

AN ACT

To amend sections 303.21, 305.31, 319.202, 319.302, 319.54, 321.261, 321.45, 322.01, 322.02, 322.021, 322.03, 322.05, 322.99, 323.151, 323.152, 323.153, 323.154, 323.155, 323.156, 323.31, 325.31, 519.21, 1151.349, 1345.71, 1506.01, 1521.01, 1923.01, 3733.01, 3733.02, 3733.021, 3733.022, 3733.025, 3733.06, 3733.101, 3733.11, 3733.19, 3781.06, 3781.07, 3781.10, 3781.181, 3791.04, 4501.01, 4503.04, 4503.042, 4503.06, 4503.061, 4503.062, 4503.063, 4503.064, 4503.065, 4503.066, 4503.067, 4503.19, 4503.21, 4503.99, 4505.01, 4505.06, 4505.08, 4505.11, 4505.20, 4511.701, 4517.01, 4517.03, 4517.30, 4703.18, 4733.18, 4905.90, 5117.01, 5701.02, 5715.39, 5728.01, 5739.02, and 5741.02 and to enact sections 303.212, 322.06, 519.212, 3781.184, and 5739.0210 of the Revised Code to revise the sales and use taxes applicable to manufactured homes, require that all manufactured and mobile homes pay either a real property tax or a manufactured home tax, and make various other changes relative to the taxation of manufactured and mobile homes; to clarify that state and local building codes do not govern manufactured homes, but that all manufactured homes must be built pursuant to federal standards and carry a permanent tag to indicate compliance; to require that manufactured homes that meet specified appearance criteria and are permanently sited be treated as single-family homes for zoning purposes if they meet all local zoning requirements that do not conflict with roof pitch and federal construction

standards; and to make various other changes in the law concerning manufactured and mobile homes.

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

SECTION 1. That sections 303.21, 305.31, 319.202, 319.302, 319.54, 321.261, 321.45, 322.01, 322.02, 322.021, 322.03, 322.05, 322.99, 323.151, 323.152, 323.153, 323.154, 323.155, 323.156, 323.31, 325.31, 519.21, 1151.349, 1345.71, 1506.01, 1521.01, 1923.01, 3733.01, 3733.02, 3733.021, 3733.022, 3733.025, 3733.06, 3733.101, 3733.11, 3733.19, 3781.06, 3781.07, 3781.10, 3781.181, 3791.04, 4501.01, 4503.04, 4503.042, 4503.06, 4503.061, 4503.062, 4503.063, 4503.064, 4503.065, 4503.066, 4503.067, 4503.19, 4503.21, 4503.99, 4505.01, 4505.06, 4505.08, 4505.11, 4505.20, 4511.701, 4517.01, 4517.03, 4517.30, 4703.18, 4733.18, 4905.90, 5117.01, 5701.02, 5715.39, 5728.01, 5739.02, and 5741.02 be amended and sections 303.212, 322.06, 519.212, 3781.184, and 5739.0210 of the Revised Code be enacted to read as follows:

Sec. 303.21. (A) Except as otherwise provided in division (B) of this section, sections 303.01 to 303.25 of the Revised Code do not confer any power on any county rural zoning commission, board of county commissioners, or board of zoning appeals to prohibit the use of any land for agricultural purposes or the construction or use of buildings or structures incident to the use for agricultural purposes of the land on which such buildings or structures are located, and no zoning certificate shall be required for any such building or structure.

(B) A county zoning resolution, or an amendment to such resolution, may in any platted subdivision approved under section 711.05, 711.09, or 711.10 of the Revised Code, or in any area consisting of fifteen or more lots approved under section 711.131 of the Revised Code that are contiguous to one another, or some of which are contiguous to one another and adjacent to one side of a dedicated public road, and the balance of which are contiguous to one another and adjacent to the opposite side of the same dedicated public road regulate:

- (1) Agriculture on lots of one acre or less;
- (2) Buildings or structures incident to the use of land for agricultural purposes on lots greater than one acre but not greater than five acres by: set back building lines; height; and size;
- (3) Dairying and animal and poultry husbandry on lots greater than one acre but not greater than five acres when at least thirty-five per cent of the

lots in the subdivision are developed with at least one building, structure, or improvement that is subject to real property taxation or that is subject to the tax on manufactured AND MOBILE homes under section 4503.06 of the Revised Code. After thirty-five per cent of the lots are so developed, dairying and animal and poultry husbandry shall be considered nonconforming use of land and buildings or structures pursuant to section 303.19 of the Revised Code.

Division (B) of this section confers no power on any county rural zoning commission, board of county commissioners, or board of zoning appeals to regulate agriculture, buildings or structures, and dairying and animal and poultry husbandry on lots greater than five acres.

(C) Such sections confer no power on any board of county commissioners, county rural zoning commission, or board of zoning appeals to prohibit in a district zoned for agricultural, industrial, residential, or commercial uses, the use of any land for a farm market where fifty per cent or more of the gross income received from the market is derived from produce raised on farms owned or operated by the market operator in a normal crop year. However, a board of county commissioners, as provided in section 303.02 of the Revised Code, may regulate such factors pertaining to farm markets as size of the structure, size of parking areas that may be required, set back building lines, and egress or ingress, where such regulation is necessary to protect the public health and safety.

Sec. 303.212. (A) Except as provided in division (B) of this section, sections 303.01 to 303.25 of the Revised Code do not confer on any county rural zoning commission, board of county commissioners, or board of zoning appeals the authority to prohibit or restrict the location of a permanently sited manufactured home, as defined in division (C)(6) of section 3781.06 of the Revised Code, in any district or zone in which a single-family home is permitted.

(B) Division (A) of this section does not limit the authority of a county rural zoning commission, board of county commissioners, or board of zoning appeals to do either of the following:

(1) Require that a permanently sited manufactured home comply with all zoning requirements that are uniformly imposed on all single-family residences in the district or zone in which the permanently sited manufactured home is or is to be located, EXCEPT REQUIREMENTS THAT SPECIFY A MINIMUM ROOF PITCH AND REQUIREMENTS THAT DO NOT COMPLY WITH THE STANDARDS ESTABLISHED PURSUANT TO THE "MANUFACTURED HOUSING CONSTRUCTION AND SAFETY STANDARDS ACT OF 1974," 88

STAT. 700, 42 U.S.C.A. 5401:

(2) PROHIBIT FROM ANY RESIDENTIAL DISTRICT OR ZONE, TRAVEL TRAILERS, PARK TRAILERS, AND MOBILE HOMES, AS THESE TERMS ARE DEFINED IN SECTION 4501.01 OF THE REVISED CODE, AND MANUFACTURED HOMES THAT DO NOT QUALIFY AS PERMANENTLY SITED MANUFACTURED HOMES.

(C) This section does not prohibit a private landowner from incorporating a restrictive covenant in a deed, prohibiting the inclusion on the conveyed land of manufactured homes, as defined in division (C)(4) or (6) of section 3781.06 of the Revised Code, or of travel trailers, park trailers, and mobile homes, as defined in section 4501.01 of the Revised Code. This division does not create a new cause of action or substantive legal right for a private landowner to incorporate such a restrictive covenant in a deed.

Sec. 305.31. The procedure for submitting to a referendum any resolution adopted by a board of county commissioners pursuant to division (D)(1) of section 307.697, section 322.02, ~~322.06~~, 324.02, division (B)(1) of section 4301.421, section 4504.02, 5739.021, 5739.026, 5741.021, 5741.023, or division (C)(1) of section 5743.024 of the Revised Code or rule adopted pursuant to section 307.79 of the Revised Code shall be as prescribed by this section.

~~When~~ Except as otherwise provided in this paragraph, when a petition, signed by ten per cent of the number of electors who voted for governor at the most recent general election for the office of governor in the county, is filed with the county auditor within thirty days after the date such resolution is passed or rule is adopted by the board of county commissioners, or is filed within forty-five days after the resolution is passed, in the case of a resolution adopted pursuant to section 5739.021 of the Revised Code that is passed within one year after a resolution adopted pursuant to that section has been rejected or repealed by the electors, requesting that such resolution be submitted to the electors of such county for their approval or rejection, such county auditor shall, after ten days following the filing of the petition, and not later than four p.m. of the seventy-fifth day before the day of election, transmit a certified copy of the text of the resolution or rule to the board of elections. In the case of a petition requesting that a resolution adopted under division (D)(1) of section 307.697, division (B)(1) of section 4301.421, or division (C)(1) of section 5743.024 of the Revised Code be submitted to electors for their approval or rejection, the petition must be signed by seven per cent of the number of electors who voted for governor at the ~~next preceding~~ MOST RECENT election for the office of governor in the county. The county auditor shall transmit the petition to the board together with the

certified copy of the resolution or rule. The board shall examine all signatures on the petition to determine the number of electors of the county who signed the petition. The board shall return the petition to the auditor within ten days after receiving it, together with a statement attesting to the number of such electors who signed the petition. The board shall submit the resolution or rule to the electors of the county, for their approval or rejection, at the succeeding general election held in the county in any year, or on the day of the succeeding primary election held in the county in even-numbered years, occurring subsequent to seventy-five days after the auditor certifies the sufficiency and validity of the petition to the board of elections.

No resolution shall go into effect until approved by the majority of those voting upon it. However, a rule shall take effect and remain in effect unless and until a majority of the electors voting on the question of repeal approve the repeal. Sections 305.31 to 305.41 of the Revised Code do not prevent a county, after the passage of any resolution or adoption of any rule, from proceeding at once to give any notice or make any publication required by the resolution or rule.

The board of county commissioners shall make available to any person, upon request, a certified copy of any resolution or rule subject to the procedure for submitting a referendum under sections 305.31 to 305.42 of the Revised Code beginning on the date the resolution or rule is adopted by the board. The board may charge a fee for the cost of copying the resolution or rule.

As used in this section, "certified copy" means a copy containing a written statement attesting that it is a true and exact reproduction of the original resolution or rule.

Sec. 319.202. Before the county auditor indorses any real property conveyance or manufactured or mobile home conveyance presented to ~~him~~ the auditor pursuant to section 319.20 of the Revised Code or registers any manufactured or mobile home conveyance pursuant to section 4503.061 of the revised Code, the grantee or ~~his~~ the grantee's representative shall submit in triplicate a statement, prescribed by the tax commissioner, and other information as the county auditor may require, declaring the value of real property or manufactured or mobile home conveyed, except that when the transfer is exempt under division (F)(3) of section 319.54 of the Revised Code only a statement of the reason for the exemption shall be required. Each statement submitted under this section shall contain the information required under divisions (A) and (B) of this section.

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

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

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

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

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

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

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

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

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

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

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

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

copy of the indorsed instrument to the grantor or ~~his~~ the grantor's representative.

(C) The grantor shall pay the fee required by division (F)(3) of section 319.54 of the Revised Code; and, in the event the board of county commissioners of the county has levied a real property or a manufactured home transfer tax pursuant to Chapter 322. of the Revised Code, the amount required by the real property or manufactured home transfer tax so levied. If the conveyance is exempt from the fee provided for in division (F)(3) of section 319.54 of the Revised Code and the tax, if any, levied pursuant to Chapter 322. of the Revised Code, the reason for such exemption shall be shown on the statement. "Value" means, in the case of any deed or certificate of title not a gift in whole or part, the amount of the full consideration therefor, paid or to be paid for the real estate or manufactured or mobile home described in the deed or title, including the amount of any mortgage or vendor's lien thereon. If property sold under a land installment contract is conveyed by the seller under such contract to a third party and the contract has been of record at least twelve months prior to the date of conveyance, "value" means the unpaid balance owed to the seller under the contract at the time of the conveyance, but the statement shall set forth the amount paid under such contract prior to the date of conveyance. In the case of a gift in whole or part, "value" means the estimated price the real estate or manufactured or mobile home described in the deed or certificate of title would bring in the open market and under the then existing and prevailing market conditions in a sale between a willing seller and a willing buyer, both conversant with the property and with prevailing general price levels. No person shall willfully falsify the value of property conveyed.

(D) The auditor shall indorse each conveyance on its face to indicate the amount of the conveyance fee and compliance with this section. The auditor shall retain the original copy of the statement of value, forward to the tax commissioner one copy on which shall be noted the most recent assessed value of the property, and furnish one copy to the grantee or ~~his~~ the grantee's representative.

(E) In order to achieve uniform administration and collection of the real property transfer fee required by division (F)(3) of section 319.54 of the Revised Code, the tax commissioner shall adopt and promulgate rules for the administration and enforcement of the levy and collection of such fee.

Sec. 319.302. After complying with section 319.301 of the Revised Code, the county auditor shall reduce the remaining sums to be levied against each parcel of real property listed on the general tax list and duplicate of real and public utility property for the current tax year, and

against each manufactured and mobile home that is taxed pursuant to division (D)(2) of section 4503.06 of the Revised Code and that is on the manufactured home tax list for the current tax year, by ten per cent. Except as otherwise provided in sections 323.152, ~~and 323.158~~, 505.06, and 715.263 of the Revised Code, the amount of the taxes remaining after such reduction shall be the real and public utility property taxes charged and payable ~~on such~~, and the manufactured home tax charged and payable, on each property and shall be the amounts certified to the county treasurer for collection. Upon receipt of the tax duplicate, the treasurer shall certify to the tax commissioner the total amount by which such taxes were reduced under this section, as shown on the duplicate. Such reduction shall not directly or indirectly affect the determination of the principal amount of notes that may be issued in anticipation of any tax levies or the amount of bonds or notes for any planned improvements. If after application of sections 5705.31 and 5705.32 of the Revised Code and other applicable provisions of law, including division (F) of section 321.24 of the Revised Code, there would be insufficient funds for payment of debt charges on bonds or notes payable from taxes reduced by this section, the reduction of taxes provided for in this section shall be adjusted to the extent necessary to provide funds from such taxes.

Sec. 319.54. (A) On all moneys collected by the county treasurer on any tax duplicate of the county, other than estate tax duplicates, and on all moneys received as advance payments of personal property and classified property taxes, the county auditor, on settlement with the treasurer and tax commissioner, on or before the date prescribed by law for such settlement or any lawful extension of such date, shall be allowed as compensation for ~~his~~ the county auditor's services the following percentages:

- (1) On the first one hundred thousand dollars, two and one-half per cent;
- (2) On the next two million dollars, eight thousand three hundred eighteen ten-thousandths of one per cent;
- (3) On the next two million dollars, six thousand six hundred fifty-five ten-thousandths of one per cent;
- (4) On all further sums, one thousand six hundred sixty-three ten-thousandths of one per cent.

If any settlement is not made on or before the date prescribed by law for such settlement or any lawful extension of such date, the aggregate compensation allowed to the auditor shall be reduced one per cent for each day such settlement is delayed after the prescribed date. No penalty shall apply if the auditor and treasurer grant all requests for advances up to ninety per cent of the settlement pursuant to section 321.34 of the Revised Code.

The compensation allowed in accordance with this section on settlements made before the dates prescribed by law, or the reduced compensation allowed in accordance with this section on settlements made after the date prescribed by law or any lawful extension of such date, shall be apportioned ratably by the auditor and deducted from the shares or portions of the revenue payable to the state as well as to the county, townships, municipal corporations, and school districts.

(B) From all moneys collected by the county treasurer on any tax duplicate of the county, other than estate tax duplicates, and on all moneys received as advance payments of personal property and classified property taxes, there shall be paid into the county treasury to the credit of the real estate assessment fund created by section 325.31 of the Revised Code, an amount to be determined by the county auditor, which shall not exceed the following percentages:

- (1) On the first one hundred thousand dollars, three and one-half per cent;
- (2) On the next three million dollars, one and three-eighths per cent;
- (3) On the next three million dollars, one per cent;
- (4) On all further sums not exceeding one hundred fifty million dollars, three-quarters of one per cent;
- (5) On amounts exceeding one hundred fifty million dollars, six-tenths of one per cent.

Such compensation shall be apportioned ratably by the auditor and deducted from the shares or portions of the revenue payable to the state as well as to the county, townships, municipal corporations, and school districts.

(C) Each county auditor shall receive four per cent of the amount of tax collected and paid into the county treasury, on property omitted and placed by ~~him~~ the county auditor on the tax duplicate.

(D) On all estate tax moneys collected by the county treasurer, the county auditor, on settlement semiannually with the tax commissioner, shall be allowed, as compensation for ~~his~~ the auditor's services under Chapter 5731. of the Revised Code, the following percentages:

- (1) Four per cent on the first one hundred thousand dollars;
- (2) One-half of one per cent on all additional sums.

Such percentages shall be computed upon the amount collected and reported at each semiannual settlement, and shall be for the use of the general fund of the county.

(E) On all cigarette license moneys collected by the county treasurer, the county auditor, on settlement semiannually with the treasurer, shall be

allowed as compensation for ~~his~~ the auditor's services in the issuing of such licenses one-half of one per cent of such moneys, to be apportioned ratably and deducted from the shares of the revenue payable to the county and subdivisions, for the use of the general fund of the county.

(F) The county auditor shall charge and receive fees as follows:

(1) For deeds of land sold for taxes to be paid by the purchaser, five dollars;

(2) For the transfer or entry of land, lot, or part of lot, to be paid by the person requiring it, fifty cents for each transfer;

(3) For receiving statements of value and administering section 319.202 of the Revised Code, one dollar, or ten cents per hundred dollars for each one hundred dollars, or fraction of one hundred dollars, whichever is greater, of the value of the real property transferred or the used manufactured home or used mobile home, as defined in division (B)(5) of section 5739.0210 of the Revised Code, transferred, ~~whichever is greater~~, except no fee shall be charged when the transfer is made:

(a) To or from the United States, this state, or any instrumentality, agency, or political subdivision of the United States or this state;

(b) Solely in order to provide or release security for a debt or obligation;

(c) To confirm or correct a deed previously executed and recorded;

(d) To evidence a gift, in trust or otherwise and whether revocable or irrevocable, between husband and wife, or parent and child or the spouse of either;

(e) On sale for delinquent taxes or assessments;

(f) Pursuant to court order, to the extent that such transfer is not the result of a sale effected or completed pursuant to such order;

(g) Pursuant to a reorganization of corporations or unincorporated associations or pursuant to the dissolution of a corporation, to the extent that the corporation conveys the property to a stockholder as a distribution in kind of the corporation's assets in exchange for the stockholder's shares in the dissolved corporation;

(h) By a subsidiary corporation to its parent corporation for no consideration, nominal consideration, or in sole consideration of the cancellation or surrender of the subsidiary's stock;

(i) By lease, whether or not it extends to mineral or mineral rights, unless the lease is for a term of years renewable forever;

(j) When the value of the real property or the manufactured or mobile home or the value of the interest in real property that is conveyed does not exceed one hundred dollars;

(k) Of an occupied residential property, including a manufactured or

mobile home, being transferred to the builder of a new residence or to the dealer of a new manufactured or mobile home when the former residence is traded as part of the consideration for the new residence or new manufactured or mobile home;

(l) To a grantee other than a dealer in real property or in manufactured or mobile homes, solely for the purpose of, and as a step in, the prompt sale of the real property or manufactured or mobile home to others;

(m) To or from a person when no money or other valuable and tangible consideration readily convertible into money is paid or to be paid for the real estate or manufactured or mobile home and the transaction is not a gift;

(n) Pursuant to division (B) of section 317.22, or to section 2113.61 of the Revised Code, between spouses or to a surviving spouse pursuant to section 5302.17 of the Revised Code as it existed prior to April 4, 1985, between persons pursuant to section 5302.17 or 5302.18 of the Revised Code on or after April 4, 1985, to a person who is a surviving, survivorship tenant pursuant to section 5302.17 of the Revised Code on or after April 4, 1985, or pursuant to section 5309.45 of the Revised Code;

(o) To a trustee acting on behalf of minor children of the deceased;

(p) Of an easement or right-of-way when the value of the interest conveyed does not exceed one thousand dollars;

(q) Of property sold to a surviving spouse pursuant to section 2106.16 of the Revised Code;

(r) To or from an organization exempt from federal income taxation under section 501(c)(3) of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 1, as amended, provided such transfer is without consideration and is in furtherance of the charitable or public purposes of such organization;

(s) Among the heirs at law or devisees, including a surviving spouse, of a common decedent, when no consideration in money is paid or to be paid for the real property or manufactured or mobile home;

(t) To a trustee of a trust, when the grantor of the trust has reserved an unlimited power to revoke the trust;

(u) To the grantor of a trust by a trustee of the trust, when the transfer is made to the grantor pursuant to the exercise of the grantor's power to revoke the trust or to withdraw trust assets;

(v) To the beneficiaries of a trust if the fee was paid on the transfer from the grantor of the trust to the trustee or if the transfer is made pursuant to trust provisions which became irrevocable at the death of the grantor;

(w) To a corporation for incorporation into a sports facility constructed pursuant to section 307.696 of the Revised Code.

The auditor shall compute and collect the fee. The auditor shall maintain a numbered receipt system, as prescribed by the tax commissioner, and use such receipt system to provide a receipt to each person paying a fee. The auditor shall deposit the receipts of the fees on conveyances in the county treasury daily to the credit of the general fund of the county.

The real property transfer fee provided for in division (F)(3) of this section shall be applicable to any conveyance of real property presented to the auditor on or after January 1, 1968, regardless of its time of execution or delivery.

Sec. 321.261. Five per cent of all delinquent real property, personal property, and manufactured AND MOBILE home taxes and assessments collected by the county treasurer shall be deposited in the delinquent tax and assessment collection fund, which shall be created in the county treasury. The moneys in the fund, one-half of which shall be appropriated by the board of county commissioners to the treasurer and one-half of which shall be appropriated to the county prosecuting attorney, shall be used solely in connection with the collection of delinquent real property, personal property, and manufactured AND MOBILE home taxes and assessments.

Annually by the first day of December, the treasurer and the prosecuting attorney each shall submit a report to the board regarding the use of the moneys appropriated to their respective offices from the delinquent tax and assessment collection fund. Each report shall specify the amount appropriated to the office during the current calendar year, an estimate of the amount so appropriated that will be expended by the end of the year, a summary of how the amount appropriated has been expended in connection with delinquent tax collection activities, and an estimate of the amount that will be credited to the fund during the ensuing calendar year.

Sec. 321.45. (A) As used in this section:

(1) "Taxpayer" means any person in whose name a parcel of property or manufactured or mobile home is listed on the tax duplicate.

(2) "Prepayment" means any amount given to the county treasurer by a taxpayer under this section for the treasurer to apply as payment of the taxpayer's total taxes due in accordance with this section.

(3) "~~Taxes~~ In the case of a parcel of property or a manufactured or mobile home listed on the real property tax list, "taxes," "delinquent taxes," and "current taxes" have the same meanings as in section 323.01 of the Revised Code. In the case of a manufactured or mobile home listed on the manufactured home tax list, "taxes" means manufactured home taxes levied pursuant to section 4503.06 of the Revised Code.

(4) "Duplicate" means the treasurer's duplicate of real and public utility

property and the manufactured home tax list.

(5) ~~"Total~~ In the case of a parcel of property or a manufactured or mobile home listed on the real property tax list, "total taxes due" means all delinquent taxes and that portion of current taxes that, in order to avoid a penalty, are required to be paid by the next date that is the last date on which an installment of taxes may be paid without penalty. In the case of a manufactured or mobile home listed on the manufactured home tax list, "total taxes due" means all taxes levied and due under section 4503.06 of the Revised Code, including any penalty.

(B)(1) A county treasurer may enter into a written agreement with any taxpayer, upon mutually agreed on terms and conditions, under which both of the following occur:

(a) The taxpayer agrees to tender prepayments of taxes on a parcel of property or manufactured or mobile home listed on the tax duplicate in the name of the taxpayer;

(b) The treasurer agrees to accept the prepayments and hold them either in an escrow fund or a separate depository account until the last day that an installment of current taxes may be paid without penalty, at which time the treasurer further agrees to apply, in payment of the total taxes due on the parcel or the manufactured or mobile home, an amount of the prepayments that equals the total taxes due on the parcel or the manufactured or mobile home. If a discount is not given under division (B)(2) of this section, any earnings on prepayments in an escrow fund or depository account shall be paid to the credit of a special interest account to be used by the treasurer only for the payment of the expenses incurred in establishing and administering the system for collecting prepayments under division (B)(1) of this section.

(2) In addition to providing for the items enumerated in division (B)(1) of this section, the agreement may provide for the treasurer to invest prepayments held in the escrow fund or depository account, subject to Chapter 135. of the Revised Code, and apply the investment earnings thereon, after deducting an amount to pay the expenses incurred by the treasurer in establishing and administering the prepayment system, as a discount against the total taxes due of each taxpayer entering into such an agreement. The balance applied to the discounts shall be apportioned among taxpayers in such a manner that the discount credited to a taxpayer for each parcel of property or manufactured or mobile home for which taxes are prepaid is commensurate with the amount of current taxes due and the length of time current taxes are held in escrow. Discounts accruing to prepayments made for a tax year shall be applied against total taxes due for

the ensuing tax year. No discount shall be apportioned to a taxpayer who fails to pay the total taxes due or fails to make prepayments pursuant to the terms of the agreement.

(C) A prepayment accepted by a treasurer under an agreement under division (B) of this section does not constitute a payment of taxes until it is applied toward the payment of taxes as provided in this section. A separate prepayment agreement is required for each parcel of property or manufactured or mobile home, except that a taxpayer who makes prepayments on more than one parcel or manufactured or mobile home may enter into a single agreement covering all of the parcels or manufactured or mobile homes. The single agreement shall specify the manner in which each prepayment shall be apportioned among the parcels or manufactured or mobile homes. The treasurer shall keep a separate record for each parcel or manufactured or mobile home showing the date and amount of each prepayment.

(D) No treasurer shall fail to apply prepayments toward the payment of taxes as required pursuant to an agreement entered into under division (B) of this section; however, the total amount of prepayments shall equal or exceed the total taxes due, less any discount applied for a previous period under division (B)(2) of this section.

(E) The treasurer shall give each person who makes a tax prepayment in person at the office of the county treasurer a receipt in the form that the prepayment agreement requires. The treasurer shall give a receipt to a person who makes a tax prepayment to the treasurer by mail only if the taxpayer encloses with the prepayment an addressed envelope with sufficient postage, in which case the treasurer shall insert a receipt for the prepayment in that envelope and deposit it in the mail. The treasurer may refund any amount tendered as a prepayment if the taxpayer so requests and files with the treasurer an affidavit and the supporting documents the treasurer requires providing that the taxpayer no longer owns the property. The request for the refund shall be made prior to the date of the mailing of a tax bill and escrow statement to the taxpayer. If a taxpayer who has entered into a prepayment agreement pursuant to this section dies before the last day on which an installment of current taxes may be paid without penalty, the treasurer may refund the amount of any prepayments made by that taxpayer to the executor or administrator of the taxpayer's estate.

(F) If the treasurer has received any prepayments from a taxpayer, the treasurer shall add to the tax bill required by section 323.13 of the Revised Code a tax escrow statement that shall specify the total amount of prepayments received by the treasurer on or before the date the statement

was prepared, the balance of total taxes due for which no prepayment has been received, the amount of any discount to be applied to total taxes due, and the date the statement was prepared.

(G) If the total amount of a taxpayer's prepayments to the treasurer made on or before the final date an installment of taxes may be paid without penalty do not equal or exceed the total taxes due on that date, the taxpayer is not relieved of any late penalty or interest otherwise due pursuant to section 323.121 of the Revised Code. If the treasurer fails to apply prepayments received by the treasurer's office in accordance with the terms of an agreement and the total amount of the taxpayer's prepayments equals or exceeds the total taxes due, the taxpayer is relieved of any late penalty or interest imposed under section 323.121 of the Revised Code.

(H) The office of the county treasurer shall bear all of the costs of establishing and administering a system for collecting prepayments as permitted by this section.

(I) Before the county treasurer commences a prepayment system, the tax commissioner shall approve all procedures and forms to be used in the system.

(J) The treasurer may enter into any agreements necessary to enable the taxpayer to make prepayments of taxes to the office of the treasurer through the electronic transfer of funds from an account in the name of the taxpayer at a financial institution.

Sec. 322.01. As used in sections 322.01 to 322.05 of the Revised Code:

(A) "Value" means, in the case of any deed not a gift in whole or part, the amount of the full consideration therefor, paid or to be paid for the real estate described in the deed, including the amount of any liens thereon, with the following exceptions:

(1) The amount owed on a debt secured by a mortgage which has been of record at least twelve months prior to the date of the conveyance and which is assumed by the purchaser;

(2) The difference between the full amount of consideration and the unpaid balance owed to the seller at the time of the conveyance of property to a third party under a land installment contract that has been of record at least twelve months prior to the date of conveyance.

~~(B)~~ (B) "Value" means, in the case of a MANUFACTURED or mobile home that is not a gift in whole or in part, the amount of the full consideration paid or to be paid for the home, including the amounts of any liens thereon.

(C) "Value" means, in the case of a gift in whole or part, the estimated price the real estate described in the deed, or the manufactured or mobile

me. would bring in the open market and under the then existing and prevailing market conditions in a sale between a willing seller and a willing buyer, both conversant with the property and with prevailing general price levels.

~~(B)~~(D) "Deed" means any deed, instrument, or writing by which any real property or any interest in real property is granted, assigned, transferred, or otherwise conveyed except that it does not include any deed, instrument, or writing which grants, assigns, transfers, or otherwise conveys any real property or interests in real property exempted from the fee required by division (F)(3) of section 319.54 of the Revised Code.

(E) "Manufactured Home" has the same meaning as in division (C)(4) of section 3781.06 of the Revised Code.

(F) "Mobile Home" has the same meaning as in division (O) of section 4501.01 of the Revised Code.

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, 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 such 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 such deed. Such tax shall be levied pursuant to a resolution adopted by the board of county commissioners of such county and shall be levied at a uniform rate upon all deeds as defined in division ~~(B)~~(D) of section 322.01 of the Revised Code. Prior to the adoption of any such resolution, the board of county commissioners shall conduct two public hearings thereon, the second hearing to be not less than three nor more than ten days after the first. Notice of the date, time, and place of such hearings shall be given by publication in a newspaper of general circulation in the county once a week on the same day of the week for two consecutive weeks, the second publication being not less than ten nor more than thirty days prior to the first hearing. Such tax shall be levied upon the grantor named in the deed and shall be paid by the grantor for the use of the county to the county auditor 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.

(B) No resolution levying a real property transfer tax pursuant to this section of the Revised Code or a manufactured home transfer tax pursuant to

section 322.06 Of the Revised Code shall be effective sooner than thirty days following its adoption and such resolution is subject to a referendum as provided in sections 305.31 to 305.41 of the Revised Code, unless such resolution is adopted as an emergency measure necessary for the immediate preservation of the public peace, health, or safety, in which case it shall go into immediate effect. Such emergency measure must receive an affirmative vote of all of the members of the board of commissioners, and shall state the reasons for such necessity. A resolution may direct the board of elections to submit the question of levying the tax to the electors of the county at the next primary or general election in the county occurring not less than seventy-five days after such resolution is certified to the board. No such resolution shall go into effect unless approved by a majority of those voting upon it.

No real property transfer tax levied pursuant to this section shall be applicable with respect to the conveyance of real property unless such conveyance takes place on or after January 1, 1968.

Sec. 322.021. The question of a repeal of a county permissive tax adopted as an emergency measure pursuant to division (B) of section 322.02 of the Revised Code may be initiated by filing with the board of elections of the county not less than seventy-five days before the general election in any year a petition requesting that an election be held on such question. Such petition shall be signed by qualified electors residing in the county equal in number to ten per cent of those voting for governor at the most recent gubernatorial election.

After determination by it that such petition is valid, the board of elections shall submit the question to the electors of the county at the next general election. The election shall be conducted, canvassed, and certified in the same manner as regular elections for county offices in the county. Notice of the election shall be published in a newspaper of general circulation in the district once a week for four consecutive weeks prior to the election, stating the purpose, time, and place of the election. The form of the ballot cast at such election shall be prescribed by the secretary of state. The question covered by such petition shall be submitted as a separate proposition, but it may be printed on the same ballot with any other proposition submitted at the same election other than the election of officers. If a majority of the qualified electors voting on the question of repeal approve the repeal, the result of the election shall be certified immediately after the canvass by the board of elections to the county commissioners, who shall thereupon, after the current year, cease to levy the tax.

Sec. 322.03. The funds collected by a county levying a real property

transfer tax or a manufactured home transfer tax pursuant to sections 322.01 to ~~322.05, inclusive,~~ 322.06 of the Revised Code shall be allocated and disbursed as follows:

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

(B) The balance remaining after payment of the expenses referred to in division (A) of this section shall be deposited in the county general fund to be expended for any purpose for which general fund moneys of the county may be used, including the acquisition or construction of permanent improvements, or in the bond retirement fund for the payment of debt service charges on notes or bonds of the county issued for the acquisition or construction of permanent improvements. The amounts to be deposited in each of such funds shall be determined by the board of county commissioners.

Sec. 322.05. The levy of any excise, income, property, ~~or~~ real property, or manufactured home transfer tax or fee by the state or by any political subdivision thereof shall not be construed as preempting the power of a county to levy a real property or manufactured home transfer tax pursuant to sections 322.01 to ~~322.05, inclusive,~~ 322.06 of the Revised Code.

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

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

(C) The manufactured home transfer tax shall be levied at a uniform rate pursuant to a resolution adopted by the board of county commissioners of the county in the manner prescribed by division (A) of section 322.02 of the Revised code.

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

Sec. 322.99. Whoever violates section 322.02 or 322.06 of the Revised Code shall be fined not less than one hundred nor more than one thousand

dollars, or imprisoned not more than six months, or both.

Sec. 323.151. As used in sections 323.151 to 323.157 of the Revised Code:

(A) "Homestead" means a dwelling ~~or, including~~ a unit in a multiple-unit dwelling ~~or condominium~~ and a manufactured home or mobile home taxed as real property pursuant to division (B) of section 4503.06 of the Revised Code, owned and occupied as a home by an individual whose domicile is in this state and who has not acquired ownership from a person, other than ~~his~~ the individual's spouse, related by consanguinity or affinity for the purpose of qualifying for the real property tax reduction provided in section 323.152 of the Revised Code. The homestead shall include so much of the land surrounding it, not exceeding one acre, as is reasonably necessary for the use of the dwelling or unit as a home. An owner includes a holder of one of the several estates in fee, a vendee in possession under a purchase agreement or a land contract, a mortgagor, a life tenant, one or more tenants with a right of survivorship, tenants in common, and a settlor of a revocable inter vivos trust holding the title to a homestead occupied by the settlor as of right under the trust. The tax commissioner shall adopt rules for the uniform classification and valuation of real property or portions of real property as homesteads.

(B) "Sixty-five years of age or older" means a person who has attained age sixty-four prior to the first day of January of the year of application for reduction in real estate taxes.

(C) "Total income" means the adjusted gross income of the owner and ~~his~~ the owner's spouse for the year preceding the year in which application for a reduction in taxes is made, as determined under the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 1, as amended, adjusted as follows:

(1) Subtract the amount of disability benefits included in adjusted gross income but not to exceed fifty-two hundred dollars, except subtract the entire amount of disability benefits included in adjusted gross income that are paid by the ~~veteran's~~ veterans administration or a branch of the armed forces of the United States on account of an injury or disability;

(2) Add old age and survivors benefits received pursuant to the "Social Security Act" that are not included in adjusted gross income;

(3) Add retirement, pension, annuity, or other retirement payments or benefits not included in adjusted gross income;

(4) Add tier I and tier II railroad retirement benefits received pursuant to the "Railroad Retirement Act," 50 Stat. 307, 45 U.S.C.A. 228;

(5) Add interest on federal, state, and local government obligations.

(D) "Old age and survivors benefits received pursuant to the 'Social Security Act'" or "tier I railroad retirement benefits received pursuant to the 'Railroad Retirement Act'" means:

(1) For those persons receiving the homestead exemption for the first time for tax years 1976 and earlier, old age benefits payable under the social security or railroad retirement laws in effect on December 31, 1975, except in those cases where a change in social security or railroad retirement benefits would result in a reduction in income.

(2) For those persons receiving the homestead exemption for the first time for tax years 1977 and thereafter, old age benefits payable under the social security or railroad retirement laws in effect on the last day of the calendar year prior to the year for which the homestead exemption is first received, or, if no such benefits are payable that year, old age benefits payable the first succeeding year in which old age benefits under the social security or railroad retirement laws are payable, except in those cases where a change in social security or railroad retirement benefits results in a reduction in income.

(3) The lesser of:

(a) Survivors benefits payable under the social security or railroad retirement laws in effect on the last day of the calendar year prior to the year for which the homestead exemption is first received, or, if no such benefits are payable that year, survivors benefits payable the first succeeding year in which survivors benefits are payable; or

(b) Old age benefits of the deceased spouse, as determined under division (D)(1) or (2) of this section, upon which the surviving spouse's survivors benefits are based under the social security or railroad retirement laws, except in those cases where a change in benefits would cause a reduction in income.

