

As Introduced

135th General Assembly

Regular Session

2023-2024

S. B. No. 244

Senators Reynolds, Craig

A BILL

To amend sections 4503.06, 5713.07, 5713.08, and 1
5715.27 and to enact sections 5709.29 and 2
5709.99 of the Revised Code to authorize local 3
governments to create residential stability 4
zones where homeowners may qualify for a partial 5
property tax exemption. 6

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

Section 1. That sections 4503.06, 5713.07, 5713.08, and 7
5715.27 be amended and sections 5709.29 and 5709.99 of the 8
Revised Code be enacted to read as follows: 9

Sec. 4503.06. (A) The owner of each manufactured or mobile 10
home that has acquired situs in this state shall pay either a 11
real property tax pursuant to Title LVII of the Revised Code or 12
a manufactured home tax pursuant to division (C) of this 13
section. 14

(B) The owner of a manufactured or mobile home shall pay 15
real property taxes if either of the following applies: 16

(1) The manufactured or mobile home acquired situs in the 17
state or ownership in the home was transferred on or after 18
January 1, 2000, and all of the following apply: 19

(a) The home is affixed to a permanent foundation as 20
defined in division (C) (5) of section 3781.06 of the Revised 21
Code. 22

(b) The home is located on land that is owned by the owner 23
of the home. 24

(c) The certificate of title has been inactivated by the 25
clerk of the court of common pleas that issued it, pursuant to 26
division (H) of section 4505.11 of the Revised Code. 27

(2) The manufactured or mobile home acquired situs in the 28
state or ownership in the home was transferred before January 1, 29
2000, and all of the following apply: 30

(a) The home is affixed to a permanent foundation as 31
defined in division (C) (5) of section 3781.06 of the Revised 32
Code. 33

(b) The home is located on land that is owned by the owner 34
of the home. 35

(c) The owner of the home has elected to have the home 36
taxed as real property and, pursuant to section 4505.11 of the 37
Revised Code, has surrendered the certificate of title to the 38
auditor of the county containing the taxing district in which 39
the home has its situs, together with proof that all taxes have 40
been paid. 41

(d) The county auditor has placed the home on the real 42
property tax list and delivered the certificate of title to the 43
clerk of the court of common pleas that issued it and the clerk 44
has inactivated the certificate. 45

(C) (1) Any mobile or manufactured home that is not taxed 46
as real property as provided in division (B) of this section is 47

subject to an annual manufactured home tax, payable by the 48
owner, for locating the home in this state. The tax as levied in 49
this section is for the purpose of supplementing the general 50
revenue funds of the local subdivisions in which the home has 51
its situs pursuant to this section. 52

(2) The year for which the manufactured home tax is levied 53
commences on the first day of January and ends on the following 54
thirty-first day of December. The state shall have the first 55
lien on any manufactured or mobile home on the list for the 56
amount of taxes, penalties, and interest charged against the 57
owner of the home under this section. The lien of the state for 58
the tax for a year shall attach on the first day of January to a 59
home that has acquired situs on that date. The lien for a home 60
that has not acquired situs on the first day of January, but 61
that acquires situs during the year, shall attach on the next 62
first day of January. The lien shall continue until the tax, 63
including any penalty or interest, is paid. 64

(3) (a) The situs of a manufactured or mobile home located 65
in this state on the first day of January is the local taxing 66
district in which the home is located on that date. 67

(b) The situs of a manufactured or mobile home not located 68
in this state on the first day of January, but located in this 69
state subsequent to that date, is the local taxing district in 70
which the home is located thirty days after it is acquired or 71
first enters this state. 72

(4) The tax is collected by and paid to the county 73
treasurer of the county containing the taxing district in which 74
the home has its situs. 75

(D) The manufactured home tax shall be computed and 76

assessed by the county auditor of the county containing the 77
taxing district in which the home has its situs as follows: 78

(1) On a home that acquired situs in this state prior to 79
January 1, 2000: 80

(a) By multiplying the assessable value of the home, 81
subject to any exemption authorized under section 5709.29 of the 82
Revised Code, by the tax rate of the taxing district in which 83
the home has its situs, and deducting from the product thus 84
obtained any reduction authorized under section 4503.065 of the 85
Revised Code. The tax levied under this formula shall not be 86
less than thirty-six dollars, unless the home qualifies for a 87
reduction in assessable value under section 4503.065 of the 88
Revised Code, in which case there shall be no minimum tax and 89
the tax shall be the amount calculated under this division. 90

(b) The assessable value of the home shall be forty per 91
cent of the amount arrived at by the following computation: 92

(i) If the cost to the owner, or market value at time of 93
purchase, whichever is greater, of the home includes the 94
furnishings and equipment, such cost or market value shall be 95
multiplied according to the following schedule: 96

97

	1	2	3
A	For the first calendar year in which the home is owned by the current owner	x	80%
B	2nd calendar year	x	75%

C	3rd "	x	70%
D	4th "	x	65%
E	5th "	x	60%
F	6th "	x	55%
G	7th "	x	50%
H	8th "	x	45%
I	9th "	x	40%
J	10th and each year thereafter	x	35%

The first calendar year means any period between the first 98
day of January and the thirty-first day of December of the first 99
year. 100

(ii) If the cost to the owner, or market value at the time 101
of purchase, whichever is greater, of the home does not include 102
the furnishings and equipment, such cost or market value shall 103
be multiplied according to the following schedule: 104

105

	1	2	3
A	For the first calendar year in which the home is owned by the current owner	x	95%
B	2nd calendar year	x	90%

C	3rd "	x	85%
D	4th "	x	80%
E	5th "	x	75%
F	6th "	x	70%
G	7th "	x	65%
H	8th "	x	60%
I	9th "	x	55%
J	10th and each year thereafter	x	50%

The first calendar year means any period between the first 106
day of January and the thirty-first day of December of the first 107
year. 108

(2) On a home in which ownership was transferred or that 109
first acquired situs in this state on or after January 1, 2000: 110

(a) By multiplying the assessable value of the home, 111
subject to any exemption authorized under section 5709.29 of the 112
Revised Code, by the effective tax rate, as defined in section 113
323.08 of the Revised Code, for residential real property of the 114
taxing district in which the home has its situs, and deducting 115
from the product thus obtained the reductions required or 116
authorized under section 319.302, division (B) of section 117
323.152, or section 4503.065 of the Revised Code. 118

(b) The assessable value of the home shall be thirty-five 119
per cent of its true value as determined under division (L) of 120
this section. 121

