate assessment fund. If the 536
penalty on the owner is unpaid, the penalty shall constitute a 537
lien on the home and the auditor shall add the penalty to the 538
manufactured home tax list for collection. If the county auditor 539
determines that a dealer that has sold a manufactured or mobile 540
home has failed to timely provide the information required under 541
this division, the auditor shall impose a penalty upon the 542
dealer in the amount of one hundred dollars. The penalty shall 543
be credited to the county real estate assessment fund and used 544
to pay the costs of administering this section and section 545
4503.06 of the Revised Code. 546

(I) Whoever violates division (H) (4) of this section is 547
guilty of a minor misdemeanor. 548

Sec. 5722.23. (A) As used in this section: 549

(1) "Qualifying subdivision" means county, township, or 550
municipal corporation that is an electing subdivision, a county 551
that has organized and designated a county land reutilization 552
corporation for purposes of this chapter, or a municipal 553
corporation or township that has territory in a county that has 554
organized such a county land reutilization corporation. 555

(2) "Legislative authority" means a board of county 556
commissioners, a board of township trustees, or the legislative 557
authority of a municipal corporation. 558

(3) "Value" has the same meaning as in division (A), (B), 559
or (C) of section 322.01 of the Revised Code, as applicable. 560

(4) "Deed" means any deed, instrument, or writing by which 561
any real property or any interest in real property is granted, 562
assigned, transferred, or otherwise conveyed, except that it 563

does not include any deed, instrument, or writing which grants, 564
assigns, transfers, or otherwise conveys either of the 565
following: 566

(a) Real property or interests in real property exempted 567
from the fee required by division (G) (3) of section 319.54 of 568
the Revised Code; 569

(b) Real property that, for the tax year in which it is 570
transferred, is classified as to use as agricultural property. 571

(5) "Manufactured home" has the same meaning as in section 572
3781.06 of the Revised Code. 573

(6) "Mobile home" has the same meaning as in section 574
4501.01 of the Revised Code. 575

(7) "Boundaries of a qualifying subdivision" means, for a 576
township, only the unincorporated territory of the township. 577

(B) For the purpose of paying the costs of enforcing and 578
administering the tax and providing additional revenue for a 579
land reutilization program, a qualifying subdivision may levy 580
and collect a real property transfer tax on each deed conveying 581
real property or any interest in real property located wholly or 582
partially within the boundaries of the qualifying subdivision at 583
a rate not to exceed twenty cents per hundred dollars for each 584
one hundred dollars or fraction thereof of the value of the real 585
property or interest in real property located within the 586
boundaries of the qualifying subdivision granted, assigned, 587
transferred, or otherwise conveyed by the deed. 588

The tax shall be levied pursuant to an ordinance or 589
resolution adopted by the legislative authority of the 590
qualifying subdivision and shall be levied at a uniform rate 591
upon all deeds. Prior to the adoption of any such ordinance or 592

resolution, the legislative authority shall provide notice of 593
and conduct two public hearings in the same manner and pursuant 594
to the same requirements as a county real property transfer tax 595
levied under section 322.02 of the Revised Code. 596

(C) For the purpose of paying the costs of enforcing and 597
administering the tax and providing additional revenue for a 598
land reutilization program, a qualifying subdivision may levy 599
and collect a manufactured home transfer tax on each certificate 600
of title that conveys a used manufactured home or used mobile 601
home, as defined in section 5739.0210 of the Revised Code, 602
located wholly or partially within the boundaries of the 603
qualifying subdivision. The tax shall be assessed at a rate 604
equal to the real property transfer tax rate levied pursuant to 605
division (B) of this section. 606

The manufactured home transfer tax shall be levied at a 607
uniform rate. The tax shall be levied pursuant to an ordinance 608
or resolution adopted by the legislative authority of the 609
qualifying subdivision in the manner prescribed by division (B) 610
of this section. 611

(D) No ordinance or resolution levying a real property 612
transfer tax or manufactured home transfer tax pursuant to this 613
section shall be effective sooner than thirty days following its 614
adoption. An ordinance or resolution may direct the board of 615
elections to submit the question of levying the tax or taxes to 616
the electors of the qualifying subdivision at the next general 617
election or special election held on the same day as a primary 618
election occurring not less than ninety days after the ordinance 619
or resolution is certified to the board. No such ordinance or 620
resolution shall go into effect unless approved by a majority of 621
those voting upon it. 622

