

As Introduced

**124th General Assembly
Regular Session
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H. B. No. 390

**REPRESENTATIVES Carey, Britton, Cates, Calvert, Seitz, G. Smith, Jolivette,
Rhine, Flowers, Schmidt, Faber, Aslanides, Metzger, Carano, Hagan, Latta,
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Widowfield, Ford, Damschroder, Collier, Brinkman, Metelsky, Hollister, Gilb,
Ogg**

A B I L L

To amend sections 4503.06 and 5715.19 of the Revised 1
Code to extend the time within which taxpayers may 2
file complaints against manufactured home or real 3
property taxes with the board of revision. 4

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

Section 1. That sections 4503.06 and 5715.19 of the Revised 5
Code be amended to read as follows: 6

Sec. 4503.06. (A) The owner of each manufactured or mobile 7
home that has acquired situs in this state shall pay either a real 8
property tax pursuant to Title LVII of the Revised Code or a 9
manufactured home tax pursuant to division (C) of this section. 10

(B) The owner of a manufactured or mobile home shall pay real 11
property taxes if either of the following applies: 12

(1) The manufactured or mobile home acquired situs in the 13
state or ownership in the home was transferred on or after January 14
1, 2000, and all of the following apply: 15

(a) The home is affixed to a permanent foundation as defined 16
in division (C)(5) of section 3781.06 of the Revised Code; 17

(b) The home is located on land that is owned by the owner of 18
the home; 19

(c) The certificate of title has been inactivated by the 20
clerk of the court of common pleas that issued it, pursuant to 21
division (H) of section 4505.11 of the Revised Code. 22

(2) The manufactured or mobile home acquired situs in the 23
state or ownership in the home was transferred before January 1, 24
2000, and all of the following apply: 25

(a) The home is affixed to a permanent foundation as defined 26
in division (C)(5) of section 3781.06 of the Revised Code; 27

(b) The home is located on land that is owned by the owner of 28
the home; 29

(c) The owner of the home has elected to have the home taxed 30
as real property and, pursuant to section 4505.11 of the Revised 31
Code, has surrendered the certificate of title to the auditor of 32
the county containing the taxing district in which the home has 33
its situs, together with proof that all taxes have been paid; 34

(d) The county auditor has placed the home on the real 35
property tax list and delivered the certificate of title to the 36
clerk of the court of common pleas that issued it and the clerk 37
has inactivated the certificate. 38

(C)(1) Any mobile or manufactured home that is not taxed as 39
real property as provided in division (B) of this section is 40
subject to an annual manufactured home tax, payable by the owner, 41
for locating the home in this state. The tax as levied in this 42
section is for the purpose of supplementing the general revenue 43
funds of the local subdivisions in which the home has its situs 44
pursuant to this section. 45

(2) The year for which the manufactured home tax is levied 46
commences on the first day of January and ends on the following 47
thirty-first day of December. The state shall have the first lien 48
on any manufactured or mobile home on the list for the amount of 49
taxes, penalties, and interest charged against the owner of the 50
home under this section. The lien of the state for the tax for a 51
year shall attach on the first day of January to a home that has 52
acquired situs on that date. The lien for a home that has not 53
acquired situs on the first day of January, but that acquires 54
situs during the year, shall attach on the next first day of 55
January. The lien shall continue until the tax, including any 56
penalty or interest, is paid. 57

(3)(a) The situs of a manufactured or mobile home located in 58
this state on the first day of January is the local taxing 59
district in which the home is located on that date. 60

(b) The situs of a manufactured or mobile home not located in 61
this state on the first day of January, but located in this state 62
subsequent to that date, is the local taxing district in which the 63
home is located thirty days after it is acquired or first enters 64
this state. 65

(4) The tax is collected by and paid to the county treasurer 66
of the county containing the taxing district in which the home has 67
its situs. 68

(D) The manufactured home tax shall be computed and assessed 69
by the county auditor of the county containing the taxing district 70
in which the home has its situs as follows: 71

(1) On a home that acquired situs in this state prior to 72
January 1, 2000; 73

(a) By multiplying the assessable value of the home by the 74
tax rate of the taxing district in which the home has its situs, 75
and deducting from the product thus obtained any reduction 76

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.