(3) On or before the fifteenth day of January each year, 122
the county auditor shall record the assessable value and the 123
amount of tax on the manufactured or mobile home on the tax list 124
and deliver a duplicate of the list to the county treasurer. In 125
the case of an emergency as defined in section 323.17 of the 126
Revised Code, the tax commissioner, by journal entry, may extend 127
the times for delivery of the duplicate for an additional 128
fifteen days upon receiving a written application from the 129
county auditor regarding an extension for the delivery of the 130
duplicate, or from the county treasurer regarding an extension 131
of the time for the billing and collection of taxes. The 132
application shall contain a statement describing the emergency 133
that will cause the unavoidable delay and must be received by 134
the tax commissioner on or before the last day of the month 135
preceding the day delivery of the duplicate is otherwise 136
required. When an extension is granted for delivery of the 137
duplicate, the time period for payment of taxes shall be 138
extended for a like period of time. When a delay in the closing 139
of a tax collection period becomes unavoidable, the tax 140
commissioner, upon application by the county auditor and county 141
treasurer, may order the time for payment of taxes to be 142
extended if the tax commissioner determines that penalties have 143
accrued or would otherwise accrue for reasons beyond the control 144
of the taxpayers of the county. The order shall prescribe the 145
final extended date for payment of taxes for that collection 146
period. 147

(4) After January 1, 1999, the owner of a manufactured or 148
mobile home taxed pursuant to division (D)(1) of this section 149
may elect to have the home taxed pursuant to division (D)(2) of 150
this section by filing a written request with the county auditor 151
of the taxing district in which the home is located on or before 152

the first day of December of any year. Upon the filing of the 153
request, the county auditor shall determine whether all taxes 154
levied under division (D) (1) of this section have been paid, and 155
if those taxes have been paid, the county auditor shall tax the 156
manufactured or mobile home pursuant to division (D) (2) of this 157
section commencing in the next tax year. 158

(5) A manufactured or mobile home that acquired situs in 159
this state prior to January 1, 2000, shall be taxed pursuant to 160
division (D) (2) of this section if no manufactured home tax had 161
been paid for the home and the home was not exempted from 162
taxation pursuant to division (E) of this section for the year 163
for which the taxes were not paid. 164

(6) (a) Immediately upon receipt of any manufactured home 165
tax duplicate from the county auditor, but not less than twenty 166
days prior to the last date on which the first one-half taxes 167
may be paid without penalty as prescribed in division (F) of 168
this section, the county treasurer shall cause to be prepared 169
and mailed or delivered to each person charged on that duplicate 170
with taxes, or to an agent designated by such person, the tax 171
bill prescribed by the tax commissioner under division (D) (7) of 172
this section. When taxes are paid by installments, the county 173
treasurer shall mail or deliver to each person charged on such 174
duplicate or the agent designated by that person a second tax 175
bill showing the amount due at the time of the second tax 176
collection. The second half tax bill shall be mailed or 177
delivered at least twenty days prior to the close of the second 178
half tax collection period. A change in the mailing address, 179
electronic mail address, or telephone number of any tax bill 180
shall be made in writing to the county treasurer. Failure to 181
receive a bill required by this section does not excuse failure 182
or delay to pay any taxes shown on the bill or, except as 183

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

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

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

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

information: 214

(a) The taxes levied and the taxes charged and payable 215
against the manufactured or mobile home; 216

(b) The following notice: "Notice: If the taxes are not 217
paid within sixty days after the county auditor delivers the 218
delinquent manufactured home tax list to the county treasurer, 219
you and your home may be subject to collection proceedings for 220
tax delinquency." Failure to provide such notice has no effect 221
upon the validity of any tax judgment to which a home may be 222
subjected. 223

(c) In the case of manufactured or mobile homes taxed 224
under division (D) (2) of this section, the following additional 225
information: 226

(i) The effective tax rate. The words "effective tax rate" 227
shall appear in boldface type. 228

(ii) The following notice: "Notice: If the taxes charged 229
against this home have been reduced by the 2-1/2 per cent tax 230
reduction for residences occupied by the owner but the home is 231
not a residence occupied by the owner, the owner must notify the 232
county auditor's office not later than March 31 of the year for 233
which the taxes are due. Failure to do so may result in the 234
owner being convicted of a fourth degree misdemeanor, which is 235
punishable by imprisonment up to 30 days, a fine up to \$250, or 236
both, and in the owner having to repay the amount by which the 237
taxes were erroneously or illegally reduced, plus any interest 238
that may apply. 239

If the taxes charged against this home have not been 240
reduced by the 2-1/2 per cent tax reduction and the home is a 241
residence occupied by the owner, the home may qualify for the 242

tax reduction. To obtain an application for the tax reduction or 243
further information, the owner may contact the county auditor's 244
office at _____ (insert the address and telephone number of 245
the county auditor's office).". 246

(E) (1) A manufactured or mobile home is not subject to 247
this section when any of the following applies: 248

(a) It is taxable as personal property pursuant to section 249
5709.01 of the Revised Code. Any manufactured or mobile home 250
that is used as a residence shall be subject to this section and 251
shall not be taxable as personal property pursuant to section 252
5709.01 of the Revised Code. 253

(b) It bears a license plate issued by any state other 254
than this state unless the home is in this state in excess of an 255
accumulative period of thirty days in any calendar year. 256

(c) The annual tax has been paid on the home in this state 257
for the current year. 258

(d) The tax commissioner has determined, pursuant to 259
section 5715.27 of the Revised Code, that the property is exempt 260
from taxation, or would be exempt from taxation under Chapter 261
5709. of the Revised Code if it were classified as real 262
property. 263

(2) A travel trailer or park trailer, as these terms are 264
defined in section 4501.01 of the Revised Code, is not subject 265
to this section if it is unused or unoccupied and stored at the 266
owner's normal place of residence or at a recognized storage 267
facility. 268

(3) A travel trailer or park trailer, as these terms are 269
defined in section 4501.01 of the Revised Code, is subject to 270
this section and shall be taxed as a manufactured or mobile home 271

if it has a situs longer than thirty days in one location and is 272
connected to existing utilities, unless either of the following 273
applies: 274

(a) The situs is in a state facility or a camping or park 275
area as defined in division (C), (Q), (S), or (V) of section 276
3729.01 of the Revised Code. 277

(b) The situs is in a camping or park area that is a tract 278
of land that has been limited to recreational use by deed or 279
zoning restrictions and subdivided for sale of five or more 280
individual lots for the express or implied purpose of occupancy 281
by either self-contained recreational vehicles as defined in 282
division (T) of section 3729.01 of the Revised Code or by 283
dependent recreational vehicles as defined in division (D) of 284
section 3729.01 of the Revised Code. 285

(F) Except as provided in division (D) (3) of this section, 286
the manufactured home tax is due and payable as follows: 287