Survivors benefits are those described in division (D)(3)(b) of this section only if the deceased spouse received old age benefits in the year in which the deceased died. If the deceased spouse did not receive old age benefits in the year in which the deceased spouse died, then survivors benefits are those described in division (D)(3)(a) of this section.

(E) "Permanently and totally disabled" means a person who has, on the first day of January of the year of application for reduction in real estate taxes, some impairment in body or mind that makes ~~him~~ the person unfit to work at any substantially remunerative employment which ~~he~~ the person is reasonably able to perform and which will, with reasonable probability, continue for an indefinite period of at least twelve months without any present indication of recovery therefrom or has been certified as

manently and totally disabled by a state or federal agency having the function of so classifying persons.

Sec. 323.152. In addition to the reduction in taxes required under section 319.302 of the Revised Code, taxes shall be reduced as follows:

(A) This division applies to any of the following:

(1) A person who is permanently and totally disabled;

(2) A person who is sixty-five years of age or older;

(3) A person who is the surviving spouse of a deceased person who was permanently and totally disabled or sixty-five years of age or older and who applied and qualified for a reduction in taxes under this division in the year ~~in which he died~~ of death, provided the surviving spouse is at least fifty-nine but not sixty-five or more years of age on the date the deceased spouse dies.

Real property taxes on a homestead owned and occupied by a person to whom this division applies shall be further reduced for each year for which the owner obtains a certificate of reduction from the county auditor under section 323.154 of the Revised Code. The reduction shall equal the amount obtained by multiplying the tax rate for the tax year for which the certificate is issued by the reduction in taxable value shown in the following schedule:

Total Income	Reduce Taxable Value by the Lesser of:
\$10,800 or less	\$5,000 or seventy-five per cent
More than \$10,800 but not more than \$15,800	\$3,000 or sixty per cent
More than \$15,800 but not more than \$20,800	\$1,000 or twenty-five per cent
More than \$20,800	-0-

(B) Real property taxes on any homestead, and manufactured home taxes on any manufactured or mobile home on which a manufactured home tax is assessed pursuant to division (D)(2) of section 4503.06 of the Revised Code, shall be reduced for each year for which the owner obtains a certificate of reduction from the county auditor under section 323.154 of the Revised Code. The amount of the reduction shall equal one-fourth of the amount by which the taxes charged and payable on the homestead or the manufactured or mobile home are reduced for such year under section 319.302 of the Revised Code.

The reductions granted by this section do not apply to special assessments or respread of assessments levied against the homestead, and if there is a transfer of ownership subsequent to the filing of an application for a reduction in taxes, such reductions are not forfeited for such year by virtue of such transfer.

The reductions in taxable value referred to in this section shall be applied solely as a factor for the purpose of computing the reduction of taxes under this section and shall not affect the total value of property in any subdivision or taxing district as listed and assessed for taxation on the tax lists and duplicates, or any direct or indirect limitations on indebtedness of a subdivision or taxing district. If after application of sections 5705.31 and 5705.32 of the Revised Code, including the allocation of all levies within the ten-mill limitation to debt charges to the extent therein provided, there would be insufficient funds for payment of debt charges not provided for by levies in excess of the ten-mill limitation, the reduction of taxes provided for in sections 323.151 to 323.157 of the Revised Code, shall be proportionately adjusted to the extent necessary to provide such funds from levies within the ten-mill limitation.

No reduction shall be made on the taxes due on the homestead of any person convicted of violating division (C) or (D) of section 323.153 of the Revised Code for a period of three years following the conviction.

Sec. 323.153. (A) To obtain a reduction in real property taxes under division (A) or (B) of section 323.152 of the Revised Code or in manufactured home taxes under division (B) of section 323.152 Of the Revised Code, the owner shall file an application with the county auditor of the county in which ~~his~~ the owner's homestead is located.

(1) An application for reduction based upon a physical disability shall be accompanied by a certificate signed by a physician, and an application for reduction based upon a mental disability shall be accompanied by a certificate signed by a physician or psychologist licensed to practice in this state, attesting to the fact that the applicant is permanently and totally disabled. The certificate shall be in a form that the tax commissioner requires and shall include the definition of permanently and totally disabled as set forth in section 323.151 of the Revised Code. An application for reduction based upon a disability certified as permanent and total by a state or federal agency having the function of so classifying persons shall be accompanied by a certificate from that agency. Such an application constitutes a continuing application for a reduction in taxes for each year in which the dwelling is the applicant's homestead and the amount of the reduction in taxable value to which ~~he~~ the applicant is entitled does not exceed either the amount or percentage of the reduction to which ~~he~~ the applicant was entitled for the year in which the application was first filed.

(2) An application for a reduction in taxes under division (B) of section 323.152 of the Revised Code shall be filed only if the homestead or manufactured or mobile home was transferred in the preceding year or did

not qualify for and receive the reduction in taxes under that division for the preceding tax year. Such an application constitutes a continuing application for a reduction in taxes for each year in which the dwelling is the applicant's homestead.

(3) Failure to receive a new application filed under division (A)(1) or (2) or notification under division (C) of this section after a certificate of reduction has been issued under section 323.154 of the Revised Code is prima-facie evidence that the original applicant is entitled to the reduction in taxes calculated on the basis of the information contained in ~~his~~ the original application. The original application and any subsequent application, including any late application, shall be in the form of a signed statement and shall be filed after the first Monday in January and not later than the first Monday in June. The original application and any subsequent application for a reduction in real property taxes shall be filed in the year for which the reduction is sought. The original application and any subsequent application for a REDUCTION in manufactured home taxes shall be filed in the year PRECEDING the year for which the reduction is sought. The statement shall be on a form, devised and supplied by the tax commissioner, which shall require no more information than is necessary to establish the applicant's eligibility for the reduction in taxes and the amount of the reduction and shall include an affirmation by the applicant that ownership of the homestead was not acquired from a person, other than ~~his~~ the applicant's spouse, related to the owner by consanguinity or affinity for the purpose of qualifying for the real property or manufactured home tax reduction provided for in division (A) or (B) of section 323.152 of the Revised Code. The form shall contain a statement that conviction of willfully falsifying information to obtain a reduction in taxes or failing to comply with division (C) of this section results in the revocation of the right to the reduction for a period of three years. In the case of an application for a reduction in taxes under division (A) of section 323.152 of the Revised Code, the form shall contain a statement that signing the application constitutes a delegation of authority by the applicant to the county auditor to examine any financial records relating to income earned by the applicant as stated on the application for the purpose of determining possible violation of division (D) or (E) of this section.

(B) A late application for a tax reduction for the year preceding the year in which an original application is filed, or for a reduction in manufactured home taxes for the year in which an original application is filed, may be filed with the original application. If the auditor determines the information contained in the late application is correct, ~~he~~ the auditor shall determine the

amount of the reduction in taxes to which the applicant would have been entitled for the preceding tax year had ~~his~~ the applicant's application been timely filed and approved in that year.

The amount of such reduction shall be treated by the auditor as an overpayment of taxes by the applicant and shall be refunded in the manner prescribed in section 5715.22 of the Revised Code for making refunds of overpayments. On the first day of July of each year, the county auditor shall certify the total amount of the reductions in taxes made in the current year under this division to the tax commissioner, who shall treat the full amount thereof as a reduction in taxes for the preceding tax year and shall make reimbursement to the county therefor in the manner prescribed by section 323.156 of the Revised Code, from money appropriated for that purpose.

(C) If, in any year after an application has been filed under division (A) of this section, the owner does not qualify for a reduction in taxes on the homestead or on the manufactured or mobile home set forth on such application, or qualifies for a reduction in taxes that is to be based upon a reduction in taxable value less than either the percentage or amount of the reduction in taxable value to which ~~he~~ the owner was entitled in the year the application was filed, the owner shall notify the county auditor that ~~he~~ the owner is not qualified for a reduction in taxes or file a new application under division (A) of this section.

Each year during January, the county auditor shall furnish by ordinary mail a continuing application to each person issued a certificate of reduction under section 323.154 of the Revised Code with respect to a reduction in taxes under division (A) of section 323.152 of the Revised Code. The continuing application shall be used to report changes in total income that would have the effect of increasing or decreasing the reduction in taxable value to which the owner is entitled, changes in ownership of the homestead, including changes in or revocation of a revocable inter vivos trust, changes in disability, and other changes in the information earlier furnished the auditor relative to ~~his~~ the reduction in taxes on the property. The continuing application shall be returned to the auditor not later than the first Monday in June; provided, that if such changes do not affect the status of the homestead exemption or the amount of the reduction to which the owner is entitled under division (A) of section 323.152 of the Revised Code, the application does not need to be returned.

Each year during February, the county auditor shall furnish by ordinary mail an original application to the owner, as of the first day of January of that year, of a homestead or a manufactured or mobile home that transferred during the preceding calendar year and that qualified for and received a

reduction in taxes under division (B) of section 323.152 of the Revised Code for the preceding tax year. In order to receive the reduction under that division, the owner shall file the application with the county auditor not later than the first Monday in June. If the application is not timely filed, the auditor shall not grant a reduction in taxes for the homestead for the current year, and shall notify the owner that the reduction in taxes has not been granted, in the same manner prescribed under section 323.154 of the Revised Code for notification of denial of an application. Failure of an owner to receive an application under this paragraph does not excuse the failure of the owner to file an original application.

(D) No person shall knowingly make a false statement for the purpose of obtaining a reduction in ~~his~~ the person's real property or manufactured home taxes under section 323.152 of the Revised Code.

(E) No person shall knowingly fail to notify the county auditor of changes required by division (C) of this section which have the effect of maintaining or securing a reduction in taxable value of homestead property or a reduction in taxes in excess of the reduction allowed under section 323.152 of the Revised Code.

(F) No person shall knowingly make a false statement or certification attesting to any person's physical or mental condition for purposes of qualifying such person for tax relief pursuant to sections 323.151 to 323.157 of the Revised Code.

Sec. 323.154. On or before the day the county auditor has completed the duties imposed by sections 319.30 to 319.302 of the Revised Code, ~~he~~ the auditor shall issue a certificate of reduction in taxes in triplicate for each person who has complied with section 323.153 of the Revised Code and whose homestead or manufactured or mobile home the auditor finds is entitled to a reduction in real property or manufactured home taxes for that year under section 323.152 of the Revised Code. In the case of a homestead entitled to a reduction under division (A) of that section, the certificate shall state the taxable value of the homestead on the first day of January of that year, the amount of the reduction in taxable value and the total reduction in taxes for that year under that section, the tax rate that is applicable against such homestead for that year, and any other information the tax commissioner requires. In the case of a homestead or a manufactured or mobile home entitled to a reduction under division (B) of that section, the certificate shall state the total amount of the reduction in taxes for that year under that section and any other information the tax commissioner requires. The certificate for reduction in taxes shall be on a form approved by the commissioner. Upon issuance of such a certificate, the county auditor shall

forward one copy and the original to the county treasurer and retain one copy. The county auditor shall also record the amount of reduction in taxes in the appropriate column on the general tax list and duplicate of real and public utility property and on the manufactured home tax list.

If an application, late application, or continuing application is not approved, or if the county auditor otherwise determines that a homestead or a manufactured or mobile home does not qualify for a reduction in taxes under division (A) or (B) of section 323.152 of the Revised Code, the auditor shall notify the applicant of the reasons for denial not later than the first Monday in October. If ~~a person~~ an applicant believes that ~~his~~ the application for reduction has been improperly denied or that the reduction is for less than that to which ~~he~~ the applicant is entitled, ~~he~~ the applicant may file an appeal with the county board of revision not later than the date of closing of the collection for the first half of real and public utility property taxes or manufactured home taxes. The appeal shall be treated in the same manner as a complaint relating to the valuation or assessment of real property under Chapter 5715. of the Revised Code.

Sec. 323.155. The county treasurer shall retain the original certificate of reduction in taxes and forward the copy to the person to whom the certificate is issued along with the tax bill submitted pursuant to section 323.13 of the Revised Code or the advance payment certificate submitted pursuant to section 4503.061 Of the Revised Code. Such tax bill shall indicate the net amount of taxes due following the reductions in taxes under sections 319.301, 319.302, and 323.152 of the Revised Code.

Any reduction in taxes under this section shall be disregarded as income or resources in determining eligibility for any program or calculating any payment under Title LI of the Revised Code.

Sec. 323.156. Within thirty days after a settlement of taxes under divisions (A) and (C) of section 321.24 of the Revised Code, the county treasurer shall certify to the tax commissioner one-half of the total amount of taxes on real property that were reduced pursuant to section 323.152 of the Revised Code for the preceding tax year, and one-half of the total amount of taxes on manufactured and mobile homes that were reduced pursuant to division (B) of section 323.152 of the Revised Code for the current tax year, as evidenced by the certificates of reduction and the tax duplicate certified to ~~him~~ the county treasurer by the county auditor. The commissioner, within thirty days of the receipt of such certification, shall provide for payment to the county treasurer, from the general revenue fund, of the amount certified, which shall be credited upon receipt to the county's undivided income tax fund, and an amount equal to two per cent of the

amount by which taxes were reduced, which shall be credited upon receipt to the county general fund as a payment, in addition to the fees and charges authorized by sections 319.54 and 321.26 of the Revised Code, to the county auditor and treasurer for the costs of administering the exemption provided under sections 323.151 to 323.157 of the Revised Code.

Immediately upon receipt of funds into the county undivided income tax fund under this section, the auditor shall distribute the full amount thereof among the taxing districts in the county as though the total had been paid as taxes by each person for whom taxes were reduced under sections 323.151 to 323.157 of the Revised Code.

Sec. 323.31. (A) Delinquent taxes charged against any entry of real property, or charged against a manufactured or mobile home pursuant to division (C) of section 4503.06 Of the Revised Code, may be paid pursuant to this division by the person who owns the real property or manufactured or mobile home or is a vendee in possession under a purchase agreement or land contract after entering into a written undertaking with the county treasurer in a form prescribed or approved by the tax commissioner. The undertaking may be entered into at any time prior to the commencement of foreclosure proceedings by the county treasurer and the county prosecuting attorney pursuant to section 323.25 of the Revised Code or by the county prosecuting attorney pursuant to section 5721.18 of the Revised Code, the commencement of foreclosure proceedings by a private attorney pursuant to section 5721.37 of the Revised Code, or the commencement of foreclosure and forfeiture proceedings pursuant to section 5721.14 of the Revised Code. A duplicate copy of each such undertaking shall be filed with the county auditor, who shall attach the copy to the delinquent land tax certificate ~~or,~~ delinquent vacant land tax certificate, or the delinquent manufactured home tax list, or who shall enter an asterisk in the margin next to the entry for the tract or lot on the master list of delinquent tracts ~~or,~~ master list of delinquent vacant tracts, or next to the entry for the home on the delinquent manufactured home tax list, prior to filing it with the prosecuting attorney under section 5721.13 of the Revised Code, or, in the case of the delinquent manufactured home tax list, prior to filing it with the county recorder under division (H)(2) of section 4503.06 Of the Revised Code. If the undertaking is entered into after the certificate or the master list has been filed with the prosecuting attorney, the treasurer shall file the duplicate copy with the prosecuting attorney. A duplicate copy of each such undertaking shall be mailed by first class mail to each certificate holder, as defined in section 5721.30 of the Revised Code, whose certificate parcel, as defined in section 5721.30 of the Revised Code, is the subject of the undertaking.

An undertaking entered into under this division shall provide for the payment of delinquent taxes in installments over a period not to exceed five years beginning on the earliest date delinquent taxes that are the subject of the undertaking were included in a certification under section 5721.011 or under division (H)(2) of section 4503.06 of the Revised Code; however, a person entering into an undertaking who owns and occupies residential real property may request, and the treasurer shall allow, an undertaking providing for payment in installments over a period of no fewer than two years beginning on that date.

For each undertaking, the county treasurer shall determine and shall specify in the undertaking the number of installments, the amount of each installment, and the schedule for payment of the installments. Each installment payment shall be apportioned among the several funds for which taxes have been assessed and shall be applied to the items of taxes charged in the order in which they became due.

When an installment payment is not received by the treasurer when due or any current taxes charged against the property become delinquent, the undertaking becomes void unless the treasurer permits a new undertaking to be entered into; if the treasurer does not permit a new undertaking to be entered into, the treasurer shall certify to the auditor that the undertaking has become void. A new undertaking entered into under this paragraph shall provide for payment of the outstanding balance of delinquent taxes over a period that, when added to the periods of any previous undertakings that had elapsed prior to their becoming void, does not exceed ten years.

Upon receipt of such a certification, the auditor shall destroy the duplicate copy of the undertaking. If such copy has been filed with the prosecuting attorney, the auditor immediately shall deliver the certification to the prosecuting attorney, who shall attach it to the appropriate certificate and the duplicate copy of the voided undertaking or strike through the asterisk entered in the margin of the master list next to the entry for the tract or lot that is the subject of the voided undertaking. The prosecuting attorney then shall institute a proceeding to foreclose the lien of the state in accordance with section 323.25 or 5721.18 of the Revised Code or, in the case of delinquent vacant land, shall institute a foreclosure proceeding in accordance with section 323.25 or 5721.18 of the Revised Code, or a foreclosure and forfeiture proceeding in accordance with section 5721.14 of the Revised Code.

After a tax certificate has been sold respecting a delinquent parcel under section 5721.32 or 5721.33 of the Revised Code, a written undertaking may not be entered into under this section to pay the delinquent amounts. To pay

the delinquency in installments, the owner or other person seeking to redeem the parcel shall enter into a redemption payment plan under division (C) of section 5721.38 of the Revised Code.

(B) Within ten days after the date prescribed by section 323.12 or 323.17 or division (F)(1) of section 4503.06 of the Revised Code for payment of the first half installment of the current taxes, any person failing to pay the amount required by such date, with the consent of the treasurer, may enter into a written undertaking with the treasurer, in a form prescribed by the tax commissioner, to pay all current taxes pursuant to this division. The agreement shall provide for the entire amount of such taxes to be paid in three or fewer installments before the date set by section 323.12 or 323.17 or division (F)(1) of section 4503.06 of the Revised Code for the payment of the second installment of such taxes. Each payment made under this division shall be not less than one-third of the total amount of the current taxes, unless the collection of a particular tax has been legally enjoined, or unless at any scheduled payment date less than one-third of the total amount remains unpaid, in which case the total balance shall be paid.

If a payment is not received by the treasurer when due under the terms of an undertaking made under this division, the treasurer may permit the taxpayer to make the payment at a later date, provided the payment is received before the date set by section 323.12 or 323.17 or division (F)(1) of section 4503.06 of the Revised Code for the payment of the second installment of current taxes. If the total taxes arranged to be paid pursuant to such an undertaking are not received before such date, the undertaking shall become void and the treasurer shall proceed to collect all unpaid taxes then due by any other means provided by law.

(C) A certificate holder, as defined in section 5721.30 of the Revised Code, may also pay all of any delinquent taxes, assessments, penalties, interest, and charges on the related certificate parcel, as defined in section 5721.30 of the Revised Code, the lien against which has not been transferred by the sale of a tax certificate, as defined in section 5721.30 of the Revised Code, and the amount of the payment shall constitute a separate lien against the certificate parcel ~~which~~ that shall be evidenced by the issuance by the treasurer to the certificate holder of an additional tax certificate with respect to the delinquent taxes, assessments, penalties, interest, and fees so paid on the related certificate parcel. The amount of the payment as set forth in the tax certificate shall earn interest at the rate of eighteen per cent per year. If there are multiple certificate holders with respect to a certificate parcel, the certificate holder of the most recently issued tax certificate has the first right to pay any current delinquent taxes, which right shall be exercised, if at all,

within one hundred eighty days after such taxes become delinquent.

Sec. 325.31. (A) On the first business day of each month, and at the end of the officer's term of office, each officer named in section 325.27 of the Revised Code shall pay into the county treasury, to the credit of the general county fund, on the warrant of the county auditor, all fees, costs, penalties, percentages, allowances, and perquisites collected by ~~his~~ the officer's office during the preceding month or part thereof for official services, except the fees allowed the county auditor by division (B) of section 319.54 of the Revised Code, which shall be paid into the county treasury to the credit of the real estate assessment fund hereby created.

(B) Moneys to the credit of the real estate assessment fund may be expended, upon appropriation by the board of county commissioners, for the purpose of defraying the cost incurred by the county auditor in assessing real estate pursuant to Chapter 5713. of the Revised Code and manufactured and mobile homes pursuant to Chapter 4503. Of the Revised Code, and, at the county auditor's discretion, the expenses incurred by the county board of revision under Chapter 5715. of the Revised Code. Any expenditures made from the real estate assessment fund shall comply with rules that the tax commissioner adopts under division (O) of section 5703.05 of the Revised Code. Those rules shall include a requirement that a copy of any appraisal plans, progress of work reports, contracts, or other documents required to be filed with the tax commissioner shall be filed also with the board of county commissioners.

The board of county commissioners shall not transfer moneys required to be deposited in the real estate assessment fund to any other fund. Following an assessment of real property pursuant to Chapter 5713. of the Revised Code, or an assessment of a manufactured or mobile home pursuant to Chapter 4503. Of the Revised Code, any moneys not expended for the purpose of defraying the cost incurred in assessing real estate or manufactured or mobile homes or for the purpose of defraying the expenses of the county board of revision, and thereby remaining to the credit of the real estate assessment fund, shall be apportioned ratably and distributed to those taxing authorities that contributed to the fund. However, no such distribution shall be made if the amount of such unexpended moneys remaining to the credit of the real estate assessment fund does not exceed five thousand dollars.

(C) None of the officers named in section 325.27 of the Revised Code shall collect any fees from the county. Each of such officers shall, at the end of each calendar year, make and file a sworn statement with the board of county commissioners of all such fees, costs, penalties, percentages,

wances, and perquisites which have been due in the officer's office and unpaid for more than one year prior to the date such statement is required to be made.

Sec. 519.21. (A) Except as otherwise provided in division (B) of this section, sections 519.02 to 519.25 of the Revised Code confer no power on any township zoning commission, board of township trustees, or board of zoning appeals to prohibit the use of any land for agricultural purposes or the construction or use of buildings or structures incident to the use for agricultural purposes of the land on which such buildings or structures are located, including buildings or structures that are used primarily for vinting and selling wine and that are located on land any part of which is used for viticulture, and no zoning certificate shall be required for any such building or structure.

(B) A township zoning resolution, or an amendment to such resolution, may in any platted subdivision approved under section 711.05, 711.09, or 711.10 of the Revised Code, or in any area consisting of fifteen or more lots approved under section 711.131 of the Revised Code that are contiguous to one another, or some of which are contiguous to one another and adjacent to one side of a dedicated public road, and the balance of which are contiguous to one another and adjacent to the opposite side of the same dedicated public road regulate:

- (1) Agriculture on lots of one acre or less;
- (2) Buildings or structures incident to the use of land for agricultural purposes on lots greater than one acre but not greater than five acres by: set back building lines; height; and size;
- (3) Dairying and animal and poultry husbandry on lots greater than one acre but not greater than five acres when at least thirty-five per cent of the lots in the subdivision are developed with at least one building, structure, or improvement that is subject to real property taxation or that is subject to the tax on manufactured AND MOBILE homes under section 4503.06 of the Revised Code. After thirty-five per cent of the lots are so developed, dairying and animal and poultry husbandry shall be considered nonconforming use of land and buildings or structures pursuant to section 519.19 of the Revised Code.

Division (B) of this section confers no power on any township zoning commission, board of township trustees, or board of zoning appeals to regulate agriculture, buildings or structures, and dairying and animal and poultry husbandry on lots greater than five acres.

(C) Such sections confer no power on any township zoning commission, board of township trustees, or board of zoning appeals to prohibit in a

district zoned for agricultural, industrial, residential, or commercial uses, the use of any land for a farm market where fifty per cent or more of the gross income received from the market is derived from produce raised on farms owned or operated by the market operator in a normal crop year. However, a board of township trustees, as provided in section 519.02 of the Revised Code, may regulate such factors pertaining to farm markets as size of the structure, size of parking areas that may be required, set back building lines, and egress or ingress, where such regulation is necessary to protect the public health and safety.

Sec. 519.212. (A) Except as provided in division (B) of this section, sections 519.01 to 519.25 of the Revised Code do not confer on any township zoning commission, board of township trustees, or board of zoning appeals the authority to prohibit or restrict the location of a permanently sited manufactured home, as defined in division (C)(6) of section 3781.06 of the Revised Code, in any district or zone in which a single-family home is permitted.

(B) Division (A) of this section does not limit the authority of a township zoning commission, board of township trustees, or board of zoning appeals to do either of the following:

(1) Require that a permanently sited manufactured home comply with all zoning requirements that are uniformly imposed on all single-family residences in a district or zone in which the permanently sited manufactured home is or is to be located, EXCEPT REQUIREMENTS THAT SPECIFY A MINIMUM ROOF PITCH AND REQUIREMENTS THAT DO NOT COMPLY WITH THE STANDARDS ESTABLISHED PURSUANT TO THE "MANUFACTURED HOUSING CONSTRUCTION AND SAFETY STANDARDS ACT OF 1974," 88 STAT. 700, 42 U.S.C.A. 5401;

(2) PROHIBIT FROM ANY RESIDENTIAL DISTRICT OR ZONE, TRAVEL TRAILERS, PARK TRAILERS, AND MOBILE HOMES, AS THESE TERMS ARE DEFINED IN SECTION 4501.01 OF THE REVISED CODE, AND MANUFACTURED HOMES THAT DO NOT QUALIFY AS PERMANENTLY SITED MANUFACTURED HOMES.

(C) This section does not prohibit a private landowner from incorporating a restrictive covenant in a deed, prohibiting the inclusion on the conveyed land of manufactured homes, as defined in division (C)(4) or (6) of section 3781.06 of the Revised Code, or of travel trailers, park trailers, and mobile homes, as defined in section 4501.01 of the Revised Code. This division does not create a new cause of action or substantive legal right for a private landowner to incorporate such a restrictive covenant in a deed.

Sec. 1151.349. (A) As used in this section:

(1) A "net lease" is a lease under which a savings and loan association, directly or indirectly, will not be obligated to:

- (a) Service, repair, or maintain the leased property during the lease term;
- (b) Purchase parts and accessories for the leased property; however, improvements and additions to the leased property may be leased to the lessee upon its request in accordance with the full-payout requirements of this section;
- (c) Furnish replacement or substitute property while the leased property is being serviced;
- (d) Purchase insurance for the lessee, unless ~~he~~ the lessee has failed to purchase or maintain insurance required by contract;
- (e) Renew any license or registration for the property unless such action is necessary to protect the association's interest as an owner or financier of the property.

(2) A "full-payout lease" is one from which the lessor can reasonably expect to realize a return of its full investment in the leased property plus the estimated cost of financing the property over the term of the lease derived from:

- (a) Rentals;
- (b) Estimated tax benefits; and
- (c) The estimated residual value of the ~~property~~ PROPERTY when the initial term of the lease expires. However, no more than twenty per cent of the return may be realized from the residual value. Both the estimated residual value of the property and that portion of the estimated residual value relied upon by the lessor to satisfy the requirements of a full-payout lease must be reasonable so that realization of the lessor's full investment, plus the cost of financing the property, primarily depends on the credit-worthiness of the lessee, and not on the residual market value of the leased item. The maximum term of a full-payout lease shall be forty years.

(B) In addition to the provisions of Chapter 1151. of the Revised Code regarding lending, a savings and loan association may also engage in leasing activities that are the functional equivalent of lending, subject to the following conditions. An association may:

- (1) Become the legal or beneficial owner of tangible personal property or real property for the purpose of leasing such property; or
- (2) Obtain an assignment of a lessor's interest in a lease of such property; and
- (3) Incur obligations incidental to its position as the owner and lessor of the leased property, provided the lease is a net, full-payout lease representing a noncancelable obligation of the lessee. At the expiration of

the lease the association shall liquidate, or release on a net basis, all interest in the property as soon as practicable.

(C) If an association believes that there has been an unanticipated change in conditions which threatens its financial position by significantly increasing its exposure to loss, divisions (A) and (B) of this section do not prevent the association:

(1) As owner and lessor under a net, full-payout lease, from taking reasonable and appropriate action to salvage or protect the value of the property or its interests arising under the lease; or

(2) As assignee of a lessor's interest in a lease, from becoming owner and lessor of the leased property pursuant to its contractual right, or from taking any reasonable and appropriate action to salvage or protect the value of the property or its interests arising under the lease; or

(3) From including any additional provisions or agreements in a lease, to protect its financial position or investment in the circumstances set forth in divisions (C)(1) and (2) of this section.

(D) A lease of tangible personal property made to a natural person for personal, family, or household purposes pursuant to this section is subject to all limitations applicable to the amount of an association's investment in consumer loans. A lease made for commercial, corporate, business, or agricultural purposes pursuant to this section is subject to all limitations applicable to the amount of an association's investment in commercial loans. A lease of residential or nonresidential real property made pursuant to this section is subject to all limitations applicable to the amount of an association's investment in real estate loans.

(E) In addition to the authority set forth in division (A) of this section, an association may also invest up to ten per cent of its assets in tangible personal property including, without limitation, vehicles, manufactured homes, MOBILE HOMES, machinery, equipment, or furniture for rental. The estimated residual value at the expiration of the initial term of the lease shall not exceed seventy per cent of the lessor's acquisition cost.

Sec. 1345.71. As used in sections 1345.71 to 1345.77 of the Revised Code:

(A) "Consumer" means the purchaser, other than for purposes of resale, of a motor vehicle, any person to whom the motor vehicle is transferred during the duration of the express warranty that is applicable to the motor vehicle, and any other person who is entitled by the terms of the warranty to enforce the warranty.

(B) "Manufacturer" and "distributor" have the same meanings as in section 4517.01 of the Revised Code, and manufacturer includes a

remanufacturer as defined in that section.

(C) "Express warranty" and "warranty" mean the written warranty of the manufacturer or distributor of a new motor vehicle concerning the condition and fitness for use of the vehicle, including any terms or conditions precedent to the enforcement of obligations under that warranty.

(D) "Motor vehicle" means any passenger car or noncommercial motor vehicle as defined in section 4501.01 of the Revised Code, or those parts of any motor home, as defined in section 4501.01 of the Revised Code, that are not part of the permanently installed facilities for cold storage, cooking and consuming of food, and for sleeping, but does not mean any ~~manufactured~~ MOBILE home as defined in division (O) of section 4501.01 of the Revised Code ~~or~~ recreational vehicle as defined in division (Q) of that section, or manufactured home as defined in division (C)(4) of section 3781.06 Of the Revised Code.

(E) "Nonconformity" means any defect or condition which substantially impairs the use, value, or safety of a motor vehicle and does not conform to the express warranty of the manufacturer or distributor.

(F) "Full purchase price" means the contract price for the motor vehicle, including charges for transportation, dealer-installed accessories, dealer services, dealer preparation and delivery and collateral charges; all finance, credit insurance, warranty and service contract charges incurred by the buyer; and all sales tax, license and registration fees, and other government charges.

Sec. 1506.01. As used in this chapter:

(A) "Coastal area" means the waters of Lake Erie, the islands in the lake, and the lands under and adjacent to the lake, including transitional areas, wetlands, and beaches. The coastal area extends in Lake Erie to the international boundary line between the United States and Canada and landward only to the extent necessary to include shorelands, the uses of which have a direct and significant impact on coastal waters as determined by the director of natural resources.

(B) "Coastal management program" means the comprehensive action of the state and its political subdivisions cooperatively to preserve, protect, develop, restore, or enhance the resources of the coastal area and to ensure wise use of the land and water resources of the coastal area, giving attention to natural, cultural, historic, and aesthetic values; agricultural, recreational, energy, and economic needs; and the national interest. "Coastal management program" includes the establishment of objectives, policies, standards, and criteria concerning, without limitation, protection of air, water, wildlife, rare and endangered species, wetlands and natural areas, and other natural

resources in the coastal area; management of coastal development and redevelopment; preservation and restoration of historic, cultural, and aesthetic coastal features; and public access to the coastal area for recreation purposes.

(C) "Coastal management program document" means a comprehensive statement consisting of, without limitation, text, maps, and illustrations that is adopted by the director in accordance with this chapter, describes the objectives, policies, standards, and criteria of the coastal management program for guiding public and private uses of lands and waters in the coastal area, lists the governmental agencies, including, without limitation, state agencies, involved in implementing the coastal management program, describes their applicable policies and programs, and cites the statutes and rules under which they may adopt and implement those policies and programs.

(D) "Person" means any agency of this state, any political subdivision of this state or of the United States, and any legal entity defined as a person under section 1.59 of the Revised Code.

(E) "Director" means the director of natural resources or the director's designee.

(F) "Permanent structure" means any residential, commercial, industrial, institutional, or agricultural building, any ~~manufactured~~ mobile home as defined in division (O) of section 4501.01 of the Revised Code, any manufactured home as defined in division (C)(4) of section 3781.06 Of the Revised Code, and any septic system that receives sewage from a single-family, two-family, or three-family dwelling, but does not include any recreational vehicle as defined in section 4501.01 of the Revised Code.

(G) "State agency" or "agency of the state" has the same meaning as "agency" as defined in section 111.15 of the Revised Code.

(H) "Coastal flood hazard area" means any territory within the coastal area that has been identified as a flood hazard area under the "Flood Disaster Protection Act of 1973," 87 Stat. 975, 42 U.S.C.A. 4002, as amended.

(I) "Coastal erosion area" means any territory included in Lake Erie coastal erosion areas identified by the director under section 1506.06 of the Revised Code.

Sec. 1521.01. As used in sections 1521.01 to 1521.05 and 1521.13 to 1521.18 of the Revised Code:

(A) "Consumptive use," "diversion," "Lake Erie drainage basin," "other great lakes states and provinces," "water resources," and "waters of the state" have the same meanings as in section 1501.30 of the Revised Code.

(B) "Well" means any excavation, regardless of design or method of

construction, created for any of the following purposes:

(1) Removing ground water from or recharging water into an aquifer, excluding subsurface drainage systems installed to enhance agricultural crop production or urban or suburban landscape management or to control seepage in dams, dikes, and levees;

(2) Determining the quantity, quality, level, or movement of ground water in or the stratigraphy of an aquifer, excluding borings for instrumentation in dams, dikes, levees, or highway embankments;

(3) Removing or exchanging heat from ground water, excluding horizontal trenches that are installed for water source heat pump systems.

(C) "Aquifer" means a consolidated or unconsolidated geologic formation or series of formations that are hydraulically interconnected and that have the ability to receive, store, or transmit water.

(D) "Ground water" means all water occurring in an aquifer.

(E) "Ground water stress area" means a definable geographic area in which ground water quantity is being affected by human activity or natural forces to the extent that continuous availability of supply is jeopardized by withdrawals.

(F) "Person" has the same meaning as in section 1.59 of the Revised Code and also includes the United States, the state, any political subdivision of the state, and any department, division, board, commission, agency, or instrumentality of the United States, the state, or a political subdivision of the state.

(G) "State agency" or "agency of the state" has the same meaning as "agency" in section 111.15 of the Revised Code.

(H) "Development" means any ~~manmade~~ artificial change to improved or unimproved real estate, including the construction of buildings and other structures, any substantial improvement of a structure, and mining, dredging, filling, grading, paving, excavating, and drilling operations.

(I) "Floodplain" means the area adjoining any river, stream, watercourse, or lake that has been or may be covered by flood water.

(J) "Floodplain management" means the implementation of an overall program of corrective and preventive measures for reducing flood damage, including the collection and dissemination of flood information, construction of flood control works, nonstructural flood damage reduction techniques, and adoption of rules, ordinances, or resolutions governing development in floodplains.

(K) "One_hundred_year flood" means a flood having a one per cent chance of being equaled or exceeded in any given year.

(L) "One_hundred_year floodplain" means that portion of a floodplain

inundated by a one-hundred-year flood.

(M) "Structure" means a walled and roofed building, including, without limitation, gas or liquid storage tanks, MOBILE HOMES, and manufactured homes.

(N) "Substantial improvement" means any reconstruction, rehabilitation, addition, or other improvement of a structure, the cost of which equals or exceeds fifty per cent of the market value of the structure before the start of construction of the improvement. "Substantial improvement" includes repairs to structures that have incurred substantial damage regardless of the actual repair work performed. "Substantial improvement" does not include either of the following:

(1) Any project for the improvement of a structure to correct existing violations of state or local health, sanitary, or safety code specifications that have been identified by the state or local code enforcement official having jurisdiction and that are the minimum necessary to ensure safe living conditions;

(2) Any alteration of a an historic structure designated or listed pursuant to federal or state law, provided that the alteration will not preclude the structure's continued listing or designation as a an historic structure.

Sec. 1923.01. (A) As provided in this chapter, any judge of a county or municipal court or a court of common pleas, within ~~his~~ THE JUDGE'S proper area of jurisdiction, may inquire about persons who make unlawful and forcible entry into lands or tenements and detain them, and about persons who make a lawful and peaceable entry into lands or tenements and hold them unlawfully and by force. If, upon such inquiry, it is found that an unlawful and forcible entry has been made and the lands or tenements are detained, or that, after a lawful entry, lands or tenements are held unlawfully and by force, a judge shall cause the plaintiff in an action under this chapter to have restitution of the lands or tenements.

