

AN ACT

To amend sections 319.202, 319.54, 321.24, 323.153, 323.156, 323.31, 323.611, 1317.13, 4501.01, 4503.06, 4503.061, 4503.063, 4503.067, 4505.06, 4505.11, 4513.01, 4517.01, 4517.03, 4517.24, 5701.02, and 5739.0210 of the Revised Code to specify the application date of certain provisions of Am. Sub. S.B. 142 of the 122nd General Assembly, and to make other clarifications regarding the taxation of manufactured and mobile homes.

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

SECTION 1. That sections 319.202, 319.54, 321.24, 323.153, 323.156, 323.31, 323.611, 1317.13, 4501.01, 4503.06, 4503.061, 4503.063, 4503.067, 4505.06, 4505.11, 4513.01, 4517.01, 4517.03, 4517.24, 5701.02, and 5739.0210 of the Revised Code be amended to read as follows:

Sec. 319.202. Before the county auditor indorses any real property conveyance or manufactured or mobile home conveyance presented to 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 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 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 or under section 4503.065 of the Revised Code and that the grantor indicated that to the best of 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 or under section 4503.065 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 the grantee's representative, and provide a copy of the indorsed instrument to the grantor or 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 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 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 the grantee's representative, and provide a copy of the indorsed instrument to the grantor or 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 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. 319.54. (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 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 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 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 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 or the transfer or entry on or after January 1, 2000, of a used manufactured home or mobile home as defined in section 5739.0210 of the Revised Code, fifty cents for each transfer or entry, to be paid by the person requiring it;~~

(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, for sales occurring on or after January 1, 2000, the value of the used manufactured home or used mobile home, as defined in ~~division (A)(6) of section 5739.0210 of the Revised Code,~~ transferred, 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 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 of the Revised Code, 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;

(x) Between persons pursuant to section 5302.18 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.

The transfer fee for a used manufactured home or used mobile home shall be computed by and paid to the county auditor of the county in which the home is located immediately prior to the transfer.

Sec. 321.24. (A) On or before the fifteenth day of February, in each year, the county treasurer shall settle with the county auditor for all taxes and assessments that ~~he~~ the treasurer has collected on the general duplicate of real and public utility property at the time of making the settlement.

(B) On or before the thirtieth day of June, in each year, the treasurer shall settle with the auditor for all advance payments of general personal and classified property taxes that ~~he~~ the treasurer has received at the time of making the settlement.

(C) On or before the tenth day of August, in each year, the treasurer shall settle with the auditor for all taxes and assessments that ~~he~~ the treasurer

has collected on the general duplicates of real and public utility property at the time of making such settlement, not included in the preceding February settlement.

(D) On or before the thirty-first day of October, in each year, the treasurer shall settle with the auditor for all taxes that ~~he~~ the treasurer has collected on the general personal and classified property duplicates, and for all advance payments of general personal and classified property taxes, not included in the preceding June settlement, that ~~he~~ the treasurer has received at the time of making such settlement.

(E) In the event the time for the payment of taxes is extended, pursuant to section 323.17 of the Revised Code, the date on or before which settlement for the taxes so extended must be made, as herein prescribed, shall be deemed to be extended for a like period of time. At each such settlement, the auditor shall allow to the treasurer, on the moneys received or collected and accounted for by ~~him~~ the treasurer, ~~his~~ the treasurer's fees, at the rate or percentage allowed by law, at a full settlement of the treasurer.

(F) Within thirty days after the day of each settlement of taxes required under divisions (A) and (C) of this section, the treasurer shall certify to the tax commissioner any adjustments which have been made to the amount certified previously pursuant to section 319.302 of the Revised Code and that the settlement has been completed. Upon receipt of such certification, the commissioner shall provide for payment to the county treasurer from the general revenue fund of an amount equal to one-half of the amount certified by the treasurer in the preceding tax year under section 319.302 of the Revised Code. Such payment shall be credited upon receipt to the county's undivided income tax fund, and the county auditor shall transfer to the county general fund from the amount thereof the total amount of all fees and charges which the auditor and treasurer would have been authorized to receive had such ~~division~~ section not been in effect and that amount had been levied and collected as taxes. The county auditor shall distribute the amount remaining among the various taxing districts in the county as if it had been levied, collected, and settled as real property taxes.

