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Am. H. B. No. 390

REPRESENTATIVES Carey, Britton, Cates, Calvert, Seitz, G. Smith, Jolivette, Rhine, Flowers, Schmidt, Faber, Aslanides, Metzger, Carano, Hagan, Latta, Latell, Roman, Williams, Fessler, Fedor, Webster, Husted, Lendrum, Widowfield, Ford, Damschroder, Collier, Brinkman, Metelsky, Hollister, Gilb, Ogg, Grendell, Willamowski, Clancy, Reidelbach, Schneider, Buehrer, Core, Niehaus, Evans, Reinhard, McGregor, Hughes, Peterson, Hoops, Coates, Setzer, Flannery, Wilson, Sulzer, Barrett, DePiero, Redfern, Schaffer, Kilbane, Seaver, Oakar, Hartnett, Distel, Young, S. Smith, Manning, Krupinski, Olman, Blasdel, Woodard, Kearns, Carmichael, Trakas, D. Miller, Patton, Otterman, Allen, Brown, R. Miller, Strahorn, Jones

A B I L L

To amend sections 4503.06 and 5715.19 of the Revised Code to extend the time within which taxpayers may file complaints against manufactured home or real property taxes to extend the time within which members of the National Guard and reserve components of the Armed Forces of the United States who have been called to active or other duty under Operation Enduring Freedom, Operation Noble Eagle, or the Governor's directive of September 28, 2001, must pay real property and manufactured home taxes, and to declare an emergency.

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

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

Code be amended to read as follows: 13

Sec. 4503.06. (A) The owner of each manufactured or mobile 14
home that has acquired situs in this state shall pay either a real 15
property tax pursuant to Title LVII of the Revised Code or a 16
manufactured home tax pursuant to division (C) of this section. 17

(B) The owner of a manufactured or mobile home shall pay real 18
property taxes if either of the following applies: 19

(1) The manufactured or mobile home acquired situs in the 20
state or ownership in the home was transferred on or after January 21
1, 2000, and all of the following apply: 22

(a) The home is affixed to a permanent foundation as defined 23
in division (C)(5) of section 3781.06 of the Revised Code; 24

(b) The home is located on land that is owned by the owner of 25
the home; 26

(c) The certificate of title has been inactivated by the 27
clerk of the court of common pleas that issued it, pursuant to 28
division (H) of section 4505.11 of the Revised Code. 29

(2) The manufactured or mobile home acquired situs in the 30
state or ownership in the home was transferred before January 1, 31
2000, and all of the following apply: 32

(a) The home is affixed to a permanent foundation as defined 33
in division (C)(5) of section 3781.06 of the Revised Code; 34

(b) The home is located on land that is owned by the owner of 35
the home; 36

(c) The owner of the home has elected to have the home taxed 37
as real property and, pursuant to section 4505.11 of the Revised 38
Code, has surrendered the certificate of title to the auditor of 39
the county containing the taxing district in which the home has 40
its situs, together with proof that all taxes have been paid; 41

(d) The county auditor has placed the home on the real 42
property tax list and delivered the certificate of title to the 43
clerk of the court of common pleas that issued it and the clerk 44
has inactivated the certificate. 45

(C)(1) Any mobile or manufactured home that is not taxed as 46
real property as provided in division (B) of this section is 47
subject to an annual manufactured home tax, payable by the owner, 48
for locating the home in this state. The tax as levied in this 49
section is for the purpose of supplementing the general revenue 50
funds of the local subdivisions in which the home has its situs 51
pursuant to this section. 52

(2) The year for which the manufactured home tax is levied 53
commences on the first day of January and ends on the following 54
thirty-first day of December. The state shall have the first lien 55
on any manufactured or mobile home on the list for the amount of 56
taxes, penalties, and interest charged against the owner of the 57
home under this section. The lien of the state for the tax for a 58
year shall attach on the first day of January to a home that has 59
acquired situs on that date. The lien for a home that has not 60
acquired situs on the first day of January, but that acquires 61
situs during the year, shall attach on the next first day of 62
January. The lien shall continue until the tax, including any 63
penalty or interest, is paid. 64

(3)(a) The situs of a manufactured or mobile home located in 65
this state on the first day of January is the local taxing 66
district in which the home is located on that date. 67

(b) The situs of a manufactured or mobile home not located in 68
this state on the first day of January, but located in this state 69
subsequent to that date, is the local taxing district in which the 70
home is located thirty days after it is acquired or first enters 71
this state. 72

(4) The tax is collected by and paid to the county treasurer 73
of the county containing the taxing district in which the home has 74
its situs. 75

(D) The manufactured home tax shall be computed and assessed 76
by the county auditor of the county containing the taxing district 77
in which the home has its situs as follows: 78

(1) On a home that acquired situs in this state prior to 79
January 1, 2000; 80

(a) By multiplying the assessable value of the home by the 81
tax rate of the taxing district in which the home has its situs, 82
and deducting from the product thus obtained any reduction 83
authorized under section 4503.065 of the Revised Code. The tax 84
levied under this formula shall not be less than thirty-six 85
dollars, unless the home qualifies for a reduction in assessable 86
value under section 4503.065 of the Revised Code, in which case 87
there shall be no minimum tax and the tax shall be the amount 88
calculated under this division. 89