(E) A real property transfer tax or manufactured home transfer tax levied under this section shall be levied upon the grantor named in the deed or certificate of title and paid to the auditor of the county in which the real property or home is located. A grantor shall pay the real property transfer tax at the time of the delivery of the deed as provided in section 319.202 of the Revised Code and prior to the presentation of the deed to the recorder of the county for recording. A grantor shall pay the manufactured home transfer tax at the time of the delivery of the certificate of title. 623
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(F) (1) For qualifying subdivisions other than a county, the county treasurer shall transfer the proceeds of any tax levied under this section, less the costs incurred by the county auditor in administering the tax, to the qualifying subdivision that levied the tax on or before the first day of each month. With each transfer, the county auditor shall designate the portion of such taxes collected with respect to real property classified as to use as residential property. 633
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(2) The proceeds received by any qualifying subdivision from a tax levied under this section shall be credited to a special fund the subdivision shall create in its treasury called the land reutilization transfer tax fund. Money in that fund shall be appropriated and allocated or disbursed to the subdivision's land reutilization program or to a county land reutilization corporation organized, in the case of a county, by that county or, in the case of a municipal corporation or township, by any county in which the subdivision has territory. A county land reutilization corporation or an electing subdivision, through its land reutilization program, shall use the proceeds received from that fund as follows: 641
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(a) Manufactured home transfer taxes and the portion of 653
real property transfer taxes collected with respect to property 654
classified as to use as residential property shall be used 655
exclusively for neighborhood redevelopment. 656

(b) All other proceeds shall be used exclusively for 657
economic development. 658

(G) A qualifying subdivision levying a real property 659
transfer tax or manufactured home transfer tax, by proper suit, 660
action, or proceeding in any court of competent jurisdiction, 661
may recover the amount of such taxes due and not paid at the 662
time specified in division (E) of this section, together with a 663
penalty of ten per cent of the amount of such tax. 664

(H) Whoever violates this section shall be fined not less 665
than one hundred nor more than one thousand dollars, or 666
imprisoned not more than six months, or both. 667

Sec. 5739.0210. (A) As used in this section and section 668
5739.02 of the Revised Code: 669

(1) "Manufactured home" has the same meaning as in 670
division (C) (4) of section 3781.06 of the Revised Code and 671
includes all skirting, awnings, interior cabinetry, and other 672
accessories and attachments that are permanently attached to and 673
incorporated as part of the home, but does not include any 674
furniture not permanently affixed to the home. 675

(2) "Manufacturer," "remanufacturer," and "distributor" 676
means a manufacturer, remanufacturer, or distributor of 677
manufactured homes or mobile homes. 678

(3) "Mobile home" has the same meaning as in division (O) 679
of section 4501.01 of the Revised Code and includes all 680
skirting, awnings, interior cabinetry, and other accessories and 681

attachments that are permanently attached to and incorporated as 682
part of the home, but does not include any furniture not 683
permanently affixed to the home. 684

(4) "New manufactured home" and "new mobile home" means a 685
manufactured or mobile home the legal title to which has never 686
been transferred by a manufacturer, remanufacturer, distributor, 687
or new motor vehicle dealer to a purchaser in this state who is 688
not a manufacturer, remanufacturer, distributor, or new motor 689
vehicle dealer. 690

(5) "New motor vehicle dealer" has the same meaning as in 691
section 4517.01 of the Revised Code. 692

(6) "Used manufactured home" and "used mobile home" means 693
a manufactured or mobile home the legal title to which is being 694
transferred or previously has been transferred by an owner other 695
than a new motor vehicle dealer. 696

(B) Notwithstanding other sections of this chapter or 697
Chapter 5741. of the Revised Code, the tax levied under such 698
chapters on the retail sales of manufactured homes and mobile 699
homes sold on or after January 1, 2000, shall be reported and 700
paid as provided in this section. For purposes of this chapter 701
and Chapter 5741. of the Revised Code, a manufactured home or a 702
mobile home sold on or after January 1, 2000, shall not be 703
considered a motor vehicle. 704

(C) (1) The transfer of a used manufactured home or used 705
mobile home on which the transfer tax imposed by section 322.06 706
or 5722.23 of the Revised Code has been paid shall not be 707
considered a sale for purposes of this chapter or Chapter 5741. 708
of the Revised Code and no tax required by this chapter or 709
Chapter 5741. of the Revised Code shall be paid on such 710

transfer. 711

(2) The taxes imposed by this chapter and Chapter 5741. of 712
the Revised Code do not apply to a new manufactured home or new 713
mobile home that a dealer sells to the United States government 714
or to this state or any of its political subdivisions. 715