(G) Within thirty days after the day of the settlement required in division (D) of this section, the treasurer shall certify to the commissioner that the settlement has been completed. Upon receipt of that certification, the commissioner shall provide for payment to the county treasurer from the general revenue fund of the amount certified under section 319.311 of the Revised Code in the current year. The payment shall be credited upon receipt to the county's undivided income tax fund, and the county auditor shall distribute the amount thereof among the various taxing districts of the

county as if it had been levied, collected, and settled as personal property taxes. The amount received by a taxing district under this division shall be apportioned among its funds in the same proportion as the current year's personal property taxes are apportioned.

(H)(1) On or before the fifteenth day of April each year, the county treasurer shall settle with the county auditor for all manufactured home taxes that the county treasurer has collected on the manufactured home tax duplicate at the time of making the settlement.

(2) On or before the fifteenth day of September each year, the county treasurer shall settle with the county auditor for all remaining manufactured home taxes that the county treasurer has collected on the manufactured home tax duplicate at the time of making the settlement.

(3) If the time for payment of such taxes is extended under section 4503.06 of the Revised Code, the time for making the settlement as prescribed by divisions (H)(1) and (2) of this section is extended for a like period of time.

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 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 the applicant is entitled does not exceed either the amount or percentage of the reduction to which 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. The application for homesteads transferred in the preceding year shall be incorporated into any form used by the county auditor to administer the tax law in respect to the conveyance of real property pursuant to section 319.20 of the Revised Code, ~~and~~ or of used manufactured homes or used mobile homes as defined in section 5739.0210 of the Revised Code. The owner of a manufactured or mobile home who has elected under division (D)(4) of section 4503.06 of the Revised Code to be taxed under division (D)(2) of that section for the ensuing year may file the application at the time of making that election. The application shall contain a statement that failure by the applicant to affirm on the application that the dwelling on the property conveyed is the applicant's homestead prohibits the owner from receiving the reduction in taxes until a proper application is filed within the period prescribed by division (A)(3) of this section. 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 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 a 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 a 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 county auditor determines the information contained in the late application is correct, 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 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)(1) or (2) 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 the owner was entitled in the year the application was filed, the owner shall notify the county auditor that the owner is not qualified for a reduction in taxes or file a new application under division (A)(1) or (2) of this section. If the county auditor or county treasurer discovers that the owner of property not entitled to the reduction in taxes under division (B) of section 323.152 of the Revised Code failed to notify the county auditor as required by this paragraph, a charge shall be imposed against the property in the amount by which taxes were reduced under that division for each tax year the county auditor ascertains that the property was not entitled to the reduction and was owned by the current owner. Interest shall accrue in the manner prescribed by division (B) of

section 323.121 or division (G)(2) of section 4503.06 of the Revised Code on the amount by which taxes were reduced for each such tax year as if the reduction became delinquent taxes at the close of the last day the second installment of taxes for that tax year could be paid without penalty. The county auditor shall notify the owner, by ordinary mail, of the charge, of the owner's right to appeal the charge, and of the manner in which the owner may appeal. The owner may appeal the imposition of the charge and interest by filing an appeal with the county board of revision not later than the last day prescribed for payment of real and public utility property taxes under section 323.12 of the Revised Code following receipt of the notice and occurring at least ninety days after receipt of the notice. 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. The charge and any interest shall be collected as other delinquent taxes.

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 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, except as otherwise provided in this paragraph, 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 does not excuse the failure of the owner to file an original application. The county auditor is not required to furnish an application under this paragraph for any homestead for which application has previously been made on a form incorporated into any form used by the county auditor to administer the tax law in respect to the conveyance of real property or of used manufactured homes or used mobile homes, and an owner who previously has applied on such a form is not required to return an application furnished under this paragraph.