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

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(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:

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For the first calendar year

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in which the

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home is owned by the

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current owner

80%

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2nd calendar year

x

75%

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3rd "

x

70%

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4th "

x

65%

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5th "

x

60%

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6th "

x

55%

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7th "

x

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8th "

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45%

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9th "

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10th and each year thereafter

35%

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

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(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:

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For the first calendar year			109
in which the			110
home is owned by the			111
current owner		95%	112
2nd calendar year	x	90%	113
3rd "	x	85%	114
4th "	x	80%	115
5th "	x	75%	116
6th "	x	70%	117
7th "	x	65%	118
8th "	x	60%	119
9th "	x	55%	120
10th and each year thereafter		50%	121

The first calendar year means any period between the first 122
day of January and the thirty-first day of December of the first 123
year. 124

(2) On a home in which ownership was transferred or that 125
first acquired situs in this state on or after January 1, 2000: 126

(a) By multiplying the assessable value of the home by the 127
effective tax rate, as defined in section 323.08 of the Revised 128
Code, for residential real property of the taxing district in 129
which the home has its situs, and deducting from the product thus 130
obtained the reductions required or authorized under section 131
319.302, division (B) of section 323.152, or section 4503.065 of 132
the Revised Code. 133

(b) The assessable value of the home shall be thirty-five per 134
cent of its true value as determined under division (L) of this 135
section. 136

(3) On or before the fifteenth day of January each year, the 137
auditor shall record the assessable value and the amount of tax on 138
the manufactured or mobile home on the tax list and deliver a 139
duplicate of the list to the county treasurer. In the case of an 140

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.

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(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.

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(5) A manufactured or mobile home that acquired situs in this

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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.

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(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.

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(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.

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(7) Each tax bill prepared and mailed or delivered under 205
division (D)(6) of this section shall be in the form and contain 206
the information required by the tax commissioner. The commissioner 207
may prescribe different forms for each county and may authorize 208
the county auditor to make up tax bills and tax receipts to be 209
used by the county treasurer. The tax bill shall not contain or be 210
mailed or delivered with any information or material that is not 211
required by this section or that is not authorized by section 212
321.45 of the Revised Code or by the tax commissioner. In addition 213
to the information required by the commissioner, each tax bill 214
shall contain the following information: 215

(a) The taxes levied and the taxes charged and payable 216
against the manufactured or mobile home; 217

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

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

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

(ii) The following notice: "Notice: If the taxes charged 229
against this home have been reduced by the 2-1/2 per cent tax 230
reduction for residences occupied by the owner but the home is not 231
a residence occupied by the owner, the owner must notify the 232
county auditor's office not later than March 31 of the year for 233
which the taxes are due. Failure to do so may result in the owner 234
being convicted of a fourth degree misdemeanor, which is 235

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. 267

(3) A travel trailer or park trailer, as these terms are 268
defined in section 4501.01 of the Revised Code, is subject to this 269
section and shall be taxed as a manufactured or mobile home if it 270
has a situs longer than thirty days in one location and is 271
connected to existing utilities, unless either of the following 272
applies: 273

(a) The situs is in a state facility or a camping or park 274
area as defined in division (B), (G), (H), or (R) of section 275
3733.01 of the Revised Code; 276

(b) The situs is in a camping or park area that is a tract of 277
land that has been limited to recreational use by deed or zoning 278
restrictions and subdivided for sale of five or more individual 279
lots for the express or implied purpose of occupancy by either 280
self-contained recreational vehicles as defined in division (E) of 281
section 3733.01 of the Revised Code or by dependent recreational 282
vehicles as defined in division (F) of section 3733.01 of the 283
Revised Code. 284

(F) Except as provided in division (D)(3) of this section, 285
the manufactured home tax is due and payable as follows: 286

(1) When a manufactured or mobile home has a situs in this 287
state, as provided in this section, on the first day of January, 288
one-half of the amount of the tax is due and payable on or before 289
the first day of March and the balance is due and payable on or 290
before the thirty-first day of July. At the option of the owner of 291
the home, the tax for the entire year may be paid in full on the 292
first day of March. 293

(2) When a manufactured or mobile home first acquires a situs 294
in this state after the first day of January, no tax is due and 295
payable for that year. 296

(G)(1) If one-half of the current taxes charged under this 297

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.

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(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.

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(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

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day of November. The interest shall be computed at the rate per 330
annum prescribed by section 5703.47 of the Revised Code and shall 331
be entered as a separate item on the delinquent manufactured home 332
tax list. 333

(c) After a valid undertaking has been entered into for the 334
payment of any delinquent taxes, no interest shall be charged 335
against such delinquent taxes while the undertaking remains in 336
effect in compliance with section 323.31 of the Revised Code. If a 337
valid undertaking becomes void, interest shall be charged against 338
the delinquent taxes for the periods that interest was not 339
permitted to be charged while the undertaking was in effect. The 340
interest shall be charged on the day the undertaking becomes void 341
and shall equal the amount of interest that would have been 342
charged against the unpaid delinquent taxes outstanding on the 343
dates on which interest would have been charged thereon under 344
divisions (G)(1) and (2) of this section had the undertaking not 345
been in effect. 346