(1) When a manufactured or mobile home has a situs in this 288
state, as provided in this section, on the first day of January, 289
one-half of the amount of the tax is due and payable on or 290
before the first day of March and the balance is due and payable 291
on or before the thirty-first day of July. At the option of the 292
owner of the home, the tax for the entire year may be paid in 293
full on the first day of March. 294

(2) When a manufactured or mobile home first acquires a 295
situs in this state after the first day of January, no tax is 296
due and payable for that year. 297

(G) (1) (a) Except as otherwise provided in division (G) (1) 298
(b) of this section, if one-half of the current taxes charged 299
under this section against a manufactured or mobile home, 300

together with the full amount of any delinquent taxes, are not 301
paid on or before the first day of March in that year, or on or 302
before the last day for such payment as extended pursuant to 303
section 4503.063 of the Revised Code, a penalty of ten per cent 304
shall be charged against the unpaid balance of such half of the 305
current taxes. If the total amount of all such taxes is not paid 306
on or before the thirty-first day of July, next thereafter, or 307
on or before the last day for payment as extended pursuant to 308
section 4503.063 of the Revised Code, a like penalty shall be 309
charged on the balance of the total amount of the unpaid current 310
taxes. 311

(b) After a valid delinquent tax contract that includes 312
unpaid current taxes from a first-half collection period 313
described in division (F) of this section has been entered into 314
under section 323.31 of the Revised Code, no ten per cent 315
penalty shall be charged against such taxes after the second- 316
half collection period while the delinquent tax contract remains 317
in effect. On the day a delinquent tax contract becomes void, 318
the ten per cent penalty shall be charged against such taxes and 319
shall equal the amount of penalty that would have been charged 320
against unpaid current taxes outstanding on the date on which 321
the second-half penalty would have been charged thereon under 322
division (G) (1) (a) of this section if the contract had not been 323
in effect. 324

(2) (a) On the first day of the month following the last 325
day the second installment of taxes may be paid without penalty 326
beginning in 2000, interest shall be charged against and 327
computed on all delinquent taxes other than the current taxes 328
that became delinquent taxes at the close of the last day such 329
second installment could be paid without penalty. The charge 330
shall be for interest that accrued during the period that began 331

on the preceding first day of December and ended on the last day 332
of the month that included the last date such second installment 333
could be paid without penalty. The interest shall be computed at 334
the rate per annum prescribed by section 5703.47 of the Revised 335
Code and shall be entered as a separate item on the delinquent 336
manufactured home tax list compiled under division (H) of this 337
section. 338

(b) On the first day of December beginning in 2000, the 339
interest shall be charged against and computed on all delinquent 340
taxes. The charge shall be for interest that accrued during the 341
period that began on the first day of the month following the 342
last date prescribed for the payment of the second installment 343
of taxes in the current year and ended on the immediately 344
preceding last day of November. The interest shall be computed 345
at the rate per annum prescribed by section 5703.47 of the 346
Revised Code and shall be entered as a separate item on the 347
delinquent manufactured home tax list. 348

(c) After a valid undertaking has been entered into for 349
the payment of any delinquent taxes, no interest shall be 350
charged against such delinquent taxes while the undertaking 351
remains in effect in compliance with section 323.31 of the 352
Revised Code. If a valid undertaking becomes void, interest 353
shall be charged against the delinquent taxes for the periods 354
that interest was not permitted to be charged while the 355
undertaking was in effect. The interest shall be charged on the 356
day the undertaking becomes void and shall equal the amount of 357
interest that would have been charged against the unpaid 358
delinquent taxes outstanding on the dates on which interest 359
would have been charged thereon under divisions (G) (1) and (2) 360
of this section had the undertaking not been in effect. 361

(3) If the full amount of the taxes due at either of the 362
times prescribed by division (F) of this section is paid within 363
ten days after such time, the county treasurer shall waive the 364
collection of and the county auditor shall remit one-half of the 365
penalty provided for in this division for failure to make that 366
payment by the prescribed time. 367

(4) The treasurer shall compile and deliver to the county 368
auditor a list of all tax payments the treasurer has received as 369
provided in division (G) (3) of this section. The list shall 370
include any information required by the auditor for the 371
remission of the penalties waived by the treasurer. The taxes so 372
collected shall be included in the settlement next succeeding 373
the settlement then in process. 374

(H) (1) The county auditor shall compile annually a 375
"delinquent manufactured home tax list" consisting of homes the 376
county treasurer's records indicate have taxes that were not 377
paid within the time prescribed by divisions (D) (3) and (F) of 378
this section, have taxes that remain unpaid from prior years, or 379
have unpaid tax penalties or interest that have been assessed. 380

(2) Within thirty days after the settlement under division 381
(H) (2) of section 321.24 of the Revised Code, the county auditor 382
shall deliver a copy of the delinquent manufactured home tax 383
list to the county treasurer. The auditor shall update and 384
publish the delinquent manufactured home tax list annually in 385
the same manner as delinquent real property tax lists are 386
published. The county auditor may apportion the cost of 387
publishing the list among taxing districts in proportion to the 388
amount of delinquent manufactured home taxes so published that 389
each taxing district is entitled to receive upon collection of 390
those taxes, or the county auditor may charge the owner of a 391

home on the list a flat fee established under section 319.54 of 392
the Revised Code for the cost of publishing the list and, if the 393
fee is not paid, may place the fee upon the delinquent 394
manufactured home tax list as a lien on the listed home, to be 395
collected as other manufactured home taxes. 396

(3) When taxes, penalties, or interest are charged against 397
a person on the delinquent manufactured home tax list and are 398
not paid within sixty days after the list is delivered to the 399
county treasurer, the county treasurer shall, in addition to any 400
other remedy provided by law for the collection of taxes, 401
penalties, and interest, enforce collection of such taxes, 402
penalties, and interest by civil action in the name of the 403
treasurer against the owner for the recovery of the unpaid taxes 404
following the procedures for the recovery of delinquent real 405
property taxes in sections 323.25 to 323.28 of the Revised Code. 406
The action may be brought in municipal or county court, provided 407
the amount charged does not exceed the monetary limitations for 408
original jurisdiction for civil actions in those courts. 409

It is sufficient, having made proper parties to the suit, 410
for the county treasurer to allege in the treasurer's bill of 411
particulars or petition that the taxes stand chargeable on the 412
books of the county treasurer against such person, that they are 413
due and unpaid, and that such person is indebted in the amount 414
of taxes appearing to be due the county. The treasurer need not 415
set forth any other matter relating thereto. If it is found on 416
the trial of the action that the person is indebted to the 417
state, judgment shall be rendered in favor of the county 418
treasurer prosecuting the action. The judgment debtor is not 419
entitled to the benefit of any law for stay of execution or 420
exemption of property from levy or sale on execution in the 421
enforcement of the judgment. 422