(D) No person shall knowingly make a false statement for the purpose of obtaining a reduction in 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 that 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. 323.156. Within thirty days after a settlement of taxes under divisions (A) ~~and~~ (C), and (H) 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 the county treasurer by the county auditor. The commissioner, within thirty days of the receipt of such ~~certification~~ certifications, 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) A person who owns agricultural real property or owns and occupies residential real property or a manufactured or mobile home that does not have an outstanding tax lien certificate or judgment of foreclosure against it, and a person who is a vendee of such property under a purchase agreement or land contract and who occupies the property, shall have at least one opportunity to pay the delinquent or unpaid current taxes charged against the property by entering into a written delinquent tax contract with the county treasurer in a form prescribed or approved by the tax commissioner. Subsequent opportunities to enter into a delinquent tax contract shall be at the county treasurer's sole discretion.

The treasurer may enter into a delinquent tax contract with an owner or vendee of real property, other than residential real property or a manufactured or mobile home that is occupied by the owner, and other than agricultural real property.

The delinquent tax contract 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, or the commencement of collection proceedings pursuant to division (H) of section 4503.06 of the Revised Code by the filing of a civil action as provided in that division. A duplicate copy of each delinquent tax contract shall be filed with the county auditor, who shall attach the copy to the delinquent land tax certificate, 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, 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~~ delivering it with to the county recorder treasurer under division (H)(2) of section 4503.06 of the Revised Code. If the delinquent tax

contract 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 delinquent tax contract entered into under this division shall provide for the payment of delinquent and unpaid current taxes in installments over a period not to exceed five years after the date of the first payment made under the contract; however, a person entering into a delinquent tax contract who owns and occupies residential real property may request, and the treasurer shall allow, a delinquent tax contract providing for payment in installments over a period of no fewer than two years after the date of the first payment made under the contract.

For each delinquent tax contract, the county treasurer shall determine and shall specify in the delinquent tax contract 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 under a delinquent tax contract or any current taxes or special assessments charged against the property become unpaid, the delinquent tax contract becomes void unless the treasurer permits a new delinquent tax contract to be entered into; if the treasurer does not permit a new delinquent tax contract to be entered into, the treasurer shall certify to the auditor that the delinquent tax contract has become void.

Upon receipt of such a certification, the auditor shall destroy the duplicate copy of the voided delinquent tax contract. 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 delinquent tax contract 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 delinquent tax contract. 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. In the case of a manufactured or mobile home, the county treasurer shall cause a civil action to be brought as provided under division (H) of section 4503.06 of the Revised Code.

(B) If there is an outstanding tax certificate respecting a delinquent parcel under section 5721.32 or 5721.33 of the Revised Code, a written delinquent tax contract may not be entered into under this section. To redeem a tax certificate in installments, the owner or other person seeking to redeem the tax certificate shall enter into a redemption payment plan under division (C) of section 5721.38 of the Revised Code.

Sec. 323.611. At the request of the county treasurer, a board of county commissioners may enter into a contract with any financial institution under which the financial institution, in accordance with the terms of the contract, receives real property and manufactured home tax payments at a post office box, opens the mail delivered to that box, processes the checks and other payments received in such mail and deposits them into the treasurer's account, and provides the county treasurer daily receipt information with respect to such payments. The contract shall not be entered into unless:

(A) There is attached to the contract a certification by the auditor of state that the financial institution and the treasurer have given assurances satisfactory to the auditor of state that the records of the financial institution, to the extent that they relate to tax payments covered by the contract, shall be subject to audit by the auditor of state to the same extent as if the services for which the financial institution has agreed to perform were being performed by the treasurer;

(B) The contract is awarded in accordance with sections 307.86 to 307.92 of the Revised Code;

(C) The treasurer's surety bond includes within its coverage any loss that might occur as the result of the contract;

(D) The provisions of the contract do not conflict with accounting and reporting requirements prescribed by the auditor of state.