(3) If the full amount of the taxes due at either of the 347
times prescribed by division (F) of this section is paid within 348
ten days after such time, the county treasurer shall waive the 349
collection of and the county auditor shall remit one-half of the 350
penalty provided for in this division for failure to make that 351
payment by the prescribed time. 352

(4) The treasurer shall compile and deliver to the county 353
auditor a list of all tax payments the treasurer has received as 354
provided in division (G)(3) of this section. The list shall 355
include any information required by the auditor for the remission 356
of the penalties waived by the treasurer. The taxes so collected 357
shall be included in the settlement next succeeding the settlement 358
then in process. 359

(H)(1) Beginning in 2000, the county auditor shall compile 360
annually a "delinquent manufactured home tax list" consisting of 361

homes the county treasurer's records indicate have taxes that were
not paid within the time prescribed by 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) 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. 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) When taxes, 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, penalties, and
interest, enforce collection of such taxes, 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 394
appearing to be due the county. The treasurer need not set forth 395
any other matter relating thereto. If it is found on the trial of 396
the action that the person is indebted to the state, judgment 397
shall be rendered in favor of the treasurer prosecuting the 398
action. The judgment debtor is not entitled to the benefit of any 399
law for stay of execution or exemption of property from levy or 400
sale on execution in the enforcement of the judgment. 401

(I) The total amount of taxes collected shall be distributed 402
in the following manner: four per cent shall be allowed as 403
compensation to the county auditor for the county auditor's 404
service in assessing the taxes; two per cent shall be allowed as 405
compensation to the county treasurer for the services the county 406
treasurer renders as a result of the tax levied by this section. 407
Such amounts shall be paid into the county treasury, to the credit 408
of the county general revenue fund, on the warrant of the county 409
auditor. Fees to be paid to the credit of the real estate 410
assessment fund shall be collected pursuant to division (B) of 411
section 319.54 of the Revised Code and paid into the county 412
treasury, on the warrant of the county auditor. The balance of the 413
taxes collected shall be distributed among the taxing subdivisions 414
of the county in which the taxes are collected and paid in the 415
same ratio as those taxes were collected for the benefit of the 416
taxing subdivision. The taxes levied and revenues collected under 417
this section shall be in lieu of any general property tax and any 418
tax levied with respect to the privilege of using or occupying a 419
manufactured or mobile home in Ohio except as provided in sections 420
4503.04 and 5741.02 of the Revised Code. 421

(J) An agreement to purchase or a bill of sale for a 422
manufactured home shall show whether or not the furnishings and 423
equipment are included in the purchase price. 424

(K) If the county treasurer and the county prosecuting 425

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.

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(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.

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(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.

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(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:

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

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

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(3) The auditor shall have each home viewed and appraised at

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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.

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

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(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.

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(b) Any owner of a 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 later of the thirty-first day of
March of the current tax year or the thirtieth day after the
postmark date of the tax bill. 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.

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(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

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refunded in the manner prescribed in section 5715.22 of the Revised Code. 489
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(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. 491
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(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. 495
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(N) As used in this section and section 4503.061 of the Revised Code: 505
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(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. 507
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(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. 511
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(3) "Delinquent taxes" means: 518

(a) Any manufactured home taxes that were charged against a 519

manufactured or mobile home for a prior year, including any 520
penalties or interest charged for a prior year, and that remain 521
unpaid; 522

(b) Any current manufactured home taxes charged against a 523
manufactured or mobile home that remain unpaid after the last day 524
prescribed for payment of the second installment of current taxes 525
without penalty, whether or not they have been certified 526
delinquent, including any penalties or interest. 527

Sec. 5715.19. (A) As used in this section, "member" has the 528
same meaning as in section 1705.01 of the Revised Code. 529

(1) Subject to ~~division~~ divisions (A)(2) and (A)(4) of this 530
section, a complaint against any of the following determinations 531
for the current tax year shall be filed with the county auditor on 532
or before the thirty-first day of March of the ensuing tax year: 533

(a) Any classification made under section 5713.041 of the 534
Revised Code; 535

(b) Any determination made under section 5713.32 or 5713.35 536
of the Revised Code; 537

(c) Any recoupment charge levied under section 5713.35 of the 538
Revised Code; 539

(d) The determination of the total valuation or assessment of 540
any parcel that appears on the tax list, except parcels assessed 541
by the tax commissioner pursuant to section 5727.06 of the Revised 542
Code; 543