Upon the filing of an entry of confirmation of sale or an 423
order of forfeiture in a proceeding brought under this division, 424
title to the manufactured or mobile home shall be in the 425
purchaser. The clerk of courts shall issue a certificate of 426
title to the purchaser upon presentation of proof of filing of 427
the entry of confirmation or order and, in the case of a 428
forfeiture, presentation of the county auditor's certificate of 429
sale. 430

(I) The total amount of taxes collected shall be 431
distributed in the following manner: four per cent shall be 432
allowed as compensation to the county auditor for the county 433
auditor's service in assessing the taxes; two per cent shall be 434
allowed as compensation to the county treasurer for the services 435
the county treasurer renders as a result of the tax levied by 436
this section. Such amounts shall be paid into the county 437
treasury, to the credit of the county general revenue fund, on 438
the warrant of the county auditor. Fees to be paid to the credit 439
of the real estate assessment fund shall be collected pursuant 440
to division (C) of section 319.54 of the Revised Code and paid 441
into the county treasury, on the warrant of the county auditor. 442
The balance of the taxes collected shall be distributed among 443
the taxing subdivisions of the county in which the taxes are 444
collected and paid in the same ratio as those taxes were 445
collected for the benefit of the taxing subdivision. The taxes 446
levied and revenues collected under this section shall be in 447
lieu of any general property tax and any tax levied with respect 448
to the privilege of using or occupying a manufactured or mobile 449
home in this state except as provided in sections 4503.04 and 450
5741.02 of the Revised Code. 451

(J) An agreement to purchase or a bill of sale for a 452
manufactured home shall show whether or not the furnishings and 453

equipment are included in the purchase price. 454

(K) If the county treasurer and the county prosecuting 455
attorney agree that an item charged on the delinquent 456
manufactured home tax list is uncollectible, they shall certify 457
that determination and the reasons to the county board of 458
revision. If the board determines the amount is uncollectible, 459
it shall certify its determination to the county auditor, who 460
shall strike the item from the list. 461

(L) (1) The county auditor shall appraise at its true value 462
any manufactured or mobile home in which ownership is 463
transferred or which first acquires situs in this state on or 464
after January 1, 2000, and any manufactured or mobile home the 465
owner of which has elected, under division (D) (4) of this 466
section, to have the home taxed under division (D) (2) of this 467
section. The true value shall include the value of the home, any 468
additions, and any fixtures, but not any furnishings in the 469
home. In determining the true value of a manufactured or mobile 470
home, the auditor shall consider all facts and circumstances 471
relating to the value of the home, including its age, its 472
capacity to function as a residence, any obsolete 473
characteristics, and other factors that may tend to prove its 474
true value. 475

(2) (a) If a manufactured or mobile home has been the 476
subject of an arm's length sale between a willing seller and a 477
willing buyer within a reasonable length of time prior to the 478
determination of true value, the county auditor shall consider 479
the sale price of the home to be the true value for taxation 480
purposes. 481

(b) The sale price in an arm's length transaction between 482
a willing seller and a willing buyer shall not be considered the 483

true value of the home if either of the following occurred after 484
the sale: 485

(i) The home has lost value due to a casualty. 486

(ii) An addition or fixture has been added to the home. 487

(3) The county auditor shall have each home viewed and 488
appraised at least once in each six-year period in the same year 489
in which real property in the county is appraised pursuant to 490
Chapter 5713. of the Revised Code, and shall update the 491
appraised values in the third calendar year following the 492
appraisal. The person viewing or appraising a home may enter the 493
home to determine by actual view any additions or fixtures that 494
have been added since the last appraisal. In conducting the 495
appraisals and establishing the true value, the auditor shall 496
follow the procedures set forth for appraising real property in 497
sections 5713.01 and 5713.03 of the Revised Code. 498

(4) The county auditor shall place the true value of each 499
home on the manufactured home tax list upon completion of an 500
appraisal. 501

(5) (a) If the county auditor changes the true value of a 502
home, the auditor shall notify the owner of the home in writing, 503
delivered by mail or in person. The notice shall be given at 504
least thirty days prior to the issuance of any tax bill that 505
reflects the change. Failure to receive the notice does not 506
invalidate any proceeding under this section. 507

(b) Any owner of a home or any other person or party that 508
would be authorized to file a complaint under division (A) of 509
section 5715.19 of the Revised Code if the home was real 510
property may file a complaint against the true value of the home 511
as appraised under this section. The complaint shall be filed 512

with the county auditor on or before the thirty-first day of 513
March of the current tax year or the date of closing of the 514
collection for the first half of manufactured home taxes for the 515
current tax year, whichever is later. The auditor shall present 516
to the county board of revision all complaints filed with the 517
auditor under this section. The board shall hear and investigate 518
the complaint and may take action on it as provided under 519
sections 5715.11 to 5715.19 of the Revised Code. 520

(c) If the county board of revision determines, pursuant 521
to a complaint against the valuation of a manufactured or mobile 522
home filed under this section, that the amount of taxes, 523
assessments, or other charges paid was in excess of the amount 524
due based on the valuation as finally determined, then the 525
overpayment shall be refunded in the manner prescribed in 526
section 5715.22 of the Revised Code. 527

(d) Payment of all or part of a tax under this section for 528
any year for which a complaint is pending before the county 529
board of revision does not abate the complaint or in any way 530
affect the hearing and determination thereof. 531

(M) If the county auditor determines that any tax or other 532
charge or any part thereof has been erroneously charged as a 533
result of a clerical error as defined in section 319.35 of the 534
Revised Code, the county auditor shall call the attention of the 535
county board of revision to the erroneous charges. If the board 536
finds that the taxes or other charges have been erroneously 537
charged or collected, it shall certify the finding to the 538
auditor. Upon receipt of the certification, the auditor shall 539
remove the erroneous charges on the manufactured home tax list 540
or delinquent manufactured home tax list in the same manner as 541
is prescribed in section 319.35 of the Revised Code for 542

erroneous charges against real property, and refund any 543
erroneous charges that have been collected, with interest, in 544
the same manner as is prescribed in section 319.36 of the 545
Revised Code for erroneous charges against real property. 546

(N) As used in this section and section 4503.061 of the 547
Revised Code: 548

(1) "Manufactured home taxes" includes taxes, penalties, 549
and interest charged under division (C) or (G) of this section 550
and any penalties charged under division (G) or (H) (5) of 551
section 4503.061 of the Revised Code. 552