(B) An action shall be brought under this chapter within two years after the cause of action accrues.

(C) As used in this chapter:

(1) "Tenant" means a person who is entitled under a rental agreement to the use or occupancy of premises, other than premises located in a manufactured home park as defined in section 3733.01 of the Revised Code, to the exclusion of others.

(2) "Landlord" means the owner, lessor, or sublessor of premises, ~~his~~ THE agent, or ~~any person authorized by him~~ THE LANDLORD AUTHORIZES to manage premises or to receive rent from a tenant under a rental agreement, except, if required by the facts of the action to which the

term is applied, "landlord" means a park operator.

(3) "Park operator," "manufactured home," "MOBILE HOME," "MANUFACTURED HOME PARK," and "resident" have the same meanings as in section 3733.01 of the Revised Code.

(4) "Residential premises" has the same meaning as in section 5321.01 of the Revised Code, except, if required by the facts of the action to which the term is applied, "residential premises" has the same meaning as in section 3733.01 of the Revised Code.

(5) "Rental agreement" means any agreement or lease, written or oral, that establishes or modifies the terms, conditions, rules, or any other provisions concerning the use or occupancy of premises by one of the parties to the agreement or lease, except that "rental agreement," as used in division (A)(11) of section 1923.02 of the Revised Code and where the context requires as used in this chapter, means a rental agreement as defined in division (D) of section 5322.01 of the Revised Code.

(6) "Controlled substance" has the same meaning as in section 3719.01 of the Revised Code.

Sec. 3733.01. As used in this chapter:

(A) "Manufactured home park" means any tract of land upon which three or more manufactured OR MOBILE homes used for habitation are parked, either free of charge or for revenue purposes, and includes any roadway, building, structure, vehicle, or enclosure used or intended for use as a part of the facilities of the park. ~~A tract of land that is subdivided and the individual lots are not for rent or rented, but are for sale or sold for the purpose of installation of manufactured homes on the lots is not a manufactured home park even though three or more manufactured homes are parked thereon if the roadways are dedicated to the local government authority.~~ "Manufactured

~~Manufactured~~ home park" does not include any of the following:

(1) A tract of land used solely for the storage or display for sale of manufactured OR MOBILE homes or solely as a temporary park-camp;

(2) A tract of land that is subdivided and the individual lots are for sale or sold for the purpose of installation of manufactured or mobile homes used for habitation and the roadways are dedicated to the local government authority;

(3) A tract of land within an area that is subject to local zoning authority and subdivision requirements and is subdivided, and the individual lots are for sale or sold for the purpose of installation of manufactured or mobile homes for habitation.

(B) "Recreational vehicle park" means any tract of land used for parking

five or more self-contained recreational vehicles and includes any roadway, building, structure, vehicle, or enclosure used or intended for use as part of the park facilities and any tract of land that is subdivided for lease or other contract of the individual lots for the express or implied purpose of placing self-contained recreational vehicles for recreation, vacation, or business purposes.

"Recreational vehicle park" does not include any tract of land used solely for the storage or display for sale of self-contained recreational vehicles or solely as a temporary park-camp.

(C) "Portable camping units" means dependent recreational vehicles, tents, portable sleeping equipment, and similar camping equipment used for travel, recreation, vacation, or business purposes.

(D) "Manufactured home" has the meaning set forth in division (C)(4) of section 3781.06 Of the Revised Code, and "mobile home" and "recreational vehicle" have the meanings set forth in section 4501.01 of the Revised Code.

(E) "Self-contained recreational vehicle" means a recreational vehicle that can operate independent of connections to sewer and water and has plumbing fixtures or appliances all of which are connected to sewage holding tanks located within the vehicle.

(F) "Dependent recreational vehicle" means a recreational vehicle other than a self-contained recreational vehicle.

(G) "Recreation camp" means any tract of land upon which five or more portable camping units are placed and includes any roadway, building, structure, vehicle, or enclosure used or intended for use as a part of the facilities of the camp. A tract of land that is subdivided for lease or other contract of the individual lots is a recreation camp if five or more portable camping units are placed on it for recreation, vacation, or business purposes.

"Recreation camp" does not include any tract of land used solely for the storage or display for sale of dependent recreational vehicles or solely as a temporary park-camp.

(H) "Combined park-camp" means any tract of land upon which a combination of five or more self-contained recreational vehicles or portable camping units are placed and includes any roadway, building, structure, vehicle, or enclosure used or intended for use as part of the park facilities. A tract of land that is subdivided for lease or other contract of the individual lots is a combined park-camp if a combination of five or more recreational vehicles or portable camping units are placed on it for recreation, vacation, or business purposes.

"Combined park-camp" does not include any tract of land used solely as

a temporary park-camp.

(I) "Licensor" means either the board of health of a city or general health district, or the authority having the duties of a board of health in any city as authorized by section 3709.05 of the Revised Code, or the director of health, when required under division (B) of section 3733.031 of the Revised Code. "Licensor" also means an authorized representative of any of those entities or of the director.

(J) "Tenant" means a person who is entitled under a rental agreement with a manufactured home park operator to occupy a manufactured home park lot and who does not own the ~~manufactured~~ home occupying the lot.

(K) "Owner" means a person who is entitled under a rental agreement with a manufactured home park operator to occupy a manufactured home park lot and who owns the ~~manufactured~~ home occupying the lot.

(L) "Resident" means a person entitled under a rental agreement to the use and occupancy of residential premises to the exclusion of others. It includes both tenants and owners.

(M) "Operator" means the person who has responsible charge of a manufactured home park, recreational vehicle park, recreation camp, combined park-camp, or temporary park-camp and who is licensed under sections 3733.01 to 3733.08 of the Revised Code.

(N) "Park operator" means a manufactured home park operator.

(O) "Residential premises" means a lot located within a manufactured home park and the grounds, areas, and facilities contained within the manufactured home park for the use of residents generally or the use of which is promised to a resident.

(P) "Rental agreement" means any agreement or lease, written or oral, that establishes or modifies the terms, conditions, rules, or any other provisions concerning the use and occupancy of residential premises by one of the parties.

(Q) "Security deposit" means any deposit of money or property to secure performance by the resident under a rental agreement.

(R) "Temporary park-camp" means any tract of land used for a period not to exceed a total of twenty-one days per calendar year for the purpose of parking five or more recreational vehicles, dependent recreational vehicles, or portable camping units, or any combination thereof, for one or more periods of time that do not exceed seven consecutive days or parts thereof.

(S) "Development" means any artificial change to improved or unimproved real estate, including, without limitation, buildings or structures, dredging, filling, grading, paving, excavation or drilling operations, or storage of equipment or materials, and the construction,

pansion, or substantial alteration of a manufactured home park, recreational vehicle park, recreation camp, or combined park-camp, for which plan review is required under division (A) of section 3733.021 of the Revised Code. "Development" does not include the building, construction, erection, or manufacture of any building to which section 3781.06 of the Revised Code is applicable.

(T) "Flood" or "flooding" means either of the following:

(1) A general and temporary condition of partial or complete inundation of normally dry land areas from any of the following:

(a) The overflow of inland or tidal waters;

(b) The unusual and rapid accumulation or runoff of surface waters from any source;

(c) Mudslides that are proximately caused by flooding as defined in division (T)(1)(b) of this section and that are akin to a river of liquid and flowing mud on the surface of normally dry land areas, as when earth is carried by a current of water and deposited along the path of the current.

(2) The collapse or subsidence of land along the shore of a lake or other body of water as a result of erosion or undermining that is caused by waves or currents of water exceeding anticipated cyclical levels or that is suddenly caused by an unusually high water level in a natural body of water, and that is accompanied by a severe storm, by an unanticipated force of nature, such as a flash flood, by an abnormal tidal surge, or by some similarly unusual and unforeseeable event, that results in flooding as defined in division (T)(1)(a) of this section.

(U) "Flood plain" means the area adjoining any river, stream, watercourse, or lake that has been or may be covered by flood water.

(V) "One-hundred-year flood" means a flood having a one per cent chance of being equaled or exceeded in any given year.

(W) "One-hundred-year flood plain" means that portion of a flood plain inundated by a one-hundred-year flood.

(X) "Person" has the same meaning as in section 1.59 of the Revised Code and also includes this state, any political subdivision of this state, and any other state or local body of this state.

(Y) "Substantial damage" means damage of any origin sustained by a manufactured OR MOBILE home that is situated in a manufactured home park located in a flood plain when the cost of restoring the ~~manufactured~~ home to its condition before the damage occurred will equal or exceed fifty per cent of the market value of the ~~manufactured~~ home before the damage occurred.

(Z) "Substantially alter" means a change in the layout or design of a

manufactured home park, recreational vehicle park, recreation camp, combined park-camp, or temporary park-camp, including, without limitation, the movement of utilities or changes in established streets, lots, or sites or in other facilities. In the case of manufactured home parks located within a one-hundred-year flood plain, "substantially alter" also includes changes in elevation resulting from the addition of fill, grading, or excavation that may affect flood plain management.

(AA) "Tract" means a contiguous area of land that consists of one or more parcels, lots, or sites that have been separately surveyed regardless of whether the individual parcels, lots, or sites have been recorded and regardless of whether the one or more parcels, lots, or sites are under common or different ownership.

(BB) "Director of health" means the director of health or ~~his~~ THE DIRECTOR'S authorized representative.

Sec. 3733.02. (A)(1) The public health council, subject to Chapter 119. of the Revised Code, shall adopt, and has the exclusive power to adopt, rules of uniform application throughout the state governing the review of plans, issuance of flood plain management permits, and issuance of licenses for manufactured home parks; the location, layout, density, construction, drainage, sanitation, safety, and operation of those parks; blocking and tiedowns of mobile and manufactured homes in those parks; and notices of flood events concerning, and flood protection at, those parks. The rules pertaining to flood plain management shall be consistent with and not less stringent than the flood plain management criteria of the national flood insurance program adopted under the "National Flood Insurance Act of 1968," 82 Stat. 572, 42 U.S.C.A. 4001, as amended. The rules shall not apply to the construction, erection, or manufacture of any building to which section 3781.06 of the Revised Code is applicable.

(2) The rules pertaining to manufactured home parks constructed after June 30, 1971, shall specify that each home must be placed on its lot to provide not less than fifteen feet between the side of one home and the side of another home, ten feet between the end of one home and the side of another home, and five feet between the ends of two homes placed end to end.

(B) The public health council, subject to Chapter 119. of the Revised Code, shall adopt rules of uniform application throughout the state governing the review of plans and issuance of licenses for and the location, layout, construction, drainage, sanitation, safety, and operation of recreational vehicle parks, recreation camps, and combined park-camps. The rules shall not apply to the construction, erection, or manufacture of any

ding to which section 3781.06 of the Revised Code is applicable.

(C) The public health council, subject to Chapter 119. of the Revised Code, shall adopt rules of uniform application throughout the state governing the review of plans and issuance of licenses for and the layout, sanitation, safety, and operation of temporary park-camps. The rules shall not apply to the construction, erection, or manufacture of any building to which section 3781.06 of the Revised Code is applicable.

(D) The public health council, in accordance with Chapter 119. of the Revised Code, shall adopt rules of uniform application throughout the state establishing requirements and procedures in accordance with which the director of health may authorize licensors for the purposes of sections 3733.022 and 3733.025 of the Revised Code. The rules shall include at least provisions under which a licensor may enter into contracts for the purpose of fulfilling the licensor's responsibilities under either or both of those sections.

Sec. 3733.021. (A) No person shall cause development to occur within any portion of a manufactured home park, recreational vehicle park, recreation camp, or combined park-camp until the plans for the development have been submitted to and reviewed and approved by the director of health. This division does not require that plans be submitted to the director for approval for the replacement of manufactured or mobile homes on previously approved lots in a manufactured home park or for the replacement of recreational vehicles or portable camping units on previously approved sites in a recreational vehicle park, recreation camp, or combined park-camp when no development is to occur in connection with the replacement. Within thirty days after receipt of the plans, all supporting documents and materials required to complete the review, and the applicable plan review fee established under division (D) of this section, the director shall approve or disapprove the plans.

(B) Any person aggrieved by the director's disapproval of a set of plans under division (A) of this section may request a hearing on the matter within thirty days after receipt of the director's notice of the disapproval. The hearing shall be held in accordance with Chapter 119. of the Revised Code. Thereafter, the disapproval may be appealed in the manner provided in section 119.12 of the Revised Code.

(C) The director shall establish a system by which development occurring within a manufactured home park, recreational vehicle park, recreation camp, or combined park-camp is inspected or verified in accordance with rules adopted under division (A) or (B), as appropriate, of section 3733.02 of the Revised Code to ensure that the development

complies with the plans approved under division (A) of this section.

(D) The public health council shall establish fees for reviewing plans under division (A) of this section and conducting inspections under division (C) of this section.

(E) The director shall charge the appropriate fees established under division (D) of this section for reviewing plans under division (A) of this section and conducting inspections under division (C) of this section. All such plan review and inspection fees received by the director shall be transmitted to the treasurer of state and shall be credited to the general operations fund created in section 3701.83 of the Revised Code. Moneys so credited to the fund shall be used only for the purpose of administering and enforcing sections 3733.01 to 3733.08 of the Revised Code and rules adopted under those sections.

(F) Plan approvals issued under this section do not constitute an exemption from the land use and building requirements of the political subdivision in which the manufactured home park, recreational vehicle park, recreation camp, or combined park-camp is or is to be located.

Sec. 3733.022. (A) No person shall cause development to occur or cause the replacement of a MOBILE OR manufactured home within any portion of a manufactured home park that is located within a one-hundred-year flood plain unless the person first obtains a permit from the director of health or a licenser authorized by the director. If the development for which a permit is required under this division is to occur on a lot where a MOBILE OR manufactured home is or is to be located, the owner of the ~~manufactured~~ home and the operator of the manufactured home park shall jointly obtain the permit. Each of the persons to whom a permit is jointly issued is responsible for compliance with the provisions of the approved permit that are applicable to that person.

The director or a licenser authorized by the director shall disapprove an application for a permit required under this division unless the director or the licenser finds that the proposed development or replacement of a MOBILE OR manufactured home complies with the rules adopted under division (A) of section 3733.02 of the Revised Code. No permit is required under this division for the construction, erection, or manufacture of any building to which section 3781.06 of the Revised Code applies.

The director or a licenser authorized by the director may suspend or revoke a permit issued under this division for failure to comply with the rules adopted under division (A) of section 3733.02 of the Revised Code pertaining to flood plain management or for failure to comply with the approved permit.

Any person aggrieved by the disapproval, suspension, or revocation of a permit under this division by the director or by a licensor authorized by the director may request a hearing on the matter within thirty days after receipt of the notice of the disapproval, suspension, or revocation. The hearing shall be held in accordance with Chapter 119. of the Revised Code. Thereafter, an appeal of the disapproval, suspension, or revocation may be taken in the manner provided in section 119.12 of the Revised Code.

(B) The public health council shall establish fees for the issuance of permits under division (A) of this section and for necessary inspections conducted to determine compliance with those permits.

(C) The director or a licensor authorized by the director shall charge the appropriate fee established under division (B) of this section for the issuance of a permit under division (A) of this section or for conducting any necessary inspection to determine compliance with the permit. If the director issues such a permit or conducts such an inspection, the fee for the permit or inspection shall be transmitted to the treasurer of state and shall be credited to the general operations fund created in section 3701.83 of the Revised Code. Moneys so credited to the fund shall be used by the director only for the purpose of administering and enforcing sections 3733.01 to 3733.08 of the Revised Code and rules adopted under those sections. If the licensor is a board of health, the permit or inspection fee shall be deposited to the credit of the special fund of the health district created in section 3733.04 of the Revised Code and shall be used only for the purpose set forth in that section.

Sec. 3733.025. (A) If a MOBILE OR manufactured home that is located in a flood plain is substantially damaged, the owner of the ~~manufactured~~ home shall make all alterations, repairs, or changes to the ~~manufactured~~ home, and the operator of the manufactured home park shall make all alterations, repairs, or changes to the lot on which the ~~manufactured~~ home is located, that are necessary to ensure compliance with the flood plain management rules adopted under division (A) of section 3733.02 of the Revised Code. Such alterations, repairs, or changes may include, without limitation, removal of the ~~manufactured~~ home or other structures.

No person shall fail to comply with this division.

(B) No person shall cause to be performed any alteration, repair, or change required by division (A) of this section unless the person first obtains a permit from the director of health or a licensor authorized by the director. The owner of the ~~manufactured~~ home and the operator of the manufactured home park shall jointly obtain the permit required by this division. Each of the persons to whom a permit is jointly issued is responsible for compliance with the provisions of the approved permit that

are applicable to that person.

The director or a licensor authorized by the director shall disapprove an application for a permit required under this division unless the director or the licensor finds that the proposed alteration, repair, or change complies with the rules adopted under division (A) of section 3733.02 of the Revised Code. No permit is required under this division for the construction, erection, or manufacture of any building to which section 3781.06 of the Revised Code applies.

The director or a licensor authorized by the director may suspend or revoke a permit issued under this division for failure to comply with the rules adopted under division (A) of section 3733.02 of the Revised Code pertaining to flood plain management or for failure to comply with the approved permit.

Any person aggrieved by the disapproval, suspension, or revocation of a permit under this division by the director or by a licensor authorized by the director may request a hearing on the matter within thirty days after receipt of the notice of the disapproval, suspension, or revocation. The hearing shall be held in accordance with Chapter 119. of the Revised Code. Thereafter, an appeal of the disapproval, suspension, or revocation may be taken in the manner provided in section 119.12 of the Revised Code and for necessary inspections conducted to determine compliance with those permits.

(C) The public health council shall establish fees for the issuance of permits under division (B) of this section and for necessary inspections conducted to determine compliance with those permits.

(D) The director or a licensor authorized by the director shall charge the appropriate fee established under division (C) of this section for the issuance of a permit under division (B) of this section or for conducting any necessary inspection to determine compliance with the permit. If the director issues such a permit or conducts such an inspection, the fee for the permit or inspection shall be transmitted to the treasurer of state and shall be credited to the general operations fund created in section 3701.83 of the Revised Code. Moneys so credited to the fund shall be used by the director only for the purpose of administering and enforcing sections 3733.01 to 3733.08 of the Revised Code and rules adopted under those sections. If the licensor is a board of health, the permit or inspection fee shall be deposited to the credit of the special fund of the health district created in section 3733.04 of the Revised Code and shall be used only for the purpose set forth in that section.

Sec. 3733.06. (A) Upon a license being issued under sections 3733.03 to 3733.05 of the Revised Code, any operator shall have the right to rent or use each lot or camping space for the parking or placement of a manufactured

home, MOBILE HOME, recreational vehicle, or portable camping facility to be used for human habitation without interruption for any period coextensive with any license or consecutive licenses issued under sections 3733.03 to 3733.05 of the Revised Code.

(B) No operator of a manufactured home park shall sell individual lots in a park for eight years following the issuance of the INITIAL license for the park unless, at the time of sale, the park fulfills all platting and subdivision requirements ESTABLISHED by the political subdivision in which the park is located, or the political subdivision has entered into an agreement with the operator regarding platting and subdivision requirements and the operator has fulfilled the terms of that agreement.

Sec. 3733.101. (A) A resident who is a party to a rental agreement shall:

(1) Keep that part of the premises that ~~he~~ the resident occupies and uses safe and sanitary;

(2) Dispose of all rubbish, garbage, and other waste in a clean, safe, and sanitary manner;

(3) Comply with the requirements imposed on residents by all applicable state and local housing, health, and safety codes, rules of the public health council, and rules of the manufactured home park;

(4) Personally refrain, and forbid any other person who is on the premises with ~~his~~ the resident's permission, from intentionally or negligently destroying, defacing, damaging, or removing any fixture, appliance, or other part of the residential premises;

(5) Conduct ~~himself~~ self and require other persons on the premises with ~~his~~ the resident's consent to conduct themselves in a manner that will not disturb ~~his~~ the resident's neighbors' peaceful enjoyment of the manufactured home park.

(B) The resident shall not unreasonably withhold consent for the park operator to enter the ~~manufactured~~ home to inspect utility connections, or enter onto the premises in order to inspect the premises, make ordinary, necessary, or agreed repairs, decorations, alterations, or improvements, deliver parcels which are too large for the resident's mail facilities, or supply necessary or agreed services.

(C) If the resident violates any provision of this section, the park operator may recover any actual damages which result from the violation and reasonable attorneys' fees. This remedy is in addition to any right of the park operator to terminate the rental agreement, to maintain an action for the possession of the premises, or injunctive relief to compel access under division (B) of this section.

Sec. 3733.11. (A)(1) The park operator shall offer each ~~manufactured~~

home owner a written rental agreement for a manufactured home park lot for a term of one year or more that contains terms essentially the same as any alternative month-to-month rental agreement offered to current and prospective tenants and owners. The park operator shall offer the minimum one-year rental agreement to the owner prior to installation of the ~~owner's manufactured~~ home in the manufactured home park or, if the ~~owner's manufactured~~ home is in the manufactured home park, prior to the expiration of the owner's existing rental agreement.

(2) The park operator shall deliver the offer to the owner by certified mail, return receipt requested, or in person. If the park operator delivers the offer to the owner in person, the owner shall complete a return showing receipt of the offer. If the owner does not accept the offer, the park operator is discharged from any obligation to make any further such offers. If the owner accepts the offer, the park operator shall, at the expiration of each successive rental agreement, offer the owner another rental agreement, for a term that is mutually agreed upon, and that contains terms essentially the same as the alternative month-to-month agreement. The park operator shall deliver subsequent rental offers in the same manner as the first rental offer. If the park operator sells the manufactured home park to another manufactured home park operator, the purchaser is bound by the rental agreements entered into by his predecessor.

(3) If the park operator sells the manufactured home park for a use other than as a manufactured home park, the park operator shall give each tenant and owner a written notification by certified mail, return receipt requested, or by handing it to the tenant or owner in person. If the park operator delivers the notification in person, the recipient shall complete a return showing receipt of the notification. This notification shall contain notice of the sale of the manufactured home park, and notice of the date by which the tenant or owner shall vacate. The date by which the tenant shall vacate shall be at least one hundred twenty days after receipt of the written notification, and the date by which the owner shall vacate shall be at least one hundred eighty days after receipt of the written notification.

(B) A park operator shall fully disclose in writing all fees, charges, assessments, including rental ~~fee~~ fees, and rules prior to a tenant or owner executing a rental agreement and assuming occupancy in the manufactured home park. No fees, charges, assessments, or rental fees so disclosed may be increased nor rules changed by a park operator without specifying the date of implementation of the changed fees, charges, assessments, rental fees, or rules, which date shall be not less than thirty days after written notice of the change and its effective date to all tenants or owners in the manufactured

home park, and no fee, charge, assessment, or rental fee shall be increased during the term of any tenant's or owner's rental agreement. Failure on the part of the park operator to fully disclose all fees, charges, or assessments shall prevent the park operator from collecting the undisclosed fees, charges, or assessments. If a tenant or owner refuses to pay any undisclosed fees, charges, or assessments, the refusal shall not be used by the park operator as a cause for eviction in any court.

(C) A park operator shall promulgate rules governing the rental or occupancy of a LOT IN THE manufactured home ~~lot~~ PARK. The rules shall not be unreasonable, arbitrary, or capricious. A copy of the rules and any amendments to them shall be delivered by the park operator to the tenant or owner prior to ~~his~~ signing the rental agreement. A copy of the rules and any amendments to them shall be posted in a conspicuous place upon the manufactured home park grounds.

(D) No park operator shall require a an owner to purchase from the park operator any personal property. The park operator may determine by rule the style or quality of skirting, equipment for tying down ~~manufactured~~ homes, manufactured OR MOBILE home accessories, or other equipment to be purchased by an owner from a vendor of the owner's choosing, provided that the equipment is readily available to the owner. Any such equipment shall be installed in accordance with the manufactured home park rules.

(E) No park operator shall charge any owner who chooses to install an electric or gas appliance in ~~his-manufactured~~ A home an additional fee solely on the basis of the installation, unless the installation is performed by the park operator at the request of the owner, nor shall the park operator restrict the installation, service, or maintenance of the appliance, restrict the ingress or egress of ~~repairmen~~ repairpersons to the manufactured home park for the purpose of installation, service, or maintenance of the appliance, nor restrict the making of any interior improvement in a ~~manufactured~~ home, if the installation or improvement is in compliance with applicable building codes and other provisions of law and if adequate utility services are available for the installation or improvement.

(F) No park operator shall require a tenant to lease or an owner to purchase a manufactured OR MOBILE home from the park operator or any specific person as a condition of or prerequisite to entering into a rental agreement.

(G) No park operator shall require an owner to use the services of the park operator or any other specific person for installation of the manufactured OR MOBILE home on THE residential premises or for the performance of any service.

(H) No park operator shall:

(1) Deny any owner the right to sell ~~his~~ the owner's manufactured home within the manufactured home park if the owner gives the park operator ten days' notice of ~~his~~ the intention to sell ~~his~~ manufactured THE home;

(2) Require the owner to remove the ~~manufactured~~ home from the manufactured home park solely on the basis of the sale of the ~~manufactured~~ home;

(3) Unreasonably refuse to enter into a rental agreement with a purchaser of a ~~manufactured~~ home located within ~~his~~ THE OPERATOR'S manufactured home park;

(4) Charge any tenant or owner any fee, charge, or assessment, including a rental fee, that is not set forth in the rental agreement or, if the rental agreement is oral, is not set forth in a written disclosure given to the tenant or owner prior to ~~his~~ the tenant or owner entering into a rental agreement;

(5) Charge any owner any fee, charge, or assessment because of the transfer of ownership of ~~any~~ manufactured A home or because a ~~manufactured~~ home is moved out of or into the manufactured home park, except a charge for the actual costs and expenses that are incurred by the park operator in moving the ~~manufactured~~ home out of or into the manufactured home park, or in installing the ~~manufactured~~ home in the manufactured home park and that have not been reimbursed by another tenant or owner.

(I) If the park operator violates any provision of divisions (A) to (H) of this section, the tenant or owner may recover actual damages resulting from the violation, and, if ~~he~~ THE TENANT OR OWNER obtains a judgment, reasonable attorneys' fees, or terminate the rental agreement.

(J) No rental agreement shall require a tenant or owner to sell, lease, or sublet ~~his~~ the tenant's or owner's interest in the rental agreement or the manufactured OR MOBILE home that is or will be located on the lot that is the subject of the rental agreement to any specific person or through any specific person as ~~his~~ the person's agent.

(K) No park operator shall enter into a rental agreement with the owner of a manufactured OR MOBILE home for the use of residential premises, if the rental agreement requires the owner of the ~~manufactured~~ home, as a condition to ~~his~~ the owner's renting, occupying, or remaining on the residential premises, to pay the park operator or any other person specified in the rental agreement a fee or any sum of money based on the sale of the ~~manufactured~~ home, unless the owner of the ~~trailer or~~ manufactured home uses the park operator or other person as ~~his~~ the owner's agent in the sale of

the ~~manufactured~~ home.

(L) A park operator and a tenant or owner may include in a rental agreement any terms and conditions, including any term relating to rent, the duration of an agreement, and any other provisions governing the rights and obligations of the parties that are not inconsistent with or prohibited by sections 3733.09 to 3733.20 of the Revised Code or any other rule of law.

(M) Notwithstanding any other provision of the Revised Code, the owner of a manufactured OR MOBILE home that was previously titled by a dealer may utilize the services of a manufactured home dealer licensed under Chapter 4517. of the Revised Code or a person properly licensed under Chapter 4735. of the Revised Code to sell or lease the ~~manufactured~~ home.

Sec. 3733.19. (A) Every written rental agreement for residential premises shall contain the name and address of the owner of the residential premises and the name and address of the owner's agent, if any. If the owner or the owner's agent is a corporation, partnership, limited partnership, association, trust, or other entity, the address shall be the principal place of business in the county in which the residential premises are situated or if there is no place of business in such county then its principal place of business in this state, and shall include the name of the person in charge thereof.

(B) If the rental agreement is oral, the park operator, at the commencement of the term of occupancy, shall deliver to the resident a written notice containing the information required in division (A) of this section.

(C) If the park operator fails to provide the notice of the name and address of the owner and owner's agent, if any, as required under division (A) or (B) of this section, the notices to the park operator required under division (A) of sections 3733.12 and 3733.121 of the Revised Code are waived by the park operator and ~~his~~ THE OPERATOR'S agent.

(D) Every written rental agreement for residential premises shall contain the following notice in ten-point boldface type:

"YOUR RIGHTS AS A RESIDENT AND YOUR MANUFACTURED HOME PARK OPERATOR'S RIGHTS ARE PROTECTED BY SECTIONS 3733.09 TO 3733.20 OF THE REVISED CODE, WHICH REGULATE ~~MANUFACTURED HOME~~ RENTAL AGREEMENTS IN MANUFACTURED HOME PARKS."

If the rental agreement is oral, the park operator, at the commencement of the term of occupancy, shall deliver the notice to the resident in writing.

Sec. 3781.06. (A)(1) Any building ~~which~~ that may be used as a place of

resort, assembly, education, entertainment, lodging, dwelling, trade, manufacture, repair, storage, traffic, or occupancy by the public, and all other buildings or parts and appurtenances thereof erected within this state, shall be so constructed, erected, equipped, and maintained that they shall be safe and sanitary for their intended use and occupancy, except that sections 3781.06 to 3781.18 and 3791.04 of the Revised Code shall be considered as model provisions with no force and effect when applied to single-family, two-family, and three-family dwelling houses, and accessory structures incidental to those dwelling houses, ~~which that~~ have not been constructed or erected as industrialized one-family, two-family, or three-family units or structures within the meaning of the term "industrialized unit" as provided in division (C)(3) of this section 3781.10 of the Revised Code, except where the context specifies mandatory applicability.

(2) NOTHING IN SECTIONS 3781.06 TO 3781.18 AND 3791.04 OF THE REVISED CODE SHALL BE CONSTRUED TO LIMIT THE POWER OF THE PUBLIC HEALTH COUNCIL TO ADOPT RULES OF UNIFORM APPLICATION GOVERNING MANUFACTURED HOME PARKS PURSUANT TO SECTION 3733.02 OF THE REVISED CODE.

(B) Sections 3781.06 to 3781.18 and 3791.04 of the Revised Code shall not apply to either of the following:

(1) Buildings or structures ~~which that~~ are incident to the use for agricultural purposes of the land on which such buildings or structures are located, provided such buildings or structures are not used in the business of retail trade. For purposes of this division, a building or structure is not considered used in the business of retail trade if fifty per cent or more of the gross income received from sales of products in the building or structure by the owner or operator is from sales of products produced or raised in a normal crop year on farms owned or operated by the seller.

(2) Existing single-family, two-family, and three-family detached dwelling houses for which applications have been submitted to the director of human services pursuant to section 5104.03 of the Revised Code for the purposes of operating type A family day-care homes as defined in section 5104.01 of the Revised Code.

(C) As used in sections 3781.06 to 3781.18 and 3791.04 of the Revised Code:

(1) "Agricultural purposes" include agriculture, farming, dairying, pasturage, apiculture, horticulture, floriculture, viticulture, ornamental horticulture, olericulture, pomiculture, and animal and poultry husbandry.

(2) ~~"A building" is~~ Building means any structure consisting of foundations, walls, columns, girders, beams, floors, and roof, or a

ination of any number of these parts, with or without other parts or appurtenances.

~~A building is considered safe when~~ (3) "Industrialized unit" means a building unit or assembly of closed construction fabricated in an off-site facility, that is substantially self-sufficient as a unit or as part of a greater structure, and that requires transportation to the site of intended use. "Industrialized unit" includes units installed on the site as independent units, as part of a group of units, or incorporated with standard construction methods to form a completed structural entity. "Industrialized unit" does not include a manufactured home as defined by division (C)(4) of this section or a mobile home as defined by division (O) of section 4501.01 of the Revised Code.

(4) "Manufactured Home" means a building unit or assembly of closed construction that is fabricated in an off-site facility and constructed in conformance with the federal construction and safety standards established by the secretary of housing and urban development pursuant to the "Manufactured Housing Construction and Safety Standards Act of 1974," 88 Stat. 700, 42 U.S.C.A. 5401, 5403, and that has a permanent label or tag affixed to it, as specified in 42 U.S.C.A. 5415, certifying compliance with all applicable federal construction and safety standards.

(5) "Permanent foundation" means permanent masonry, concrete, or a locally approved footing or foundation, to which a manufactured or mobile home may be affixed.

(6) "Permanently sited manufactured home" means a manufactured home that meets all of the following criteria:

(a) The structure is affixed to a permanent foundation and is connected to appropriate facilities;

(b) The structure, excluding any addition, has a width of at least twenty-two feet at one point, a length of at least twenty-two feet at one point, and a total living area, excluding garages, porches, or attachments, of at least nine hundred square feet;

(c) The structure has a minimum 3:12 residential roof pitch, conventional residential siding, and a six-inch minimum eave overhang, including appropriate guttering;

(d) The structure was manufactured after January 1, 1995;

(e) THE STRUCTURE IS NOT LOCATED IN A MANUFACTURED HOME PARK AS DEFINED BY SECTION 3733.01 OF THE REVISED CODE.

(7) "Safe," with respect to a building, means it is free from danger or hazard to the life, safety, health, or welfare of persons occupying or

frequenting it, or of the public and from danger of settlement, movement, disintegration, or collapse, whether such danger arises from the methods or materials of its construction or from equipment installed therein, for the purpose of lighting, heating, the transmission or utilization of electric current, or from its location or otherwise.

~~A building is sanitary when~~ (8) "Sanitary," with respect to a building, means it is free from danger or hazard to the health of persons occupying or frequenting it or to that of the public, if such danger arises from the method or materials of its construction or from any equipment installed therein, for the purpose of lighting, heating, ventilating, or plumbing.

Sec. 3781.07. There is hereby established in the department of commerce a board of building standards consisting of ten members appointed by the governor with the advice and consent of the senate. The board shall appoint a secretary who shall serve in the unclassified civil service for a term of six years at a salary fixed pursuant to Chapter 124. of the Revised Code. The board may employ additional staff in the classified civil service. The secretary may be removed by the board under the rules the board adopts. Terms of office shall be for four years, commencing on the fourteenth day of October and ending on the thirteenth day of October. Each member shall hold office from the date of ~~his~~ appointment until the end of the term for which ~~he~~ the member was appointed. Any member appointed to fill a vacancy occurring prior to the expiration of the term for which ~~his~~ the member's predecessor was appointed shall hold office for the remainder of such term. Any member shall continue in office subsequent to the expiration date of ~~his~~ the member's term until ~~his~~ the member's successor takes office, or until a period of sixty days has elapsed, whichever occurs first. One of the members appointed to the board shall be an attorney at law, admitted to the bar of this state; two shall be registered architects; two shall be professional engineers, one in the field of mechanical and one in the field of structural engineering, each of whom shall be duly licensed to practice ~~his~~ such profession in this state; one shall be a person of recognized ability, broad training, and fifteen years experience in problems and practice incidental to the construction and equipment of buildings specified in section 3781.06 of the Revised Code; one shall be a person with recognized ability and experience in the manufacture and construction of industrialized units as defined in section ~~3781.10~~ 3781.06 of the Revised Code; one shall be a member of the fire service with recognized ability and broad training in the field of fire protection and suppression; one shall be a person with at least ten years of experience and recognized expertise in building codes and standards and the manufacture of construction materials; and one shall be a

general contractor with experience in residential and commercial construction. Each member of the board, not otherwise required to take an oath of office, shall take the oath prescribed by the constitution. Each member shall receive as compensation an amount fixed pursuant to division (J) of section 124.15 of the Revised Code, and shall receive ~~his~~ actual and necessary expenses in the performance of ~~his~~ official duties. The amount of such expenses shall be certified by the secretary of the board and paid in the same manner as the expenses of employees of the department of commerce are paid.

Sec. 3781.10. The board of building standards shall:

(A) Formulate and adopt rules governing the erection, construction, repair, alteration, and maintenance of all buildings or classes of buildings specified in section 3781.06 of the Revised Code, including land area incidental thereto, the construction of industrialized units, the installation of equipment, and the standards or requirements for materials to be used in connection therewith. The standards shall relate to the conservation of energy in and to the safety and sanitation of such buildings. The rules shall be the lawful minimum requirements specified for such buildings or industrialized units, except that no rule, except as provided in division (C) of section 3781.108 of the Revised Code, which specifies a higher requirement than is imposed by any section of the Revised Code shall be enforceable; the rules shall be acceptable as complete lawful alternatives to the requirements specified for such buildings or industrialized units in any section of the Revised Code; and the board shall on its own motion, or on application made under sections 3781.12 and 3781.13 of the Revised Code, formulate, propose, adopt, modify, amend, or repeal the rules to the extent necessary or desirable to effectuate the purposes of sections 3781.06 to 3781.18 of the Revised Code.