(e) The determination of the total valuation of any parcel 544
that appears on the agricultural land tax list, except parcels 545
assessed by the tax commissioner pursuant to section 5727.06 of 546
the Revised Code. 547

Any person owning taxable real property in the county or in a 548

taxing district with territory in the county; such a person's 549
spouse; an individual who is retained by such a person and who 550
holds a designation from a professional assessment organization, 551
such as the institute for professionals in taxation, the national 552
council of property taxation, or the international association of 553
assessing officers; a public accountant who holds a permit under 554
section 4701.10 of the Revised Code, a general or residential real 555
estate appraiser licensed or certified under Chapter 4763. of the 556
Revised Code, or a real estate broker licensed under Chapter 4735. 557
of the Revised Code, who is retained by such a person; if the 558
person is a firm, company, association, partnership, limited 559
liability company, or corporation, an officer, a salaried 560
employee, a partner, or a member of that person; if the person is 561
a trust, a trustee of the trust; the board of county 562
commissioners; the prosecuting attorney or treasurer of the 563
county; the board of township trustees of any township with 564
territory within the county; the board of education of any school 565
district with any territory in the county; or the mayor or 566
legislative authority of any municipal corporation with any 567
territory in the county may file such a complaint regarding any 568
such determination affecting any real property in the county, 569
except that a person owning taxable real property in another 570
county may file such a complaint only with regard to any such 571
determination affecting real property in the county that is 572
located in the same taxing district as that person's real property 573
is located. The county auditor shall present to the county board 574
of revision all complaints filed with the auditor. 575

(2) As used in division (A)(2) of this section, "interim 576
period" means, for each county, the tax year to which section 577
5715.24 of the Revised Code applies and each subsequent tax year 578
until the tax year in which that section applies again. 579

No person, board, or officer shall file a complaint against 580

the valuation or assessment of any parcel that appears on the tax list if it filed a complaint against the valuation or assessment of that parcel for any prior tax year in the same interim period, unless the person, board, or officer alleges that the valuation or assessment should be changed due to one or more of the following circumstances that occurred after the tax lien date for the tax year for which the prior complaint was filed and that the circumstances were not taken into consideration with respect to the prior complaint:

(a) The property was sold in an arm's length transaction, as described in section 5713.03 of the Revised Code;

(b) The property lost value due to some casualty;

(c) Substantial improvement was added to the property;

(d) An increase or decrease of at least fifteen per cent in the property's occupancy has had a substantial economic impact on the property.

(3) If a county board of revision, the board of tax appeals, or any court dismisses a complaint filed under this section or section 5715.13 of the Revised Code for the reason that the act of filing the complaint was the unauthorized practice of law or the person filing the complaint was engaged in the unauthorized practice of law, the party affected by a decrease in valuation or the party's agent, or the person owning taxable real property in the county or in a taxing district with territory in the county, may refile the complaint, notwithstanding division (A)(2) of this section.

(4) Any person owning taxable real property in the county or in a taxing district with territory in the county, the person's spouse, or the person's representative if the representative is qualified under division (A)(1) of this section may file a complaint against a determination for the current tax year after

the thirty-first day of March of the ensuing tax year if the
county treasurer failed to mail the tax bill by the date required
by law. In such a case, the complaint shall be filed not later
than thirty days after the postmark date of the tax bill.

(B) Within thirty days after the last date such complaints
may be filed under division (A)(1) of this section, and
immediately upon receiving complaints that may be filed at a later
date under division (A)(4) of this section, the auditor shall give
notice of each complaint in which the stated amount of
overvaluation, undervaluation, discriminatory valuation, illegal
valuation, or incorrect determination is at least seventeen
thousand five hundred dollars to each property owner whose
property is the subject of the complaint, if the complaint was not
filed by the owner or the owner's spouse, and to each board of
education whose school district may be affected by the complaint.
Within thirty days after receiving such notice, a board of
education; a property owner; the owner's spouse; an individual who
is retained by such an owner and who holds a designation from a
professional assessment organization, such as the institute for
professionals in taxation, the national council of property
taxation, or the international association of assessing officers;
a public accountant who holds a permit under section 4701.10 of
the Revised Code, a general or residential real estate appraiser
licensed or certified under Chapter 4763. of the Revised Code, or
a real estate broker licensed under chapter 4735. of the Revised
Code, who is retained by such a person; or, if the property owner
is a firm, company, association, partnership, limited liability
company, corporation, or trust, an officer, a salaried employee, a
partner, a member, or trustee of that property owner, may file a
complaint in support of or objecting to the amount of alleged
overvaluation, undervaluation, discriminatory valuation, illegal
valuation, or incorrect determination stated in a previously filed