(2) "Current taxes" means all manufactured home taxes 553
charged against a manufactured or mobile home that have not 554
appeared on the manufactured home tax list for any prior year. 555
Current taxes become delinquent taxes if they remain unpaid 556
after the last day prescribed for payment of the second 557
installment of current taxes without penalty, whether or not 558
they have been certified delinquent. 559

(3) "Delinquent taxes" means: 560

(a) Any manufactured home taxes that were charged against 561
a manufactured or mobile home for a prior year, including any 562
penalties or interest charged for a prior year and the costs of 563
publication under division (H) (2) of this section, and that 564
remain unpaid; 565

(b) Any current manufactured home taxes charged against a 566
manufactured or mobile home that remain unpaid after the last 567
day prescribed for payment of the second installment of current 568
taxes without penalty, whether or not they have been certified 569
delinquent, including any penalties or interest and the costs of 570
publication under division (H) (2) of this section. 571

Sec. 5709.29. (A) As used in this section:

(1) "Subdivision" means a limited home rule township,
county, or municipal corporation.

(2) "Limited home rule township" means a township that
adopts a limited home rule government under Chapter 504. of the
Revised Code.

(3) "Legislative authority" means the board of township
trustees of a limited home rule township, the board of
commissioners of a county, or the legislative authority of a
municipal corporation.

(4) "Subdivision's territory" means, in the case of a
limited home rule township, the unincorporated territory of the
township; in the case of a county, the unincorporated territory
of the county not including the territory of a limited home rule
township; or, in the case of a municipal corporation, the
territory of the municipal corporation.

(5) "Resolution" means a resolution or ordinance of a
subdivision.

(6) "Residential stability zone" means an area in a
subdivision's territory designated in a resolution adopted by a
legislative authority under division (B) of this section.

(7) "Housing officer" means an officer or agency of a
subdivision designated by a legislative authority to administer
a residential stability zone. One officer or agency may be
designated as the housing officer for more than one residential
stability zone.

(8) "Assessed value" means, for a manufactured or mobile
home subject to manufactured home tax, the assessable value of

that manufactured or mobile home determined under section 600
4503.06 of the Revised Code. 601

(9) "Homeowner" means an individual who owns or, in the 602
case of a unit in a housing cooperative, occupies a homestead in 603
a residential stability zone, including an individual who is in 604
possession of a homestead pursuant to a lease, granted by a 605
trustee, for a ninety-nine year, renewable term. 606

(10) "Household" means a homeowner and all other occupants 607
of the homeowner's homestead who, as of the first day of the tax 608
year for which the exemption authorized under this section is 609
sought, are aged eighteen years or older and are not eligible to 610
be claimed as a dependent for federal income tax purposes for 611
the taxable year ending in that tax year. 612

(11) "Household income" means the sum of the modified 613
adjusted gross income, as that term is defined in section 614
5747.01 of the Revised Code, of each member of the homeowner's 615
household. 616

(12) "Homestead" means either (a) a homestead, as that 617
term is defined in section 323.151 of the Revised Code, or (b) a 618
manufactured home or mobile home owned and occupied as a home by 619
an individual whose domicile is in this state. 620

(13) "Housing cooperative" has the same meaning as in 621
section 323.151 of the Revised Code. 622

(14) "Manufactured home tax" means the tax imposed 623
pursuant to section 4503.06 of the Revised Code. 624

(15) "Manufactured home" and "mobile home" have the same 625
meanings as in section 4503.064 of the Revised Code. 626

(B) (1) A legislative authority, by resolution, may 627

designate a residential stability zone within the subdivision's 628
territory. The resolution shall specify the following: 629

(a) The geographic boundaries of the residential stability 630
zone; 631

(b) Eligibility guidelines that an applicant homeowner 632
must satisfy to qualify for a real property or manufactured home 633
tax exemption, which shall include: 634

(i) A limitation on household income. An applicant's 635
household income shall not exceed eighty per cent of the area 636
median income relative to the metropolitan statistical area, as 637
designated by the United States office of management and budget, 638
in which all or a part of the zone is located or to the county 639
if no part of the zone is located within a metropolitan 640
statistical area. The resolution may specify a lower percentage. 641

(ii) A minimum period of ownership or occupancy. An 642
applicant shall have owned the homestead for at least one year, 643
or, in the case of a unit in a housing cooperative, occupied the 644
homestead for at least one year. The resolution may require a 645
longer ownership or occupancy period. 646

(iii) An asset ownership limitation for the household. The 647
limitation shall consider the applicant's household's ownership 648
of assets such as savings or checking accounts, revocable 649
trusts, equity in rental property or other capital investments, 650
stocks, bonds, treasury bills, certificates of deposit, mutual 651
funds, money market accounts, retirement accounts, pension 652
funds, personal property held as an investment, and mortgages or 653
deeds of trust. 654

(c) Application procedures and deadlines, including how 655
occupants of a unit in a housing cooperative are to apply for 656

the exemption;

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(d) The percentage of the increase in the assessed value
of eligible homesteads that will be exempted from real property
or manufactured home tax, as applicable;

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(e) The duration of the zone, which shall not exceed ten
years, subject to renewal under division (B) (4) of this section;

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(f) Reasons a homeowner may be denied an exemption or have
an exemption revoked;

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(g) The zone's housing officer.

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(2) For a homestead that is no longer eligible for an
exemption, the resolution may also authorize that, for up to
four tax years following the loss of eligibility, that homestead
may be eligible for a percentage of the exemption that would
otherwise apply if that homestead continued to qualify for the
exemption. The percentage may vary in each tax year of that
period.

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(3) After adopting a resolution under division (B) of this
section, the legislative authority shall certify the resolution
and a map of the residential stability zone to the county
auditor of each county in which the zone is located and to the
department of development.