Sec. 1317.13. Notwithstanding as used in this section, "motor vehicle" and "mobile home" have the same meanings as in section 4501.01 of the Revised Code, and "manufactured home" has the same meaning as in SECTION 3781.06 of the Revised Code.

notwithstanding the provisions of section 1309.46 of the Revised Code or any agreement by the parties to a consumer transaction to the contrary, a secured party whose security interest is taken pursuant to section 1317.071 of the Revised Code; shall not be entitled to take possession of the collateral, except for collateral that is a motor vehicle ~~as defined in section 4501.01 of the Revised Code,~~ a manufactured home, or a mobile home, upon default by the debtor if the time balance at the time of the default is less than twenty-five per cent of the sum of the time balance on the day such retail installment contract was executed and the down payment recited in such

contract.

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 mobile homes and recreational vehicles, that is propelled or drawn by power other than muscular power or power collected from overhead electric trolley wires. "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" or "truck" 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) "Mobile home" means a building unit or assembly of closed construction that is fabricated in an off-site facility, is more than thirty-five body feet in length or, when erected on site, is three hundred twenty or more square feet, is built on a permanent chassis, 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 meets all of the following conditions:

- (1) It is designed for the sole purpose of recreational travel.
- (2) It is not used for the purpose of engaging in business for profit.
- (3) It is not used for the purpose of engaging in intrastate commerce.
- (4) It is not used for the purpose of commerce as defined in 49 C.F.R. 383.5, as amended.
- (5) It is not regulated by the public utilities commission pursuant to

apter 4919., 4921., or 4923. of the Revised Code.

(6) It is classed as one of the following:

(a) "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.

(b) "Motor home" means a self-propelled recreational vehicle that has no fifth wheel and is constructed with permanently installed facilities for cold storage, cooking and consuming of food, and for sleeping.

(c) "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.

(d) "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.

(e) "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) "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.

(EE) "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.

(FF) "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 following 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.

(GG) "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.

(HH) "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.

(II) "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.

(JJ) "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.

(KK) "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.

(LL) "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.

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

(NN) "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~~ by 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.

(OO) "Electronic" includes electrical, digital, magnetic, optical, electromagnetic, or any other form of technology that entails capabilities similar to these technologies.

(PP) "Electronic record" means a record generated, communicated, received, or stored by electronic means for use in an information system or

for transmission from one information system to another.

(QQ) "Electronic signature" means a signature in electronic form attached to or logically associated with an electronic record.

(RR) "Financial transaction device" has the same meaning as in division (A) of section 113.40 of the Revised Code.

Sec. 4503.06. (A) The owner of each manufactured or mobile home that has acquired situs in this state 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 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 subdivisions in which the home has its situs pursuant to this section.

(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 state shall have the first lien on any manufactured or mobile home on the list for the amount of taxes, penalties, and interest charged against the owner of the home under this section. 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 or interest, is paid.

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

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

(D) The manufactured home tax shall be computed and assessed by the county auditor of the county containing the taxing district in which the home has its situs 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 home by the tax rate of the taxing district in which the 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 formula shall not be less than thirty-six dollars, unless the 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 home shall be forty per cent of the amount arrived at by the following computation:

(i) If the cost to the owner, or market value at time of purchase, whichever is greater, of the 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
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.

(ii) If the cost to the owner, or market value at the time of purchase, whichever is greater, of the 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
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.

(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)~~(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~~ On or before the fifteenth day of January each year, 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 duplicate of the list to the county treasurer. In the case of an emergency as defined in section 323.17 of the Revised Code, the tax commissioner, by journal entry, may extend the times for delivery of the duplicate for an additional fifteen days upon receiving a written application from the county auditor regarding an extension for the delivery of the duplicate, or from the county treasurer regarding an extension of the time for the billing and collection of taxes. The application shall contain a statement describing the emergency that will cause the unavoidable delay and must be received by the tax commissioner on or before the last day of the month preceding the day delivery of the duplicate is otherwise required. When an extension is granted for delivery of the duplicate, the time period for payment of taxes shall be extended for a like period of time. When a delay in the closing of a tax collection period becomes unavoidable, the tax commissioner, upon application by the county auditor and county treasurer, may order the time for payment of taxes to be extended if the tax commissioner determines that penalties have accrued or would otherwise accrue for reasons beyond the control of the taxpayers of the county. The order shall prescribe the final extended date for payment of taxes for that collection period.