(D) New motor vehicle dealers that purchase new 716
manufactured homes or new mobile homes from a manufacturer, 717
remanufacturer, distributor, or another dealer shall not pay the 718
tax imposed by this chapter to the seller or vendor at the time 719
of purchase. 720

(E) When a new motor vehicle dealer sells a new 721
manufactured home or new mobile home to a purchaser, other than 722
another new motor vehicle dealer purchasing such home for 723
subsequent sale by the dealer, the new motor vehicle dealer 724
shall be the consumer of such sale and shall remit the tax 725
required by this chapter and Chapter 5741. of the Revised Code. 726
The price on which the tax shall be paid is the aggregate value 727
in money of anything previously paid or delivered, or promised 728
to be paid or delivered, by the new motor vehicle dealer for 729
that dealer's previous purchase of the new manufactured or 730
mobile home from a manufacturer, remanufacturer, distributor, or 731
other new motor vehicle dealer. The price on which the tax shall 732
be paid does not include any amount paid by a new motor vehicle 733
dealer as a refundable deposit for wheels and axles that are 734
used to transfer a new manufactured home or new mobile home to 735
the dealer and to the person who purchases the home from the new 736
motor vehicle dealer to the extent the deposit actually is 737
refunded to the dealer, provided that the amount of the deposit 738
is stated separately from the consideration paid or delivered, 739
or promised to be paid or delivered, for the purchase of the 740

home by the dealer. The separate statement shall appear on the 741
sales agreement or the initial invoice or billing rendered by 742
the manufacturer, remanufacturer, distributor, or other new 743
motor vehicle dealer to the new motor vehicle dealer that is the 744
consumer of the home for the purposes of this division. The tax 745
applies and shall be due from the dealer on the date the new 746
manufactured home or new mobile home is delivered to the 747
purchaser, the date the purchaser remits the full price for the 748
manufactured home or new mobile home to the dealer, or, in the 749
case of a dealer-financed transaction, the date the purchaser 750
completely executes the financing for the new manufactured home 751
or new mobile home, whichever date occurs first. The tax shall 752
be paid at the rate in effect in the county where the new 753
manufactured home or new mobile home is to be titled to the 754
purchaser. 755

(F) A new motor vehicle dealer shall not charge a tax 756
under this chapter or Chapter 5741. of the Revised Code to the 757
purchaser of a new manufactured home or a new mobile home, but 758
may pass the tax through to the purchaser as part of the 759
dealer's cost of the new manufactured home or new mobile home. 760

(G) A person performing repairs or improvements to a 761
manufactured home or a mobile home shall be considered the 762
consumer of all property used in the performance of the repairs 763
or improvements and shall not be considered to be making sales 764
of the repairs or improvements. 765

Sec. 5747.51. (A) On or before the twenty-fifth day of 766
July of each year, the tax commissioner shall make and certify 767
to the county auditor of each county an estimate of the amount 768
of the local government fund to be allocated to the undivided 769
local government fund of each county for the ensuing calendar 770

year, adjusting the total as required to account for 771
subdivisions receiving local government funds under section 772
5747.502 of the Revised Code. 773

(B) At each annual regular session of the county budget 774
commission convened pursuant to section 5705.27 of the Revised 775
Code, each auditor shall present to the commission the 776
certificate of the commissioner, the annual tax budget and 777
estimates, and the records showing the action of the commission 778
in its last preceding regular session. The commission, after 779
extending to the representatives of each subdivision an 780
opportunity to be heard, under oath administered by any member 781
of the commission, and considering all the facts and information 782
presented to it by the auditor, shall determine the amount of 783
the undivided local government fund needed by and to be 784
apportioned to each subdivision for current operating expenses, 785
as shown in the tax budget of the subdivision. This 786
determination shall be made pursuant to divisions (C) to (I) of 787
this section, unless the commission has provided for a formula 788
pursuant to section 5747.53 of the Revised Code. The 789
commissioner shall reduce the amount of funds from the undivided 790
local government fund to a subdivision required to receive 791
reduced funds under section 5747.502 of the Revised Code. 792