(B) Formulate and report to the general assembly such amendments in existing statutes relating to the purposes declared in section 3781.06 of the Revised Code as public health and safety and the development of the arts require and such additional legislation as it recommends with a view to carrying out fully, in statutory form, the purposes declared in such section; and prepare and submit to the general assembly a summary report of the number, nature, and disposition of the petitions filed under sections 3781.13 and 3781.14 of the Revised Code;

(C) Determine by rule, on its own motion or on application made under sections 3781.12 and 3781.13 of the Revised Code, and after thorough testing and evaluation that any particular fixture, device, material, process of manufacture, manufactured unit or component, method of manufacture,

system, or method of construction, complies with performance standards adopted pursuant to section 3781.11 of the Revised Code, having regard to its adaptability for safe and sanitary erection, use, or construction, to that described in any section of the Revised Code, wherever the use of a fixture, device, material, method of manufacture, system, or method of construction which is described in such section of the Revised Code, is permitted by law; and on like application amend or annul any such rule or issue an authorization for the use of a new material or manufactured unit; and no department, officer, board, or commission of the state other than the board of building standards or the board of building appeals shall permit the use of any fixture, device, material, method of manufacture, newly designed product, system, or method of construction at variance with what is described in any rule adopted or authorization issued by the board of building standards or in any section of the Revised Code. Nothing in this section shall be construed as requiring approval, by rule, of plans for an industrialized unit that conforms with the rules adopted by the board of building standards pursuant to section 3781.11 of the Revised Code.

(D) Recommend to the bureau of workers' compensation, the director of commerce, or any other department, officer, board, or commission of the state, and to legislative authorities and building departments of counties, townships, and municipal corporations, the making, amending, fixing, or ordaining by such appropriate action as such state, county, township, or municipal authorities may be empowered by law or the constitution to take, of such rules, codes, or standards as shall tend to carry out the purposes declared in section 3781.06 of the Revised Code, with a view to securing uniformity of state administrative ruling; and local legislation and administrative action;

(E) Certify municipal, township, and county building departments to exercise enforcement authority, to accept and approve plans and specifications, and to make inspections, pursuant to sections 3781.03 and 3791.04 of the Revised Code.

The board also shall certify personnel of municipal, township, and county building departments, and persons and employees of persons, firms, or corporations as described in divisions (E)(1) and (2) of this section, to exercise enforcement authority, to accept and approve plans and specifications, and to make inspections, pursuant to sections 3781.03 and 3791.04 of the Revised Code. The board shall specify, in rules adopted pursuant to Chapter 119. of the Revised Code, the requirements that shall be satisfied for certification purposes, which requirements shall be consistent with this division. Except as otherwise provided in this division, the

ements shall include, but are not limited to, the satisfactory completion of an initial examination and, in order to remain certified, the completion of a specified number of hours of continuing building code education within each three-year period following the date of certification. In adopting the requirements, the board shall not specify less than thirty hours of continuing building code education within a three-year period; shall provide that continuing education credits, and certification issued, by the council of American building officials, national model code organizations, and agencies or entities recognized by the board, are acceptable for purposes of this division; and shall specify requirements that are compatible, to the extent possible, with requirements established by the council of American building officials and national model code organizations. The board shall establish and collect a certification and renewal fee for building department personnel, and persons and employees of persons, firms, or corporations as described in divisions (E)(1) and (2) of this section, certified pursuant to this division.

All individuals certified pursuant to this division shall complete the number of hours of continuing building code education that the board requires or, for failure to do so, forfeit their certifications.

This division does not require or authorize the certification by the board of personnel of municipal, township, and county building departments, and persons and employees of persons, firms, or corporations as described in divisions (E)(1) and (2) of this section, whose responsibilities do not include the exercise of enforcement authority, the approval of plans and specifications, or the making of inspections, under the Ohio building code.

(1) Enforcement authority for approval of plans and specifications may be exercised, and plans and specifications may be approved, on behalf of a municipal corporation, township, or county, by any of the following who are certified by the board of building standards:

(a) Officers or employees of the municipal corporation, township, or county;

(b) Persons, or employees of persons, firms, or corporations, when such persons, firms, or corporations are under contract to furnish architectural or engineering services to the municipal corporation, township, or county, and such authority is exercised pursuant to such contract;

(c) Officers or employees of any other municipal corporation, township, county, health district, or other political subdivision, or persons or employees of persons, firms, or corporations under contract with the same pursuant to division (E)(1)(b) of this section, when such other municipal corporation, township, county, health district, or other political subdivision

s under contract to furnish architectural or engineering services to the municipal corporation, township, or county, and such authority is exercised pursuant to such contract.

(2) Enforcement authority for inspections may be exercised, and inspections may be made, on behalf of a municipal corporation, township, or county, by any of the following who are certified by the board of building standards:

(a) Officers or employees of the municipal corporation, township, or county;

(b) Persons, or employees of persons, firms, or corporations, when such persons, firms, or corporations are under contract to furnish inspection services to the municipal corporation, township, or county, and such authority is exercised pursuant to such contract;

(c) Officers or employees of any other municipal corporation, township, county, health district, or other political subdivision under contract to furnish inspection services to the municipal corporation, township, or county, when such authority is exercised pursuant to such contract.

(3) Municipal, township, and county building departments shall have jurisdiction within the meaning of sections 3781.03 and 3791.04 of the Revised Code, only with respect to the types of buildings and subject matters as to which they have been certified under this section and as to which such certification remains in effect.

(4) Such certification shall be upon application by the municipal corporation, the board of township trustees, or the board of county commissioners and approval of such application by the board of building standards. Such application shall set forth:

(a) The types of building occupancies as to which the certification is requested;

(b) The number and qualifications of the staff composing the building department;

(c) The names, addresses, and qualifications of persons, firms, or corporations contracting to furnish work or services pursuant to divisions (E)(1)(b) and (2)(b) of this section;

(d) The names of other municipal corporations, townships, counties, health districts, or other political subdivisions contracting to furnish work or services pursuant to divisions (E)(1)(c) and (2)(c) of this section;

(e) The proposed budget for the operation of such department.

(5) The board of building standards shall adopt rules governing:

(a) The certification of building department personnel and of those persons and employees of persons, firms, or corporations exercising

authority pursuant to divisions (E)(1) and (2) of this section. Any employee of the department or person who contracts for services with the department is disqualified from performing services for the department when the same would require the employee or person to pass upon, inspect, or otherwise exercise any authority given by the Ohio building code over any labor, material, or equipment furnished by the employee or person for the construction, alteration, or maintenance of a building or the preparation of working drawings or specifications for work within the jurisdictional area of the department. The department shall provide other similarly qualified personnel to enforce the requirements of the Ohio building code as it pertains to such work.

(b) The minimum services to be provided by a certified building department.

(6) Such certification may be revoked or suspended with respect to any or all of the building occupancies to which it relates on petition to the board of building standards by any person affected by such enforcement or approval of plans, or by the board on its own motion. Hearings shall be held and appeals permitted on any such proceedings for certification or for revocation or suspension of certification in the same manner as provided in section 3781.101 of the Revised Code for other proceedings of the board of building standards.

(7) Upon certification, and until such authority is revoked, county and township building departments shall enforce such rules over those occupancies listed in the application without regard to limitation upon the authority of boards of county commissioners under Chapter 307. of the Revised Code or boards of township trustees under Chapter 505. of the Revised Code.

(F) Conduct such hearings, in addition to those required by sections 3781.06 to 3781.18 and 3791.04 of the Revised Code, and make such investigations and tests, and require from other state departments, officers, boards, and commissions such information as the board considers necessary or desirable in order to assist it in the discharge of any duty or in the exercise of any power mentioned in this section or in sections 3781.06 to 3781.18 and 3791.04 of the Revised Code;

(G) Formulate rules and establish reasonable fees for the review of all applications submitted where the applicant applies for authority to use a new material, assembly, or product of a manufacturing process. The fee established shall bear some reasonable relationship to the cost of such review or testing of the materials, assembly, or products submitted and notification of approval or disapproval as provided in section 3781.12 of the

Revised Code.

(H) Compile and publish, in the form of a model code, rules pertaining to one-family, two-family, and three-family dwelling houses ~~which~~ that any municipal corporation, township, or county may incorporate into its building code;

(I) Cooperate with the director of human services when the director promulgates rules pursuant to section 5104.05 of the Revised Code regarding safety and sanitation in type A family day-care homes;

(J) Adopt rules to implement the requirements of section 3781.108 of the Revised Code.

~~As used in sections 3781.10 to 3781.18 and 3791.04 to 3791.07 of the Revised Code, "industrialized unit" means an assembly of materials or products comprising all or part of a total structure which, when constructed, is self-sufficient or substantially self-sufficient, and when installed constitutes the structure or part of a structure, except for preparations for its placement.~~

Sec. 3781.181. (A) The board of building standards shall adopt rules, in accordance with Chapter 119. of the Revised Code, establishing standards required by section 3781.10 of the Revised Code relating to the conservation of energy, and establishing standards relating to the conservation of energy for all newly constructed one-family, two-family, and three-family dwellings.

As used in this section and section 3781.182 of the Revised Code, a building or dwelling shall be deemed "newly constructed" if erection of the building or dwelling commenced after the effective date of the rules adopted pursuant to this section and the building or dwelling had never been occupied or used for its intended purpose at the time of the completion of construction.

Architectural designs ~~which~~ THAT were not in violation of any rules of the board in effect on January 1, 1977, shall not be prohibited under any rules adopted by the board pursuant to this section.

(B) Rules adopted pursuant to this section shall be reviewed annually by the board and the board shall determine whether new technology has been developed in the field of energy conservation during the preceding year which render its rules obsolete or inadequate. If the board finds that new advances in technology have made its rules obsolete or inadequate, it shall amend the rules. The board shall report to the general assembly annually concerning its review of its rules and the current state of the art in the area of conservation of energy in buildings.

(C) Rules adopted pursuant to this section shall specify that a

manufactured home that complies with the federal energy standards set forth in 24 C.F.R. 3280 complies with the energy requirements for one-family, two-family, and three-family dwellings established pursuant to this section.

Sec. 3781.184. (A) Every Manufactured home, as defined in division (c)(4) of section 3781.06 of the Revised Code, shall be constructed in accordance with the federal construction and safety standards established by the Secretary of Housing and Urban Development pursuant to the "Manufactured Housing Construction and Safety Standards Act of 1974," 88 Stat. 700, 42 U.S.C.A. 5401, 5403. The federal standards shall be the exclusive construction and safety standards in this state and neither the state nor any political subdivision of the state may establish any other standard governing the construction of manufactured homes.

(B) Every manufactured home constructed in accordance with the federal standards specified in division (A) of this section, shall have a permanent label or tag affixed to it, as specified in 42 U.S.C.A. 5415, certifying compliance with the federal construction and safety standards.

(C)(1) Every manufactured home that is constructed in accordance with the federal standards specified in division (A) of this section and is a permanently sited manufactured home as defined in division (C)(6) of section 3781.06 of the Revised Code shall be a permitted use in any district or zone in which a political subdivision permits single-family homes, and no political subdivision may prohibit or restrict the location of a permanently sited MANUFACTURED home in any zone or district in which a single-family home is permitted.

(2) This division does not limit the authority of a political subdivision to do either of the following:

(a) Require that a permanently sited MANUFACTURED home comply with all zoning requirements that are uniformly imposed on all single-family residences within the district or zone in which the permanently sited manufactured home is or is to be located, EXCEPT REQUIREMENTS THAT SPECIFY A MINIMUM ROOF PITCH AND REQUIREMENTS THAT DO NOT COMPLY WITH THE STANDARDS ESTABLISHED PURSUANT TO THE "MANUFACTURED HOUSING CONSTRUCTION AND SAFETY STANDARDS ACT OF 1974," 88 STAT. 700, 42 U.S.C.A. 5401;

(b) PROHIBIT FROM ANY RESIDENTIAL DISTRICT OR ZONE, TRAVEL TRAILERS, PARK TRAILERS, AND MOBILE HOMES, AS THESE TERMS ARE DEFINED IN SECTION 4501.01 OF THE REVISED CODE, AND MANUFACTURED HOMES THAT DO NOT QUALIFY AS PERMANENTLY SITED MANUFACTURED HOMES.

(D) This section does not prohibit a private landowner from incorporating a restrictive covenant in a deed, prohibiting the inclusion on the conveyed land of manufactured homes, as defined in division (C)(4) or (6) of section 3781.06 of the Revised Code, or of travel trailers, park trailers, and mobile homes, as defined in section 4501.01 of the Revised Code. This division does not create a new cause of action or substantive legal right for a private landowner to incorporate such a restrictive covenant in a deed.

Sec. 3791.04. (A) Before beginning the construction, erection, or manufacture of any building to which section 3781.06 of the Revised Code is applicable, including all industrialized units, the owner thereof, in addition to any other submission of plans or drawings, specifications, and data required by law, shall submit the plans or drawings, specifications, and data prepared for the construction, erection, and equipment thereof, or the alteration thereof or addition thereto, which plans or drawings, and specifications shall indicate thereon the portions that have been approved pursuant to section 3781.12 of the Revised Code, for which no further approval shall be required, to the municipal, township, or county building department having jurisdiction if such department has been certified as provided in division (E) of section 3781.10 of the Revised Code, and if there is no certified municipal, township, or county building department, to the superintendent of the division of industrial compliance, for approval.

The seal of an architect registered under Chapter 4703. of the Revised Code or an engineer registered under Chapter 4733. of the Revised Code shall be required for any plans, drawings, specifications, or data submitted for approval, unless the plans, drawings, specifications, or data may be prepared by persons other than registered architects pursuant to division (C) or (D) of section 4703.18 of the Revised Code, or by persons other than registered engineers pursuant to division (C) or (D) of section 4733.18 of the Revised Code.

No seal shall be required for any plans, drawings, specifications, or data submitted for approval for any buildings or structures subject to the requirements of section 3781.181 of the Revised Code, exempt from the requirements of sections 3781.06 to 3781.18 and 3791.04 of the Revised Code, or erected as industrialized one-, two-, or three-family units or structures within the meaning of "industrialized unit" as defined in section ~~3781.10~~ 3781.06 of the Revised Code.

No seal shall be required for the installation of replacement equipment or systems that are similar in type or capacity to the equipment or systems being replaced. No seal shall be required for approval for any new construction, improvement, alteration, repair, painting, decorating, or other

modification of any buildings or structures subject to sections 3781.06 to 3781.18 and 3791.04 of the Revised Code if the proposed work does not involve technical design analysis, as defined by rule adopted by the board of building standards.

(B) No owner shall proceed with the construction, erection, alteration, or equipment of any such building until such plans or drawings, specifications, and data have been so approved, or the industrialized unit inspected at the point of origin. No plans or specifications shall be approved or inspection approval given unless the building represented thereby would, if constructed, repaired, erected, or equipped according to the same, comply with Chapters 3781. and 3791. of the Revised Code and any rule made under such chapters.

(C) The approval of plans or drawings and specifications or data pursuant to this section is invalid if construction, erection, alteration, or other work upon the building has not commenced within twelve months of the approval of the plans or drawings and specifications. One extension shall be granted for an additional twelve-month period if requested by the owner at least ten days in advance of the expiration of the permit and upon payment of a fee not to exceed one hundred dollars. If in the course of construction, work is delayed or suspended for more than six months, the approval of plans or drawings and specifications or data is invalid. Two extensions shall be granted for six months each if requested by the owner at least ten days in advance of the expiration of the permit and upon payment of a fee for each extension of not more than one hundred dollars. Before any work may continue on the construction, erection, alteration, or equipment of any building for which the approval is invalid, the owner of the building shall resubmit the plans or drawings and specifications for approval pursuant to this section.

(D) Subject to section 3791.042 of the Revised Code, the board of building standards or the legislative authority of a municipal corporation, township, or county, by rule, may regulate the requirements for the submission of plans and specifications to the respective enforcing departments and for the processing of the same by such departments. The board of building standards or the legislative authority of a municipal corporation, township, or county may adopt rules to provide for the approval, subject to section 3791.042 of the Revised Code, by the department having jurisdiction of the plans for construction of a foundation or any other part of a building or structure before the complete plans and specifications for the entire building or structure have been submitted. When any plans are approved by the department having jurisdiction, the structure

and every particular thereof represented by those plans and disclosed therein shall, in the absence of fraud or a serious safety or sanitation hazard, be conclusively presumed to comply with Chapters 3781. and 3791. of the Revised Code and any rule issued pursuant thereto, if constructed, altered, or repaired in accordance with those plans and any such rule in effect at the time of approval.

(E) The approval of plans and specifications, including inspection of the industrialized units, under this section is a "license" and the failure to approve such plans or specifications as submitted or to inspect the unit at the point of origin within thirty days after the plans or specifications are filed, or the request for inspection of the industrialized unit is made, or the disapproval of such plans and specifications, or the refusal to approve such industrialized unit, following inspection at the point of origin is "an adjudication order denying the issuance of a license" requiring an "adjudication hearing" as provided by sections 119.07 to 119.13 of the Revised Code and as modified by sections 3781.031 and 3781.19 of the Revised Code. An adjudication order denying the issuance of a license shall specify the reasons for such denial.

(F) The board of building standards shall not require the submission of site preparation plans or plot plans to the division of industrial compliance in situations where industrialized units are used exclusively as one-, two-, or three-family dwellings.

(G) Notwithstanding any procedures established by the board, the agency having jurisdiction, if it objects to any portion of the plans or specifications, upon the request of the owner or representative of the owner, may issue conditional approval to proceed with construction up to the point where there is objection. Approval shall be issued only when the objection results from conflicting interpretations of the rules of the board of building standards rather than the application of specific technical requirements of the rules. Approval shall not be issued where the correction of the objection would cause extensive changes in the building design or construction. The giving of conditional approval is a "conditional license" to proceed with construction up to the point where construction or materials objected to by the agency are to be incorporated into the building. No construction shall proceed beyond this point without the prior approval of the agency or another agency which conducts an adjudication hearing relative to the objection. The agency having jurisdiction shall specify its objections to the plans or specifications, which is an "adjudication order denying the issuance of a license" and may be appealed pursuant to sections 119.07 to 119.13 of the Revised Code and as modified by sections 3781.031 and 3781.19 of the

Revised Code.

(H) A certified municipal, township, or county building department having jurisdiction, or the superintendent of the division of industrial compliance, as appropriate, shall review any plans, drawings, specifications, or data described in this section that are submitted to it or to the superintendent.

(I) No owner or persons having control as an officer, or as a member of a board or committee, or otherwise, of a building to which section 3781.06 of the Revised Code is applicable, and no architect, designer, engineer, builder, contractor, subcontractor, or any officer or employee of a municipal, township, or county building inspection department shall violate this section.

(J) Whoever violates this section shall be fined not more than five hundred dollars.

Sec. 4501.01. As used in this chapter and Chapters 4503., 4505., 4507., 4509., 4511., 4513., 4515., and 4517. of the Revised Code, and in the penal laws, except as otherwise provided:

(A) "Vehicles" means everything on wheels or runners, including motorized bicycles, but does not mean vehicles that are operated exclusively on rails or tracks or from overhead electric trolley wires and vehicles that belong to any police department, municipal fire department, or volunteer fire department, or that are used by such a department in the discharge of its functions.

(B) "Motor vehicle" means any vehicle, including ~~manufactured~~ mobile homes and recreational vehicles, that is propelled or drawn by power other than muscular power or power collected from overhead electric trolley wires, ~~except.~~ "Motor vehicle" does not include motorized bicycles, road rollers, traction engines, power shovels, power cranes, and other equipment used in construction work and not designed for or employed in general highway transportation, well-drilling machinery, ditch-digging machinery, farm machinery, trailers that are used to transport agricultural produce or agricultural production materials between a local place of storage or supply and the farm when drawn or towed on a public road or highway at a speed of twenty-five miles per hour or less, threshing machinery, hay-baling machinery, corn sheller, hammermill and agricultural tractors, machinery used in the production of horticultural, agricultural, and vegetable products, and trailers that are designed and used exclusively to transport a boat between a place of storage and a marina, or in and around a marina, when drawn or towed on a public road or highway for a distance of no more than ten miles and at a speed of twenty-five miles per hour or less.

(C) "Agricultural tractor" and "traction engine" mean any self-propelling vehicle that is designed or used for drawing other vehicles or wheeled machinery, but has no provisions for carrying loads independently of such other vehicles, and that is used principally for agricultural purposes.

(D) "Commercial tractor," except as defined in division (C) of this section, means any motor vehicle that has motive power and either is designed or used for drawing other motor vehicles, or is designed or used for drawing another motor vehicle while carrying a portion of the other motor vehicle or its load, or both.

(E) "Passenger car" means any motor vehicle that is designed and used for carrying not more than nine persons and includes any motor vehicle that is designed and used for carrying not more than fifteen persons in a ridesharing arrangement.

(F) "Collector's vehicle" means any motor vehicle or agricultural tractor or traction engine that is of special interest, that has a fair market value of one hundred dollars or more, whether operable or not, and that is owned, operated, collected, preserved, restored, maintained, or used essentially as a collector's item, leisure pursuit, or investment, but not as the owner's principal means of transportation. "Licensed collector's vehicle" means a collector's vehicle, other than an agricultural tractor or traction engine, that displays current, valid license tags issued under section 4503.45 of the Revised Code, or a similar type of motor vehicle that displays current, valid license tags issued under substantially equivalent provisions in the laws of other states.

(G) "Historical motor vehicle" means any motor vehicle that is over twenty-five years old and is owned solely as a collector's item and for participation in club activities, exhibitions, tours, parades, and similar uses, but that in no event is used for general transportation.

(H) "Noncommercial motor vehicle" means any motor vehicle, including a farm truck as defined in section 4503.04 of the Revised Code, that is designed by the manufacturer to carry a load of no more than one ton and is used exclusively for purposes other than engaging in business for profit.

(I) "Bus" means any motor vehicle that has motor power and is designed and used for carrying more than nine passengers, except any motor vehicle that is designed and used for carrying not more than fifteen passengers in a ridesharing arrangement.

(J) "Commercial car" means any motor vehicle that has motor power and is designed and used for carrying merchandise or freight, or that is used as a commercial tractor.

(K) "Bicycle" means every device, other than a tricycle that is designed solely for use as a play vehicle by a child, that is propelled solely by human power upon which any person may ride, and that has either two tandem wheels, or one wheel in front and two wheels in the rear, any of which is more than fourteen inches in diameter.

(L) "Motorized bicycle" means any vehicle that either has two tandem wheels or one wheel in the front and two wheels in the rear, that is capable of being pedaled, and that is equipped with a helper motor of not more than fifty cubic centimeters piston displacement that produces no more than one brake horsepower and is capable of propelling the vehicle at a speed of no greater than twenty miles per hour on a level surface.

(M) "Trailer" means any vehicle without motive power that is designed or used for carrying property or persons wholly on its own structure and for being drawn by a motor vehicle, and includes any such vehicle that is formed by or operated as a combination of a semitrailer and a vehicle of the dolly type such as that commonly known as a trailer dolly, a vehicle used to transport agricultural produce or agricultural production materials between a local place of storage or supply and the farm when drawn or towed on a public road or highway at a speed greater than twenty-five miles per hour, and a vehicle that is designed and used exclusively to transport a boat between a place of storage and a marina, or in and around a marina, when drawn or towed on a public road or highway for a distance of more than ten miles or at a speed of more than twenty-five miles per hour. "Trailer" does not include a manufactured home or travel trailer.

(N) "Noncommercial trailer" means any trailer, except a travel trailer or trailer that is used to transport a boat as described in division (B) of this section, but, where applicable, includes a vehicle that is used to transport a boat as described in division (M) of this section, that has a gross weight of no more than three thousand pounds, and that is used exclusively for purposes other than engaging in business for a profit.

(O) "~~Manufactured Mobile home~~" means ~~any nonself-propelled vehicle transportable in one or more sections, which, in the traveling mode, is eight body feet or more in width or forty~~ a building unit or assembly of closed construction that is fabricated in an off-site facility, is more than thirty-five body feet or more in length or, when erected on site, is three hundred twenty or more square feet, and which is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to the required utilities, and includes the plumbing, heating, air conditioning, and electrical systems contained therein. Calculations used to determine the number of square feet in a structure are based on the

~~structure's exterior dimensions measured at the largest horizontal projections when erected on site. These dimensions include all expandable rooms, cabinets, and other projections containing interior space, but do not include bay windows.~~ is transportable in one or more sections, and does not qualify as a manufactured home as defined in division (C)(4) of section 3781.06 Of the Revised Code or as an industrialized unit as defined in division (C)(3) of section 3781.06 Of the Revised Code.

(P) "Semitrailer" means any vehicle of the trailer type that does not have motive power and is so designed or used with another and separate motor vehicle that in operation a part of its own weight or that of its load, or both, rests upon and is carried by the other vehicle furnishing the motive power for propelling itself and the vehicle referred to in this division, and includes, for the purpose only of registration and taxation under those chapters, any vehicle of the dolly type, such as a trailer dolly, that is designed or used for the conversion of a semitrailer into a trailer.

(Q) "Recreational vehicle" means a vehicular portable structure that is designed and constructed to be used as a temporary dwelling for travel, recreational, and vacation uses and is classed as follows:

(1) "Travel trailer" means a nonself-propelled recreational vehicle that does not exceed an overall length of thirty-five feet, exclusive of bumper and tongue or coupling, and contains less than three hundred twenty square feet of space when erected on site. "Travel trailer" includes a tent-type fold-out camping trailer as defined in section 4517.01 of the Revised Code.

(2) "Motor home" means a self-propelled recreational vehicle that is constructed with permanently installed facilities for cold storage, cooking and consuming of food, and for sleeping.

(3) "Truck camper" means a nonself-propelled recreational vehicle that does not have wheels for road use and is designed to be placed upon and attached to a motor vehicle. "Truck camper" does not include truck covers that consist of walls and a roof, but do not have floors and facilities enabling them to be used as a dwelling.

(4) "Fifth wheel trailer" means a vehicle that is of such size and weight as to be movable without a special highway permit, that has a gross trailer area of four hundred square feet or less, that is constructed with a raised forward section that allows a bi-level floor plan, and that is designed to be towed by a vehicle equipped with a fifth-wheel hitch ordinarily installed in the bed of a truck.

(5) "Park trailer" means a vehicle that is commonly known as a park model recreational vehicle, meets the American national standard institute standard A119.5 (1988) for park trailers, is built on a single chassis, has a

gross trailer area of four hundred square feet or less when set up, is designed for seasonal or temporary living quarters, and may be connected to utilities necessary for the operation of installed features and appliances.

(R) "Pneumatic tires" means tires of rubber and fabric or tires of similar material, that are inflated with air.

(S) "Solid tires" means tires of rubber or similar elastic material that are not dependent upon confined air for support of the load.

(T) "Solid tire vehicle" means any vehicle that is equipped with two or more solid tires.

(U) "Farm machinery" means all machines and tools that are used in the production, harvesting, and care of farm products, and includes trailers that are used to transport agricultural produce or agricultural production materials between a local place of storage or supply and the farm when drawn or towed on a public road or highway at a speed of twenty-five miles per hour or less.

(V) "Owner" includes any person, firm, or corporation other than a manufacturer or dealer that has title to a motor vehicle, except that in sections 4505.01 to 4505.19 of the Revised Code, "owner" includes in addition manufacturers and dealers.

(W) "Manufacturer" and "dealer" include all persons, firms, and corporations that are regularly engaged in the business of manufacturing, selling, displaying, offering for sale, or dealing in motor vehicles, at an established place of business that is used exclusively for the purpose of manufacturing, selling, displaying, offering for sale, or dealing in motor vehicles. A place of business that is used for manufacturing, selling, displaying, offering for sale, or dealing in motor vehicles shall be deemed to be used exclusively for those purposes even though snowmobiles or all-purpose vehicles are sold or displayed for sale thereat, even though farm machinery is sold or displayed for sale thereat, or even though repair, accessory, gasoline and oil, storage, parts, service, or paint departments are maintained thereat, or, in any county having a population of less than seventy-five thousand persons at the last federal census, even though a department in a place of business is used to dismantle, salvage, or rebuild motor vehicles by means of used parts, if such departments are operated for the purpose of furthering and assisting in the business of manufacturing, selling, displaying, offering for sale, or dealing in motor vehicles. Places of business or departments in a place of business used to dismantle, salvage, or rebuild motor vehicles by means of using used parts are not considered as being maintained for the purpose of assisting or furthering the manufacturing, selling, displaying, and offering for sale or dealing in motor

vehicles.

(X) "Operator" includes any person who drives or operates a motor vehicle upon the public highways.

(Y) "Chauffeur" means any operator who operates a motor vehicle, other than a taxicab, as an employee for hire; or any operator whether or not the owner of a motor vehicle, other than a taxicab, who operates such vehicle for transporting, for gain, compensation, or profit, either persons or property owned by another. Any operator of a motor vehicle who is voluntarily involved in a ridesharing arrangement is not considered an employee for hire or operating such vehicle for gain, compensation, or profit.

(Z) "State" includes the territories and federal districts of the United States, and the provinces of Canada.

(AA) "Public roads and highways" for vehicles includes all public thoroughfares, bridges, and culverts.

(BB) "Manufacturer's number" means the manufacturer's original serial number that is affixed to or imprinted upon the chassis or other part of the motor vehicle.

(CC) "Motor number" means the manufacturer's original number that is affixed to or imprinted upon the engine or motor of the vehicle.

(DD) "Bill of sale" means the written statement or document of transfer or conveyance required prior to January 1, 1938, to be executed and delivered by the corporation, partnership, association, or person selling, giving away, transferring, or passing title to a motor vehicle.

(EE) "Distributor" means any person who is authorized by a motor vehicle manufacturer to distribute new motor vehicles to licensed motor vehicle dealers at an established place of business that is used exclusively for the purpose of distributing new motor vehicles to licensed motor vehicle dealers, except when the distributor also is a new motor vehicle dealer, in which case the distributor may distribute at the location of the distributor's licensed dealership.

(FF) "Ridesharing arrangement" means the transportation of persons in a motor vehicle where the transportation is incidental to another purpose of a volunteer driver and includes ridesharing arrangements known as carpools, vanpools, and buspools.

(GG) "Apportionable vehicle" means any vehicle that is used or intended for use in two or more international registration plan member jurisdictions that allocate or proportionally register vehicles, that is used for the transportation of persons for hire or designed, used, or maintained primarily for the transportation of property, and that meets any of the

llowing qualifications:

(1) Is a power unit having a gross vehicle weight in excess of twenty-six thousand pounds;

(2) Is a power unit having three or more axles, regardless of the gross vehicle weight;

(3) Is a combination vehicle with a gross vehicle weight in excess of twenty-six thousand pounds.

"Apportionable vehicle" does not include recreational vehicles, vehicles displaying restricted plates, city pick-up and delivery vehicles, buses used for the transportation of chartered parties, or vehicles owned and operated by the United States, this state, or any political subdivisions thereof.

(HH) "Chartered party" means a group of persons who contract as a group to acquire the exclusive use of a passenger-carrying motor vehicle at a fixed charge for the vehicle in accordance with the carrier's tariff, lawfully on file with the United States department of transportation, for the purpose of group travel to a specified destination or for a particular itinerary, either agreed upon in advance or modified by the chartered group after having left the place of origin.

(II) "International registration plan" means a reciprocal agreement of member jurisdictions that is endorsed by the American association of motor vehicle administrators, and that promotes and encourages the fullest possible use of the highway system by authorizing apportioned registration of fleets of vehicles and recognizing registration of vehicles apportioned in member jurisdictions.

(JJ) "Restricted plate" means a license plate that has a restriction of time, geographic area, mileage, or commodity, and includes license plates issued to farm trucks under division (K) of section 4503.04 of the Revised Code.

(KK) "Gross vehicle weight," with regard to any commercial car, trailer, semitrailer, or bus that is taxed at the rates established under section 4503.042 of the Revised Code, means the unladen weight of the vehicle fully equipped plus the maximum weight of the load to be carried on the vehicle.

(LL) "Combined gross vehicle weight" with regard to any combination of a commercial car, trailer, and semitrailer, that is taxed at the rates established under section 4503.042 of the Revised Code, means the total unladen weight of the combination of vehicles fully equipped plus the maximum weight of the load to be carried on that combination of vehicles.

(MM) "Chauffeured limousine" means a motor vehicle that is designed to carry nine or fewer passengers and is operated for hire on an hourly basis

pursuant to a prearranged contract for the transportation of passengers on public roads and highways along a route under the control of the person hiring the vehicle and not over a defined and regular route. "Prearranged contract" means an agreement, made in advance of boarding, to provide transportation from a specific location in a chauffeured limousine at a fixed rate per hour or trip. "Chauffeured limousine" does not include any vehicle that is used exclusively in the business of funeral directing.

(NN) "Manufactured home" has the same meaning as in division (C)(4) of section 3781.06 of the Revised Code.

(OO) "Acquired situs," with respect to a manufactured home or a mobile home, means to become located in this state pursuant to the issuance of a certificate of title for the home and the placement of the home on real property, but does not include the placement of a manufactured home or a mobile home in the inventory of a new motor vehicle dealer or the inventory of a manufacturer, remanufacturer, or distributor of manufactured or mobile homes.

Sec. 4503.04. Until the rates established under section 4503.042 of the Revised Code for the registration of commercial cars, trailers, semitrailers, and buses other than transit buses become operative, the rates of the taxes imposed by section 4503.02 of the Revised Code shall be as follows:

(A) For motor vehicles having three wheels or less, the license tax is:

- (1) For each motorized bicycle, ten dollars;
- (2) For each motorcycle, fourteen dollars.

(B) For each passenger car, twenty dollars;

(C) For each manufactured home, EACH MOBILE HOME, and each travel trailer, ten dollars;

(D) For each noncommercial motor vehicle designed by the manufacturer to carry a load of no more than three-quarters of one ton and for each motor home, thirty-five dollars; for each noncommercial motor vehicle designed by the manufacturer to carry a load of ~~no~~ more than three-quarters of one ton, but not more than one ton, seventy dollars;

(E) For each commercial car and for each trailer or semitrailer, except a manufactured OR MOBILE home or noncommercial trailer, which shall not be taxed by this division, the license tax is fifteen dollars plus:

(1) Eighty-five cents for each one hundred pounds or part thereof for the first two thousand pounds or part thereof of weight of vehicle fully equipped;

(2) One dollar and forty cents for each one hundred pounds or part thereof in excess of two thousand pounds up to and including three thousand pounds;

(3) One dollar and ninety cents for each one hundred pounds or part thereof in excess of three thousand pounds up to and including four thousand pounds;

(4) Two dollars and twenty cents for each one hundred pounds or part thereof in excess of four thousand pounds up to and including five thousand pounds;

(5) Two dollars and forty cents for each one hundred pounds or part thereof in excess of five thousand pounds up to and including six thousand pounds;

(6) Two dollars and eighty cents for each one hundred pounds or part thereof in excess of six thousand pounds up to and including ten thousand pounds;

(7) Three dollars for each one hundred pounds or part thereof in excess of ten thousand pounds up to and including twelve thousand pounds;

(8) Three dollars and twenty-five cents for each one hundred pounds or part thereof in excess of twelve thousand pounds.

(F) For each noncommercial trailer, the license tax is:

(1) Eighty-five cents for each one hundred pounds or part thereof for the first two thousand pounds or part thereof of weight of vehicle fully equipped;

(2) One dollar and forty cents for each one hundred pounds or part thereof in excess of two thousand pounds up to and including three thousand pounds.

(G) Notwithstanding its weight, twelve dollars for any:

(1) Vehicle equipped, owned, and used by a charitable or nonprofit corporation exclusively for the purpose of administering chest x-rays or receiving blood donations;

(2) Van used principally for the transportation of handicapped persons that has been modified by being equipped with adaptive equipment to facilitate the movement of such persons into and out of the van.

(H) For each bus, except a transit bus, having motor power the license tax is:

(1) Eighty-five cents per one hundred pounds or part thereof for the first two thousand pounds or part thereof of weight of vehicle fully equipped;

(2) One dollar and thirty cents for each one hundred pounds or part thereof in excess of two thousand pounds up to and including three thousand pounds;

(3) One dollar and eighty cents for each one hundred pounds or part thereof in excess of three thousand pounds up to and including four thousand pounds;

(4) Two dollars and ten cents for each one hundred pounds or part thereof in excess of four thousand pounds up to and including six thousand pounds;

(5) Two dollars and forty cents for each one hundred pounds or part thereof in excess of six thousand pounds up to and including ten thousand pounds;

(6) Two dollars and seventy cents for each one hundred pounds or part thereof in excess of ten thousand pounds;

(7) Notwithstanding its weight, twelve dollars for any bus used principally for the transportation of handicapped persons or persons sixty-five years of age or older;

(8) Notwithstanding its weight, twenty dollars for any bus used principally for the transportation of persons in a ridesharing arrangement.