(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 on or before the first day of December of any year. Upon the filing of the request, the county auditor shall determine whether all taxes levied under division (D)(1) of this section have been paid, and if those taxes have been paid, 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.

(6)(a) Immediately upon receipt of any manufactured home tax duplicate from the county auditor, but not less than twenty days prior to the last date on which the first one-half taxes may be paid without penalty as prescribed in division (F) of this section, the county treasurer shall cause to

be prepared and mailed or delivered to each person charged on that duplicate with taxes, or to an agent designated by such person, the tax bill prescribed by the tax commissioner under division (D)(7) of this section. When taxes are paid by installments, the county treasurer shall mail or deliver to each person charged on such duplicate or the agent designated by such person a second tax bill showing the amount due at the time of the second tax collection. The second half tax bill shall be mailed or delivered at least twenty days prior to the close of the second half tax collection period. A change in the mailing address of any tax bill shall be made in writing to the county treasurer. Failure to receive a bill required by this section does not excuse failure or delay to pay any taxes shown on the bill or, except as provided in division (A) of section 5715.39 of the Revised Code, avoid any penalty, interest, or charge for such delay.

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

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

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

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

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

(i) The effective tax rate. The words "effective tax rate" shall appear in

boldface type.

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

If the taxes charged against this home have not been reduced by the 2-1/2 per cent tax reduction and the home is a residence occupied by the owner, the home may qualify for the tax reduction. To obtain an application for the tax reduction or further information, the owner may contact the county auditor's office at (insert the address and telephone number of the county auditor's office)."

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

(a) It is taxable as personal property pursuant to section 5709.01 of the Revised Code. Any manufactured or mobile home that is 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) A travel trailer or park trailer, as these terms are defined in section 4501.01 of the Revised Code, is 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.

(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 is connected to existing utilities, 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), (G), (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.

(F) ~~The~~ Except as provided in division (D)(3) of this section, 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~~ first day of ~~January~~ March 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~~ first day of ~~January~~ March.

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

(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 beginning in 2000, 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 beginning in 2000, 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~~ Beginning in 2000, 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~~ divisions (D)(3) and (F) of this section, have taxes that remain unpaid from prior years, or have unpaid tax penalties or interest that have been assessed.

~~(2) On or before the first day of September each year~~ Within thirty days after the settlement under division (H)(2) of section 321.24 of the Revised

Code beginning in 2000, 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 update and publish the delinquent manufactured home tax list annually in the same manner as delinquent real property tax lists are published. The county auditor shall apportion the cost of publishing the list among taxing districts in proportion to the amount of delinquent manufactured home taxes so published that each taxing district is entitled to receive upon collection of those taxes.

~~(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, or interest are charged against a person on the delinquent manufactured home tax list and are not paid within sixty days after the list is delivered to the county treasurer, the county treasurer shall, in addition to any other remedy provided by law for the collection of taxes and penalties, and interest, enforce collection of such taxes and penalties, and interest 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 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.

~~(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 the county auditor's service in assessing the taxes; two per cent shall be allowed as compensation to the county treasurer for the services 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 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 those taxes 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 or mobile home in Ohio except as provided in sections 4503.04 and 5741.02 of the Revised Code.

(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.

(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, and any manufactured or mobile home the owner of which has elected, under division (D)(4) of this section, to have the home taxed under division (D)(2) of this section. 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 in the same year in which real property in the county is appraised pursuant to Chapter 5713. of the Revised Code, and shall update the appraised values in the third calendar year following the appraisal. 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~~ or any other person or party listed in division (A)(1) of section 5715.19 of the Revised Code may file a complaint against the true value of the home as appraised under this section. The complaint shall be filed with the county board of revision on or before the thirty-first day of March of the ensuing current 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.

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

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

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

(3) "Delinquent taxes" means:

(a) Any manufactured home taxes that were charged against a manufactured or mobile home for a prior year, including any penalties or interest charged for a prior year, and that remain unpaid;

(b) Any current manufactured home taxes charged against a manufactured or mobile home that remain unpaid after the last day prescribed for payment of the second installment of current taxes without penalty, whether or not they have been certified delinquent, including any penalties or interest.