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(4) If a copy of the resolution is certified to each
county auditor before the first day of September of a tax year,
the exemption authorized by the resolution applies for that tax
year and to the number of ensuing tax years specified in the
resolution, minus one, or, for manufactured or mobile homes
subject to the manufactured home tax, for the specified number
of ensuing tax years. If the resolution is certified on or after
the first day of September of a tax year to any county auditor,

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the exemption applies to the number of ensuing tax years 686
specified in the resolution or, for manufactured or mobile homes 687
subject to the manufactured home tax, starting in the second 688
ensuing tax year and for the specified number of ensuing tax 689
years. In no case shall the exemption apply for more than ten 690
consecutive tax years without the legislative authority adopting 691
a resolution renewing the residential stability zone. Any 692
renewal shall be for not more than ten consecutive tax years. 693

(C) (1) To obtain an exemption authorized pursuant to a 694
resolution adopted under division (B) of this section, the 695
homeowner shall apply to the housing officer designated in the 696
resolution in the manner and by the deadlines prescribed by the 697
resolution. The application shall require that the homeowner 698
attest that the homeowner or the homeowner's household meets the 699
ownership, asset, and income limitations prescribed by the 700
resolution. If the homeowner or a member of the homeowner's 701
household participates in Ohio works first, receives 702
supplemental nutrition assistance program benefits, or is a 703
medical assistance recipient, as that term is defined in section 704
5160.01 of the Revised Code, who is eligible for such assistance 705
on the basis of being included in a category for which income is 706
a factor, the homeowner shall be presumed to meet the income 707
limitation with the submission of a verification letter or proof 708
of enrollment from the Ohio department of job and family 709
services, a county department of job and family services, the 710
Ohio department of medicaid, or other state or local office or 711
agency authorized to furnish such verification or proof. Such 712
presumptive eligibility does not qualify a homestead for the 713
exemption if the homeowner's household does not otherwise 714
satisfy the income limitation. 715

The form shall contain a statement that signing the 716

application constitutes a delegation of authority by the 717
homeowner to the tax commissioner or the county auditor, 718
individually or in consultation with each other, to examine any 719
tax or financial records relating to the income of the homeowner 720
as stated on the application for the purpose of determining 721
eligibility for the exemption or a possible violation of 722
division (C) of this section. The application shall include a 723
notice that the homeowner may be prosecuted for false statements 724
made on the application. 725

(2) A homestead is not eligible for exemption under this 726
section if the homestead is subject to an exemption authorized 727
under section 3735.67, 5709.65, or 5709.87 of the Revised Code. 728

(3) The housing officer shall issue a determination to a 729
homeowner within ninety days after receiving an application for 730
exemption and, if the housing officer is not the county auditor, 731
certify any approved application to the county auditor. If the 732
application is approved, the determination shall state whether 733
the homeowner receives the exemption indefinitely or for a term 734
of six years. If the application is denied, the determination 735
shall inform the homeowner of the reason for the denial. If a 736
homeowner believes that an application for exemption has been 737
improperly denied, the homeowner may file a request for 738
reconsideration with the housing officer not later than sixty 739
days after the determination is issued. The housing officer 740
shall issue a final determination within thirty days after 741
receiving a request for reconsideration. If the final 742
determination is also a denial of the application, it shall 743
state the reason for the denial. A homeowner that has received 744
such a final determination may file an appeal with the court of 745
common pleas of the county where the homestead is located not 746
later than sixty days after the final determination is issued 747

under this section. The appeal shall be treated in the same 748
manner as an appeal to such a court under section 3735.70 of the 749
Revised Code. 750

(4) A housing officer shall send, by ordinary mail, 751
reapplication materials to any homeowner who has been approved 752
for an exemption under this section at least six months and 753
again at least ninety days before the exemption expires, so long 754
as the housing officer has not already received a reapplication 755
from the homeowner and the residential stability zone will not 756
have expired when the homeowner is eligible to reapply. 757

(D) (1) For each homestead approved for an exemption under 758
this section, except as provided in division (D) (2) of this 759
section, the percentage, as specified in the resolution under 760
division (B) (1) (d) or, if applicable, division (B) (2) of this 761
section, of the increase in assessed valuation of the homestead 762
over the homestead's assessed value in the most recent tax year 763
in which the homestead was not subject to an exemption 764
authorized pursuant to this section shall be exempt from 765
taxation. 766

(2) If an improvement to the homestead is added to the 767
current tax list that did not appear on the preceding tax year's 768
list, an increase in assessed valuation that is attributable to 769
such an improvement shall not be exempted from taxation. 770

(E) (1) For a homeowner whose homestead is approved for an 771
exemption authorized under this section and who is sixty years 772
of age or older in the tax year for which the exemption first 773
applies, the exemption shall continue until the homestead is no 774
longer owned and occupied, or, in the case of a unit in a 775
housing cooperative, occupied, by the applicant homeowner, as 776
described in division (E) (2) of this section. 777

For all other homeowners, the exemption shall apply for 778
six years, subject to division (E)(2) of this section. In the 779
sixth year of such an exemption, a homeowner who continues to 780
qualify for the exemption may reapply for the exemption as long 781
as the residential stability zone has not expired. The exemption 782
continues indefinitely or for its full six-year term, as 783
applicable, even if the residential stability zone expires and 784
is not renewed by the subdivision. 785

(2) A homestead no longer qualifies for exemption under 786
this section for a tax year if the homestead is no longer owned 787
and occupied or, in the case of a unit in a housing cooperative, 788
occupied by the applicant homeowner on the tax lien date, unless 789
the homestead is transferred, upon the death of the homeowner, 790
to the homeowner's surviving spouse and the homestead continues 791
to be occupied by the surviving spouse or, in the case of a unit 792
in a housing cooperative, the unit continues to be occupied by 793
the surviving spouse. If a surviving spouse's claim to the 794
homestead's title is contingent and the surviving spouse 795
otherwise qualifies for the exemption, the executor or 796
administrator of the deceased spouse's estate may apply to the 797
housing officer to have the exemption continued on behalf of the 798
surviving spouse until title is vested in the surviving spouse. 799

If the homestead is subject to a six-year exemption at the 800
time of the applicant homeowner's death, the exemption shall 801
continue through each tax year of the original six-year term so 802
long as the surviving spouse maintains ownership of and 803
occupies, or, in the case of a unit in a housing cooperative, 804
continues to occupy the homestead. If the homestead is subject 805
to an indefinite exemption at the time of the homeowner's death, 806
the exemption for the surviving spouse shall continue for six 807
additional tax years if the surviving spouse has not attained 808

age fifty-eight before the first day of January of the year of
the homeowner's death, or, for a surviving spouse who is fifty-
nine years of age or older in that year, until the homestead is
no longer owned and occupied or, if applicable, occupied by the
surviving spouse.

(3) A housing officer shall send, by ordinary mail, a
notice to a person, other than a surviving spouse, who inherits
a homestead that is subject to an exemption under this section
stating that the previous homeowner benefited from the
exemption, that the exemption will be terminated, and that the
new homeowner may apply if eligible so long as the residential
stability zone will not have expired when the new homeowner is
eligible to apply.

(F) No person shall knowingly make a false statement for
the purpose of obtaining an exemption under this section.