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complaint or objecting to the current valuation. Upon the filing 644
of a complaint under this division, the board of education or the 645
property owner shall be made a party to the action. 646

(C) Each board of revision shall notify any complainant and 647
also the property owner, if the property owner's address is known, 648
when a complaint is filed by one other than the property owner, by 649
certified mail, not less than ten days prior to the hearing, of 650
the time and place the same will be heard. The board of revision 651
shall hear and render its decision on a complaint within ninety 652
days after the filing thereof with the board, except that if a 653
complaint is filed within thirty days after receiving notice from 654
the auditor as provided in division (B) of this section, the board 655
shall hear and render its decision within ninety days after such 656
filing. 657

(D) The determination of any such complaint shall relate back 658
to the date when the lien for taxes or recoupment charges for the 659
current year attached or the date as of which liability for such 660
year was determined. Liability for taxes and recoupment charges 661
for such year and each succeeding year until the complaint is 662
finally determined and for any penalty and interest for nonpayment 663
thereof within the time required by law shall be based upon the 664
determination, valuation, or assessment as finally determined. 665
Each complaint shall state the amount of overvaluation, 666
undervaluation, discriminatory valuation, illegal valuation, or 667
incorrect classification or determination upon which the complaint 668
is based. The treasurer shall accept any amount tendered as taxes 669
or recoupment charge upon property concerning which a complaint is 670
then pending, computed upon the claimed valuation as set forth in 671
the complaint. If a complaint filed under this section for the 672
current year is not determined by the board within the time 673
prescribed for such determination, the complaint and any 674
proceedings in relation thereto shall be continued by the board as 675

a valid complaint for any ensuing year until such complaint is
finally determined by the board or upon any appeal from a decision
of the board. In such case, the original complaint shall continue
in effect without further filing by the original taxpayer, the
original taxpayer's assignee, or any other person or entity
authorized to file a complaint under this section.

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(E) If a taxpayer files a complaint as to the classification,
valuation, assessment, or any determination affecting the
taxpayer's own property and tenders less than the full amount of
taxes or recoupment charges as finally determined, an interest
charge shall accrue as follows:

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(1) If the amount finally determined is less than the amount
billed but more than the amount tendered, the taxpayer shall pay
interest at the rate per annum prescribed by section 5703.47 of
the Revised Code, computed from the date that the taxes were due
on the difference between the amount finally determined and the
amount tendered. This interest charge shall be in lieu of any
penalty or interest charge under section 323.121 of the Revised
Code unless the taxpayer failed to file a complaint and tender an
amount as taxes or recoupment charges within the time required by
this section, in which case section 323.121 of the Revised Code
applies.

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(2) If the amount of taxes finally determined is equal to or
greater than the amount billed and more than the amount tendered,
the taxpayer shall pay interest at the rate prescribed by section
5703.47 of the Revised Code from the date the taxes were due on
the difference between the amount finally determined and the
amount tendered, such interest to be in lieu of any interest
charge but in addition to any penalty prescribed by section
323.121 of the Revised Code.

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(F) Upon request of a complainant, the tax commissioner shall

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determine the common level of assessment of real property in the 708
county for the year stated in the request that is not valued under 709
section 5713.31 of the Revised Code, which common level of 710
assessment shall be expressed as a percentage of true value and 711
the common level of assessment of lands valued under such section, 712
which common level of assessment shall also be expressed as a 713
percentage of the current agricultural use value of such lands. 714
Such determination shall be made on the basis of the most recent 715
available sales ratio studies of the commissioner and such other 716
factual data as the commissioner deems pertinent. 717

(G) A complainant shall provide to the board of revision all 718
information or evidence within the complainant's knowledge or 719
possession that affects the real property that is the subject of 720
the complaint. A complainant who fails to provide such information 721
or evidence is precluded from introducing it on appeal to the 722
board of tax appeals or the court of common pleas, except that the 723
board of tax appeals or court may admit and consider the evidence 724
if the complainant shows good cause for the complainant's failure 725
to provide the information or evidence to the board of revision. 726
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(H) In case of the pendency of any proceeding in court based 728
upon an alleged excessive, discriminatory, or illegal valuation or 729
incorrect classification or determination, the taxpayer may tender 730
to the treasurer an amount as taxes upon property computed upon 731
the claimed valuation as set forth in the complaint to the court. 732
The treasurer may accept the tender. If the tender is not 733
accepted, no penalty shall be assessed because of the nonpayment 734
of the full taxes assessed. 735

Section 2. That existing sections 4503.06 and 5715.19 of the 736
Revised Code are hereby repealed. 737