Sec. 4503.061. (A) 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 section 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 is relocated to or first acquires situs in any county 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 is relocated or first acquires situs under section 4503.06 of the Revised Code, shall register the home with the county auditor of the county containing the taxing district in which the home has its situs. 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 home, if it has previously been occupied and is being relocated, has been previously registered, that all taxes due and required to be paid under division (H)(1) of this section before a relocation notice may be issued have been paid, and that a relocation notice was obtained for the home if required by division (H) of this section. If the owner or vendee does not possess the Ohio certificate of title, certified copy of the certificate of title, or memorandum certificate of title at the time the owner or vendee first registers the home in a county, the county auditor shall register the home without presentation of the document, but the owner or vendee shall present the certificate of title, certified copy of the certificate of title, or memorandum certificate of title to the county auditor within fourteen days after the owner or vendee obtains possession of the document.

(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 (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 home has been registered and that the taxes due, if any, have been paid for the preceding five years and for the current year. The treasurer shall then issue a certificate evidencing registration and a decal to be displayed on the street side of the 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~~ treasurer shall issue ~~an advance payment certificate to be presented to the county treasurer with the payment of the~~ a tax bill stating the amount of tax that is due under section

4503.06 of the Revised Code, as provided in division (D)(6) of that section. When the total tax due has been paid as required by division (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.

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

(2) Upon the annual registration, the county ~~auditor~~ treasurer shall issue ~~an advance payment certificate, a tax bill~~ 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~~ under section 4503.06 of the Revised Code, as provided in division (D)(6) of that section. 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 (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 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, if such registration was required, that all taxes due and required to be paid under division (H)(1) of this section before a relocation notice may be issued have been paid, and that a relocation notice was obtained for the home if required by division (H) of this section. If the owner or vendee does not possess the Ohio certificate of title, certified copy of the certificate of title, or memorandum certificate of title at the time the owner or vendee first registers the home in a county, the county auditor shall register the home without presentation of the document, but the owner or vendee shall

present the certificate of title, certified copy of the certificate of title, or memorandum certificate of title to the county auditor within fourteen days after the owner or vendee obtains possession of the document. When the county treasurer receives the tax payment, 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 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 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.

(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 that does not contain or have attached both of the following:

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

(b) An endorsement of the county auditor that the manufactured home transfer tax imposed pursuant to section 322.06 of the Revised Code ~~has~~ and any fees imposed under division (F) of section 319.54 of the Revised Code have been paid.

(2) If all the taxes have not been paid, the clerk shall notify the vendee to contact the county treasurer of the county containing the taxing district in which the home has its situs at the time of the proposed transfer. The county treasurer shall then collect all the taxes that are due for the year of the transfer and all previous years not exceeding a total of five years. The county treasurer shall distribute that part of the collection owed to the county treasurer of other counties if the 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 home in the years that the taxes were not paid is on the transferor of the home. Upon payment of such taxes, the county auditor shall remove all remaining taxes from the manufactured home tax list and the delinquent manufactured home tax list, and the county treasurer shall release all liens for such taxes. The clerk of courts shall issue a certificate of title, free and clear of all liens for manufactured home taxes, to the transferee of the home.

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

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

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

(H)(1) Before moving a manufactured or mobile home on public roads from one address ~~to another address~~ within this state to another address within or outside this state, the owner of the home shall obtain a relocation notice, as provided by this section, from the auditor of the county in which the home is located if the home is currently subject to taxation pursuant to section 4503.06 of the Revised Code. The auditor shall charge five dollars for the notice, and deposit the amount to the credit of the county real estate assessment fund to be used to pay the costs of administering this section and section 4503.06 of the Revised Code. The auditor shall not issue a relocation notice unless all taxes owed on the home under section 4503.06 of the Revised Code that were first charged to the home during the period of ownership of the owner seeking the relocation notice have been paid. If the home is being moved by a new owner of the home or by a party taking repossession of the home, the auditor shall not issue a relocation notice unless all of the taxes due for the preceding five years and for the current year have been paid. A relocation notice issued by a county auditor is valid until the last day of December of the year in which it was issued.

