

**As Introduced**

**135th General Assembly  
Regular Session  
2023-2024**

**S. B. No. 300**

**Senators Brenner, Smith**

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**A BILL**

To amend sections 322.02, 322.03, and 322.06 of the  
Revised Code to require any increased county  
real estate and manufactured home conveyance  
fees to be allocated for county-specific housing  
purposes.

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

**Section 1.** That sections 322.02, 322.03, and 322.06 of the  
Revised Code be amended to read as follows:

**Sec. 322.02.** (A) For the purpose of paying the costs of  
enforcing and administering the tax ~~and,~~ providing additional  
general revenue for the county, and funding housing initiatives,  
any county may levy and collect a tax to be known as the real  
property transfer tax on each deed conveying real property or  
any interest in real property located wholly or partially within  
the boundaries of the county at a rate not to exceed thirty  
cents per hundred dollars for each one hundred dollars or  
fraction thereof of the value of the real property or interest  
in real property located within the boundaries of the county  
granted, assigned, transferred, or otherwise conveyed by the  
deed. The tax shall be levied pursuant to a resolution adopted

by the board of county commissioners of the county and, except 20  
as provided in division (A) of section 322.07 of the Revised 21  
Code, shall be levied at a uniform rate upon all deeds as 22  
defined in division (D) of section 322.01 of the Revised Code. 23  
Prior to the adoption of any such resolution, the board of 24  
county commissioners shall conduct two public hearings thereon, 25  
the second hearing to be not less than three nor more than ten 26  
days after the first. Notice of the date, time, and place of the 27  
hearings shall be given by publication in a newspaper of general 28  
circulation in the county once a week on the same day of the 29  
week for two consecutive weeks or as provided in section 7.16 of 30  
the Revised Code. The second publication shall be not less than 31  
ten nor more than thirty days prior to the first hearing. The 32  
tax shall be levied upon the grantor named in the deed and shall 33  
be paid by the grantor for the use of the county to the county 34  
auditor at the time of the delivery of the deed as provided in 35  
section 319.202 of the Revised Code and prior to the 36  
presentation of the deed to the recorder of the county for 37  
recording. 38

(B) No resolution levying a real property transfer tax 39  
pursuant to this section or a manufactured home transfer tax 40  
pursuant to section 322.06 of the Revised Code shall be 41  
effective sooner than thirty days following its adoption. Such a 42  
resolution is subject to a referendum as provided in sections 43  
305.31 to 305.41 of the Revised Code, unless the resolution is 44  
adopted as an emergency measure necessary for the immediate 45  
preservation of the public peace, health, or safety, in which 46  
case it shall go into immediate effect. An emergency measure 47  
must receive an affirmative vote of all of the members of the 48  
board of commissioners, and shall state the reasons for the 49  
necessity. A resolution may direct the board of elections to 50

submit the question of levying the tax to the electors of the 51  
county at the next primary or general election in the county 52  
occurring not less than ninety days after the resolution is 53  
certified to the board. No such resolution shall go into effect 54  
unless approved by a majority of those voting upon it. 55

**Sec. 322.03.** The funds collected by a county levying a 56  
real property transfer tax or a manufactured home transfer tax 57  
pursuant to sections 322.01 to 322.07 of the Revised Code shall 58  
be allocated and disbursed as follows: 59

(A) First, for payment of the costs incurred by the county 60  
in the administration and enforcement of the tax; 61

(B) The balance remaining after payment of the expenses 62  
referred to in division (A) of this section, multiplied by a 63  
fraction, no greater than one, the numerator of which is the 64  
rate of the tax levied by the county under section 322.02 of the 65  
Revised Code on the effective date of this section and the 66  
denominator of which is the total rate of the tax, shall be 67  
deposited in the county general fund to be expended for any 68  
purpose for which general fund moneys of the county may be used, 69  
including the acquisition or construction of permanent 70  
improvements, or in the bond retirement fund for the payment of 71  
debt service charges on notes or bonds of the county issued for 72  
the acquisition or construction of permanent improvements. The 73  
amounts to be deposited in each of the funds shall be determined 74  
by the board of county commissioners. 75

(C) Any remaining balance, after the transfers in 76  
divisions (A) and (B) of this section, shall be deposited in a 77  
fund that the county treasurer shall create in the county 78  
treasury called the county housing fund. The board of county 79  
commissioners shall use money in that fund for any of the 80

following purposes: 81

(1) Low-income housing; 82

(2) First-time home buyer assistance; 83

(3) Disability housing; 84

(4) Transition housing. 85

**Sec. 322.06.** (A) For the purpose of paying the costs of 86  
enforcing and administering the tax ~~and,~~ providing additional 87  
general revenue for the county, and funding housing initiatives, 88  
any county may levy and collect a tax to be known as the 89  
manufactured home transfer tax on each certificate of title that 90  
conveys, by resale on or after January 1, 2000, a used 91  
manufactured home or used mobile home, as defined in division 92  
(A) (6) of section 5739.0210 of the Revised Code, located wholly 93  
or partially within the boundaries of the county. 94

(B) The tax shall be assessed at a rate equal to the real 95  
property transfer tax rate of the county as adopted and levied 96  
by the county pursuant to section 322.02 of the Revised Code. 97

(C) Except as provided in division (B) of section 322.07 98  
of the Revised Code, the manufactured home transfer tax shall be 99  
levied at a uniform rate. The tax shall be levied pursuant to a 100  
resolution adopted by the board of county commissioners of the 101  
county in the manner prescribed by division (A) of section 102  
322.02 of the Revised Code. 103

(D) The tax shall be levied upon the grantor named on the 104  
certificate of title and paid to the auditor of the county in 105  
which the home is located at the time of the delivery of the 106  
certificate of title and shall be for the use of the county. 107

**Section 2.** That existing sections 322.02, 322.03, and 108

322.06 of the Revised Code are hereby repealed.

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