(I) For each transit bus having motor power the license tax is twelve dollars.

"Transit bus" means either a motor vehicle having a seating capacity of more than seven persons which is operated and used by any person in the rendition of a public mass transportation service primarily in a municipal corporation or municipal corporations and provided at least seventy-five per cent of the annual mileage of such service and use is within such municipal corporation or municipal corporations or a motor vehicle having a seating capacity of more than seven persons which is operated solely for the transportation of persons associated with a charitable or nonprofit corporation, but does not mean any motor vehicle having a seating capacity of more than seven persons when such vehicle is used in a ridesharing capacity.

The application for registration of such transit bus shall be accompanied by an affidavit prescribed by the registrar of motor vehicles and signed by the person or an agent of the firm or corporation operating such bus stating that the bus has a seating capacity of more than seven persons, and that it is either to be operated and used in the rendition of a public mass transportation service and that at least seventy-five per cent of the annual mileage of such operation and use shall be within one or more municipal corporations or that it is to be operated solely for the transportation of persons associated with a charitable or nonprofit corporation.

The form of the license plate, and the manner of its attachment to the vehicle, shall be prescribed by the registrar of motor vehicles.

(J) The minimum tax for any vehicle having motor power other than a farm truck, a motorized bicycle, or motorcycle is ten dollars and eighty cents, and for each noncommercial trailer, five dollars.

(K)(1) Except as otherwise provided in division (K) of this section, for each farm truck, except a noncommercial motor vehicle, that is owned, controlled, or operated by one or more farmers exclusively in farm use as defined in this section, and not for commercial purposes, and provided that at least seventy-five per cent of such farm use is by or for the one or more owners, controllers, or operators of the farm in the operation of which a farm truck is used, the license tax is five dollars plus:

(a) Fifty cents per one hundred pounds or part thereof for the first three thousand pounds;

(b) Seventy cents per one hundred pounds or part thereof in excess of three thousand pounds up to and including four thousand pounds;

(c) Ninety cents per one hundred pounds or part thereof in excess of four thousand pounds up to and including six thousand pounds;

(d) Two dollars for each one hundred pounds or part thereof in excess of six thousand pounds up to and including ten thousand pounds;

(e) Two dollars and twenty-five cents for each one hundred pounds or part thereof in excess of ten thousand pounds;

(f) The minimum license tax for any farm truck shall be twelve dollars.

(2) The owner of a farm truck may register the truck for a period of one-half year by paying one-half the registration tax imposed on the truck under this chapter and one-half the amount of any tax imposed on the truck under Chapter 4504. of the Revised Code.

(3) A farm bus may be registered for a period of ninety days from the date of issue of the license plates for the bus, for a fee of ten dollars, provided such license plates shall not be issued for more than any two ninety-day periods in any calendar year. Such use does not include the operation of trucks by commercial processors of agricultural products.

(4) License plates for farm trucks and for farm buses shall have some distinguishing marks, letters, colors, or other characteristics to be determined by the director of public safety.

(5) Every person registering a farm truck or bus under this section shall furnish an affidavit certifying that the truck or bus licensed to ~~him~~ that person is to be so used as to meet the requirements necessary for the farm truck or farm bus classification.

Any farmer may use ~~his~~ a truck owned by the farmer for commercial purposes by paying the difference between the commercial truck registration fee and the farm truck registration fee for the remaining part of the registration period for which the truck is registered. Such remainder shall be calculated from the beginning of the semiannual period in which application for such commercial license is made.

Taxes at the rates provided in this section are in lieu of all taxes on or with respect to the ownership of such motor vehicles, except as provided in section 4503.042 and section 4503.06 of the Revised Code.

(L) Other than trucks registered under the international registration plan in another jurisdiction and for which this state has received an apportioned registration fee, the license tax for each truck which is owned, controlled, or operated by a nonresident, and licensed in another state, and which is used exclusively for the transportation of nonprocessed agricultural products intrastate, from the place of production to the place of processing, is twenty-four dollars.

"Truck," as used in this division, means any pickup truck, straight truck, semitrailer, or trailer other than a travel trailer. Nonprocessed agricultural products, as used in this division, does not include livestock or grain.

A license issued under this division shall be issued for a period of one hundred thirty days in the same manner in which all other licenses are issued under this section, provided that no truck shall be so licensed for more than one one hundred thirty-day period during any calendar year.

The license issued pursuant to this division shall consist of a windshield decal to be designed by the director of public safety.

Every person registering a truck under this division shall furnish an affidavit certifying that the truck licensed to ~~him~~ the person is to be used exclusively for the purposes specified in this division.

(M) Every person registering a motor vehicle as a noncommercial motor vehicle as defined in section 4501.01 of the Revised Code, or registering a trailer as a noncommercial trailer as defined in that section, shall furnish an affidavit certifying that the motor vehicle or trailer so licensed to ~~him~~ the person is to be so used as to meet the requirements necessary for the noncommercial vehicle classification.

(N) Every person registering a van or bus as provided in divisions (G)(2) and (H)(7) of this section shall furnish a notarized statement certifying that the van or bus licensed to ~~him~~ the person is to be used for the purposes specified in those divisions. The form of the license plate issued for such motor vehicles shall be prescribed by the registrar.

(O) Every person registering as a passenger car a motor vehicle designed and used for carrying more than nine but not more than fifteen passengers, and every person registering a bus as provided in division (H)(8) of this section, shall furnish an affidavit certifying that the vehicle so licensed to ~~him~~ the person is to be used in a ridesharing arrangement and that ~~he~~ the person will have in effect whenever the vehicle is used in a ridesharing arrangement a policy of liability insurance with respect to the

motor vehicle in amounts and coverages no less than those required by section 4509.79 of the Revised Code. The form of the license plate issued for such a motor vehicle shall be prescribed by the registrar.

(P) As used in this section:

(1) "Van" means any motor vehicle having a single rear axle and an enclosed body without a second seat.

(2) "Handicapped person" means any person who has lost the use of one or both legs, or one or both arms, or is blind, deaf, or so severely disabled as to be unable to move about without the aid of crutches or a wheelchair.

(3) "Farm truck" means a truck used in the transportation from the farm of products of the farm, including livestock and its products, poultry and its products, floricultural and horticultural products, and in the transportation to the farm of supplies for the farm, including tile, fence, and every other thing or commodity used in agricultural, floricultural, horticultural, livestock, and poultry production and livestock, poultry, and other animals and things used for breeding, feeding, or other purposes connected with the operation of the farm.

(4) "Farm bus" means a bus used only for the transportation of agricultural employees and used only in the transportation of such employees as are necessary in the operation of the farm.

(5) "Farm supplies" includes fuel used exclusively in the operation of a farm, including one or more homes located on and used in the operation of one or more farms, and furniture and other things used in and around such homes.

Sec. 4503.042. The registrar of motor vehicles shall adopt rules establishing the date, subsequent to this state's entry into membership in the international registration plan, when the rates established by this section become operative.

(A) The rates of the taxes imposed by section 4503.02 of the Revised Code are as follows for commercial cars having a gross vehicle weight or combined gross vehicle weight of:

(1) Not more than two thousand pounds, forty-five dollars;

(2) More than two thousand but not more than six thousand pounds, seventy dollars;

(3) More than six thousand but not more than ten thousand pounds, eighty-five dollars;

(4) More than ten thousand but not more than fourteen thousand pounds, one hundred five dollars;

(5) More than fourteen thousand but not more than eighteen thousand pounds, one hundred twenty-five dollars;

(6) More than eighteen thousand but not more than twenty-two thousand pounds, one hundred fifty dollars;

(7) More than twenty-two thousand but not more than twenty-six thousand pounds, one hundred seventy-five dollars;

(8) More than twenty-six thousand but not more than thirty thousand pounds, three hundred fifty-five dollars;

(9) More than thirty thousand but not more than thirty-four thousand pounds, four hundred twenty dollars;

(10) More than thirty-four thousand but not more than thirty-eight thousand pounds, four hundred eighty dollars;

(11) More than thirty-eight thousand but not more than forty-two thousand pounds, five hundred forty dollars;

(12) More than forty-two thousand but not more than forty-six thousand pounds, six hundred dollars;

(13) More than forty-six thousand but not more than fifty thousand pounds, six hundred sixty dollars;

(14) More than fifty thousand but not more than fifty-four thousand pounds, seven hundred twenty-five dollars;

(15) More than fifty-four thousand but not more than fifty-eight thousand pounds, seven hundred eighty-five dollars;

(16) More than fifty-eight thousand but not more than sixty-two thousand pounds, eight hundred fifty-five dollars;

(17) More than sixty-two thousand but not more than sixty-six thousand pounds, nine hundred twenty-five dollars;

(18) More than sixty-six thousand but not more than seventy thousand pounds, nine hundred ninety-five dollars;

(19) More than seventy thousand but not more than seventy-four thousand pounds, one thousand eighty dollars;

(20) More than seventy-four thousand but not more than seventy-eight thousand pounds, one thousand two hundred dollars;

(21) More than seventy-eight thousand pounds, one thousand three hundred forty dollars.

(B) The rates of the taxes imposed by section 4503.02 of the Revised Code are as follows for buses having a gross vehicle weight or combined gross vehicle weight of:

(1) Not more than two thousand pounds, ten dollars;

(2) More than two thousand but not more than six thousand pounds, forty dollars;

(3) More than six thousand but not more than ten thousand pounds, one hundred dollars;

(4) More than ten thousand but not more than fourteen thousand pounds, one hundred eighty dollars;

(5) More than fourteen thousand but not more than eighteen thousand pounds, two hundred sixty dollars;

(6) More than eighteen thousand but not more than twenty-two thousand pounds, three hundred forty dollars;

(7) More than twenty-two thousand but not more than twenty-six thousand pounds, four hundred twenty dollars;

(8) More than twenty-six thousand but not more than thirty thousand pounds, five hundred dollars;

(9) More than thirty thousand but not more than thirty-four thousand pounds, five hundred eighty dollars;

(10) More than thirty-four thousand but not more than thirty-eight thousand pounds, six hundred sixty dollars;

(11) More than thirty-eight thousand but not more than forty-two thousand pounds, seven hundred forty dollars;

(12) More than forty-two thousand but not more than forty-six thousand pounds, eight hundred twenty dollars;

(13) More than forty-six thousand but not more than fifty thousand pounds, nine hundred forty dollars;

(14) More than fifty thousand but not more than fifty-four thousand pounds, one thousand dollars;

(15) More than fifty-four thousand but not more than fifty-eight thousand pounds, one thousand ninety dollars;

(16) More than fifty-eight thousand but not more than sixty-two thousand pounds, one thousand one hundred eighty dollars;

(17) More than sixty-two thousand but not more than sixty-six thousand pounds, one thousand two hundred seventy dollars;

(18) More than sixty-six thousand but not more than seventy thousand pounds, one thousand three hundred sixty dollars;

(19) More than seventy thousand but not more than seventy-four thousand pounds, one thousand four hundred fifty dollars;

(20) More than seventy-four thousand but not more than seventy-eight thousand pounds, one thousand five hundred forty dollars;

(21) More than seventy-eight thousand pounds, one thousand six hundred thirty dollars.

(C) In addition to the license taxes imposed at the rates specified in divisions (A) and (B) of this section, an administrative fee of two dollars and twenty-five cents, plus an appropriate amount to cover the cost of postage, shall be collected by the registrar for each international registration

plan license processed by ~~him~~ THE REGISTRAR.

(D) The rate of the tax for each trailer and semitrailer is twenty-five dollars.

(E) The rates established by this section shall not apply to any of the following:

(1) Vehicles equipped, owned, and used by a charitable or nonprofit corporation exclusively for the purpose of administering chest x-rays or receiving blood donations;

(2) Vans used principally for the transportation of handicapped persons that have been modified by being equipped with adaptive equipment to facilitate the movement of such persons into and out of the vans;

(3) Buses used principally for the transportation of handicapped persons or persons sixty-five years of age or older;

(4) Buses used principally for the transportation of persons in a ridesharing arrangement;

(5) Transit buses having motor power;

(6) Noncommercial trailers, MOBILE HOMES, or manufactured homes.

Sec. 4503.06. (A) ~~All~~ The owner of each manufactured homes or mobile home that has acquired situs in this state on the first day of January, except as otherwise provided, are shall pay either a real property tax pursuant to Title LVII of the Revised Code or a manufactured home tax pursuant to division (C) of this section.

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

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

(a) the home is affixed to a permanent foundation as defined in division (C)(5) of section 3781.06 Of the Revised Code;

(b) the home is located on land that is owned by the owner of the home;

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

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

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

(b) The home is located on land that is owned by the owner of the home;

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

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

(C)(1) Any mobile or manufactured home that is not taxed as real property as provided in division (B) of this section is subject to an annual manufactured home tax, payable by the owner, for the privilege of using or occupying a manufactured locating the home in this state. The tax as levied in this section is for the purpose of supplementing the general revenue funds of the local subdivision SUBDIVISIONS in which the manufactured home has its situs pursuant to this section.

~~(B)(2)~~ The year for which the manufactured home tax is levied commences on the first day of January and ends on the following thirty-first day of December. The lien of the state for the tax for a year shall attach on the first day of January to a home that has acquired situs on that date. The lien for a home that has not acquired situs on the first day of January, but that acquires situs during the year, shall attach on the next first day of January. The lien shall continue until the tax, including any penalty, is paid.

~~(C)(3)(a)~~ The situs of a manufactured OR MOBILE home used or occupied located in this state on the first day of January is the local taxing district in which the manufactured home is located on the first day of January, except that when a manufactured home that is not located in this state on the first day of January is acquired or first enters this state, then the situs of such manufactured home is the local taxing district in which such manufactured home is located immediately upon the expiration of a thirty-day period commencing with the date of acquisition or entrance into this state that date.

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

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

~~(E)(D)~~ The manufactured home tax shall be computed and assessed by the county auditor of the county containing the taxing district in which the

~~manufactured~~ home has its situs ~~by~~ as follows:

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

(a) By multiplying the assessable value of the ~~manufactured~~ home, after making any reduction required by section 4503.065 of the Revised Code, by the tax rate of the taxing district in which the ~~manufactured~~ home has its situs, and deducting from the product thus obtained any reduction authorized under section 4503.065 of the Revised Code. The tax levied under this ~~section~~ formula shall not be less than thirty-six dollars, unless the ~~manufactured~~ home qualifies for a reduction in assessable value under section 4503.065 of the Revised Code, in which case there shall be no minimum tax and the tax shall be the amount calculated under this division.

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

~~(1)~~(i) If the cost to the owner, or market value at time of purchase, whichever is greater, of the ~~manufactured~~ home includes the furnishings and equipment, such cost or market value shall be multiplied according to the following schedule:

For the first calendar year in which the manufactured home is owned by the current owner		80%
2nd calendar year	x	75%
3rd "	x	70%
4th "	x	65%
5th "	x	60%
6th "	x	55%
7th "	x	50%
8th "	x	45%
9th "	x	40%
10th and each year thereafter		35%

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

~~(2)~~(ii) If the cost to the owner, or market value at the time of purchase, whichever is greater, of the ~~manufactured~~ home does not include the furnishings and equipment, such cost or market value shall be multiplied according to the following schedule:

For the first calendar year in which the manufactured home is owned by the current owner		95%
--	--	-----

2nd calendar year	x	90%
3rd "	x	85%
4th "	x	80%
5th "	x	75%
6th "	x	70%
7th "	x	65%
8th "	x	60%
9th "	x	55%
10th and each year thereafter		50%

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

~~(3) When a manufactured home that is not located in this state on the first day of January is acquired or first enters this state, the assessable value for that year is determined by multiplying the assessable value as computed under this section by a fraction whose numerator is the number of full months remaining to the following thirty first day of December, commencing with the date of acquisition or entrance into this state, and whose denominator is twelve. If the minimum tax of thirty six dollars is applicable to a manufactured home not located in this state on the first day of January, the tax is determined by multiplying three dollars by the number of full months remaining to the following thirty first day of December commencing with the date of acquisition or entrance into this state.~~

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

~~(a) By multiplying the assessable value of the home by the effective tax rate, as defined in section 323.08 of the Revised Code, for residential real property of the taxing district in which the home has its situs, and deducting from the product thus obtained the reductions required or authorized under section 319.302, division (b) of section 323.152, or section 4503.065 of the Revised Code.~~

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

~~(3) The auditor shall record the assessable value and the amount of tax on the manufactured or mobile home on the tax list and deliver a copy of the list to the county treasurer.~~

~~(4) After January 1, 1999, the owner of a manufactured or mobile home taxed pursuant to division (D)(1) of this section may elect to have the home taxed pursuant to division (D)(2) of this section by filing a written request with the county auditor of the taxing district in which the home is located. Upon the filing of the request, the county auditor shall tax the manufactured~~

or mobile home pursuant to division (D)(2) of this section commencing in the next tax year.

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

(E)(1) A manufactured OR MOBILE home is not subject to this section when any of the following applies:

(1)(a) It is taxable as personal property pursuant to section 5709.01 of the Revised Code. A Any manufactured OR MOBILE home that is ~~leased or rented and~~ used as a residence shall be subject to this section and shall not be taxable as personal property pursuant to section 5709.01 of the Revised Code.

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

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

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

(2) ~~It is a~~ A travel trailer or park trailer, as these terms are defined in section 4501.01 of the Revised Code ~~and, is currently licensed under Chapter 4503. of the Revised Code or~~ not subject to this section if it is unused or unoccupied and stored at the owner's normal place of residence or at a recognized storage facility. ~~Travel trailers that have~~

(3) A travel trailer or park trailer, as these terms are defined in section 4501.01 Of the Revised Code, is subject to this section and shall be taxed as a manufactured or mobile home if it has a situs longer than thirty days in one location and ~~are~~ is connected to existing utilities ~~shall not be considered as travel trailers for purposes of this division, except when any,~~ unless either of the following applies:

(a) The situs is in a state facility or a camping or park area as defined in division (B), ~~(C)~~, (G), ~~or (H)~~, or (R) of section 3733.01 of the Revised Code;

(b) The situs is in a camping or park area that is a tract of land that has been limited to recreational use by deed or zoning restrictions and subdivided for sale of five or more individual lots for the express or implied purpose of occupancy by either self-contained recreational vehicles as

defined in division (E) of section 3733.01 of the Revised Code or by dependent recreational vehicles as defined in division (F) of section 3733.01 of the Revised Code;

~~(e) The travel trailer is stored and not used or occupied at the owner's normal place of residence or at a recognized storage facility.~~

~~(3) It bears a license plate issued by any state other than this state unless such manufactured home is in this state in excess of an accumulative period of thirty days in any calendar year.~~

~~(4) The annual tax has been paid on the manufactured home in this state for the current year.~~

~~(G)~~(F) The manufactured home tax is due and payable as follows:

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

~~(2) When a manufactured or mobile home first acquires a situs in this state, as provided in this section, after the first day of January and on or prior to the thirty-first day of July, the amount of the, no tax is due and payable is determined by multiplying one-half the annual tax by a fraction whose numerator is the number of full months remaining until the thirty-first day of July and whose denominator is six for that year. This tax is due and payable immediately upon the expiration of a thirty-day period commencing with the date the situs is acquired. The balance of the tax is due and payable on or before the thirty-first day of December. When a manufactured home acquires a situs in this state after the thirty-first day of July and on or prior to the thirty-first day of December, the amount of the tax due and payable is determined by multiplying one-half the annual tax by a fraction whose numerator is the number of full months remaining until the thirty-first day of December and whose denominator is six. This tax is due and payable immediately upon the expiration of a thirty-day period commencing with the date the situs is acquired.~~

~~(H) If the payments of the tax are not made as provided in division (G)(1) or (2) of this section, a penalty of five dollars or ten per cent of the taxes due, whichever is greater, shall be imposed and collected in addition to the tax due and owing.~~

~~(I) If the owner of a manufactured home fails to make payment of the tax within the time prescribed by division (G)(1) or (2) of this section~~

(G)(1) If one-half of the current taxes charged under this section against

a manufactured or mobile home, together with the full amount of any delinquent taxes or any installment thereof required to be paid under a written undertaking, are not paid on or before the thirty-first day of January in that year, or on or before the last day for such payment as extended pursuant to section 4503.063 of the Revised Code, a penalty of ten per cent shall be charged against the unpaid balance of such half of the current taxes. If the total amount of all such taxes is not paid on or before the thirty-first day of July, next thereafter, or on or before the last day for such payment as extended pursuant to section 4503.063 of the Revised Code, a like penalty shall be charged on the balance of the total amount of such unpaid current taxes.

(2)(a) On the first day of the month following the last day the second installment of taxes may be paid without penalty, interest shall be charged against and computed on all delinquent taxes other than the current taxes that became delinquent taxes at the close of the last day such second installment could be paid without penalty. The charge shall be for interest that accrued during the period that began on the preceding first day of December and ended on the last day of the month that included the last date such second installment could be paid without penalty. The interest shall be computed at the rate per annum prescribed by section 5703.47 of the Revised Code and shall be entered as a separate item on the delinquent manufactured home tax list compiled under division (H) of this section.

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

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

undertaking not been in effect.

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

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

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

(2) On or before the first day of September each year, the county auditor shall deliver a copy of the delinquent manufactured home tax list to the county treasurer and shall file a copy in the office of the county recorder. The recorder shall keep a copy of the list, designate it as the "Manufactured Home Tax Lien Record," and index it under the name of any person charged on it. The recorder shall not charge a fee for the services required under this section. The auditor shall publish the delinquent manufactured home tax list in the same manner as delinquent real property tax lists are published.

(3) The list filed with the county recorder shall constitute a notice of lien as of the date of filing. The state shall have the first lien on any manufactured or mobile home on the list for the amount of taxes and penalties charged against the owner of the home under this section.

(4) When taxes and penalties are charged against a person on the delinquent manufactured home tax list, the county treasurer shall, in addition to any other remedy provided by law for the collection of taxes and penalties, enforce collection of such taxes and penalties by civil action in the name of the treasurer against the owner for the recovery of the unpaid taxes following the procedures for the recovery of delinquent real property taxes in sections 323.25 to 323.28 Of the Revised Code. The action may be brought in municipal or county court, provided the amount charged does not exceed the monetary limitations for original jurisdiction for civil actions in those courts.

It is sufficient, having made proper parties to the suit, for the treasurer to

allege in ~~his~~ the treasurer's bill of particulars or petition that the taxes stand chargeable on the books of the county treasurer against such person, that they are due and unpaid, and that such person is indebted in the amount of taxes appearing to be due the county. The treasurer need not set forth any other matter relating thereto. If it is found on the trial of the action that the person is indebted to the state, judgment shall be rendered in favor of the treasurer prosecuting the action. The judgment debtor is not entitled to the benefit of any law for stay of execution or exemption of property from levy or sale on execution in the enforcement of the judgment.

~~(J)~~(I) The total amount of taxes collected shall be distributed semiannually at the same time distribution is made of real estate and public utility taxes in the following manner: four per cent shall be allowed as compensation to the county auditor for ~~his~~ the county auditor's service in assessing the taxes; two per cent shall be allowed as compensation to the county treasurer for the services ~~he~~ the county treasurer renders as a result of the tax levied by this section. Such amounts shall be paid into the county treasury, to the credit of ~~a general~~ the county general revenue fund, on the warrant of the county auditor. Fees to be paid to the credit of the real estate assessment fund shall be collected pursuant to division (B) of section 319.54 Of the Revised Code and paid into the county treasury, on the warrant of the county auditor. The balance of the taxes collected shall be distributed among the taxing subdivisions of the county in which the taxes are collected and paid in the same ratio as ~~real estate and public utility~~ those taxes are distributed were collected for the benefit of the taxing subdivision. The taxes levied and revenues collected under this section shall be in lieu of any general property tax and any tax levied with respect to the privilege of using or occupying a manufactured home in Ohio except as provided in sections 4503.04 and 5741.02 of the Revised Code.

~~(K)~~(J) An agreement to purchase or a bill of sale for a manufactured home shall show whether or not the furnishings and equipment are included in the purchase price.

~~(L)~~ Taxes charged on the delinquent lists of the county auditor and county treasurer for five consecutive years may be removed by the county board of revision in the manner provided in section 5719.06 of the Revised Code if the board deems such taxes uncollectible

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

shall strike the item from the list.

(L)(1) The county auditor shall appraise at its true value any manufactured or mobile home in which ownership is transferred or which first acquires situs in this state on or after January 1, 2000. The true value shall include the value of the home, any additions, and any fixtures, but not any furnishings in the home. In determining the true value of a manufactured or mobile home, the auditor shall consider all facts and circumstances relating to the value of the home, including its age, its capacity to function as a residence, any obsolete characteristics, and other factors that may tend to prove its true value.

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

(b) The sale price in an arm's length transaction between a willing seller and a willing buyer shall not be considered the true value of the home if either of the following occurred after the sale:

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

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

(3) The auditor shall have each home viewed and appraised at least once in each six-year period. The person viewing or appraising a home may enter the home to determine by actual view any additions or fixtures that have been added since the last appraisal. In conducting the appraisals and establishing the true value, the auditor shall follow the procedures set forth for appraising real property in sections 5713.01 and 5713.03 of the Revised Code.

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

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

(b) Any owner of a home who disagrees with a change to the true value of the home may file a complaint with the county board of revision on or before the thirty-first day of March of the ensuing tax year. The board shall hear and investigate the complaint and may take action on it as provided under sections 5715.11 to 5715.19 of the Revised Code.

(c) If the county board of revision determines, pursuant to a complaint

against the valuation of a manufactured or mobile home filed under this section, that the amount of taxes, assessments, or other charges paid was in excess of the amount due based on the valuation as finally determined, then the overpayment shall be refunded in the manner prescribed in section 5715.22 of the Revised Code.

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

(M) If the county auditor determines that any tax, assessment, charge, or any part thereof has been erroneously charged as a result of a clerical error as defined in section 319.35 of the Revised Code, the county treasurer and the county board of revision shall remove the erroneous charges on the manufactured home tax list or delinquent manufactured home tax list, and refund any erroneous charges that have been collected, with interest, in the same manner as is prescribed in section 319.36 of the Revised Code for erroneous charges against real property.

Sec. 4503.061. (A) ~~The procedures set forth in this division shall be followed in those counties that have adopted a permanent manufactured home registration system, as provided in division (D) of this section~~ All manufactured and mobile homes shall be listed on either the real property tax list or the manufactured home tax list of the county in which the home has situs. Each owner shall follow the procedures in this section to identify the home to the county auditor of the county containing the taxing district in which the home has situs so that the auditor may place the home on the appropriate tax list.

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

(C)(1) When a manufactured OR MOBILE home subject to a

manufactured home tax first acquires a situs in any county ~~in this state or is relocated to another county and is subject to the tax as provided in section 4503.06 of the Revised Code~~ that has adopted a permanent manufactured home registration system, as provided in division (F) of this section, the owner, within thirty days after the home acquires situs under section 4503.06 of the Revised Code, shall register the ~~manufactured~~ home with the county auditor of the county containing the taxing district in which the ~~manufactured~~ home has its situs ~~on or prior to the date the tax is due and payable~~. For the first registration in each county of situs, the owner or vendee in possession shall present to the county auditor an Ohio certificate of title, certified copy of the certificate of title, or memorandum certificate of title as such are required by law, and proof, as required by the county auditor, that the ~~manufactured~~ home, if it has previously been occupied and is being relocated in that county, has been previously registered, ~~and any that all taxes due after December 31, 1979, during the preceding five years and required to be paid under division (h)(1) of this section before a relocation notice may be issued~~ have been paid-

~~Upon the first registration of a manufactured home, the county auditor shall issue an advance payment certificate, stating the amount of annual tax due, to be presented to the county treasurer with the payment of the tax that is due, and that a relocation notice was obtained for the home if required by division (H) of this section.~~

(2) When a manufactured OR MOBILE home is registered for the first time in a county and when the total tax due has been paid as required by division ~~(G)(F)~~ of section 4503.06 of the Revised Code or divisions (E) and (H) of this section, the county treasurer shall note by writing or by a stamp on the certificate of title, certified copy of certificate of title, or memorandum certificate of title that the ~~manufactured~~ home has been registered and that the taxes due, if any, have been paid for the preceding five years and for the current half-year period year. The treasurer shall then issue a certificate evidencing registration and a decal to be displayed on the street side of the ~~manufactured~~ home. Such certificate is valid in any county in this state during the year for which it is issued.

(3) For each year thereafter, the county auditor shall issue an advance payment certificate to be presented to the county treasurer with the payment of the tax that is due. When the total tax due has been paid as required by division ~~(G)(F)~~ of section 4503.06 of the Revised Code, the county treasurer shall issue a certificate evidencing registration that shall be valid in any county in this state during the year for which the certificate is issued.

(4) The permanent decal issued under this division is valid during the

period of ownership, except that when a manufactured home is relocated in another county the owner shall apply for a new registration as required by this section and section 4503.06 of the Revised Code.

~~(B) The procedures set forth in this division shall be followed in those counties that have not adopted a permanent registration system.~~

(D)(1) All owners of manufactured OR MOBILE homes subject to the manufactured home tax having a situs in this state and subject to the tax a county that has not adopted a permanent registration system, as provided in division (F) of this section 4503.06 of the Revised Code, shall register the home within thirty days after the home acquires situs under section 4503.06 of the Revised Code and thereafter shall annually register such ~~manufactured~~ THE home with the county auditor of the county containing the taxing district in which the ~~manufactured~~ home has its situs ~~on or prior to the date the tax is due and payable.~~

(2) Upon the annual registration, the county auditor shall issue an advance payment certificate, stating the amount of annual manufactured home tax due, to be presented to the county treasurer with the payment of the tax that is due. When a manufactured OR MOBILE home is registered and when the tax for the current one-half year has been paid as required by division (G)(F) of section 4503.06 of the Revised Code, the county treasurer shall issue a certificate evidencing registration and a decal. Such certificate and decal are valid in any county in this state during the year for which they are issued. The decal shall be displayed on the street side of the manufactured home.

(3) For the first annual registration in each county of situs, the county auditor shall require the owner or vendee to present an Ohio certificate of title, certified copy of the certificate of title, or memorandum certificate of title as such are required by law, and proof, as required by the county auditor, that the manufactured OR MOBILE home has been previously registered and, if such registration was required, that the all taxes due after December 31, 1979, and required to be paid under division (H)(1) of this section before a relocation notice may be issued have been paid for the preceding five years, and that a relocation notice was obtained for the home if required by division (H) of this section. When the county treasurer receives the tax payment, he the county treasurer shall note by writing or by a stamp on the certificate of title, certified copy of the certificate of title, or memorandum certificate of title that the manufactured home has been registered for the current year and that the manufactured home taxes due, if any, have been paid for the preceding five years and for the current half-year period year.

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

~~(C)~~(E)(1) Upon the application to transfer ownership of a manufactured OR MOBILE home for which manufactured home taxes are paid pursuant to division (C) of section 4503.06 Of the Revised Code the clerk of the court of common pleas shall not issue any certificate of title ~~which that~~ does not contain ~~thereon~~ or have attached ~~thereto an~~ both of the following:

(a) An endorsement of the county ~~treasurer~~ auditor stating that the ~~manufactured~~ home has been registered for each year of ownership and that all manufactured home taxes ~~due after December 31, 1979,~~ imposed pursuant to section 4503.06 of the Revised Code; have been paid;

(b) An endorsement of the county auditor that the manufactured home transfer tax imposed pursuant to section 322.06 of the Revised Code has been paid. ~~If the clerk establishes that~~

(2) IF all the taxes have not been paid, ~~he~~ THE CLERK shall notify the vendee to contact the county treasurer of the county containing the taxing district in which the ~~manufactured~~ home has its situs at the time of the proposed transfer. The county treasurer shall then collect all the taxes that are due ~~after December 31, 1979,~~ for the year of the transfer and all previous years not exceeding a total of five years. ~~He~~ THE COUNTY TREASURER shall distribute that part of the collection owed to the county treasurer of other counties ~~in the event~~ IF the ~~manufactured~~ home had its situs in another county during a particular year when the unpaid tax became due and payable. The burden to prove the situs of the ~~manufactured~~ home in the years that the taxes were not paid is on the transferor of the ~~manufactured~~ home.

(3) Once the transfer is complete and the certificate of title has been issued, the transferee shall register the manufactured OR MOBILE home with the county auditor of the county containing the taxing district in which the ~~manufactured~~ home has its situs at the time of the transfer. The transferee need not pay the annual tax for the year of acquisition ~~when~~ IF the original owner has already paid the annual tax for that year. ~~If the transferee is not required to pay the annual tax during the year of acquisition, then the registration made during the year of acquisition shall not be considered a first registration for purposes of this section.~~

~~(D)~~(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.

~~(E)~~(G) When any manufactured OR MOBILE home required to be registered by this section is not registered, the owner of such manufactured home shall be fined not less than twenty five nor more than fifty dollars 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) Before moving a manufactured or mobile home on public roads from one address to another address within 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.

(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 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 DEALER, without charge, A SUPPLY OF relocation notices TO BE distributed to purchasers PURSUANT TO THIS SECTION.

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

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

(5) If the county auditor determines that a manufactured or mobile home has been moved without a relocation notice as required under this division, the auditor shall impose a penalty of one hundred dollars upon the owner of the home and upon the person who moved the home and deposit the amount to the credit of the county real estate assessment fund to pay the costs of administering this section and section 4503.06 Of the Revised Code. If the penalty on the owner is unpaid, the penalty shall constitute a lien on the home and the auditor shall add the penalty to the manufactured home tax list for collection. If the county auditor determines that a dealer that has sold a manufactured or mobile home has failed to timely provide the information required under this division, the auditor shall impose a penalty upon the dealer in the amount of one hundred dollars. The penalty shall be credited to the county real estate assessment fund and used to pay the costs of administering this section and section 4503.06 of the Revised Code.

Sec. 4503.062. Every operator of a manufactured home court, or park, as defined in section 3733.01 Of the Revised Code, or every owner of property used for such purposes when there is no operator, every owner of property used for such purposes on which three or more manufactured or mobile homes are located, shall keep a register of all manufactured AND MOBILE homes which THAT make use of the court, park, or property. The register shall set forth CONTAIN:

(A) The name of the owner and all inhabitants of each ~~manufactured~~ home;

(B) The ages of all inhabitants;

(C) The permanent and temporary post office addresses of all inhabitants;

(D) The license ~~numbers~~ NUMBER of ~~all units~~ EACH UNIT;

(E) The state issuing ~~such licenses~~ EACH LICENSE;

(F) The date of arrival and of departure of each ~~manufactured~~ home.

The register shall be open to inspection by the county auditor, ~~his~~ THE COUNTY TREASURER, agents of the auditor or treasurer, and all law enforcement agencies at all times.

~~When any ANY person, required by this section to keep a register of all manufactured homes, WHO fails to comply with the provisions concerning~~

~~such register, he~~ THIS SECTION shall be fined not less than twenty-five nor more than one hundred dollars.

Sec. 4503.063. The county auditor and county treasurer may appoint any suitable residents of the county as their deputies to perform any of the duties required of them by sections 4503.06, 4503.061, and 4503.062 of the Revised Code.

The tax commissioner shall prescribe forms which shall contain all relevant information necessary in the collection and payment of the tax and the registration of manufactured AND MOBILE homes, as provided in sections 4503.06 and 4503.061 of the Revised Code, and shall provide such other assistance as necessary to enable the county auditor to administer ~~this~~ the tax.

The tax commissioner, upon application of the county auditor, may extend the time for payment of the tax.

Sec. 4503.064. As used in sections 4503.064 to 4503.069 of the Revised Code:

(A) "Sixty-five years of age or older" means a person who will be age sixty-five or older in the calendar year following the year of application for reduction in the assessable value of ~~his~~ the person's manufactured OR MOBILE home.

(B) "Total income" means the adjusted gross income of the owner and ~~his~~ the owner's spouse for the year preceding the year in which application for a reduction in taxes is made, as determined under the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 1, as amended, adjusted as follows:

(1) Subtract the amount of disability benefits included in adjusted gross income but not to exceed five thousand two hundred dollars, except subtract the entire amount of disability benefits included in adjusted gross income that are paid by the veteran's administration or a branch of the armed forces of the United States on account of an injury or disability;

(2) Add old age and survivors benefits received pursuant to the "Social Security Act" that are not included in adjusted gross income;

(3) Add retirement, pension, annuity, or other retirement payments or benefits not included in adjusted gross income;

(4) Add tier I and II railroad retirement benefits received pursuant to the "Railroad Retirement Act," 50 Stat. 307, 45 U.S.C. 228;

(5) Add interest on federal, state, and local government obligations.

(C) "Old age and survivors benefits received pursuant to the 'Social Security Act'" or "tier I railroad retirement benefits received pursuant to the 'Railroad Retirement Act'" means:

(1) The old age benefits payable under the social security or railroad retirement laws in effect on the last day of the calendar year preceding the year in which the applicant's application for reduction is first successfully made, or, if no such benefits are payable that year, old age benefits payable the first succeeding year in which old age benefits under the social security or railroad retirement laws are payable, except in those cases where a change in social security or railroad retirement benefits results in a reduction in income.