(2) If a manufactured or mobile home is not yet subject to taxation under section 4503.06 of the Revised Code, the owner of the home shall obtain a relocation notice from the dealer of the home. Within thirty days after the manufactured or mobile home is purchased, the dealer of the home

shall provide the auditor of the county in which the home is to be located written notice of the name of the purchaser of the home, the registration number or vehicle identification number of the home, and the address or location to which the home is to be moved. The county auditor shall provide to each manufactured and mobile home 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 or vehicle identification 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 home was relocated from one county in this state to another county in this state and the county auditor of the county to which the home was relocated imposes the penalty, that county auditor, upon collection thereof, shall cause an amount equal to the penalty to be transmitted from the county real estate assessment fund to the county auditor of the county from which the home was relocated, who shall deposit the amount to the credit of the county real estate assessment fund. 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. 4503.063. 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 the tax.

The tax commissioner, ~~upon application of the county auditor pursuant to division (D)(3) of section 4503.06 of the Revised Code,~~ may extend the time for payment of the tax.

Sec. 4503.067. (A) At the same time the ~~advance payment certificate tax bill~~ 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 home calculated under section 4503.06 of the Revised Code and the amount of the reduction in assessable value of the home calculated under section 4503.065 of the Revised Code. Upon issuance of the certificate, the auditor shall reduce the assessable value of the home for the succeeding tax year by the required amount and forward the original and one copy of the certificate to the county treasurer. The auditor shall retain one copy of the certificate. The ~~auditor treasurer~~ shall retain the original certificate and forward the remaining copy to the recipient with the ~~advance payment certificate submitted tax bill delivered~~ pursuant to division (D)(6) of section 4503.061 4503.06 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 the person's application for reduction in assessable value of a home has been improperly denied or is for less than that to which the person is entitled, 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. 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 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) For sales of manufactured homes or mobile homes occurring on or after January 1, 2000, 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. For sales of manufactured homes or mobile homes occurring on or after January 1, 2000, the applicant shall pay to the clerk ~~a~~ an additional fee of five dollars for each certificate of title issued by the clerk for a manufactured or mobile home pursuant to division (H) of section 4505.11 of the Revised Code and for each certificate of title issued upon transfer of ownership of the 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. 4505.11. (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~~ divisions (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~~ those divisions. The auditor shall deliver the certificate of title to the clerk of the court of common pleas ~~that~~ who 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 the clerk ~~the~~ of the court of common pleas ~~that~~ who 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.

(4) Upon application by the owner of a manufactured or mobile home that is taxed as real property pursuant to division (B) of section 4503.06 of the Revised Code and that no longer satisfies divisions (B)(1)(a) and (b) or divisions (B)(2)(a) and (b) of that section, the clerk of court shall reactivate the record of the certificate of title that was inactivated under division (H)(3) of this section and shall issue a new certificate of title, but only if the application contains or has attached to it all of the following:

(a) An endorsement of the county treasurer that all real property taxes charged against the home under Title LVII of the Revised Code and division (B) of section 4503.06 of the Revised Code for all preceding tax years have been paid;

(b) An endorsement of the county auditor that the home will be removed from the real property tax list;

(c) Proof that there are no outstanding mortgages or other liens on the home or, if there are such mortgages or other liens, that the mortgagee or lienholder has consented to the reactivation of the certificate of title.

Sec. 4513.01. ~~The definitions set forth in Notwithstanding~~ section 4511.01 of the Revised Code apply to sections 4513.01 to 4513.37, inclusive, of the Revised Code "Motor vehicle" includes manufactured homes and mobile homes for the purposes of sections 4513.60 to 4513.65 of the Revised Code.

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 and also includes "all-purpose vehicle" and "off-highway motorcycle" as those terms are defined in section 4519.01 of the Revised Code and manufactured and mobile homes.

(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 or mobile home that is subject to taxation under section 4503.06 of the Revised Code.

(JJ) "Outdoor power equipment" means garden and small utility tractors, walk-behind and riding mowers, chainsaws, and tillers.

