

AN ACT

To amend section 319.38 and to enact section 4503.0611 of the Revised Code to provide additional opportunity for the owner of certain injured or destroyed property to receive a reduction in the valuation of such property for the current tax year, to authorize a waiver or refund of taxes on destroyed manufactured homes, to temporarily authorize a special election on December 9, 1997, for the purpose of allowing certain school district property tax levies to appear on the ballot, to repeal Section 5 of this act effective December 10, 1997, and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That section 319.38 be amended and section 4503.0611 of the Revised Code be enacted to read as follows:

Sec. 319.38. Whenever it is made to appear to the county auditor, by the oath of the owner or one of the owners of a building or structure, land, orchard, timber, ornamental trees, or groves, or by the affidavit of two disinterested persons who are residents of the township or municipal corporation in which such property is or was situated, that it is listed for taxation for the current year, and has been destroyed or injured after the first day of January of the current year, the county auditor shall investigate the matter and adjust the valuation of the property, on the tax list for the current year, as prescribed by divisions (A) through (D) of this section:

(A) If the injury or destruction occurred during the first calendar quarter, the county auditor shall deduct from the valuation of the property an amount that, in the county auditor's judgment, fairly represents the extent of the injury or destruction;

(B) If the injury or destruction occurred during the second calendar quarter, the county auditor shall deduct from the valuation of the property seventy-five per cent of the amount that, in the county auditor's judgment,

fairly represents the extent of the injury or destruction;

(C) If the injury or destruction ~~occurs~~ occurred during the third calendar quarter, the county auditor shall deduct from the valuation of the property fifty per cent of the amount that, in the county auditor's judgment, fairly represents the extent of the injury or destruction;

(D) If the injury or destruction ~~occurs~~ occurred during the fourth calendar quarter, the county auditor shall deduct from the valuation of the property twenty-five per cent of the amount that, in the county auditor's judgment, fairly represents the extent of the injury or destruction.

No such deduction shall be made in the case of an injury to or destruction of a building, structure, land, orchard, timber, ornamental trees, or groves, resulting in damage of less than one hundred dollars.

~~The~~ To obtain the deductions prescribed in divisions (A) to (D) of this section, the owner or one of the owners of injured or ~~damaged~~ destroyed property or the two disinterested persons who are residents of the township or municipal corporation in which the property is or was situated shall apply to the county auditor for a deduction under this section. In the case of a deduction under division (A), (B), or (C) of this section, the oath or affidavit shall be filed not later than the thirty-first day of December of the year in which the injury or destruction occurred. in the case of a deduction under division (D) of this section, the oath or affidavit shall be filed not later than the thirtieth day after the last day of the calendar quarter during thirty-first day of January of the year after the year in which the injury or destruction ~~occurs~~ occurred.

The county auditor shall certify the deductions made under this section to the county treasurer, who shall correct the tax list and duplicate in accordance with such deductions. If the deduction cannot be entered upon the current tax list and duplicate, the county auditor shall proceed in the manner prescribed under section 5715.22 of the Revised Code to refund or credit to the taxpayer the amount of the reduction in taxes attributable to the deduction in valuation made under this section.

Sec. 4503.0611. Whenever it is made to appear to the county auditor, by the oath of the owner or one of the owners of a manufactured home, or by the affidavit of two disinterested persons who are residents of the township or municipal corporation in which the manufactured home is or was situated, that the home is subject to taxation for the current year under section 4503.06 of the Revised Code and has been destroyed or injured after the first day of January of the current year, the county auditor shall investigate the matter, and shall refund or waive the payment of the current year's taxes on such home as prescribed by divisions (A) and (B) of this

ection. The oath or affidavit required by this section shall be filed with the county auditor not later than the thirty-first day of January of the year after the year in which the manufactured home was injured or destroyed.

(A) If the auditor determines the injury or destruction occurred during the first half of the calendar year, the auditor shall deduct from the taxes payable on the manufactured home for the current year an amount that, in the county auditor's judgment, bears the same ratio to those taxes as the extent of the injury or destruction bears to the cost or market value of the manufactured home. The auditor shall draw a warrant on the county treasurer to refund that amount. If the taxes have not been paid at the time of the auditor's determination, the auditor may waive the payment of the portion of the tax that would otherwise be refunded under this division.

(B) If the Auditor determines the injury or destruction occurred during the second half of the calendar year, the auditor shall deduct from the taxes payable on the manufactured home for the current year one-half of the amount that, in the county auditor's judgment, bears the same ratio to those taxes as the extent of the injury or destruction bears to the cost or market value of the manufactured home. The auditor shall draw a warrant on the county treasurer to refund that amount. If the taxes have not been paid at the time of the auditor's determination, the auditor may waive the payment of the portion of the tax that would otherwise be refunded under this division.

(C) Taxes rEFUNDEd under THIS SECTION SHALL BE PAID FROM THE COUNTY undivided general property tax FUND.

SECTION 2. That existing section 319.38 of the Revised Code is hereby repealed.

SECTION 3. The amendment by this act of section 319.38 and the enactment by this act of section 4503.0611 of the Revised Code apply to buildings, structures, land, orchards, timber, ornamental trees, groves, or manufactured homes destroyed or injured after January 1, 1997.

SECTION 4. Section 3 of this act shall expire at midnight on January 1, 1998.

SECTION 5. (A) As used in this section:

(1) "Qualifying school district" means a school district whose board of education failed to timely certify a resolution proposing the question of a

qualifying property tax levy to the board of elections for appearance on the November 4, 1997, election ballot.

(2) "Qualifying property tax levy" means an additional property tax that may be levied for the purpose of current operating expenses of a public library of, or supported by, a school district under section 5705.21 of the Revised Code, and that raises at least \$200,000 in revenue, which constitutes at least ten per cent of the public library's estimated annual budget.

(B) The board of education of a qualifying school district may adopt a resolution proposing to place the question of a qualifying property tax levy on the ballot at a special election to be held in the school district on December 9, 1997, and certify the resolution to the proper board of elections not later than ten days after the effective date of this section.

The board of elections shall perform all acts otherwise required by sections 5705.21 and 5705.25 and Title XXXV of the Revised Code to place the question of the qualifying property tax levy on the ballot at a special election to be held in the school district on December 9, 1997.

SECTION 6. Section 5 of this act is hereby repealed, effective December 10, 1997.

SECTION 7. This act is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, and safety. The reason for such necessity is that millions of dollars of property were devastated in the storms and floods that swept through this state in early 1997. This measure is necessary to ensure some form of financial relief will be made available quickly to the unfortunate victims of these events. Therefore, this act shall go into immediate effect.

Speaker _____ of the House of Representatives.

President _____ of the Senate.

Passed _____, 20____

Approved _____, 20____

Governor.

Am. Sub. S. B. No. 123

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The section numbering of law of a general and permanent nature is complete and in conformity with the Revised Code.

Director, Legislative Service Commission.

Filed in the office of the Secretary of State at Columbus, Ohio, on the ___ day of _____, A. D. 20____.

Secretary of State.

File No. _____ Effective Date _____