(2) The lesser of:

(a) Survivors benefits payable under the social security or railroad retirement laws in effect on the last day of the calendar year preceding the year in which the applicant's application for reduction is first successfully made, or, if no such benefits are payable that year, survivors benefits payable the first succeeding year in which survivors benefits are payable; or

(b) Old age benefits of the deceased spouse, as determined under division (C)(1) of this section, upon which the surviving spouse's survivors benefits are based under the social security or railroad retirement laws, except in those cases where a change in benefits would cause a reduction in income.

Survivors benefits are those described in division (C)(2)(b) of this section only if the deceased spouse received old age benefits in the year in which the deceased died. If the deceased spouse did not receive old age benefits in the year in which the deceased died, then survivors benefits are those described in division (C)(2)(a) of this section.

(D) "Permanently and totally disabled" means a person who, on the first day of January of the year of application, including late application, for reduction in the assessable value of a manufactured OR MOBILE home, has some impairment in body or mind that makes ~~him~~ the person unfit to work at any substantially remunerative employment which ~~he~~ the person is reasonably able to perform and which will, with reasonable probability, continue for an indefinite period of at least twelve months without any present indication of recovery therefrom or has been certified as permanently and totally disabled by a state or federal agency having the function of so classifying persons.

(E) "Homestead exemption" means the reduction in taxes allowed under division (A) of section 323.152 of the Revised Code for the year in which an application is filed under section 4503.066 of the Revised Code.

(F) "Manufactured home" has the meaning given in division ~~(C)~~(C)(4) of section ~~4501.04~~ 3781.06 of the Revised Code, and includes a structure consisting of two manufactured homes that were purchased either together

or separately and are combined to form a single dwelling, but does not include a manufactured home that is taxed as real property pursuant to division (B) of section 4503.06 Of the Revised Code.

(G) "Mobile Home" has the meaning given in division (O) of section 4501.01 of the Revised Code and includes a structure consisting of two mobile homes that were purchased together or separately and combined to form a single dwelling, but does not include a mobile home that is taxed as real property pursuant to division (B) of section 4503.06 Of the Revised Code.

(H) "Late application" means an application filed with an original application under division (A)(3) of section 4503.066 of the Revised Code.

Sec. 4503.065. This section applies to any of the following:

(A) An individual who is permanently and totally disabled;

(B) An individual who is sixty-five years of age or older;

(C) An individual who is the surviving spouse of a deceased person who was permanently and totally disabled or sixty-five years of age or older and who applied and qualified for a reduction in assessable value under this section in the year ~~in which he died~~ of death, provided the surviving spouse is at least fifty-nine but not sixty-five or more years of age on the date the deceased spouse dies.

~~The assessable value of~~ manufactured home tax on a manufactured or mobile home that is paid pursuant to division (C) of section 4503.06 Of the Revised Code and that is owned and occupied as a home by an individual whose domicile is in this state and to whom this section applies, shall be reduced ~~according to the schedule below~~ for any tax year for which the owner obtains a certificate of reduction from the county auditor under section 4503.067 of the Revised Code, provided ~~such~~ the individual did not acquire ownership from a person, other than ~~his~~ the individual's spouse, related by consanguinity or affinity for the purpose of qualifying for the reduction in assessable value. An owner includes a settlor of a revocable inter vivos trust holding the title to a manufactured or mobile home occupied by the settlor as of right under the trust. The reduction shall equal the amount obtained by multiplying the tax rate for the tax year for which the certificate is issued by the reduction in assessable value shown in the following schedule.

Total Income	Reduce Assessable Value by the Lesser of: Column A Column B
\$10,800 or less	\$5,000 or seventy-five per cent
More than \$10,800 but not	\$3,000 or sixty per cent

more than \$15,800	
More than \$15,800 but not more than \$20,800	\$1,000 or twenty-five per cent
More than \$20,800	-0-

If the owner or the spouse of the owner of a manufactured or mobile home is eligible for a homestead exemption on the land upon which the ~~manufactured~~ home is located, the reduction in assessable value to which ~~he~~ the owner or spouse is entitled under this section shall not exceed the difference between the reduction in ~~taxable~~ assessable value to which ~~he~~ the owner or spouse is entitled under column A of the above schedule and the amount of the reduction in taxable value that was used to compute the homestead exemption.

No reduction shall be made on the assessable value of the ~~manufactured~~ home of any person convicted of violating division (C) or (D) of section 4503.066 of the Revised Code for a period of three years following the conviction.

Sec. 4503.066. (A)(1) To obtain a reduction in the assessable value of a manufactured OR MOBILE home under section 4503.065 of the Revised Code, the owner of ~~a manufactured~~ THE home shall file an application with the county auditor of the county in which ~~his manufactured~~ THE home is located. An application for reduction in assessable value based upon a physical disability shall be accompanied by a certificate signed by a physician, and an application for reduction in assessable value based upon a mental disability shall be accompanied by a certificate signed by a physician or psychologist licensed to practice in this state. The certificate shall attest to the fact that the applicant is permanently and totally disabled, shall be in a form that the department of taxation requires, and shall include the definition of totally and permanently disabled as set forth in section 4503.064 of the Revised Code. An application for reduction in assessable value based upon a disability certified as permanent and total by a state or federal agency having the function of so classifying persons shall be accompanied by a certificate from that agency.

(2) Each application shall constitute a continuing application for a reduction in assessable value for each year in which the manufactured OR MOBILE home is occupied by the applicant and in which the amount of the reduction in assessable value ~~to which he is entitled~~ does not exceed either the amount or per cent of the reduction ~~to which he was entitled~~ for the year in which the application was first filed. Failure to receive a new application or notification under division (B) of this section after a certificate of reduction has been issued under section 4503.067 of the Revised Code is

prima-facie evidence that the original applicant is entitled to the reduction in assessable value calculated on the basis of the information contained in ~~his~~ the original application. The original application and any subsequent application shall be in the form of a signed statement and shall be filed not later than the first Monday in June. The statement shall be on a form, devised and supplied by the tax commissioner, that shall require no more information than is necessary to establish the applicant's eligibility for the reduction in assessable value and the amount of the reduction to which ~~he~~ the applicant is entitled. The form shall contain a statement that signing such application constitutes a delegation of authority by the applicant to the county auditor to examine any financial records that relate to income earned by the applicant as stated on the application for the purpose of determining eligibility under, or possible violation of, division (C) or (D) of this section. The form also shall contain a statement that conviction of willfully falsifying information to obtain a reduction in assessable value or failing to comply with division (B) of this section shall result in the revocation of the right to the reduction for a period of three years.

(3) A late application for a reduction in assessable value for the year preceding the year for which an original application is filed may be filed with an original application. If the auditor determines that the information contained in the late application is correct, ~~he~~ the auditor shall determine both the amount of the reduction in assessable value to which the applicant would have been entitled for the current tax year had ~~his~~ the application been timely filed and approved in the preceding year, and the amount the taxes levied under section 4503.06 of the Revised Code for the current year would have been reduced as a result of the reduction in assessable value. When an applicant is permanently and totally disabled on the first day of January of the year in which ~~he~~ the applicant files a late application, the auditor, in making ~~his~~ the determination of the amounts of the reduction in assessable value and taxes under division (A)(3) of this section, is not required to determine that the applicant was permanently and totally disabled on the first day of January of the preceding year.

The amount of the reduction in taxes pursuant to a late application shall be treated as an overpayment of taxes by the applicant. The auditor shall credit the amount of the overpayment against the amount of the taxes or penalties then due from the applicant, and, at the next succeeding settlement, the amount of the credit shall be deducted from the amount of any taxes or penalties distributable to the county or any taxing unit in the county that has received the benefit of the taxes or penalties previously overpaid, in proportion to the benefits previously received. If, after the credit has been

made, there remains a balance of the overpayment, or if there are no taxes or penalties due from the applicant, the auditor shall refund that balance to the applicant by a warrant drawn on the county treasurer in favor of the applicant. The treasurer shall pay the warrant from the general fund of the county. If there is insufficient money in the general fund to make the payment, the treasurer shall pay the warrant out of any undivided manufactured OR MOBILE home taxes subsequently received by ~~him~~ the treasurer for distribution to the county or taxing district in the county that received the benefit of the overpaid taxes, in proportion to the benefits previously received, and the amount paid from the undivided funds shall be deducted from the money otherwise distributable to the county or taxing district in the county at the next or any succeeding distribution. At the next or any succeeding distribution after making the refund, the treasurer shall reimburse the general fund for any payment made from that fund by deducting the amount of that payment from the money distributable to the county or other taxing unit in the county that has received the benefit of the taxes, in proportion to the benefits previously received. On the second Monday in September of each year, the county auditor shall certify the total amount of the reductions in taxes made in the current year under division (A)(3) of this section to the tax commissioner who shall treat that amount as a reduction in taxes for the current tax year and shall make reimbursement to the county of that amount in the manner prescribed in section 4503.068 of the Revised Code, from moneys appropriated for that purpose.

(B) If in any year after an application has been filed under division (A) of this section the owner no longer qualifies for the reduction in assessable value for which ~~he~~ the owner was issued a certificate or qualifies for a reduction that is less than either the per cent or amount of the reduction to which ~~he~~ the owner was entitled in the year the application was filed, the owner shall notify the county auditor that ~~he~~ the owner is not qualified for a reduction in the assessable value of ~~his-manufactured~~ THE home or file a new application under division (A) of this section.

During January of each year, the county auditor shall furnish each person issued a certificate of reduction in value, by ordinary mail, a form on which to report any changes in total income that would have the effect of increasing or decreasing the reduction to which ~~he~~ the person is entitled, changes in ownership of the ~~manufactured~~ home, including changes in or revocation of a revocable inter vivos trust, changes in disability, and other changes in the information earlier furnished the auditor relative to ~~his~~ the application. The form shall be completed and returned to the auditor not later than the first Monday in June if the changes would affect the level of

reduction in assessable value.

(C) No person shall knowingly make a false statement for the purpose of obtaining a reduction in assessable value under section 4503.065 of the Revised Code.

(D) No person shall knowingly fail to notify the county auditor of any change required by division (B) of this section that has the effect of maintaining or securing a reduction in assessable value of ~~his manufactured~~ THE home in excess of the reduction allowed under section 4503.065 of the Revised Code.

(E) No person shall knowingly make a false statement or certification attesting to any person's physical or mental condition for purposes of qualifying such person for tax relief pursuant to sections 4503.064 to 4503.069 of the Revised Code.

Sec. 4503.067. (A) At the same time the advance payment certificate for the first half of the tax year is issued, the county auditor shall issue a certificate of reduction in assessable value of a manufactured OR MOBILE home in triplicate for each person who has complied with section 4503.066 of the Revised Code and been found by the auditor to be entitled to a reduction of assessable value for the succeeding tax year. The certificate shall set forth the assessable value of the ~~manufactured~~ home calculated under section 4503.06 of the Revised Code and the amount of the reduction in assessable value of the ~~manufactured~~ home calculated under section 4503.065 of the Revised Code. Upon issuance of the certificate, the auditor shall reduce the assessable value of the ~~manufactured~~ home for the succeeding tax year by the required amount and forward one copy of the certificate to the county treasurer. The auditor shall retain the original and forward the remaining copy to the recipient with the advance payment certificate submitted pursuant to section 4503.061 of the Revised Code.

(B) If the application or a continuing application is not approved, the auditor shall notify the applicant of the reasons for denial no later than the first Monday in October. If a person believes that ~~his~~ the person's application for reduction in assessable value of a ~~manufactured~~ home has been improperly denied or is for less than that to which ~~he~~ the person is entitled, ~~he~~ the person may file an appeal with the county board of revision no later than the thirty-first day of January of the following calendar year. The appeal shall be treated in the same manner as a complaint relating to the valuation or assessment of real property under Chapter 5715. of the Revised Code.

Sec. 4503.19. Upon the filing of an application for registration and the payment of the tax therefor, the registrar of motor vehicles or a deputy

rar shall determine whether the owner has previously been issued license plates for the motor vehicle described in the application. If no license plates have previously been issued to the owner for that motor vehicle, the registrar or deputy registrar shall assign to the motor vehicle a distinctive number and issue and deliver to the owner in such manner as the registrar may select a certificate of registration, in such form as the registrar shall prescribe, and, except as otherwise provided in this section, two license plates, duplicates of each other, and a validation sticker, or a validation sticker alone, to be attached to the number plates as provided in section 4503.191 of the Revised Code. The registrar or deputy registrar also shall charge the owner any fees required under division (C) of section 4503.10 of the Revised Code. Trailers, manufactured homes, mobile homes, semitrailers, the manufacturer thereof, the dealer, or in transit companies therein, shall be issued one license plate only and one validation sticker, or a validation sticker alone, which license plate and validation sticker shall be displayed only on the rear of such vehicles. A commercial tractor that does not receive an apportioned license plate under the international registration plan shall be issued two license plates and one validation sticker, which validation sticker shall be displayed on the front of the commercial tractor. An apportioned vehicle receiving an apportioned license plate under the international registration plan shall be issued one license plate only and one validation sticker, or a validation sticker alone; the license plate shall be displayed only on the front of a semitractor and on the rear of all other vehicles. School buses shall not be issued license plates, but shall bear identifying numbers in the manner prescribed by section 4511.764 of the Revised Code. The certificate of registration and license plates and validation stickers, or validation stickers alone, shall be issued and delivered to the owner in person or by mail. Chauffeured limousines shall be issued license plates, a validation sticker, and a livery sticker as provided in section 4503.24 of the Revised Code. In the event of the loss, mutilation, or destruction of any certificate of registration, or of any license plates or validation stickers, or in the event the owner chooses to replace license plates previously issued for a motor vehicle, or the registration certificate and license plates have been impounded as provided by division (F)(1) of section 4507.02 and division (A)(2) of section 4507.16 of the Revised Code, the owner of a motor vehicle, or manufacturer or dealer, may obtain from the registrar, or from a deputy registrar if authorized by the registrar, a duplicate thereof or new license plates bearing a different number, if the registrar considers it advisable, upon filing an application prescribed by the registrar, and upon paying a fee of one dollar for such certificate of registration, a fee of five

dollars for each set of two license plates, or three dollars for each single license plate or validation sticker. In addition, each applicant for a replacement certificate of registration, license plate, or validation sticker shall pay the fees provided in divisions (C) and (D) of section 4503.10 of the Revised Code.

Additionally, the registrar and each deputy registrar who either issues license plates and a validation sticker for use on any vehicle other than a commercial tractor, semitrailer, or apportioned vehicle, or who issues a validation sticker alone for use on such a vehicle and the owner has changed the owner's county of residence since the owner last was issued county identification stickers, also shall issue and deliver to the owner either one or two county identification stickers, as appropriate, which shall be attached to the license plates in a manner prescribed by the director of public safety. The county identification stickers shall prominently identify by name or number the county in which the owner of the vehicle resides at the time of registration.

Sec. 4503.21. No person who is the owner or operator of a motor vehicle shall fail to display in plain view on the front and rear of the motor vehicle the distinctive number and registration mark, including any county identification sticker and any validation sticker issued under sections 4503.19 and 4503.191 of the Revised Code, furnished by the director of public safety, except that a manufacturer of motor vehicles or dealer therein, the holder of an in transit permit, and the owner or operator of a motorcycle, motorized bicycle, manufactured home, mobile home, trailer, or semitrailer shall display on the rear only. A motor vehicle that is issued two license plates shall display the validation sticker only on the rear license plate, except that a commercial tractor that does not receive an apportioned license plate under the international registration plan shall display the validation sticker on the front of the commercial tractor. An apportioned vehicle receiving an apportioned license plate under the international registration plan shall display the license plate only on the front of a commercial tractor and on the rear of all other vehicles. All license plates shall be securely fastened so as not to swing, and shall not be covered by any material that obstructs their visibility.

No person to whom a temporary license placard or windshield sticker has been issued for the use of a motor vehicle under section 4503.182 of the Revised Code, and no operator of that motor vehicle, shall fail to display the temporary license placard in plain view from the rear of the vehicle either in the rear window or on an external rear surface of the motor vehicle, or fail to display the windshield sticker in plain view on the rear window of the motor

vehicle. No temporary license placard or windshield sticker shall be covered by any material that obstructs its visibility.

Sec. 4503.99. (A) Whoever violates section 4503.05, 4503.11, or 4503.12, division (A) of section 4503.182, section 4503.28, 4503.44, 4503.46, or 4503.47, or division (C), (D), or (E) of section 4503.066 of the Revised Code is guilty of a misdemeanor of the fourth degree.

(B) Whoever violates division (H)(4) of section 4503.061, or section 4503.19, 4503.21, or 4503.34 of the Revised Code is guilty of a minor misdemeanor.

(C) Whoever violates division (B) of section 4503.182 of the Revised Code is guilty of a misdemeanor of the first degree.

(D) Whoever violates division (A) of section 4503.236 of the Revised Code is guilty of a misdemeanor of the second degree.

(E) Whoever violates section 4503.30, division (B) of section 4503.301, or section 4503.32 of the Revised Code is guilty of a misdemeanor of the third degree.

(F)(1) Whoever violates division (B) of section 4503.033 of the Revised Code shall be fined one thousand dollars.

(2) Whoever violates division (C) of section 4503.033 of the Revised Code shall be fined ten thousand dollars.

Sec. 4505.01. (A) As used in this chapter:

(1) "Lien" includes, unless the context requires a different meaning, a security interest in a motor vehicle.

(2) "Motor vehicle" includes manufactured homes ~~and~~, MOBILE HOMES, recreational vehicles, and trailers and semitrailers whose weight exceeds four thousand pounds.

(B) The various certificates, applications, and assignments necessary to provide certificates of title for manufactured homes ~~or~~, MOBILE HOMES, recreational vehicles, and trailers and semitrailers whose weight exceeds four thousand pounds, shall be made upon forms prescribed by the registrar of motor vehicles.

Sec. 4505.06. (A) Application for a certificate of title shall be made in a form prescribed by the registrar of motor vehicles, and shall be sworn to before a notary public or other officer empowered to administer oaths. The application shall be filed with the clerk of the court of common pleas of the county in which the applicant resides if the applicant is a resident of this state or, if not a resident, in the county in which the transaction is consummated. An application for a certificate of title may be filed electronically by electronic image transmission in any county in which the clerk of the court of common pleas permits an application to be filed

electronically. The signature of an officer empowered to administer oaths that appears on an application for a certificate of title, or on any other document required to be filed by this chapter that has been filed electronically, is not a facsimile signature as defined in section 9.10 of the Revised Code. Any payments required by this chapter shall be considered as accompanying any electronically transmitted application when payment actually is received by the clerk. Payment of any fee or taxes may be made by electronic transfer of funds.

The application for a certificate of title shall be accompanied by the fee prescribed in section 4505.09 of the Revised Code; and if a certificate of title previously has been issued for the motor vehicle in this state, it shall be accompanied by that certificate of title duly assigned, unless otherwise provided in this chapter. If a certificate of title previously has not been issued for the motor vehicle in this state, the application, unless otherwise provided in this chapter, shall be accompanied by a manufacturer's or importer's certificate or by a certificate of title, bill of sale, or other evidence of ownership required by the law of another state from which the motor vehicle was brought into this state. If the application refers to a motor vehicle last previously registered in another state, the application also shall be accompanied by the physical inspection certificate required by section 4505.061 of the Revised Code. If the application is made by two persons regarding a motor vehicle in which they wish to establish joint ownership with right of survivorship they may do so as provided in section 2106.17 of the Revised Code. The clerk shall retain the evidence of title presented by the applicant and on which the certificate of title is issued. The clerk shall use reasonable diligence in ascertaining whether or not the facts in the application are true by checking the application and documents accompanying it with the records of motor vehicles in the clerk's office; if satisfied that the applicant is the owner of the motor vehicle and that the application is in the proper form, the clerk, within five business days after the application is filed, shall issue a certificate of title over the clerk's signature and sealed with the clerk's seal. For purposes of the transfer of a certificate of title, if the clerk is satisfied that the secured party has duly discharged a lien notation, but has not canceled the lien notation with the clerk of the county of origin, the clerk may cancel the lien notation on the automated title processing system and notify the clerk of the county of origin.

In the case of the sale of a motor vehicle to a general buyer or user by a dealer, by a motor vehicle leasing dealer selling the motor vehicle to the lessee or, in a case in which the leasing dealer subleased the motor vehicle,

the sublessee, at the end of the lease agreement or sublease agreement, or by a manufactured home broker, the certificate of title shall be obtained in the name of the buyer by the dealer, leasing dealer, or the manufactured home broker, as the case may be, upon application signed by the buyer. The certificate of title shall be issued within five business days after the application for title is filed with the clerk. If the buyer of the motor vehicle previously leased the motor vehicle and is buying the motor vehicle at the end of the lease pursuant to that lease, the certificate of title shall be obtained in the name of the buyer by the motor vehicle leasing dealer who previously leased the motor vehicle to the buyer or by the motor vehicle leasing dealer who subleased the motor vehicle to the buyer under a sublease agreement.

In all other cases, except as provided in division (D)(2) of section 4505.11 of the Revised Code, such certificates shall be obtained by the buyer. In all cases of transfer of a motor vehicle, the application for certificate of title shall be filed within thirty days after the assignment or delivery of the motor vehicle. If an application for a certificate of title is not filed within that period, the clerk shall collect a fee of five dollars for the issuance of the certificate, except that no such fee shall be required from a motor vehicle salvage dealer, as defined in division (A) of section 4738.01 of the Revised Code, who immediately surrenders the certificate of title for cancellation. The fee shall be in addition to all other fees established by this chapter, and shall be retained by the clerk. The registrar shall provide, on the certificate of title form prescribed by section 4505.07 of the Revised Code, language necessary to give evidence of the date on which the assignment or delivery of the motor vehicle was made.

As used in this division, "lease agreement," "lessee," and "sublease agreement" have the same meanings as in section 4505.04 of the Revised Code.

(B) The clerk, except as provided in this section, shall refuse to accept for filing any application for a certificate of title and shall refuse to issue a certificate of title unless the dealer or manufactured home broker or the applicant, in cases in which the certificate shall be obtained by the buyer, submits with the application payment of the tax levied by or pursuant to Chapters 5739. and 5741. of the Revised Code. Upon payment of the tax in accordance with division (E) of this section, the clerk shall issue a receipt prescribed by the registrar and agreed upon by the tax commissioner showing payment of the tax or a receipt issued by the commissioner showing the payment of the tax. When submitting payment of the tax to the clerk, a dealer shall retain any discount to which the dealer is entitled under

section 5739.12 of the Revised Code.

For receiving and disbursing such taxes paid to the clerk, the clerk may retain a poundage fee of one and one one-hundredth per cent, which shall be paid into the certificate of title administration fund created by section 325.33 of the Revised Code.

In the case of casual sales of motor vehicles, as defined in section 4517.01 of the Revised Code, the price for the purpose of determining the tax shall be the purchase price on the assigned certificate of title executed by the seller and filed with the clerk by the buyer on a form to be prescribed by the registrar, which shall be prima-facie evidence of the amount for the determination of the tax.

(C)(1) If the transferor indicates on the certificate of title that the odometer reflects mileage in excess of the designed mechanical limit of the odometer, the clerk shall enter the phrase "exceeds mechanical limits" following the mileage designation. If the transferor indicates on the certificate of title that the odometer reading is not the actual mileage, the clerk shall enter the phrase "nonactual: warning - odometer discrepancy" following the mileage designation. The clerk shall use reasonable care in transferring the information supplied by the transferor, but is not liable for any errors or omissions of the clerk or those of the clerk's deputies in the performance of the clerk's duties created by this chapter.

The registrar shall prescribe an affidavit in which the transferor shall swear to the true selling price and, except as provided in this division, the true odometer reading of the motor vehicle. The registrar may prescribe an affidavit in which the seller and buyer provide information pertaining to the odometer reading of the motor vehicle in addition to that required by this section, as such information may be required by the United States secretary of transportation by rule prescribed under authority of subchapter IV of the "Motor Vehicle Information and Cost Savings Act," 86 Stat. 961 (1972), 15 U.S.C. 1981.

(2) Division (C)(1) of this section does not require the giving of information concerning the odometer and odometer reading of a motor vehicle when ownership of a motor vehicle is being transferred as a result of a bequest, under the laws of intestate succession, to a surviving spouse pursuant to section 2106.17, 2106.18, or 4505.10 of the Revised Code, or in connection with the creation of a security interest.

(D) When the transfer to the applicant was made in some other state or in interstate commerce, the clerk, except as provided in this section, shall refuse to issue any certificate of title unless the tax imposed by or pursuant to Chapter 5741. of the Revised Code has been paid as evidenced by a

receipt issued by the tax commissioner, or unless the applicant submits with the application payment of the tax. Upon payment of the tax in accordance with division (E) of this section, the clerk shall issue a receipt prescribed by the registrar and agreed upon by the tax commissioner, showing payment of the tax. For receiving and disbursing such taxes paid to the clerk, the clerk may retain a poundage fee of one per cent. When the vendor is not regularly engaged in the business of selling motor vehicles, the vendor shall not be required to purchase a vendor's license or make reports concerning such sales.

(E) The clerk shall accept any payment of a tax in cash, or by certified check, draft, or money order payable to the clerk and submitted with an application for a certificate of title under division (B) or (D) of this section. The clerk also may accept payment of the tax by corporate, business, or personal check, credit card, electronic transfer or wire transfer, debit card, or any other accepted form of payment made payable to the clerk. The clerk may require bonds, guarantees, or letters of credit to ensure the collection of corporate, business, or personal checks. Any service fee charged by a third party to a clerk for the use of any form of payment may be paid by the clerk from the certificate of title administration fund created in section 325.33 of the Revised Code, or may be assessed by the clerk upon the applicant as an additional fee. Upon collection, the additional fees shall be paid by the clerk into that certificate of title administration fund.

The clerk shall make a good faith effort to collect any payment of taxes due but not made because the payment was returned or dishonored, but the clerk is not personally liable for the payment of uncollected taxes or uncollected fees. The clerk shall notify the tax commissioner of any such payment of taxes that is due but not made and shall furnish such information to the commissioner as the commissioner requires. The clerk shall deduct the amount of taxes due but not paid from the clerk's periodic remittance of tax payments, in accordance with procedures agreed upon by the tax commissioner. The commissioner may collect taxes due by assessment in the manner provided in section 5739.13 of the Revised Code.

Any person who presents payment that is returned or dishonored for any reason is liable to the clerk for payment of a penalty over and above the amount of the taxes due. The clerk shall determine the amount of the penalty, which shall be no greater than that amount necessary to compensate the clerk for banking charges, legal fees, or other expenses incurred by the clerk in collecting the returned or dishonored payment. The remedies and procedures provided in this section are in addition to any other available civil or criminal remedies. Subsequently collected penalties, poundage, and

title fees, less any title fee due the state, from returned or dishonored payments collected by the clerk shall be paid into the certificate of title administration fund. Subsequently collected taxes, less poundage, shall be sent by the clerk to the treasurer of state at the next scheduled periodic remittance of tax payments, with such information as the commissioner may require. The clerk may abate all or any part of any penalty assessed under this division.

(F) In the following cases, the clerk shall accept for filing such application and shall issue a certificate of title without requiring payment or evidence of payment of the tax:

(1) When the purchaser is this state or any of its political subdivisions, a church, or an organization whose purchases are exempted by section 5739.02 of the Revised Code;

(2) When the transaction in this state is not a retail sale as defined by section 5739.01 of the Revised Code;

(3) When the purchase is outside this state or in interstate commerce and the purpose of the purchaser is not to use, store, or consume within the meaning of section 5741.01 of the Revised Code;

(4) When the purchaser is the federal government;

(5) When the motor vehicle was purchased outside this state for use outside this state;

(6) When the motor vehicle is purchased by a nonresident of this state for immediate removal from this state, and will be permanently titled and registered in another state, as provided by division (B)(23) of section 5739.02 of the Revised Code, and upon presentation of a copy of the affidavit provided by that section, and a copy of the exemption certificate provided by section 5739.03 of the Revised Code.

The clerk shall forward all payments of taxes, less poundage fee, to the treasurer of state in a manner to be prescribed by the tax commissioner and shall furnish such information to the commissioner as the commissioner requires.

(G) An application, as prescribed by the registrar and agreed to by the tax commissioner, shall be filled out and sworn to by the buyer of a motor vehicle in a casual sale. The application shall contain the following notice in bold lettering: "WARNING TO TRANSFEROR AND TRANSFEREE (SELLER AND BUYER): You are required by law to state the true selling price. A false statement is in violation of section 2921.13 of the Revised Code and is punishable by six months' imprisonment or a fine of up to one thousand dollars, or both. All transfers are audited by the department of taxation. The seller and buyer must provide any information requested by

the department of taxation. The buyer may be assessed any additional tax found to be due."

(H) The clerk shall accept for filing, pursuant to Chapter 5739. of the Revised Code, an application for a certificate of title for a manufactured home or mobile home without requiring payment of any tax pursuant to section 5739.02, 5741.021, 5741.022, or 5741.023 of the Revised Code, or a receipt issued by the tax commissioner showing payment of the tax. The applicant shall pay to the clerk a fee of five dollars for each certificate of title issued by the clerk for a manufactured or mobile home. The clerk shall credit the fee to the county title administration fund, and the fee shall be used to pay the expenses of archiving such certificates pursuant to division (A) of section 4505.08 and division (H)(3) of section 4505.11 of the Revised Code. The tax commissioner shall administer any tax on a manufactured or mobile home pursuant to Chapters 5739. and 5741. of the Revised Code.

Sec. 4505.08. (A) The clerk of the court of common pleas shall issue certificates of title in duplicate. One copy shall be retained and filed by the clerk in the clerk's office. The clerk shall sign and affix the clerk's seal to the original certificate of title and, if there are no liens on the motor vehicle, shall deliver the certificate to the applicant or the selling dealer. If there are one or more liens on the motor vehicle, the certificate of title shall be delivered to the holder of the first lien or the selling dealer, who shall deliver the certificate of title to the holder of the first lien.

The registrar of motor vehicles shall prescribe a uniform method of numbering certificates of title, and such numbering shall be in such manner that the county of issuance is indicated. The clerk shall assign numbers to certificates of title in the manner prescribed by the registrar. The clerk shall file all certificates of title according to regulations to be prescribed by the registrar, and the clerk shall maintain in the clerk's office indexes for the certificates of title.

The clerk need not retain on file any current certificates of title, current duplicate certificates of title, current memorandum certificates of title, or current salvage certificates of title, or supporting evidence thereof covering any motor vehicle or manufactured or mobile home for a period longer than seven years after the date of its filing; thereafter the same may be destroyed. The clerk need not retain on file any inactive records including certificates of title, duplicate certificates of title, memorandum certificates of title, or supporting evidence thereof covering any motor vehicle or manufactured or mobile home for a period longer than five years after the date of its filing; thereafter, the same may be destroyed. The clerk shall retain the active index and all active records in the data base of the computer in the clerk's office,

and shall retain in the data base a record and index of all inactive titles for ten years, and a record and index of all inactive titles for manufactured and mobile homes for thirty years. If the clerk provides a written copy of any information contained in the data base, the copy shall be considered the original for purposes of the clerk certifying the record of such information for use in any legal proceeding.

(B)(1) If the clerk issues a certificate of title for a motor vehicle that was last previously registered in another state, the clerk shall record verbatim, where practicable, in the space on the title described in division (B)(19) of section 4505.07 of the Revised Code, the words that appear as a notation to the vehicle on the title issued by the previous state. These notations may include, but are not limited to, words to the effect that the vehicle was considered or was categorized by the state in which it was last previously registered to be a law enforcement vehicle, a taxicab, or was once in a flood.

(2) If the clerk, while issuing a certificate of title for a motor vehicle that was last previously registered in another state, receives information from the automated title processing system indicating that a title to the vehicle previously was issued by this state and that the previous title contained notations that appeared in the space described in division (B)(19) or (20) of section 4505.07 of the Revised Code, the clerk shall enter the notations that appeared on the previous certificate of title issued by this state on the new certificate of title in the space described in division (B)(19) or (20) of section 4505.07 of the Revised Code, irrespective of whether the notations appear on the certificate of title issued by the state in which the vehicle was last previously registered.

(3) If the clerk, while issuing a certificate of title for a motor vehicle that was last previously registered in another state, receives information from the automated title processing system indicating that the vehicle was previously issued a title by this state and that the previous title bore the notation "REBUILT SALVAGE" as required by division (E) of section 4505.11 of the Revised Code, or the previous title to the vehicle issued by this state was a salvage certificate of title, the clerk shall cause the certificate of title the clerk issues to bear the notation "REBUILT SALVAGE" in the location prescribed by the registrar pursuant to that division.

(C) When the clerk issues a certificate of title for a motor vehicle that was last previously registered in this state and was a law enforcement vehicle, a taxicab, or was once in a flood, the clerk shall record that information in the space on the title described in division (B)(20) of section 4505.07 of the Revised Code. The registrar, by rule, may prescribe any additional uses of or happenings to a motor vehicle that the registrar has

reason to believe should be noted on the certificate of title as provided in this division.

(D) The clerk shall use reasonable care in recording or entering onto titles the clerk issues any notation and information the clerk is required by divisions (B) and (C) of this section to record or enter and in causing the titles the clerk issues to bear any notation required by those divisions, but the clerk is not liable for any of the clerk's errors or omissions or those of the clerk's deputies, or the automated title processing system, in the performance of the duties imposed on the clerk by this section.

(E) The clerk may issue a duplicate title, when duly applied for, of any title that has been destroyed as herein provided.

Sec. 4505.11. (A) Each owner of a motor vehicle and each person mentioned as owner in the last certificate of title, when the motor vehicle is dismantled, destroyed, or changed in such manner that it loses its character as a motor vehicle, or changed in such manner that it is not the motor vehicle described in the certificate of title, shall surrender the certificate of title to that motor vehicle to the clerk of the court of common pleas who issued it, and thereupon the clerk, with the consent of any holders of any liens noted thereon, shall enter a cancellation upon the clerk's records and shall notify the registrar of motor vehicles of the cancellation.

Upon the cancellation of a certificate of title in the manner prescribed by this section, the clerk and the registrar of motor vehicles may cancel and destroy all certificates and all memorandum certificates in that chain of title.

(B) Where an Ohio certificate of title or salvage certificate of title to a motor vehicle is assigned to a salvage dealer, the dealer is not required to obtain an Ohio certificate of title or a salvage certificate of title to the motor vehicle in the dealer's own name if the dealer dismantles or destroys the motor vehicle, indicates the number of the dealer's motor vehicle salvage dealer's license thereon, marks "FOR DESTRUCTION" across the face of the certificate of title or salvage certificate of title, and surrenders the certificate of title or salvage certificate of title to the clerk of the court of common pleas as provided in division (A) of this section. If the salvage dealer retains the motor vehicle for resale, the dealer shall make application for a salvage certificate of title to the motor vehicle in the dealer's own name as provided in division (C)(1) of this section.

(C)(1) When an insurance company declares it economically impractical to repair such a motor vehicle and has paid an agreed price for the purchase of the motor vehicle to any insured or claimant owner, the insurance company shall receive the certificate of title and the motor vehicle and proceed as follows. Within thirty days the insurance company shall deliver

the certificate of title to the clerk of the court of common pleas and shall make application for a salvage certificate of title. The clerk shall issue the salvage certificate of title on a form, prescribed by the registrar, that shall be easily distinguishable from the original certificate of title and shall bear the same number and information as the original certificate of title. Except as provided in division (C)(2) of this section, the salvage certificate of title shall be assigned by the insurance company to a salvage dealer or any other person for use as evidence of ownership upon the sale or other disposition of the motor vehicle, and the salvage certificate of title shall be transferrable to any other person. The clerk shall charge a fee of four dollars for the cost of processing each salvage certificate of title.

(2) If an insurance company considers a motor vehicle as described in division (C)(1) of this section to be impossible to restore for highway operation, the insurance company may assign the certificate of title to the motor vehicle to a salvage dealer or scrap metal processing facility and send the assigned certificate of title to the clerk of the court of common pleas of the county in which the salvage dealer or scrap metal processing facility is located. The insurance company shall mark the face of the certificate of title "FOR DESTRUCTION" and shall deliver a photocopy of the certificate of title to the salvage dealer or scrap metal processing facility for its records.

(3) If an insurance company declares it economically impractical to repair a motor vehicle, agrees to pay to the insured or claimant owner an amount in settlement of a claim against a policy of motor vehicle insurance covering the motor vehicle, and agrees to permit the insured or claimant owner to retain possession of the motor vehicle, the insurance company shall not pay the insured or claimant owner any amount in settlement of the insurance claim until the owner obtains a salvage certificate of title to the vehicle and furnishes a copy of the salvage certificate of title to the insurance company.