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, farm machinery, outdoor power equipment, watercraft and related products, or products manufactured or distributed by a motor vehicle manufacturer with which the motor vehicle dealer has a franchise agreement are 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 or a motor vehicle renting dealer 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. 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 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 new or used manufactured or mobile home located in a manufactured home park by a licensed new or used 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 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, or park trailers is subject to the requirement that the place of business have space, under roof, for the display of at least one new motor vehicle and facilities and space 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 or mobile homes at any place except an established place of business that is used exclusively for the purpose of brokering manufactured or mobile homes.

(I) Nothing in this section shall be construed to prohibit persons licensed under this chapter from making sales calls.

(J) As used in this section:

(1) "Motor vehicle leasing dealer" has the same meaning as in section 4517.01 of the Revised Code.

(2) "Motor vehicle renting dealer" has the same meaning as in section 4549.65 of the Revised Code.

(3) "Watercraft" has the same meaning as in section 1547.01 of the Revised Code.

Sec. 4517.24. No two motor vehicle dealers shall engage in business at the same location, unless they agree to be jointly, severally, and personally liable for any liability arising from their engaging in business at the same location. The agreement shall be filed with the motor vehicle dealers board, and shall also be made a part of the articles of incorporation of each such dealer filed with the secretary of state. Whenever the board has reason to believe that a dealer who has entered into such an agreement has revoked the agreement but continues to engage in business at the same location, the board shall revoke ~~his~~ the dealer's license.

This section does not apply to two or more motor vehicle dealers engaged in the business of selling new or used manufactured or mobile homes in the same manufactured home park.

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 this section or 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. "Real property" does not include a manufactured home as defined in division (C)(4) of section 3781.06 of the Revised Code or a mobile home, travel trailer, or park trailer, each as defined in section 4501.01 of the Revised Code, that is not a manufactured or mobile home building as defined in division (B)(2) of this section.

(B)(1) "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 manufactured or mobile home building as defined in division (B)(2) of this section.

(2) "Manufactured or mobile home building" means a mobile home as defined in division (O) of section 4501.01 of the Revised Code and or 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)~~(a) 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)~~(b) 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 enhances 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. 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)(1) 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.

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

(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 price on which the tax shall be paid does not include any amount paid by a new motor vehicle dealer as a refundable deposit for wheels and axles that are used to transfer a new manufactured home or new mobile home to the dealer and to the person who purchases the home from the new motor vehicle dealer to the extent the deposit actually is refunded to the dealer, provided that the amount of the deposit is stated separately from the consideration paid or delivered, or promised to be paid or delivered, for the purchase of the home by the dealer. The separate statement shall appear on the sales agreement or the initial invoice or billing rendered by the manufacturer, remanufacturer, distributor, or other new motor vehicle dealer to the new motor vehicle dealer that is the consumer of the home for the purposes of this division. 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.

(F) 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.

SECTION 2. That existing sections 319.202, 319.54, 321.24, 323.153, 323.156, 323.31, 323.611, 1317.13, 4501.01, 4503.06, 4503.061, 4503.063, 4503.067, 4505.06, 4505.11, 4513.01, 4517.01, 4517.03, 4517.24, 5701.02, and 5739.0210 of the Revised Code are hereby repealed.

SECTION 3. Sections 323.151, 323.152, 323.154, and 323.155 of the Revised Code, as amended by Am. Sub. S.B. 142 of the 122nd General Assembly, and sections 323.153 and 323.156 of the Revised Code, as amended by this act, apply to 2000 and thereafter.

SECTION 4. Notwithstanding division (L)(5)(b) of section 4503.06 of the Revised Code, as amended by this act, in 2001, a complaint against the true value of a home as appraised under that section may be filed within 90 days of the effective date of this act.

SECTION 5. Section 323.153 of the Revised Code is presented in this act as a composite of the section as amended by Am. Sub. H.B. 177, Am. Sub. S.B. 201, and Am. Sub. S.B. 142, all of the 122nd General Assembly, with the new language of none of the acts shown in capital letters. Section 4501.01 of the Revised Code is presented in this act as a composite of the section as amended by both Am. Sub. H.B. 600 and Sub. S.B. 242 of the 123rd 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 the 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____

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 _____