Nothing in this section prevents the budget commission, 793
for the purpose of apportioning the undivided local government 794
fund, from inquiring into the claimed needs of any subdivision 795
as stated in its tax budget, or from adjusting claimed needs to 796
reflect actual needs. For the purposes of this section, "current 797
operating expenses" means the lawful expenditures of a 798
subdivision, except those for permanent improvements and except 799
payments for interest, sinking fund, and retirement of bonds, 800
notes, and certificates of indebtedness of the subdivision. 801

(C) The commission shall determine the combined total of 802
the estimated expenditures, including transfers, from the 803
general fund and any special funds other than special funds 804
established for road and bridge; street construction, 805
maintenance, and repair; state highway improvement; and gas, 806
water, sewer, and electric public utilities operated by a 807
subdivision, as shown in the subdivision's tax budget for the 808
ensuing calendar year. 809

(D) From the combined total of expenditures calculated 810
pursuant to division (C) of this section, the commission shall 811
deduct the following expenditures, if included in these funds in 812
the tax budget: 813

(1) Expenditures for permanent improvements as defined in 814
division (E) of section 5705.01 of the Revised Code; 815

(2) In the case of counties and townships, transfers to 816
the road and bridge fund, and in the case of municipalities, 817
transfers to the street construction, maintenance, and repair 818
fund and the state highway improvement fund; 819

(3) Expenditures for the payment of debt charges; 820

(4) Expenditures for the payment of judgments. 821

(E) In addition to the deductions made pursuant to 822
division (D) of this section, revenues accruing to the general 823
fund and any special fund considered under division (C) of this 824
section from the following sources shall be deducted from the 825
combined total of expenditures calculated pursuant to division 826
(C) of this section: 827

(1) Taxes levied within the ten-mill limitation, as 828
defined in section 5705.02 of the Revised Code; 829

(2) The budget commission allocation of estimated county public library fund revenues to be distributed pursuant to section 5747.48 of the Revised Code;

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

(4) Revenue, including transfers, shown in the general fund and any special funds other than special funds established for road and bridge; street construction, maintenance, and repair; state highway improvement; and gas, water, sewer, and electric public utilities, from all other sources except those that a subdivision receives from an additional tax or service charge voted by its electorate or receives from special assessment or revenue bond collection. For the purposes of this division, where the charter of a municipal corporation prohibits the levy of an income tax, an income tax levied by the legislative authority of such municipal corporation pursuant to an amendment of the charter of that municipal corporation to authorize such a levy represents an additional tax voted by the electorate of that municipal corporation. For the purposes of this division, any measure adopted by a board of county commissioners pursuant to section 322.02, 4504.02, 5722.23, or 5739.021 of the Revised Code, including those measures upheld by the electorate in a referendum conducted pursuant to section 322.021, 4504.021, or 5739.022 of the Revised Code, shall not be considered an additional tax voted by the electorate.

Subject to division (F) of section 5705.29 of the Revised Code, money in a reserve balance account established by a county, township, or municipal corporation under section 5705.13

of the Revised Code shall not be considered an unencumbered 860
balance or revenue under division (E) (3) or (4) of this section. 861
Money in a reserve balance account established by a township 862
under section 5705.132 of the Revised Code shall not be 863
considered an unencumbered balance or revenue under division (E) 864
(3) or (4) of this section. 865

If a county, township, or municipal corporation has 866
created and maintains a nonexpendable trust fund under section 867
5705.131 of the Revised Code, the principal of the fund, and any 868
additions to the principal arising from sources other than the 869
reinvestment of investment earnings arising from such a fund, 870
shall not be considered an unencumbered balance or revenue under 871
division (E) (3) or (4) of this section. Only investment earnings 872
arising from investment of the principal or investment of such 873
additions to principal may be considered an unencumbered balance 874
or revenue under those divisions. 875

(F) The total expenditures calculated pursuant to division 876
(C) of this section, less the deductions authorized in divisions 877
(D) and (E) of this section, shall be known as the "relative 878
need" of the subdivision, for the purposes of this section. 879

(G) The budget commission shall total the relative need of 880
all participating subdivisions in the county, and shall compute 881
a relative need factor by dividing the total estimate of the 882
undivided local government fund by the total relative need of 883
all participating subdivisions. 884

(H) The relative need of each subdivision shall be 885
multiplied by the relative need factor to determine the 886
proportionate share of the subdivision in the undivided local 887
government fund of the county; provided, that the maximum 888
proportionate share of a county shall not exceed the following 889

maximum percentages of the total estimate of the undivided local 890
government fund governed by the relationship of the percentage 891
of the population of the county that resides within municipal 892
corporations within the county to the total population of the 893
county as reported in the reports on population in Ohio by the 894
department of development as of the twentieth day of July of the 895
year in which the tax budget is filed with the budget 896
commission: 897