(D) When a self-insured organization, rental or leasing company, or secured creditor becomes the owner of a motor vehicle that is burned, damaged, or dismantled and is determined to be economically impractical to repair, the self-insured organization, rental or leasing company, or secured creditor shall do one of the following:

(1) Mark the face of the certificate of title to the motor vehicle "FOR DESTRUCTION" and surrender the certificate of title to the clerk of the court of common pleas for cancellation as described in division (A) of this section. The self-insured organization, rental or leasing company, or secured creditor thereupon shall deliver the motor vehicle, together with a photocopy of the certificate of title, to a salvage dealer or scrap metal processing

facility and shall cause the motor vehicle to be dismantled, flattened, crushed, or destroyed.

(2) Obtain a salvage certificate of title to the motor vehicle in the name of the self-insured organization, rental or leasing company, or secured creditor, as provided in division (C)(1) of this section, and then sell or otherwise dispose of the motor vehicle. If the motor vehicle is sold, the self-insured organization, rental or leasing company, or secured creditor shall obtain a salvage certificate of title to the motor vehicle in the name of the purchaser from the clerk of the court of common pleas of the county in which the purchaser resides.

(E) If a motor vehicle titled with a salvage certificate of title is restored for operation upon the highways, application shall be made to the clerk of the court of common pleas for a certificate of title. Upon inspection by the state highway patrol, which shall include establishing proof of ownership and an inspection of the motor number and vehicle identification number of the motor vehicle and of documentation or receipts for the materials used in restoration by the owner of the motor vehicle being inspected, which documentation or receipts shall be presented at the time of inspection, the clerk, upon surrender of the salvage certificate of title, shall issue a certificate of title for a fee prescribed by the registrar. The certificate of title shall be in the same form as the original certificate of title, shall bear the same number as the salvage certificate of title and the original certificate of title, and shall bear the words "REBUILT SALVAGE" in black boldface letters on its face. Every subsequent certificate of title, memorandum certificate of title, or duplicate certificate of title issued for the motor vehicle also shall bear the words "REBUILT SALVAGE" in black boldface letters on its face. The exact location on the face of the certificate of title of the words "REBUILT SALVAGE" shall be determined by the registrar, who shall develop an automated procedure within the automated title processing system to comply with this division. The clerk shall use reasonable care in performing the duties imposed on the clerk by this division in issuing a certificate of title pursuant to this division, but the clerk is not liable for any of the clerk's errors or omissions or those of the clerk's deputies, or the automated title processing system in the performance of those duties. A fee of forty dollars in fiscal year 1998 and fifty dollars in fiscal year 1999 and thereafter shall be assessed by the state highway patrol for each inspection made pursuant to this division and shall be deposited into the state highway safety fund established by section 4501.06 of the Revised Code.

(F) No person shall operate upon the highways in this state a motor vehicle, title to which is evidenced by a salvage certificate of title, except to

deliver the motor vehicle pursuant to an appointment for an inspection under this section.

(G) No motor vehicle the certificate of title to which has been marked "FOR DESTRUCTION" and surrendered to the clerk of the court of common pleas shall be used for anything except parts and scrap metal.

(H)(1) Except as otherwise provided in this division, an owner of a manufactured or mobile home that will be taxed as real property pursuant to division (B) of section 4503.06 of the Revised Code, shall surrender the certificate of title to the auditor of the county containing the taxing district in which the home is located. An owner whose home qualifies for real property taxation under division (B)(1)(a) and (b) of section 4503.06 of the Revised Code shall surrender the certificate within fifteen days after the home meets the conditions specified in that division. The auditor shall deliver the certificate of title to the clerk of the court of common pleas that issued it.

(2) If the certificate of title for a manufactured or mobile home that is to be taxed as real property is held by a lienholder, the lienholder shall surrender the certificate of title to the auditor of the county containing the taxing district in which the home is located, and the auditor shall deliver the certificate of title to clerk the of the court of common pleas that issued it. The Lienholder shall surrender the certificate within thirty days after both of the following have occurred:

(a) The homeowner has provided written notice to the lienholder requesting that the certificate of title be surrendered to the auditor of the county containing the taxing district in which the home is located;

(b) The homeowner has either paid the lienholder the remaining balance owed to the lienholder, or, with the lienholder's consent, executed and delivered to the lienholder a mortgage on the home and land on which the home is sited in the amount of the remaining balance owed to the lienholder.

(3) Upon the delivery of a certificate of title by the county auditor to the clerk of the court, the clerk of the court shall inactivate it and retain it for a period of thirty years.

Sec. 4505.20. (A) Notwithstanding division (B) of section 4505.18 or any other provision of Chapter 4505. or 4517. of the Revised Code, a secured party may designate any dealer to display, display for sale, or sell a manufactured or mobile home if the ~~manufactured~~ home has come into the possession of that secured party by a default in the terms of a security instrument and the certificate of title remains in the name and possession of the secured party.

(B) Notwithstanding division (B) of section 4505.18 or any other provision of Chapter 4505. or 4517. of the Revised Code, the owner of a

recreational vehicle or a secured party of a recreational vehicle who has come into possession of the vehicle by a default in the terms of a security instrument, may designate any dealer to display, display for sale, or sell the vehicle while the certificate of title remains in the possession of the owner or secured party. No dealer may display or offer for sale more than five recreational vehicles at any time under this division. No dealer may display or offer for sale a recreational vehicle under this division unless the dealer maintains insurance or the bond of a surety company authorized to transact business within this state in an amount sufficient to satisfy the fair market value of the vehicle.

(C) The registrar of motor vehicles may adopt rules in accordance with Chapter 119. of the Revised Code prescribing the maximum number of manufactured or mobile homes that have come into the possession of a secured party by a default in the terms of a security instrument that any dealer may display or offer for sale at any time. The registrar may adopt other reasonable rules regarding the resale of such manufactured homes, mobile homes, and recreational vehicles that ~~he~~ the registrar considers necessary.

(D) The secured party or owner shall provide the dealer with written authorization to display, display for sale, or sell the manufactured home, mobile home, or recreational vehicle. The dealer shall show and explain the written authorization to any prospective purchaser. The written authorization shall contain the vehicle identification number, make, model, year of manufacture, and physical description of the manufactured home, mobile home, or recreational vehicle that is provided to the dealer.

(E) As used in this section, "dealer" means a new motor vehicle dealer that is licensed under Chapter 4517. of the Revised Code.

Sec. 4511.701. No person shall occupy any travel trailer or ~~nonself-propelled~~ manufactured OR MOBILE home while it is being used as a conveyance upon a street or highway.

Sec. 4517.01. As used in sections 4517.01 to 4517.65 of the Revised Code:

(A) "Persons" includes individuals, firms, partnerships, associations, joint stock companies, corporations, and any combinations of individuals.

(B) "Motor vehicle" means motor vehicle as defined in section 4501.01 of the Revised Code.

(C) "New motor vehicle" means a motor vehicle, the legal title to which has never been transferred by a manufacturer, remanufacturer, distributor, or dealer to an ultimate purchaser.

(D) "Ultimate purchaser" means, with respect to any new motor vehicle,

the first person, other than a dealer purchasing in the capacity of a dealer, who in good faith purchases such new motor vehicle for purposes other than resale.

(E) "Business" includes any activities engaged in by any person for the object of gain, benefit, or advantage either direct or indirect.

(F) "Engaging in business" means commencing, conducting, or continuing in business, or liquidating a business when the liquidator thereof holds self out to be conducting such business; making a casual sale or otherwise making transfers in the ordinary course of business when the transfers are made in connection with the disposition of all or substantially all of the transferor's assets is not engaging in business.

(G) "Retail sale" or "sale at retail" means the act or attempted act of selling, bartering, exchanging, or otherwise disposing of a motor vehicle to an ultimate purchaser for use as a consumer.

(H) "Retail installment contract" includes any contract in the form of a note, chattel mortgage, conditional sales contract, lease, agreement, or other instrument payable in one or more installments over a period of time and arising out of the retail sale of a motor vehicle.

(I) "Farm machinery" means all machines and tools used in the production, harvesting, and care of farm products.

(J) "Dealer" or "motor vehicle dealer" means any new motor vehicle dealer, any motor vehicle leasing dealer, and any used motor vehicle dealer.

(K) "New motor vehicle dealer" means any person engaged in the business of selling at retail, displaying, offering for sale, or dealing in new motor vehicles pursuant to a contract or agreement entered into with the manufacturer, remanufacturer, or distributor of the motor vehicles.

(L) "Used motor vehicle dealer" means any person engaged in the business of selling, displaying, offering for sale, or dealing in used motor vehicles, at retail or wholesale, but does not mean any new motor vehicle dealer selling, displaying, offering for sale, or dealing in used motor vehicles incidentally to engaging in the business of selling, displaying, offering for sale, or dealing in new motor vehicles, any person engaged in the business of dismantling, salvaging, or rebuilding motor vehicles by means of using used parts, or any public officer performing official duties.

(M) "Motor vehicle leasing dealer" means any person engaged in the business of regularly making available, offering to make available, or arranging for another person to use a motor vehicle pursuant to a bailment, lease, sublease, or other contractual arrangement under which a charge is made for its use at a periodic rate for a term of thirty days or more, and title to the motor vehicle is in and remains in the motor vehicle leasing dealer

who originally leases it, irrespective of whether or not the motor vehicle is the subject of a later sublease, and not in the user, but does not mean a manufacturer or its affiliate leasing to its employees or to dealers.

(N) "Salesperson" means any person employed by a dealer or manufactured home broker to sell, display, and offer for sale, or deal in motor vehicles for a commission, compensation, or other valuable consideration, but does not mean any public officer performing official duties.

(O) "Casual sale" means any transfer of a motor vehicle by a person other than a new motor vehicle dealer, used motor vehicle dealer, motor vehicle salvage dealer, as defined in division (A) of section 4738.01 of the Revised Code, salesperson, motor vehicle auction owner, manufacturer, or distributor acting in the capacity of a dealer, salesperson, auction owner, manufacturer, or distributor, to a person who purchases the motor vehicle for use as a consumer.

(P) "Motor vehicle show" means a display of current models of motor vehicles whereby the primary purpose is the exhibition of competitive makes and models in order to provide the general public the opportunity to review and inspect various makes and models of motor vehicles at a single location.

(Q) "Motor vehicle auction owner" means any person who is engaged wholly or in part in the business of auctioning motor vehicles.

(R) "Manufacturer" means a person who manufactures, assembles, or imports motor vehicles, including motor homes, but does not mean a person who only assembles or installs a body, special equipment unit, finishing trim, or accessories on a motor vehicle chassis supplied by a manufacturer or distributor.

(S) "Tent-type fold-out camping trailer" means any vehicle intended to be used, when stationary, as a temporary shelter with living and sleeping facilities, and which is subject to the following properties and limitations:

(1) A minimum of twenty-five per cent of the fold-out portion of the top and sidewalls combined must be constructed of canvas, vinyl, or other fabric, and form an integral part of the shelter.

(2) When folded, the unit must not exceed:

- (a) Fifteen feet in length, exclusive of bumper and tongue;
- (b) Sixty inches in height from the point of contact with the ground;
- (c) Eight feet in width;
- (d) One ton gross weight at time of sale.

(T) "Distributor" means any person authorized by a motor vehicle manufacturer to distribute new motor vehicles to licensed new motor vehicle

dealers, but does not mean a person who only assembles or installs a body, special equipment unit, finishing trim, or accessories on a motor vehicle chassis supplied by a manufacturer or distributor.

(U) "Flea market" means a market place, other than a dealer's location licensed under this chapter, where a space or location is provided for a fee or compensation to a seller to exhibit and offer for sale or trade, motor vehicles to the general public.

(V) "Franchise" means any written agreement, contract, or understanding between any motor vehicle manufacturer or remanufacturer engaged in commerce and any motor vehicle dealer, which purports to fix the legal rights and liabilities of the parties to such agreement, contract, or understanding.

(W) "Franchisee" means a person who receives new motor vehicles from the franchisor under a franchise agreement and who offers, sells, and provides service for such new motor vehicles to the general public.

(X) "Franchisor" means a new motor vehicle manufacturer, remanufacturer, or distributor who supplies new motor vehicles under a franchise agreement to a franchisee.

(Y) "Dealer organization" means a state or local trade association the membership of which is comprised predominantly of new motor vehicle dealers.

(Z) "Factory representative" means a representative employed by a manufacturer, remanufacturer, or by a factory branch primarily for the purpose of promoting the sale of its motor vehicles, parts, or accessories to dealers or for supervising or contacting its dealers or prospective dealers.

(AA) "Administrative or executive management" means those individuals who are not subject to federal wage and hour laws.

(BB) "Good faith" means honesty in the conduct or transaction concerned and the observance of reasonable commercial standards of fair dealing in the trade as is defined in division (S) of section 1301.01 of the Revised Code, including, but not limited to, the duty to act in a fair and equitable manner so as to guarantee freedom from coercion, intimidation, or threats of coercion or intimidation; provided however, that recommendation, endorsement, exposition, persuasion, urging, or argument shall not be considered to constitute a lack of good faith.

(CC) "Coerce" means to compel or attempt to compel by failing to act in good faith or by threat of economic harm, breach of contract, or other adverse consequences. Coerce does not mean to argue, urge, recommend, or persuade.

(DD) "Relevant market area" means any area within a radius of ten

miles from the site of a potential new dealership, except that for manufactured home or recreational vehicle dealerships the radius shall be twenty-five miles.

(EE) "Wholesale" or "at wholesale" means the act or attempted act of selling, bartering, exchanging, or otherwise disposing of a motor vehicle to a transferee for the purpose of resale and not for ultimate consumption by that transferee.

(FF) "Motor vehicle wholesaler" means any person licensed as a dealer under the laws of another state and engaged in the business of selling, displaying, or offering for sale used motor vehicles, at wholesale, but does not mean any motor vehicle dealer as defined in this section.

(GG)(1) "Remanufacturer" means a person who assembles or installs passenger seating, walls, a roof elevation, or a body extension on a conversion van with the motor vehicle chassis supplied by a manufacturer or distributor, a person who modifies a truck chassis supplied by a manufacturer or distributor for use as a public safety or public service vehicle, a person who modifies a motor vehicle chassis supplied by a manufacturer or distributor for use as a limousine or hearse, or a person who modifies an incomplete motor vehicle cab and chassis supplied by a new motor vehicle dealer or distributor for use as a tow truck, but does not mean either of the following:

(a) A person who assembles or installs passenger seating, walls, a roof elevation, or a body extension on a manufactured home as defined in division (C)(4) of section 3781.06 of the Revised Code, a mobile home as defined in division (O) and referred to in division (B) of section 4501.01 of the Revised Code, or a recreational vehicle as defined in division (Q) and referred to in division (B) of section 4501.01 of the Revised Code;

(b) A person who assembles or installs special equipment or accessories for handicapped persons, as defined in section 4503.44 of the Revised Code, upon a motor vehicle chassis supplied by a manufacturer or distributor.

(2) For the purposes of division (GG)(1) of this section, "public safety vehicle or public service vehicle" means a fire truck, ambulance, school bus, street sweeper, garbage packing truck, or cement mixer, or a mobile self-contained facility vehicle.

(3) For the purposes of division (GG)(1) of this section, "limousine" means a motor vehicle, designed only for the purpose of carrying nine or fewer passengers, that a person modifies by cutting the original chassis, lengthening the wheelbase by forty inches or more, and reinforcing the chassis in such a way that all modifications comply with all applicable federal motor vehicle safety standards. No person shall qualify as or be

deemed to be a remanufacturer who produces limousines unless the person has a written agreement with the manufacturer of the chassis the person utilizes to produce the limousines to complete properly the remanufacture of the chassis into limousines.

(4) For the purposes of division (GG)(1) of this section, "hearse" means a motor vehicle, designed only for the purpose of transporting a single casket, that is equipped with a compartment designed specifically to carry a single casket that a person modifies by cutting the original chassis, lengthening the wheelbase by ten inches or more, and reinforcing the chassis in such a way that all modifications comply with all applicable federal motor vehicle safety standards. No person shall qualify as or be deemed to be a remanufacturer who produces hearses unless the person has a written agreement with the manufacturer of the chassis the person utilizes to produce the hearses to complete properly the remanufacture of the chassis into hearses.

(5) For the purposes of division (GG)(1) of this section, "mobile self-contained facility vehicle" means a mobile classroom vehicle, mobile laboratory vehicle, bookmobile, bloodmobile, testing laboratory, and mobile display vehicle, each of which is designed for purposes other than for passenger transportation and other than the transportation or displacement of cargo, freight, materials, or merchandise. A vehicle is remanufactured into a mobile self-contained facility vehicle in part by the addition of insulation to the body shell, and installation of all of the following: a generator, electrical wiring, plumbing, holding tanks, doors, windows, cabinets, shelving, and heating, ventilating, and air conditioning systems.

(6) For the purposes of division (GG)(1) of this section, "tow truck" means both of the following:

(a) An incomplete cab and chassis that are purchased by a remanufacturer from a new motor vehicle dealer or distributor of the cab and chassis and on which the remanufacturer then installs in a permanent manner a wrecker body it purchases from a manufacturer or distributor of wrecker bodies, installs an emergency flashing light pylon and emergency lights upon the mast of the wrecker body or rooftop, and installs such other related accessories and equipment, including push bumpers, front grille guards with pads and other custom-ordered items such as painting, special lettering, and safety striping so as to create a complete motor vehicle capable of lifting and towing another motor vehicle.

(b) An incomplete cab and chassis that are purchased by a remanufacturer from a new motor vehicle dealer or distributor of the cab and chassis and on which the remanufacturer then installs in a permanent

manner a car carrier body it purchases from a manufacturer or distributor of car carrier bodies, installs an emergency flashing light pylon and emergency lights upon the rooftop, and installs such other related accessories and equipment, including push bumpers, front grille guards with pads and other custom-ordered items such as painting, special lettering, and safety striping.

As used in division (G)(6)(b) of this section, "car carrier body" means a mechanical or hydraulic apparatus capable of lifting and holding a motor vehicle on a flat level surface so that one or more motor vehicles can be transported, once the car carrier is permanently installed upon an incomplete cab and chassis.

(HH) "Operating as a new motor vehicle dealership" means engaging in activities such as displaying, offering for sale, and selling new motor vehicles at retail, operating a service facility to perform repairs and maintenance on motor vehicles, offering for sale and selling motor vehicle parts at retail, and conducting all other acts that are usual and customary to the operation of a new motor vehicle dealership. For the purposes of this chapter only, possession of either a valid new motor vehicle dealer franchise agreement or a new motor vehicle dealers license, or both of these items, is not evidence that a person is operating as a new motor vehicle dealership.

(II) "Manufactured home broker" means any person acting as a selling agent on behalf of an owner of a manufactured home that is subject to taxation under section 4503.06 of the Revised Code.

Sec. 4517.03. (A) A place of business that is used for selling, displaying, offering for sale, or dealing in motor vehicles shall be considered as used exclusively for those purposes even though snowmobiles, all-purpose vehicles, or farm machinery is sold or displayed there, or if repair, accessory, gasoline and oil, storage, parts, service, or paint departments are maintained there, or such products or services are provided there, if the departments are operated or the products or services are provided for the business of selling, displaying, offering for sale, or dealing in motor vehicles. Places of business or departments in a place of business used to dismantle, salvage, or rebuild motor vehicles by means of using used parts, are not considered as being maintained for the purpose of assisting or furthering the selling, displaying, offering for sale, or dealing in motor vehicles. A place of business shall be considered as used exclusively for selling, displaying, offering for sale, or dealing in motor vehicles even though a business owned by a motor vehicle leasing dealer as defined in section 4517.01 of the Revised Code or a motor vehicle renting dealer as defined in section 4549.65 of the Revised Code is located at the place of business.

(B) No new motor vehicle dealer shall sell, display, offer for sale, or deal in motor vehicles at any place except an established place of business that is used exclusively for the purpose of selling, displaying, offering for sale, or dealing in motor vehicles ~~and has~~. The place of business shall have space, under roof, for the display of at least one new motor vehicle and facilities and space therewith for the inspection, servicing, and repair of at least one motor vehicle; except that a new motor vehicle dealer selling manufactured or mobile homes is exempt from the requirement that a place of business have space, under roof, for the display of at least one new motor vehicle and facilities and space ~~therewith~~ for the inspection, servicing, and repair of at least one motor vehicle.

Nothing contained in Chapter 4517. of the Revised Code shall be construed as prohibiting the sale of a manufactured home located in a manufactured home park by a licensed motor vehicle dealer who is the owner of the manufactured home park.

(C) No used motor vehicle dealer shall sell, display, offer for sale, or deal in motor vehicles at any place except an established place of business that is used exclusively for the purpose of selling, displaying, offering for sale, or dealing in motor vehicles.

(D) No motor vehicle leasing dealer shall make a motor vehicle available for use by another, in the manner described in division (M) of section 4517.01 of the Revised Code, at any place except an established place of business that is used for leasing motor vehicles; except that a motor vehicle leasing dealer who is also a new motor vehicle dealer or used motor vehicle dealer may lease motor vehicles at the same place of business at which the dealer sells, offers for sale, or deals in new or used motor vehicles.

(E) No motor vehicle leasing dealer or motor vehicle renting dealer as defined in section 4549.65 of the Revised Code shall sell a motor vehicle within ninety days after a certificate of title to the motor vehicle is issued to the dealer, except when a salvage certificate of title is issued to replace the original certificate of title and except when a motor vehicle leasing dealer sells a motor vehicle to another motor vehicle leasing dealer at the end of a sublease pursuant to that sublease.

(F) No distributor shall distribute new motor vehicles to new motor vehicle dealers at any place except an established place of business that is used exclusively for the purpose of distributing new motor vehicles to new motor vehicle dealers; except that a distributor who is also a new motor vehicle dealer may distribute new motor vehicles at the same place of business at which the distributor sells, displays, offers for sale, or deals in

new motor vehicles.

(G) No person, firm, or corporation that sells, displays, or offers for sale tent-type fold-out camping trailers is subject to the requirement that the person's, firm's, or corporation's place of business be used exclusively for the purpose of selling, displaying, offering for sale, or dealing in motor vehicles. No person, firm, or corporation that sells, displays, or offers for sale tent-type fold-out camping trailers, trailers, or semitrailers is subject to the requirement that the ~~person's, firm's, or corporation's~~ place of business have space, under roof, for the display of at least one new motor vehicle and facilities and space ~~therewith~~ for the inspection, servicing, and repair of at least one motor vehicle.

(H) No manufactured or mobile home broker shall engage in the business of brokering manufactured homes at any place except an established place of business that is used exclusively for the purpose of brokering manufactured homes.

(I) Nothing in this section shall be construed to prohibit persons licensed under this chapter from making sales calls.

Sec. 4517.30. The motor vehicle dealers board shall consist of eleven members. The registrar of motor vehicles or ~~his~~ the registrar's designee shall be a member of the board, and the other ten members shall be appointed by the governor with the advice and consent of the senate. Not more than five of the ten members other than the registrar shall be of any one political party, and of the ten:

(A) Three shall represent the public and shall not have engaged in the business of selling motor vehicles at retail in this state;

(B) Five shall have been engaged in the business of selling motor vehicles at retail in this state for at least five years and have been engaged in such business within two years prior to the date of their appointment. Of these five:

(1) Three shall have been engaged in the sale of new motor vehicles;

(2) One shall have been engaged in the business of selling manufactured homes, MOBILE HOMES, or recreational vehicles at retail;

(3) One shall have been engaged in the sale of used motor vehicles.

(C) Two shall have been engaged in the leasing of motor vehicles.

Terms of office of the ten members appointed by the governor shall be for three years, commencing on the fifth day of October and ending on the fourth day of October. Each member shall hold office from the date of ~~his~~ the member's appointment until the end of the term for which ~~he~~ the member was appointed. Any member appointed to fill a vacancy occurring prior to the expiration of the term for which ~~his~~ the member's predecessor

was appointed shall hold office for the remainder of such term. Any appointed member shall continue in office subsequent to the expiration date of ~~his~~ the member's term until ~~his~~ a successor takes office, or until a period of sixty days has elapsed, whichever occurs first. Annually the board shall organize by selecting from its members a president. Each appointed member of the board shall receive an amount fixed in accordance with division (J) of section 124.15 of the Revised Code, and shall be reimbursed for the actual and necessary expenses incurred in the discharge of ~~his~~ the member's official duties.

Sec. 4703.18. (A) No person shall enter upon the practice of architecture or hold himself or herself forth as an architect or registered architect, unless the person has complied with sections 4703.01 to 4703.19 of the Revised Code and is the holder of a certificate of qualification to practice architecture issued or renewed and registered under those sections.

(B) Sections 4703.01 to 4703.19 of the Revised Code do not prevent persons other than architects from filing applications for building permits or obtaining those permits.

(C) Sections 4703.01 to 4703.19 of the Revised Code do not prevent persons other than architects from preparing plans, drawings, specifications, or data, filing applications for building permits, or obtaining those permits for buildings or structures subject to the requirements of section 3781.181 of the Revised Code, exempted from the requirements of sections 3781.06 to 3781.18 and 3791.04 of the Revised Code, or erected as industrialized one-, two-, or three-family units or structures within the meaning of the term "industrialized unit" as provided in section ~~3781.10~~ 3781.06 of the Revised Code.

(D) Sections 4703.01 to 4703.19 of the Revised Code do not prevent persons other than architects from preparing drawings or data, from filing applications for building permits, or from obtaining those permits for the installation of replacement equipment or systems that are similar in type or capacity to the equipment or systems being replaced, and for any improvement, alteration, repair, painting, decorating, or other modification of any buildings or structures subject to sections 3781.06 to 3781.18 and 3791.04 of the Revised Code where the building official determines that no plans or specifications are required for approval.

(E) Sections 4703.01 to 4703.19 of the Revised Code do not exclude a registered professional engineer from architectural practice that may be incident to the practice of his or her engineering profession or exclude a registered architect from engineering practice that may be incident to the practice of architecture.

(F) Sections 4703.01 to 4703.19 of the Revised Code do not prevent a firm, partnership, association, limited liability company, or corporation of architects registered under those sections from providing architectural services and do not prevent an individual registered as a landscape architect under sections 4703.30 to 4703.49 of the Revised Code or as a professional engineer under sections Chapter 4733. of the Revised Code from being a member of a firm, partnership, association, limited liability company, or corporation of that type, but a member of that type shall not engage in the practice of architecture or hold himself or herself forth as an architect contrary to sections 4703.01 to 4703.19 of the Revised Code and shall not practice a profession in which the person is not licensed.

(G) A firm, partnership, association, limited liability company, or corporation may provide architectural services in this state as long as the services are provided only through natural persons registered to provide those services in this state, subject to the exemptions in section 4703.17 of the Revised Code and subject otherwise to the requirements of sections 4703.01 to 4703.19 of the Revised Code.

(H) No firm, partnership, association, limited liability company, or corporation, except a corporation that was granted a charter prior to August 7, 1943, to engage in providing architectural services or that was otherwise lawfully providing architectural services prior to November 15, 1982, shall provide architectural services, hold itself out to the public as providing architectural services, or use a name including the word "architect" or any modification or derivation of the word, unless the firm, partnership, association, limited liability company, or corporation files all information required to be filed under this section with the state board of examiners of architects and otherwise complies with all requirements of sections 4703.01 to 4703.19 of the Revised Code. A nonprofit membership corporation may use a name including the word "architect" or any modification or derivation of the word without complying with this section.

(I) A corporation may be organized under Chapter 1701. of the Revised Code, a professional association may be organized under Chapter 1785. of the Revised Code, or a limited liability company may be formed under Chapter 1705. of the Revised Code for the purpose of providing professional engineering, surveying, architectural, or landscape architectural services, or any combination of those services. A corporation organized under Chapter 1701. of the Revised Code for the purpose of providing those services also may be organized for any other purpose in accordance with that chapter.

(J) No firm, partnership, association, limited liability company, or corporation shall provide or offer to provide architectural services in this

state unless more than fifty per cent of the partners, members, or shareholders, more than fifty per cent of the directors in the case of a corporation or professional association, and more than fifty per cent of the managers in the case of a limited liability company the management of which is not reserved to its members, are professional engineers, surveyors, architects, or landscape architects or a combination of those professions, who are registered in this state and who own more than fifty per cent of the interests in the firm, partnership, association, limited liability company, or corporation; unless the requirements of this division and of section 1785.02 of the Revised Code are satisfied with respect to any professional association organized under Chapter 1785. of the Revised Code; or unless the requirements of this division and of Chapter 1705. of the Revised Code are satisfied with respect to a limited liability company formed under that chapter.

(K) Each firm, partnership, association, limited liability company, or corporation through which architectural services are offered or provided in this state shall designate one or more partners, managers, members, officers, or directors as being in responsible charge of the professional architectural activities and decisions, and those designated persons shall be registered in this state. In the case of a corporation holding a certificate of authorization provided for in division (L) of this section, at least one of the persons so designated shall be a director of the corporation. Each firm, partnership, association, limited liability company, or corporation of that type shall annually file with the state board of examiners of architects the name and address of each partner, manager, officer, director, member, or shareholder, and each firm, partnership, association, limited liability company, or corporation of that type shall annually file with the board the name and address of all persons designated as being in responsible charge of the professional architectural activities and decisions and any other information the board may require. If there is a change in any such person in the interval between filings, the change shall be filed with the board in the manner and within the time that the board determines.

(L) No corporation organized under Chapter 1701. of the Revised Code shall engage in providing architectural services in this state without obtaining a certificate of authorization from the state board of examiners of architects. A corporation desiring a certificate of authorization shall file with the board a copy of its articles of incorporation and a listing on the form that the board directs of the names and addresses of all officers, directors, and shareholders of the corporation, the names and addresses of any individuals providing professional services on behalf of the corporation who are

gistered to practice architecture in this state, and any other information the board requires. If all requirements of sections 4703.01 to 4703.19 of the Revised Code are met, the board may issue a certificate of authorization to the corporation. No certificate of authorization shall be issued unless persons owning more than fifty per cent of the corporation's shares and more than fifty per cent of the interests in the corporation are professional engineers, surveyors, architects, or landscape architects, or a combination of those professions, who are registered in this state. Any corporation that holds a certificate of authorization under this section and otherwise meets the requirements of sections 4703.01 to 4703.19 of the Revised Code may be organized for any purposes for which corporations may be organized under Chapter 1701. of the Revised Code and shall not be limited to the purposes of providing professional engineering, surveying, architectural, or landscape architectural services or any combination of those professions. The board, by rules adopted in accordance with Chapter 119. of the Revised Code, may require any firm, partnership, association, or limited liability company not organized under Chapter 1701. of the Revised Code that provides architectural services to obtain a certificate of authorization. If the board so requires, no firm, partnership, association, or limited liability company shall engage in providing architectural services without obtaining the certificate and complying with the rules.

(M) This section does not modify any law applicable to the relationship between a person furnishing a professional service and a person receiving that service, including liability arising out of that service.

(N) Nothing in this section shall restrict or limit in any manner the authority or duty of the state board of examiners of architects with respect to natural persons providing professional services or any law or rule pertaining to standards of professional conduct.

Sec. 4733.18. (A) The state board of registration for professional engineers and surveyors may issue temporary certification to individuals under the following conditions and qualifications:

(1) A person not a resident of and having no established place of business in this state, practicing or offering to practice the profession of engineering or surveying in Ohio, when such practice does not exceed sixty continuous calendar days in any calendar year; provided such person is legally qualified by registration to practice the said profession in the person's own state in which the requirements and qualifications for obtaining a certificate of registration are not lower than those specified in this chapter. The board shall establish the fee for a temporary certificate of registration issued under division (A)(1) of this section.

(2) A person not a resident of and having no established place of business in this state, or who has recently become a resident thereof, practicing or offering to practice herein for more than sixty days in any calendar year the profession of engineering or surveying, if the person has filed with the state board of registration for professional engineers and surveyors an application for a certificate of registration and has paid the required fee, such temporary certificate of registration to continue only for such time as the board requires for the consideration of the application for registration; provided such a person is legally qualified to practice that profession in the person's own state in which the requirements and qualifications for obtaining a certificate of registration are not lower than those specified in sections 4733.01 to 4733.23 of the Revised Code;

(B) The following persons are exempt from sections 4733.01 to 4733.21 of the Revised Code:

(1) An employee or a subordinate of a person holding a certificate of registration or an employee of a person holding temporary certification under division (A)(1) of this section or exempted from registration by division (A)(2) of this section; provided the employee's or subordinate's duties do not include responsible charge of engineering or surveying work;

(2) Officers and employees of the government of the United States while engaged within this state in the practice of engineering or surveying, for that government;

(3) An engineer engaged solely as an officer of a privately owned public utility.

(4) This chapter does not require registration for the purpose of practicing professional engineering, or professional surveying by an individual, firm, or corporation on property owned or leased by that individual, firm, or corporation unless the same involves the public welfare or the safeguarding of life, health or property or for the performance of engineering or surveying which relates solely to the design or fabrication of manufactured products.

(C) Nothing in this chapter prevents persons other than engineers from preparing plans, drawings, specifications, or data, from filing applications for building permits, or from obtaining those permits for buildings or structures that are exempted from the requirements of sections 3781.06 to 3781.18 and 3791.04 of the Revised Code, that are subject to the requirements of section 3781.181 of the Revised Code, that are erected as one-, two-, or three-family units or structures within the meaning of the term "industrialized unit" as provided in section ~~3781.10~~ 3781.06 of the Revised Code.

(D) Nothing in this chapter prevents persons other than engineers from preparing drawings or data, from filing applications for building permits, or from obtaining those permits for the installation of replacement equipment or systems that are similar in type or capacity to the equipment or systems being replaced, and for any improvement, alteration, repair, painting, decorating, or other modification of any buildings or structures subject to sections 3781.06 to 3781.18 and 3791.04 of the Revised Code where the building official determines that no plans or specifications are required for approval.

Sec. 4905.90. As used in sections 4905.90 to 4905.96 of the Revised Code:

(A) "Contiguous property" includes, but is not limited to, a manufactured home park as defined in section 3733.01 of the Revised Code; a public or publicly subsidized housing project; an apartment complex; a condominium complex; a college or university; an office complex; a shopping center; a hotel; an industrial park; and a race track.

(B) "Gas" means:

(1) Natural gas, synthetic natural gas, or a mixture of those gases;

(2) Petroleum gas when used in the transmission or distribution system of a natural gas or gas company.

(C) "Gathering lines" and the "gathering of gas" have the same meaning as in the Natural Gas Pipeline Safety Act and the rules adopted by the United States department of transportation pursuant to the Natural Gas Pipeline Safety Act, including 49 C.F.R. part 192, as amended.

(D) "Intrastate pipe-line transportation" has the same meaning as in 82 Stat. 720 (1968), 49 U.S.C.A. App. 1671, as amended, but excludes the gathering of gas exempted by the Natural Gas Pipeline Safety Act.

(E) "Master-meter system" means a pipe-line system that distributes gas within a contiguous property for which the system operator purchases gas for resale to consumers, including tenants. Such pipe-line system supplies consumers who purchase the gas directly through a meter, or by paying rent, or by other means. The term includes a master-meter system as defined in 49 C.F.R. 191.3, as amended. The term excludes a pipeline within a manufactured home, MOBILE HOME, or a building.

(F) "Natural Gas Pipeline Safety Act" means the "Natural Gas Pipeline Safety Act of 1968," 82 Stat. 720, 49 U.S.C.A. App. 1671 et seq., as amended.

(G) "Operator" means any of the following:

(1) A gas company or natural gas company as defined in section 4905.03 of the Revised Code, except that division (A)(6) of that section

does not authorize the public utilities commission to relieve any producer of gas, as a gas company or natural gas company, of compliance with sections 4905.90 to 4905.96 of the Revised Code or the pipe-line safety code created under section 4905.91 of the Revised Code;

(2) A pipe-line company, as defined in section 4905.03 of the Revised Code, when engaged in the business of transporting gas by pipeline;

(3) A public utility that is excepted from the definition of "public utility" under division (B) or (C) of section 4905.02 of the Revised Code, when engaged in supplying or transporting gas by pipeline within this state;

(4) Any person that owns, operates, manages, controls, or leases any of the following:

(a) Intrastate pipe-line transportation facilities within this state;

(b) Gas gathering lines within this state which are not exempted by the Natural Gas Pipeline Safety Act;

(c) A master-meter system within this state.

"Operator" does not include an ultimate consumer who owns a service line, as defined in 49 C.F.R. 192.3, as amended, on the real property of that ultimate consumer.

(H) "Operator of a master-meter system" means a person described under division (F)(4)(c) of this section. An operator of a master-meter system is not a public utility under section 4905.02 or a gas or natural gas company under section 4905.03 of the Revised Code.

(I) "Person" means:

(1) In addition to those defined in division (C) of section 1.59 of the Revised Code, a joint venture or a municipal corporation;

(2) Any trustee, receiver, assignee, or personal representative of persons defined in division (H)(1) of this section.

(J) "Safety audit" means the public utilities commission's audit of the premises, pipe-line facilities, and the records, maps, and other relevant documents of a master-meter system to determine the operator's compliance with sections 4905.90 to 4905.96 of the Revised Code and the pipe-line safety code.