(G) If the housing officer determines that a homestead was
not entitled to an exemption under this section at the time the
homeowner submitted an application, the housing officer shall
notify the homeowner, by ordinary mail, of the officer's
determination, of the amount of the possible charge that may be
imposed against the homestead under this division, of the
homeowner's right to appeal the charge, and of the manner in
which the homeowner may appeal. The homeowner may appeal the
imposition of the charge and interest by filing a request for
reconsideration with the housing officer not later than sixty
days after the determination is issued. If no request for
reconsideration is timely filed, the housing officer shall
certify the officer's determination to the county auditor and
county treasurer.

The housing officer shall issue a final determination

within thirty days after receiving a request for reconsideration 839
under this division and shall certify the final determination to 840
the complainant. If the housing officer refuses to reconsider 841
the housing officer's original determination, the final 842
determination shall state the reason for that refusal, and the 843
housing officer shall additionally certify the final 844
determination to the county treasurer and the county auditor. 845

Upon receipt of a certification under this division from 846
the housing officer, the county treasurer shall impose a charge 847
against the property in the amount by which taxes were exempted 848
under this section for each tax year the housing officer 849
ascertains that the homestead was not entitled to the exemption 850
and was owned or, in the case of a unit in a housing 851
cooperative, occupied by the current homeowner. Interest shall 852
accrue in the manner prescribed by division (B) of section 853
323.121 of the Revised Code on the amount by which taxes were 854
exempted for each such tax year as if the exemption became 855
delinquent taxes at the close of the last day the second 856
installment of taxes for that tax year could be paid without 857
penalty. The charge and any interest shall be collected as other 858
delinquent taxes. 859

A homeowner may appeal a final determination of a housing 860
officer under this division to the court of common pleas of the 861
county where the homestead is located within thirty days after 862
notice of the final determination of the housing officer is 863
issued. 864

Sec. 5709.99. Whoever violates division (F) of section 865
5709.29 of the Revised Code is guilty of a misdemeanor of the 866
fourth degree. 867

Sec. 5713.07. The county auditor, at the time of making 868

the assessment of real property subject to taxation, shall enter 869
in a separate list pertinent descriptions of all burying 870
grounds, public schoolhouses, houses used exclusively for public 871
worship, institutions of purely public charity, real property 872
used exclusively for a home for the aged, as defined in section 873
5701.13 of the Revised Code, public buildings and property used 874
exclusively for any public purpose, and any other property, with 875
the lot or tract of land on which such house, institution, 876
public building, or other property is situated, and which have 877
been exempted from taxation by the tax commissioner or auditor 878
under section 5715.27 of the Revised Code or by the housing 879
officer under section 3735.67 or 5709.29 of the Revised Code. 880
The auditor shall value such houses, buildings, property, and 881
lots and tracts of land at their taxable value in the same 882
manner as the auditor is required to value other real property, 883
designating in each case the township, municipal corporation, 884
and number of the school district, or the name or designation of 885
the school, religious society, or institution to which each 886
house, lot, or tract belongs. If such property is held and used 887
for other public purposes, the auditor shall state by whom or 888
how it is held. 889

Sec. 5713.08. (A) The county auditor shall make a list of 890
all real and personal property in the auditor's county that is 891
exempted from taxation. Such list shall show the name of the 892
owner, the value of the property exempted, and a statement in 893
brief form of the ground on which such exemption has been 894
granted. It shall be corrected annually by adding thereto the 895
items of property which have been exempted during the year, and 896
by striking therefrom the items which in the opinion of the 897
auditor have lost their right of exemption and which have been 898
reentered on the taxable list, but no property shall be struck 899

from the exempt property list solely because the property has 900
been conveyed to a single member limited liability company with 901
a nonprofit purpose from its nonprofit member or because the 902
property has been conveyed by a single member limited liability 903
company with a nonprofit purpose to its nonprofit member. No 904
additions shall be made to such exempt lists and no additional 905
items of property shall be exempted from taxation without the 906
consent of the tax commissioner as is provided for in section 907
5715.27 of the Revised Code or without the consent of the 908
housing officer under section 3735.67 or 5709.29 of the Revised 909
Code, except for property exempted by the auditor under that 910
section, or qualifying agricultural real property, as defined in 911
section 5709.28 of the Revised Code, that is enrolled in an 912
agriculture security area that is exempt under that section. 913

The commissioner may revise at any time the list in every 914
county so that no property is improperly or illegally exempted 915
from taxation. The auditor shall follow the orders of the 916
commissioner given under this section. An abstract of such list 917
shall be filed annually with the commissioner, on a form 918
approved by the commissioner, and a copy thereof shall be kept 919
on file in the office of each auditor for public inspection. 920

An application for exemption of property shall include a 921
certificate executed by the county treasurer certifying one of 922
the following: 923

(1) That all taxes, interest, and penalties levied and 924
assessed against the property sought to be exempted have been 925
paid in full for all of the tax years preceding the tax year for 926
which the application for exemption is filed, except for such 927
taxes, interest, and penalties that may be remitted under 928
division (C) of this section; 929

(2) That the applicant has entered into a valid delinquent 930
tax contract with the county treasurer pursuant to division (A) 931
of section 323.31 of the Revised Code to pay all of the 932
delinquent taxes, interest, and penalties charged against the 933
property, except for such taxes, interest, and penalties that 934
may be remitted under division (C) of this section. If the 935
auditor receives notice under section 323.31 of the Revised Code 936
that such a written delinquent tax contract has become void, the 937
auditor shall strike such property from the list of exempted 938
property and reenter such property on the taxable list. If 939
property is removed from the exempt list because a written 940
delinquent tax contract has become void, current taxes shall 941
first be extended against that property on the general tax list 942
and duplicate of real and public utility property for the tax 943
year in which the auditor receives the notice required by 944
division (A) of section 323.31 of the Revised Code that the 945
delinquent tax contract has become void or, if that notice is 946
not timely made, for the tax year in which falls the latest date 947
by which the treasurer is required by such section to give such 948
notice. A county auditor shall not remove from any tax list and 949
duplicate the amount of any unpaid delinquent taxes, 950
assessments, interest, or penalties owed on property that is 951
placed on the exempt list pursuant to this division. 952

(3) That a tax certificate has been issued under section 953
5721.32 or 5721.33 of the Revised Code with respect to the 954
property that is the subject of the application, and the tax 955
certificate is outstanding. 956

(B) If the treasurer's certificate is not included with 957
the application or the certificate reflects unpaid taxes, 958
penalties, and interest that may not be remitted, the tax 959
commissioner or county auditor with whom the application was 960

filed shall notify the property owner of that fact, and the 961
applicant shall be given sixty days from the date that 962
notification was mailed in which to provide the tax commissioner 963
or county auditor with a corrected treasurer's certificate. If a 964
corrected treasurer's certificate is not received within the 965
time permitted, the tax commissioner or county auditor does not 966
have authority to consider the tax exemption application. 967