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A	Percentage of municipal population within the county:	Percentage share of the county shall not exceed:
B	Less than forty-one per cent	Sixty per cent
C	Forty-one per cent or more but less than eighty-one per cent	Fifty per cent
D	Eighty-one per cent or more	Thirty per cent

Where the proportionate share of the county exceeds the 899
limitations established in this division, the budget commission 900
shall adjust the proportionate shares determined pursuant to 901
this division so that the proportionate share of the county does 902
not exceed these limitations, and it shall increase the 903
proportionate shares of all other subdivisions on a pro rata 904
basis. In counties having a population of less than one hundred 905
thousand, not less than ten per cent shall be distributed to the 906
townships therein. 907

(I) The proportionate share of each subdivision in the 908

undivided local government fund determined pursuant to division 909
(H) of this section for any calendar year shall not be less than 910
the product of the average of the percentages of the undivided 911
local government fund of the county as apportioned to that 912
subdivision for the calendar years 1968, 1969, and 1970, 913
multiplied by the total amount of the undivided local government 914
fund of the county apportioned pursuant to former section 915
5739.23 of the Revised Code for the calendar year 1970. For the 916
purposes of this division, the total apportioned amount for the 917
calendar year 1970 shall be the amount actually allocated to the 918
county in 1970 from the state collected intangible tax as levied 919
by section 5707.03 of the Revised Code and distributed pursuant 920
to section 5725.24 of the Revised Code, plus the amount received 921
by the county in the calendar year 1970 pursuant to division (B) 922
(1) of former section 5739.21 of the Revised Code, and 923
distributed pursuant to former section 5739.22 of the Revised 924
Code. If the total amount of the undivided local government fund 925
for any calendar year is less than the amount of the undivided 926
local government fund apportioned pursuant to former section 927
5739.23 of the Revised Code for the calendar year 1970, the 928
minimum amount guaranteed to each subdivision for that calendar 929
year pursuant to this division shall be reduced on a basis 930
proportionate to the amount by which the amount of the undivided 931
local government fund for that calendar year is less than the 932
amount of the undivided local government fund apportioned for 933
the calendar year 1970. 934

(J) On the basis of such apportionment, the county auditor 935
shall compute the percentage share of each such subdivision in 936
the undivided local government fund and shall at the same time 937
certify to the tax commissioner the percentage share of the 938
county as a subdivision. No payment shall be made from the 939

undivided local government fund, except in accordance with such 940
percentage shares. 941

Within ten days after the budget commission has made its 942
apportionment, whether conducted pursuant to section 5747.51 or 943
5747.53 of the Revised Code, the auditor shall publish a list of 944
the subdivisions and the amount each is to receive from the 945
undivided local government fund and the percentage share of each 946
subdivision, in a newspaper or newspapers of countywide 947
circulation, and send a copy of such allocation to the tax 948
commissioner. 949

The county auditor shall also send a copy of such 950
allocation by ordinary or electronic mail to the fiscal officer 951
of each subdivision entitled to participate in the allocation of 952
the undivided local government fund of the county. This copy 953
shall constitute the official notice of the commission action 954
referred to in section 5705.37 of the Revised Code. 955

All money received into the treasury of a subdivision from 956
the undivided local government fund in a county treasury shall 957
be paid into the general fund and used for the current operating 958
expenses of the subdivision. 959

If a municipal corporation maintains a municipal 960
university, such municipal university, when the board of 961
trustees so requests the legislative authority of the municipal 962
corporation, shall participate in the money apportioned to such 963
municipal corporation from the total local government fund, 964
however created and constituted, in such amount as requested by 965
the board of trustees, provided such sum does not exceed nine 966
per cent of the total amount paid to the municipal corporation. 967

If any public official fails to maintain the records 968

required by sections 5747.50 to 5747.55 of the Revised Code or 969
by the rules issued by the tax commissioner, the auditor of 970
state, or the treasurer of state pursuant to such sections, or 971
fails to comply with any law relating to the enforcement of such 972
sections, the local government fund money allocated to the 973
county may be withheld until such time as the public official 974
has complied with such sections or such law or the rules issued 975
pursuant thereto. 976

Section 2. That existing sections 319.202, 323.73, 977
4503.061, 5739.0210, and 5747.51 of the Revised Code are hereby 978
repealed. 979