(K) "Safety inspection" means any inspection, survey, or testing of a master-meter system which is authorized or required by sections 4905.90 to 4905.96 of the Revised Code and the pipe-line safety code. The term includes, but is not limited to, leak surveys, inspection of regulators and critical valves, and monitoring of cathodic protection systems, where applicable.

(L) "Safety-related condition" means any safety-related condition defined in 49 C.F.R. 191.23, as amended.

(M) "Synthetic natural gas" means gas formed from feedstocks other than natural gas, including coal, oil, or naphtha.

(N) "Total Mcfs of gas it supplied or delivered" means the sum of the following volumes of gas that an operator supplied or delivered, measured in units per one thousand cubic feet:

- (1) Residential sales;
- (2) Commercial and industrial sales;
- (3) Other sales to public authorities;
- (4) Interdepartmental sales;
- (5) Sales for resale;
- (6) Transportation of gas.

Sec. 5117.01. (A) As used in this chapter:

(1) "Credit" means the credit on utility heating bills granted under division (A) of section 5117.09 of the Revised Code.

(2) "Current monthly bill" means the amount charged for energy consumed in the most recent monthly billing period and does not include any past due balance.

(3) "Current total income" means the adjusted gross income of the head of household and ~~his~~ the person's spouse for the six-month period beginning the first day of January and ending the thirtieth day of June of the year in which an application is made, as determined under the "Internal Revenue Code of 1954," 68A Stat. 3, 26 U.S.C. 1, as amended, minus the amount of disability benefits included in adjusted gross income but not to exceed twenty-six hundred dollars, plus old age and survivors benefits received pursuant to the "Social Security Act," retirement, pension, annuity, or other retirement payments or benefits not included in federal adjusted gross income; payments received pursuant to the "Railroad Retirement Act," 50 Stat. 307, 45 U.S.C. 228, and interest on federal, state, and local government obligations. Disability benefits paid by the veterans administration or a branch of the armed forces of the United States on account of an injury or disability are not included in current total income.

(4) "Energy company" means every retail propane dealer that distributes propane by pipeline, and every electric light, rural electric, gas, or natural gas company.

(5) "Energy dealer" means every retail dealer of fuel oil, propane, coal, wood, and kerosene.

(6) "Head of household" means a person who occupies a household as ~~his~~ the person's homestead and who is financially responsible for its other occupants, if any, or the spouse of such a person if both occupy the same household. No person is a head of household if ~~he~~ the person occupies a

household for the taxable year prior to the year in which an application is filed and was claimed as a dependent on the federal income tax return of another occupant of the same household and was not the taxpayer's spouse or if ~~he~~ the person could have been claimed if such a return had been filed for such year and was not the other occupant's spouse.

(7) "Household" means ~~a~~ ANY dwelling, ~~a~~ unit, INCLUDING A UNIT in a multiple unit dwelling, ~~or~~ a manufactured home, OR A MOBILE HOME, to which utility heating services or energy commodities are provided.

(8) "Payment" means the one hundred twenty-five-dollar payment provided under division (A) of section 5117.10 of the Revised Code.

(9) "Permanently and totally disabled" refers to a person who has, on the first day of July of the year an application is made, some impairment in body or mind that makes ~~him~~ the person unfit to work at any substantially remunerative employment that ~~he~~ the person would otherwise be reasonably able to perform and that will, with reasonable probability, continue for an indefinite period of at least twelve months without any present indication of recovery therefrom, or who has been certified as permanently and totally disabled by a state or federal agency having the function of so classifying persons.

(10) "Sixty-five years of age or older" refers to a person who has attained age sixty-four prior to the first day of January of the year of application for reduction in utility charges.

(11) "Total income" means the adjusted gross income of the head of household and ~~his~~ the person's spouse for the year preceding the year in which an application is made, as determined under the "Internal Revenue Code of 1954," 68A Stat. 3, 26 U.S.C. 1, as amended, minus the amount of disability benefits included in adjusted gross income but not to exceed fifty-two hundred dollars, plus old age and survivors benefits received pursuant to the "Social Security Act," retirement, pension, annuity, or other retirement payments or benefits not included in federal adjusted gross income; payments received pursuant to the "Railroad Retirement Act," 50 Stat. 307, 45 U.S.C. 228; and interest on federal, state, and local government obligations. Disability benefits paid by the veteran's administration or a branch of the armed forces of the United States on account of an injury or disability shall not be included in total income.

(B) As used in sections 5117.01 to 5117.12 of the Revised Code:

(1) "Applicant" means any person who has submitted an application under division (C) of section 5117.03 of the Revised Code.

(2) "Application" means the application in section 5117.03 of the

Revised Code.

(3) "Program" means the Ohio energy credit program established under sections 5117.01 to 5117.12 of the Revised Code.

(4) "Purchased power costs" means charges for the costs of power purchased by an electric light company under Chapters 4905. and 4909. of the Revised Code and includes charges resulting from the exchange of electric power.

Sec. 5701.02. As used in Title LVII of the Revised Code:

(A) "Real property," "realty," and "land" include land itself, whether laid out in town lots or otherwise, all growing crops, including deciduous and evergreen trees, plants, and shrubs, with all things contained therein, and, unless otherwise specified in section 5701.03 of the Revised Code, all buildings, structures, improvements, and fixtures of whatever kind on the land, and all rights and privileges belonging or appertaining thereto.

(B) "Building" means a permanent fabrication or construction, attached or affixed to land, consisting of foundations, walls, columns, girders, beams, floors, and a roof, or some combination of these elemental parts, that is intended as a habitation or shelter for people or animals or a shelter for tangible personal property, and that has structural integrity independent of the tangible personal property, if any, it is designed to shelter. "Building" includes a mobile home as defined in division (O) of section 4501.01 of the Revised Code and a manufactured home as defined in division (C)(4) of section 3781.06 of the Revised Code, if the home meets both of the following conditions:

(1) The home is affixed to a permanent foundation as defined in division (C)(5) of section 3781.06 of the Revised Code and is located on land owned by the owner of the home.

(2) The certificate of title for the home has been inactivated by the clerk of the court of common pleas that issued it pursuant to section 4505.11 Of the Revised Code.

(C) "Fixture" means an item of tangible personal property that has become permanently attached or affixed to the land or to a building, structure, or improvement, and that primarily benefits the realty and not the business, if any, conducted by the occupant on the premises.

(D) "Improvement" means, with respect to a building or structure, a permanent addition, enlargement, or alteration that, had it been constructed at the same time as the building or structure, would have been considered a part of the building or structure.

(E) "Structure" means a permanent fabrication or construction, other than a building, that is attached or affixed to land, and that increases or

nces utilization or enjoyment of the land. "Structure" includes, but is not limited to, bridges, trestles, dams, storage silos for agricultural products, fences, and walls.

Sec. 5715.39. The tax commissioner may remit real property taxes, manufactured home taxes, penalties, and interest found by the commissioner to have been illegally assessed. The commissioner also may remit any penalty charged against any real property or manufactured or mobile home that was the subject of an application for exemption from taxation under section 5715.27 of the Revised Code if the commissioner determines that the applicant requested such exemption in good faith. The commissioner shall include notice of the remission in the commissioner's certification to the county auditor required under that section.

The commissioner, on application by a taxpayer, shall remit a penalty for late payment of any real property taxes or manufactured home taxes when:

(A) The taxpayer could not make timely payment of the tax because of the negligence or error of the auditor or treasurer in the performance of a statutory duty relating to the levy or collection of such tax.

(B) In cases other than those described in division (A) of this section, the taxpayer failed to receive a tax bill or a correct tax bill, and the taxpayer made a good faith effort to obtain such bill within thirty days after the last day for payment of the tax.

(C) The tax was not timely paid because of the death or serious injury of the taxpayer, or the taxpayer's confinement in a hospital within sixty days preceding the last day for payment of the tax if, in any case, the tax was subsequently paid within sixty days after the last day for payment of such tax.

(D) The taxpayer demonstrates to the satisfaction of the commissioner that the full payment was properly deposited in the mail in sufficient time for the envelope to be postmarked by the United States postal service on or before the last day for payment of such tax. A private meter postmark on an envelope is not a valid postmark for purposes of establishing the date of payment of such tax.

The commissioner shall consider the application, determine whether the penalty should be remitted, and certify the determination to the taxpayer, to the county treasurer, and to the county auditor, who shall correct the tax list and duplicate accordingly.

This section shall not provide to the taxpayer any remedy with respect to any matter that the taxpayer may be authorized to complain of under sections 4503.06, 5715.19, 5717.02, and 5727.47 of the Revised Code.

Applications for remission, and documents of any kind related to those applications, filed with the tax commissioner under this section, are public records within the meaning of section 149.43 of the Revised Code, unless otherwise excepted under that section.

Sec. 5728.01. As used in sections 5728.02 to 5728.14, inclusive, of the Revised Code:

(A) "Motor vehicle" means everything on wheels which is self-propelled, other than by muscular power or power collected from electric trolley wires and other than vehicles or machinery not designed for or employed in general highway transportation, used to transport or propel property over a public highway.

(B) "Commercial car" means any motor vehicle used for transporting property, wholly on its own structure on a public highway.

(C) "Commercial tractor" means any motor vehicle designed and used to propel or draw a trailer or semi-trailer or both on a public highway without having any provision for carrying loads independently of such trailer or semi-trailer.

(D) "Trailer" means everything on wheels which is not self-propelled, except vehicles or machinery not designed for or employed in general highway transportation and except vehicles whose total weight excluding load is less than three thousand pounds, used for carrying property wholly on its own structure and for being drawn by a motor vehicle on a public highway, including any such vehicle when formed by or operated as a combination of a semi-trailer and a vehicle of the dolly type such as that commonly known as a trailer dolly, ~~except a manufactured home~~. "Trailer" does not include manufactured homes as defined in division (C)(4) of section 3781.06 Of the Revised Code or mobile homes as defined in division (O) of section 4501.01 Of the Revised Code.

(E) "Semi-trailer" means everything on wheels which is not self-propelled, except vehicles or machinery not designed for or employed in general highway transportation and except vehicles whose total weight excluding load is less than three thousand pounds, designed and used for carrying property on a public highway when being propelled or drawn by a commercial tractor when part of its own weight or the weight of its load, or both, rest upon and is carried by a commercial tractor.

(F) "Commercial tandem" means any commercial car and trailer or any commercial tractor, semi-trailer, and trailer when fastened together and used as one unit.

(G) "Commercial tractor combination" means any commercial tractor and semi-trailer when fastened together and used as one unit.

(H) "Axle" means two or more load carrying wheels mounted in a single transverse vertical plane.

(I) "Public highway" means any highway, road, or street dedicated to public use except a highway under the control and jurisdiction of the Ohio turnpike commission created by the provisions of section 5537.02 of the Revised Code.

Sec. 5739.02. For the purpose of providing revenue with which to meet the needs of the state, for the use of the general revenue fund of the state, for the purpose of securing a thorough and efficient system of common schools throughout the state, for the purpose of affording revenues, in addition to those from general property taxes, permitted under constitutional limitations, and from other sources, for the support of local governmental functions, and for the purpose of reimbursing the state for the expense of administering this chapter, an excise tax is hereby levied on each retail sale made in this state.

(A) The tax shall be collected pursuant to the schedules in section 5739.025 of the Revised Code.

The tax applies and is collectible when the sale is made, regardless of the time when the price is paid or delivered.

In the case of a sale, the price of which consists in whole or in part of rentals for the use of the thing transferred, the tax, as regards such rentals, shall be measured by the installments thereof.

In the case of a sale of a service defined under division (MM) or (NN) of section 5739.01 of the Revised Code, the price of which consists in whole or in part of a membership for the receipt of the benefit of the service, the tax applicable to the sale shall be measured by the installments thereof.

(B) The tax does not apply to the following:

(1) Sales to the state or any of its political subdivisions, or to any other state or its political subdivisions if the laws of that state exempt from taxation sales made to this state and its political subdivisions;

(2) Sales of food for human consumption off the premises where sold;

(3) Sales of food sold to students only in a cafeteria, dormitory, fraternity, or sorority maintained in a private, public, or parochial school, college, or university;

(4) Sales of newspapers, and of magazine subscriptions shipped by second class mail, and sales or transfers of magazines distributed as controlled circulation publications;

(5) The furnishing, preparing, or serving of meals without charge by an employer to an employee provided the employer records the meals as part compensation for services performed or work done;

(6) Sales of motor fuel upon receipt, use, distribution, or sale of which in this state a tax is imposed by the law of this state, but this exemption shall not apply to the sale of motor fuel on which a refund of the tax is allowable under section 5735.14 of the Revised Code; and the tax commissioner may deduct the amount of tax levied by this section applicable to the price of motor fuel when granting a refund of motor fuel tax pursuant to section 5735.14 of the Revised Code and shall cause the amount deducted to be paid into the general revenue fund of this state;

(7) Sales of natural gas by a natural gas company, of electricity by an electric company, of water by a water-works company, or of steam by a heating company, if in each case the thing sold is delivered to consumers through wires, pipes, or conduits, and all sales of communications services by a telephone or telegraph company, all terms as defined in section 5727.01 of the Revised Code;

(8) Casual sales by a person, or auctioneer employed directly by the person to conduct such sales, except as to such sales of motor vehicles, watercraft or outboard motors required to be titled under section 1548.06 of the Revised Code, watercraft documented with the United States coast guard, snowmobiles, and all-purpose vehicles as defined in section 4519.01 of the Revised Code, ~~and manufactured homes;~~

(9) Sales of services or tangible personal property, other than motor vehicles, mobile homes, and manufactured homes, by churches or by nonprofit organizations operated exclusively for charitable purposes as defined in division (B)(12) of this section, provided that the number of days on which such tangible personal property or services, other than items never subject to the tax, are sold does not exceed six in any calendar year. If the number of days on which such sales are made exceeds six in any calendar year, the church or organization shall be considered to be engaged in business and all subsequent sales by it shall be subject to the tax. In counting the number of days, all sales by groups within a church or within an organization shall be considered to be sales of that church or organization, except that sales made by separate student clubs and other groups of students of a primary or secondary school, and sales made by a parent-teacher association, booster group, or similar organization that raises money to support or fund curricular or extracurricular activities of a primary or secondary school, shall not be considered to be sales of such school, and sales by each such club, group, association, or organization shall be counted separately for purposes of the six-day limitation. This division does not apply to sales by a noncommercial educational radio or television broadcasting station.

(10) Sales not within the taxing power of this state under the Constitution of the United States;

(11) The transportation of persons or property, unless the transportation is by a private investigation and security service;

(12) Sales of tangible personal property or services to churches, to organizations exempt from taxation under section 501(c)(3) of the Internal Revenue Code of 1986, and to any other nonprofit organizations operated exclusively for charitable purposes in this state, no part of the net income of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which consists of carrying on propaganda or otherwise attempting to influence legislation; sales to offices administering one or more homes for the aged or one or more hospital facilities exempt under section 140.08 of the Revised Code; and sales to organizations described in division (D) of section 5709.12 of the Revised Code.

"Charitable purposes" means the relief of poverty; the improvement of health through the alleviation of illness, disease, or injury; the operation of an organization exclusively for the provision of professional, laundry, printing, and purchasing services to hospitals or charitable institutions; the operation of a home for the aged, as defined in section 5701.13 of the Revised Code; the operation of a radio or television broadcasting station that is licensed by the federal communications commission as a noncommercial educational radio or television station; the operation of a nonprofit animal adoption service or a county humane society; the promotion of education by an institution of learning that maintains a faculty of qualified instructors, teaches regular continuous courses of study, and confers a recognized diploma upon completion of a specific curriculum; the operation of a parent teacher association, booster group, or similar organization primarily engaged in the promotion and support of the curricular or extracurricular activities of a primary or secondary school; the operation of a community or area center in which presentations in music, dramatics, the arts, and related fields are made in order to foster public interest and education therein; the production of performances in music, dramatics, and the arts; or the promotion of education by an organization engaged in carrying on research in, or the dissemination of, scientific and technological knowledge and information primarily for the public.

Nothing in this division shall be deemed to exempt sales to any organization for use in the operation or carrying on of a trade or business, or sales to a home for the aged for use in the operation of independent living facilities as defined in division (A) of section 5709.12 of the Revised Code.

(13) Building and construction materials and services sold to construction contractors for incorporation into a structure or improvement to real property under a construction contract with this state or a political subdivision thereof, or with the United States government or any of its agencies; building and construction materials and services sold to construction contractors for incorporation into a structure or improvement to real property that are accepted for ownership by this state or any of its political subdivisions, or by the United States government or any of its agencies at the time of completion of such structures or improvements; building and construction materials sold to construction contractors for incorporation into a horticulture structure or livestock structure for a person engaged in the business of horticulture or producing livestock; building materials and services sold to a construction contractor for incorporation into a house of public worship or religious education, or a building used exclusively for charitable purposes under a construction contract with an organization whose purpose is as described in division (B)(12) of this section; building and construction materials sold for incorporation into the original construction of a sports facility under section 307.696 of the Revised Code; and building and construction materials and services sold to a construction contractor for incorporation into real property outside this state if such materials and services, when sold to a construction contractor in the state in which the real property is located for incorporation into real property in that state, would be exempt from a tax on sales levied by that state;

(14) Sales of ships or vessels or rail rolling stock used or to be used principally in interstate or foreign commerce, and repairs, alterations, fuel, and lubricants for such ships or vessels or rail rolling stock;

(15) Sales to persons engaged in any of the activities mentioned in division (E)(2) or (9) of section 5739.01 of the Revised Code, to persons engaged in making retail sales, or to persons who purchase for sale from a manufacturer tangible personal property that was produced by the manufacturer in accordance with specific designs provided by the purchaser, of packages, including material and parts for packages, and of machinery, equipment, and material for use primarily in packaging tangible personal property produced for sale by or on the order of the person doing the packaging, or sold at retail. "Packages" includes bags, baskets, cartons, crates, boxes, cans, bottles, bindings, wrappings, and other similar devices and containers, and "packaging" means placing therein.

(16) Sales of food to persons using food stamp coupons to purchase the food. As used in division (B)(16) of this section, "food" has the same meaning as in the "Food Stamp Act of 1977," 91 Stat. 958, 7 U.S.C. 2012,

as amended, and federal regulations adopted pursuant to that act.

(17) Sales to persons engaged in farming, agriculture, horticulture, or floriculture, of tangible personal property for use or consumption directly in the production by farming, agriculture, horticulture, or floriculture of other tangible personal property for use or consumption directly in the production of tangible personal property for sale by farming, agriculture, horticulture, or floriculture; or material and parts for incorporation into any such tangible personal property for use or consumption in production; and of tangible personal property for such use or consumption in the conditioning or holding of products produced by and for such use, consumption, or sale by persons engaged in farming, agriculture, horticulture, or floriculture, except where such property is incorporated into real property;

(18) Sales of drugs dispensed by a licensed pharmacist upon the order of a licensed health professional authorized to prescribe drugs to a human being, as the term "licensed health professional authorized to prescribe drugs" is defined in section 4729.01 of the Revised Code; insulin as recognized in the official United States pharmacopoeia; urine and blood testing materials when used by diabetics or persons with hypoglycemia to test for glucose or acetone; hypodermic syringes and needles when used by diabetics for insulin injections; epoetin alfa when purchased for use in the treatment of persons with end-stage renal disease; hospital beds when purchased for use by persons with medical problems for medical purposes; and oxygen and oxygen-dispensing equipment when purchased for use by persons with medical problems for medical purposes;

(19) Sales of artificial limbs or portion thereof, breast prostheses, and other prosthetic devices for humans; braces or other devices for supporting weakened or nonfunctioning parts of the human body; wheelchairs; devices used to lift wheelchairs into motor vehicles and parts and accessories to such devices; crutches or other devices to aid human perambulation; and items of tangible personal property used to supplement impaired functions of the human body such as respiration, hearing, or elimination. No exemption under this division shall be allowed for nonprescription drugs, medicines, or remedies; items or devices used to supplement vision; items or devices whose function is solely or primarily cosmetic; or physical fitness equipment. This division does not apply to sales to a physician or medical facility for use in the treatment of a patient.

(20) Sales of emergency and fire protection vehicles and equipment to nonprofit organizations for use solely in providing fire protection and emergency services for political subdivisions of the state;

(21) Sales of tangible personal property manufactured in this state, if

sold by the manufacturer in this state to a retailer for use in the retail business of the retailer outside of this state and if possession is taken from the manufacturer by the purchaser within this state for the sole purpose of immediately removing the same from this state in a vehicle owned by the purchaser;

(22) Sales of services provided by the state or any of its political subdivisions, agencies, instrumentalities, institutions, or authorities, or by governmental entities of the state or any of its political subdivisions, agencies, instrumentalities, institutions, or authorities;

(23) Sales of motor vehicles to nonresidents of this state upon the presentation of an affidavit executed in this state by the nonresident purchaser affirming that the purchaser is a nonresident of this state, that possession of the motor vehicle is taken in this state for the sole purpose of immediately removing it from this state, that the motor vehicle will be permanently titled and registered in another state, and that the motor vehicle will not be used in this state;

(24) Sales to persons engaged in the preparation of eggs for sale of tangible personal property used or consumed directly in such preparation, including such tangible personal property used for cleaning, sanitizing, preserving, grading, sorting, and classifying by size; packages, including material and parts for packages, and machinery, equipment, and material for use in packaging eggs for sale; and handling and transportation equipment and parts therefor, except motor vehicles licensed to operate on public highways, used in intraplant or interplant transfers or shipment of eggs in the process of preparation for sale, when the plant or plants within or between which such transfers or shipments occur are operated by the same person. "Packages" includes containers, cases, baskets, flats, fillers, filler flats, cartons, closure materials, labels, and labeling materials, and "packaging" means placing therein.

(25)(a) Sales of water to a consumer for residential use, except the sale of bottled water, distilled water, mineral water, carbonated water, or ice;

(b) Sales of water by a nonprofit corporation engaged exclusively in the treatment, distribution, and sale of water to consumers, if such water is delivered to consumers through pipes or tubing.

(26) Fees charged for inspection or reinspection of motor vehicles under section 3704.14 of the Revised Code;

(27) Sales of solar, wind, or hydrothermal energy systems that meet the guidelines established under division (B) of section 1551.20 of the Revised Code, components of such systems that are identified under division (B) or (D) of that section, or charges for the installation of such systems or

components, made during the period from August 14, 1979, through December 31, 1985;

(28) Sales to persons licensed to conduct a food service operation pursuant to section 3732.03 of the Revised Code, of tangible personal property primarily used directly for the following:

(a) To prepare food for human consumption for sale;

(b) To preserve food that has been or will be prepared for human consumption for sale by the food service operator, not including tangible personal property used to display food for selection by the consumer;

(c) To clean tangible personal property used to prepare or serve food for human consumption for sale.

(29) Sales of animals by nonprofit animal adoption services or county humane societies;

(30) Sales of services to a corporation described in division (A) of section 5709.72 of the Revised Code, and sales of tangible personal property that qualifies for exemption from taxation under section 5709.72 of the Revised Code;

(31) Sales and installation of agricultural land tile, as defined in division (B)(5)(a) of section 5739.01 of the Revised Code;

(32) Sales and erection or installation of portable grain bins, as defined in division (B)(5)(b) of section 5739.01 of the Revised Code;

(33) The sale, lease, repair, and maintenance of; parts for; or items attached to or incorporated in motor vehicles that are primarily used for transporting tangible personal property by a person engaged in highway transportation for hire;

(34) Sales to the state headquarters of any veterans' organization in Ohio that is either incorporated and issued a charter by the congress of the United States or is recognized by the United States veterans administration, for use by the headquarters;

(35) Sales to a telecommunications service vendor of tangible personal property and services used directly and primarily in transmitting, receiving, switching, or recording any interactive, two-way electromagnetic communications, including voice, image, data, and information, through the use of any medium, including, but not limited to, poles, wires, cables, switching equipment, computers, and record storage devices and media, and component parts for the tangible personal property. The exemption provided in division (B)(35) of this section shall be in lieu of all other exceptions under division (E)(2) of section 5739.01 of the Revised Code to which a telecommunications service vendor may otherwise be entitled based upon the use of the thing purchased in providing the telecommunications service.

(36) Sales of investment metal bullion and investment coins. "Investment metal bullion" means any elementary precious metal that has been put through a process of smelting or refining, including, but not limited to, gold, silver, platinum, and palladium, and which is in such state or condition that its value depends upon its content and not upon its form. "Investment metal bullion" does not include fabricated precious metal that has been processed or manufactured for one or more specific and customary industrial, professional, or artistic uses. "Investment coins" means numismatic coins or other forms of money and legal tender manufactured of gold, silver, platinum, palladium, or other metal under the laws of the United States or any foreign nation with a fair market value greater than any statutory or nominal value of such coins.

(37)(a) Sales where the purpose of the consumer is to use or consume the things transferred in making retail sales and consisting of newspaper inserts, catalogues, coupons, flyers, gift certificates, or other advertising material that prices and describes tangible personal property offered for retail sale.

(b) Sales to direct marketing vendors of preliminary materials such as photographs, artwork, and typesetting that will be used in printing advertising material; of printed matter that offers free merchandise or chances to win sweepstake prizes and that is mailed to potential customers with advertising material described in division (B)(37)(a) of this section; and of equipment such as telephones, computers, facsimile machines, and similar tangible personal property primarily used to accept orders for direct marketing retail sales.

(c) Sales of automatic food vending machines that preserve food with a shelf life of forty-five days or less by refrigeration and dispense it to the consumer.

For purposes of division (B)(37) of this section, "direct marketing" means the method of selling where consumers order tangible personal property by United States mail, delivery service, or telecommunication and the vendor delivers or ships the tangible personal property sold to the consumer from a warehouse, catalogue distribution center, or similar fulfillment facility by means of the United States mail, delivery service, or common carrier.

(38) Sales to a person engaged in the business of horticulture or producing livestock of materials to be incorporated into a horticulture structure or livestock structure;

(39) The sale of a motor vehicle that is used exclusively for a vanpool ridesharing arrangement to persons participating in the vanpool ridesharing

arrangement when the vendor is selling the vehicle pursuant to a contract between the vendor and the department of transportation;

(40) Sales of personal computers, computer monitors, computer keyboards, modems, and other peripheral computer equipment to an individual who is licensed or certified to teach in an elementary or a secondary school in this state for use by that individual in preparation for teaching elementary or secondary school students;

(41) Sales to a professional racing team of any of the following:

(a) Motor racing vehicles;

(b) Repair services for motor racing vehicles;

(c) Items of property that are attached to or incorporated in motor racing vehicles, including engines, chassis, and all other components of the vehicles, and all spare, replacement, and rebuilt parts or components of the vehicles; except not including tires, consumable fluids, paint, and accessories consisting of instrumentation sensors and related items added to the vehicle to collect and transmit data by means of telemetry and other forms of communication.

(42) Sales of used manufactured homes and used mobile homes, as defined in section 5739.0210 of the Revised Code.

For the purpose of the proper administration of this chapter, and to prevent the evasion of the tax, it is presumed that all sales made in this state are subject to the tax until the contrary is established.

As used in this section, except in division (B)(16) of this section, "food" includes cereals and cereal products, milk and milk products including ice cream, meat and meat products, fish and fish products, eggs and egg products, vegetables and vegetable products, fruits, fruit products, and pure fruit juices, condiments, sugar and sugar products, coffee and coffee substitutes, tea, and cocoa and cocoa products. It does not include: spirituous or malt liquors; soft drinks; sodas and beverages that are ordinarily dispensed at bars and soda fountains or in connection therewith, other than coffee, tea, and cocoa; root beer and root beer extracts; malt and malt extracts; mineral oils, cod liver oils, and halibut liver oil; medicines, including tonics, vitamin preparations, and other products sold primarily for their medicinal properties; and water, including mineral, bottled, and carbonated waters, and ice.

(C) The levy of an excise tax on transactions by which lodging by a hotel is or is to be furnished to transient guests pursuant to this section and division (B) of section 5739.01 of the Revised Code does not prevent any of the following:

(1) A municipal corporation or township from levying an excise tax for

any lawful purpose not to exceed three per cent on transactions by which lodging by a hotel is or is to be furnished to transient guests in addition to the tax levied by this section. If a municipal corporation or township repeals a tax imposed under division (C)(1) of this section and a county in which the municipal corporation or township has territory has a tax imposed under division (C) of section 5739.024 of the Revised Code in effect, the municipal corporation or township may not reimpose its tax as long as that county tax remains in effect. A municipal corporation or township in which a tax is levied under division (B)(2) of section 351.021 of the Revised Code may not increase the rate of its tax levied under division (C)(1) of this section to any rate that would cause the total taxes levied under both of those divisions to exceed three per cent on any lodging transaction within the municipal corporation or township.

(2) A municipal corporation or a township from levying an additional excise tax not to exceed three per cent on such transactions pursuant to division (B) of section 5739.024 of the Revised Code. Such tax is in addition to any tax imposed under division (C)(1) of this section.

(3) A county from levying an excise tax pursuant to division (A) of section 5739.024 of the Revised Code.

(4) A county from levying an excise tax not to exceed three per cent of such transactions pursuant to division (C) of section 5739.024 of the Revised Code. Such a tax is in addition to any tax imposed under division (C)(3) of this section.

(5) A convention facilities authority, as defined in division (A) of section 351.01 of the Revised Code, from levying the excise taxes provided for in division (B) of section 351.021 of the Revised Code.

(6) A county from levying an excise tax not to exceed one and one-half per cent of such transactions pursuant to division (D) of section 5739.024 of the Revised Code. Such tax is in addition to any tax imposed under division (C)(3) or (4) of this section.

(7) A county from levying an excise tax not to exceed one and one-half per cent of such transactions pursuant to division (E) of section 5739.024 of the Revised Code. Such a tax is in addition to any tax imposed under division (C)(3), (4), or (6) of this section.

(D) The levy of this tax on retail sales of recreation and sports club service shall not prevent a municipal corporation from levying any tax on recreation and sports club dues or on any income generated by recreation and sports club dues.

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

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

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

(3) "Mobile home" has the same meaning as in division (O) of section 4501.01 of the Revised Code and includes all skirting, awnings, interior cabinetry, and other accessories and attachments that are permanently attached to and incorporated as part of the home, but does not include any furniture not permanently affixed to the home.

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

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

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

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

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

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

(E) When a new motor vehicle dealer sells a new manufactured home or new mobile home to a purchaser, other than another new motor vehicle dealer purchasing such home for subsequent sale by the dealer, the new motor vehicle dealer shall be the consumer of such sale and shall remit the tax required by this chapter and Chapter 5741. of the Revised Code. The price on which the tax shall be paid is the aggregate value in money of anything previously paid or delivered, or promised to be paid or delivered, by the new motor vehicle dealer for that dealer's previous purchase of the new manufactured or mobile home from a manufacturer, remanufacturer, distributor, or other new motor vehicle dealer. The tax applies and shall be due from the dealer on the date the new manufactured home or new mobile home is delivered to the purchaser, the date the purchaser remits the full price for the manufactured home or new mobile home to the dealer, or, in the case of a dealer-financed transaction, the date the purchaser completely executes the financing for the new manufactured home or new mobile home, whichever date occurs first. The tax shall be paid at the rate in effect in the county where the new manufactured home or new mobile home is to be titled to the purchaser.

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

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

Sec. 5741.02. (A) For the use of the general revenue fund of the state, an excise tax is hereby levied on the storage, use, or other consumption in this state of tangible personal property or the benefit realized in this state of any service provided. The tax shall be collected pursuant to the schedules in section 5739.025 of the Revised Code.

(B) Each consumer, storing, using, or otherwise consuming in this state tangible personal property or realizing in this state the benefit of any service provided, shall be liable for the tax, and such liability shall not be extinguished until the tax has been paid to this state; provided, that the consumer shall be relieved from further liability for the tax if the tax has been paid to a seller in accordance with section 5741.04 of the Revised Code or prepaid by the seller in accordance with section 5741.06 of the Revised Code.

(C) The tax does not apply to the storage, use, or consumption in this state of the following described tangible personal property or services, nor to the storage, use, or consumption or benefit in this state of tangible personal property or services purchased under the following described circumstances:

(1) When the sale of property or service in this state is subject to the excise tax imposed by sections 5739.01 to 5739.31 of the Revised Code, provided said tax has been paid;

(2) Except as provided in division (D) of this section, tangible personal property or services, the acquisition of which, if made in Ohio, would be a sale not subject to the tax imposed by sections 5739.01 to 5739.31 of the Revised Code;

(3) Property or services, the storage, use, or other consumption of or benefit from which this state is prohibited from taxing by the ~~constitution~~ Constitution of the United States, laws of the United States, or the ~~constitution~~ Constitution of this state. This exemption shall not exempt from the application of the tax imposed by this section the storage, use, or consumption of tangible personal property ~~which that~~ was purchased in interstate commerce, but ~~which that~~ has come to rest in this state, provided that fuel to be used or transported in carrying on interstate commerce ~~which that~~ is stopped within this state pending transfer from one conveyance to another is exempt from the excise tax imposed by this section and section 5739.02 of the Revised Code;

(4) Transient use of tangible personal property in this state by a nonresident tourist or vacationer, or a non-business use within this state by a nonresident of this state, if the property so used was purchased outside this state for use outside this state and is not required to be registered or licensed under the laws of this state;

(5) Tangible personal property or services rendered upon which taxes have been paid to another jurisdiction to the extent of the amount of the tax paid to such other jurisdiction. Where the amount of the tax imposed by this section and imposed pursuant to section 5741.021, 5741.022, or 5741.023 of the Revised Code exceeds the amount paid to another jurisdiction, the difference shall be allocated between the tax imposed by this section and any tax imposed by a county or a transit authority pursuant to section 5741.021, 5741.022, or 5741.023 of the Revised Code, in proportion to the respective rates of such taxes.

As used in this subdivision, "taxes paid to another jurisdiction" means the total amount of retail sales or use tax or similar tax based upon the sale, purchase, or use of tangible personal property or services rendered legally,

levied by and paid to another state or political subdivision thereof, or to the District of Columbia, where the payment of such tax does not entitle the taxpayer to any refund or credit for such payment.

(6) The transfer of a used manufactured home or used mobile home, as defined by section 5739.0210 Of the Revised Code, on which the transfer tax imposed by section 322.06 Of the Revised Code has been paid.

(D) The tax applies to the storage, use, or other consumption in this state of tangible personal property or services, the acquisition of which at the time of sale was excepted under division (E)(1) of section 5739.01 of the Revised Code from the tax imposed by section 5739.02 of the Revised Code, but which has subsequently been temporarily or permanently stored, used, or otherwise consumed in a taxable manner.

(E) For the purpose of the proper administration of sections 5741.01 to 5741.22 of the Revised Code, and to prevent the evasion of the tax hereby levied, it shall be presumed that any use, storage, or other consumption of tangible personal property in this state is subject to the tax until the contrary is established.

SECTION 2. That existing sections 303.21, 305.31, 319.202, 319.302, 319.54, 321.261, 321.45, 322.01, 322.02, 322.021, 322.03, 322.05, 322.99, 323.151, 323.152, 323.153, 323.154, 323.155, 323.156, 323.31, 325.31, 519.21, 1151.349, 1345.71, 1506.01, 1521.01, 1923.01, 3733.01, 3733.02, 3733.021, 3733.022, 3733.025, 3733.06, 3733.101, 3733.11, 3733.19, 3781.06, 3781.07, 3781.10, 3781.181, 3791.04, 4501.01, 4503.04, 4503.042, 4503.06, 4503.061, 4503.062, 4503.063, 4503.064, 4503.065, 4503.066, 4503.067, 4503.19, 4503.21, 4503.99, 4505.01, 4505.06, 4505.08, 4505.11, 4505.20, 4511.701, 4517.01, 4517.03, 4517.30, 4703.18, 4733.18, 4905.90, 5117.01, 5701.02, 5715.39, 5728.01, 5739.02, and 5741.02 of the Revised Code are hereby repealed.

SECTION 3. Section 305.31 of the Revised Code is presented in this act as a composite of the section as amended by both Am. Sub. S.B. 188 and Am. Sub. H.B. 99 of the 121st General Assembly, with the new language of neither of the acts shown in capital letters. Section 319.302 of the Revised Code is presented in this act as a composite of the section as amended by both Sub. H.B. 462 and Am. Sub. H.B. 517 of the 121st General Assembly, with the new language of neither of the acts shown in capital letters. Section 3781.10 of the Revised Code is presented in this act as a composite of the section as amended by both Sub. H.B. 231 and Am. Sub. S.B. 162 of the 121st General Assembly, with the new language of neither of the acts shown in capital letters. This is in recognition of the principle stated in division (B) of section 1.52 of the Revised Code that such amendments are to be harmonized where not substantively irreconcilable and constitutes a legislative finding that such is a resulting version in effect prior to the effective date of this act.

Speaker _____ *of the House of Representatives.*

President _____ *of the Senate.*

Passed _____, 20____

Approved _____, 20____

Am. Sub. S. B. No. 142

154

Governor.

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 _____