(C) Any taxes, interest, and penalties which have become a 968
lien after the property was first used for the exempt purpose, 969
but in no case prior to the date of acquisition of the title to 970
the property by the applicant, may be remitted by the 971
commissioner or county auditor, except as is provided in 972
division (A) of section 5713.081 of the Revised Code. 973

(D) Real property acquired by the state in fee simple is 974
exempt from taxation from the date of acquisition of title or 975
date of possession, whichever is the earlier date, provided that 976
all taxes, interest, and penalties as provided in the 977
apportionment provisions of section 319.20 of the Revised Code 978
have been paid to the date of acquisition of title or date of 979
possession by the state, whichever is earlier. The proportionate 980
amount of taxes that are a lien but not yet determined, 981
assessed, and levied for the year in which the property is 982
acquired, shall be remitted by the county auditor for the 983
balance of the year from date of acquisition of title or date of 984
possession, whichever is earlier. This section shall not be 985
construed to authorize the exemption of such property from 986
taxation or the remission of taxes, interest, and penalties 987
thereon until all private use has terminated. 988

Sec. 5715.27. (A) (1) Except as provided in division (A) (2) 989
of this section and in ~~section~~ sections 3735.67 and 5709.29 of 990

the Revised Code, the owner, a vendee in possession under a 991
purchase agreement or a land contract, the beneficiary of a 992
trust, or a lessee for an initial term of not less than thirty 993
years of any property may file an application with the tax 994
commissioner, on forms prescribed by the commissioner, 995
requesting that such property be exempted from taxation and that 996
taxes, interest, and penalties be remitted as provided in 997
division (C) of section 5713.08 of the Revised Code. 998

(2) If the property that is the subject of the application 999
for exemption is any of the following, the application shall be 1000
filed with the county auditor of the county in which the 1001
property is listed for taxation: 1002

(a) A public road or highway; 1003

(b) Property belonging to the federal government of the 1004
United States; 1005

(c) Additions or other improvements to an existing 1006
building or structure that belongs to the state or a political 1007
subdivision, as defined in section 5713.081 of the Revised Code, 1008
and that is exempted from taxation as property used exclusively 1009
for a public purpose. 1010

(B) The board of education of any school district may 1011
request the tax commissioner or county auditor to provide it 1012
with notification of applications for exemption from taxation 1013
for property located within that district. If so requested, the 1014
commissioner or auditor shall send to the board on a monthly 1015
basis reports that contain sufficient information to enable the 1016
board to identify each property that is the subject of an 1017
exemption application, including, but not limited to, the name 1018
of the property owner or applicant, the address of the property, 1019

and the auditor's parcel number. The commissioner or auditor 1020
shall mail the reports by the fifteenth day of the month 1021
following the end of the month in which the commissioner or 1022
auditor receives the applications for exemption. 1023

(C) A board of education that has requested notification 1024
under division (B) of this section may, with respect to any 1025
application for exemption of property located in the district 1026
and included in the commissioner's or auditor's most recent 1027
report provided under that division, file a statement with the 1028
commissioner or auditor and with the applicant indicating its 1029
intent to submit evidence and participate in any hearing on the 1030
application. The statements shall be filed prior to the first 1031
day of the third month following the end of the month in which 1032
that application was docketed by the commissioner or auditor. A 1033
statement filed in compliance with this division entitles the 1034
district to submit evidence and to participate in any hearing on 1035
the property and makes the district a party for purposes of 1036
sections 5717.02 to 5717.04 of the Revised Code in any appeal of 1037
the commissioner's or auditor's decision to the board of tax 1038
appeals. 1039

(D) The commissioner or auditor shall not hold a hearing 1040
on or grant or deny an application for exemption of property in 1041
a school district whose board of education has requested 1042
notification under division (B) of this section until the end of 1043
the period within which the board may submit a statement with 1044
respect to that application under division (C) of this section. 1045
The commissioner or auditor may act upon an application at any 1046
time prior to that date upon receipt of a written waiver from 1047
each such board of education, or, in the case of exemptions 1048
authorized by section 725.02, 1728.10, 5709.40, 5709.41, 1049
5709.411, 5709.45, 5709.62, 5709.63, 5709.632, 5709.73, 5709.78, 1050

5709.84, or 5709.88 of the Revised Code, upon the request of the 1051
property owner. Failure of a board of education to receive the 1052
report required in division (B) of this section shall not void 1053
an action of the commissioner or auditor with respect to any 1054
application. The commissioner or auditor may extend the time for 1055
filing a statement under division (C) of this section. 1056

(E) A complaint may also be filed with the commissioner or 1057
auditor by any person, board, or officer authorized by section 1058
5715.19 of the Revised Code to file complaints with the county 1059
board of revision against the continued exemption of any 1060
property granted exemption by the commissioner or auditor under 1061
this section. 1062

(F) An application for exemption and a complaint against 1063
exemption shall be filed prior to the thirty-first day of 1064
December of the tax year for which exemption is requested or for 1065
which the liability of the property to taxation in that year is 1066
requested. The commissioner or auditor shall consider such 1067
application or complaint in accordance with procedures 1068
established by the commissioner, determine whether the property 1069
is subject to taxation or exempt therefrom, and, if the 1070
commissioner makes the determination, certify the determination 1071
to the auditor. Upon making the determination or receiving the 1072
commissioner's determination, the auditor shall correct the tax 1073
list and duplicate accordingly. If a tax certificate has been 1074
sold under section 5721.32 or 5721.33 of the Revised Code with 1075
respect to property for which an exemption has been requested, 1076
the tax commissioner or auditor shall also certify the findings 1077
to the county treasurer of the county in which the property is 1078
located. 1079

(G) Applications and complaints, and documents of any kind 1080

related to applications and complaints, filed with the tax 1081
commissioner or county auditor under this section are public 1082
records within the meaning of section 149.43 of the Revised 1083
Code. 1084

(H) If the commissioner or auditor determines that the use 1085
of property or other facts relevant to the taxability of 1086
property that is the subject of an application for exemption or 1087
a complaint under this section has changed while the application 1088
or complaint was pending, the commissioner or auditor may make 1089
the determination under division (F) of this section separately 1090
for each tax year beginning with the year in which the 1091
application or complaint was filed or the year for which 1092
remission of taxes under division (C) of section 5713.08 of the 1093
Revised Code was requested, and including each subsequent tax 1094
year during which the application or complaint is pending before 1095
the commissioner or auditor. 1096

Section 2. That existing sections 4503.06, 5713.07, 1097
5713.08, and 5715.27 of the Revised Code are hereby repealed. 1098