(b) The assessable value of the home shall be forty per cent 90
of the amount arrived at by the following computation: 91

(i) If the cost to the owner, or market value at time of 92
purchase, whichever is greater, of the home includes the 93
furnishings and equipment, such cost or market value shall be 94
multiplied according to the following schedule: 95

For the first calendar year			96
in which the			97
home is owned by the			98
current owner		80%	99
2nd calendar year	x	75%	100
3rd "	x	70%	101
4th "	x	65%	102
5th "	x	60%	103

6th "	x	55%	104
7th "	x	50%	105
8th "	x	45%	106
9th "	x	40%	107
10th and each year thereafter		35%	108

The first calendar year means any period between the first 109
day of January and the thirty-first day of December of the first 110
year. 111

(ii) If the cost to the owner, or market value at the time of 112
purchase, whichever is greater, of the home does not include the 113
furnishings and equipment, such cost or market value shall be 114
multiplied according to the following schedule: 115

For the first calendar year 116			
in which the 117			
home is owned by the 118			
current owner 119		95%	
2nd calendar year 120	x	90%	
3rd " 121	x	85%	
4th " 122	x	80%	
5th " 123	x	75%	
6th " 124	x	70%	
7th " 125	x	65%	
8th " 126	x	60%	
9th " 127	x	55%	
10th and each year thereafter 128		50%	

The first calendar year means any period between the first 129
day of January and the thirty-first day of December of the first 130
year. 131

(2) On a home in which ownership was transferred or that 132
first acquired situs in this state on or after January 1, 2000: 133

(a) By multiplying the assessable value of the home by the 134
effective tax rate, as defined in section 323.08 of the Revised 135

Code, for residential real property of the taxing district in 136
which the home has its situs, and deducting from the product thus 137
obtained the reductions required or authorized under section 138
319.302, division (B) of section 323.152, or section 4503.065 of 139
the Revised Code. 140

(b) The assessable value of the home shall be thirty-five per 141
cent of its true value as determined under division (L) of this 142
section. 143

(3) On or before the fifteenth day of January each year, the 144
auditor shall record the assessable value and the amount of tax on 145
the manufactured or mobile home on the tax list and deliver a 146
duplicate of the list to the county treasurer. In the case of an 147
emergency as defined in section 323.17 of the Revised Code, the 148
tax commissioner, by journal entry, may extend the times for 149
delivery of the duplicate for an additional fifteen days upon 150
receiving a written application from the county auditor regarding 151
an extension for the delivery of the duplicate, or from the county 152
treasurer regarding an extension of the time for the billing and 153
collection of taxes. The application shall contain a statement 154
describing the emergency that will cause the unavoidable delay and 155
must be received by the tax commissioner on or before the last day 156
of the month preceding the day delivery of the duplicate is 157
otherwise required. When an extension is granted for delivery of 158
the duplicate, the time period for payment of taxes shall be 159
extended for a like period of time. When a delay in the closing of 160
a tax collection period becomes unavoidable, the tax commissioner, 161
upon application by the county auditor and county treasurer, may 162
order the time for payment of taxes to be extended if the tax 163
commissioner determines that penalties have accrued or would 164
otherwise accrue for reasons beyond the control of the taxpayers 165
of the county. The order shall prescribe the final extended date 166
for payment of taxes for that collection period. 167

(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 200
required by this section does not excuse failure or delay to pay 201
any taxes shown on the bill or, except as provided in division (A) 202
of section 5715.39 of the Revised Code, avoid any penalty, 203
interest, or charge for such delay. 204

(b) After delivery of the copy of the delinquent manufactured 205
home tax list under division (H) of this section, the county 206
treasurer may prepare and mail to each person in whose name a home 207
is listed an additional tax bill showing the total amount of 208
delinquent taxes charged against the home as shown on the list. 209
The tax bill shall include a notice that the interest charge 210
prescribed by division (G) of this section has begun to accrue. 211

(7) Each tax bill prepared and mailed or delivered under 212
division (D)(6) of this section shall be in the form and contain 213
the information required by the tax commissioner. The commissioner 214
may prescribe different forms for each county and may authorize 215
the county auditor to make up tax bills and tax receipts to be 216
used by the county treasurer. The tax bill shall not contain or be 217
mailed or delivered with any information or material that is not 218
required by this section or that is not authorized by section 219
321.45 of the Revised Code or by the tax commissioner. In addition 220
to the information required by the commissioner, each tax bill 221
shall contain the following information: 222

(a) The taxes levied and the taxes charged and payable 223
against the manufactured or mobile home; 224

(b) The following notice: "Notice: If the taxes are not paid 225
within sixty days after the county auditor delivers the delinquent 226
manufactured home tax list to the county treasurer, you and your 227
home may be subject to collection proceedings for tax 228
delinquency." Failure to provide such notice has no effect upon 229
the validity of any tax judgment to which a home may be subjected. 230

(c) In the case of manufactured or mobile homes taxed under 231
division (D)(2) of this section, the following additional 232
information: 233

(i) The effective tax rate. The words "effective tax rate" 234
shall appear in boldface type. 235

(ii) The following notice: "Notice: If the taxes charged 236
against this home have been reduced by the 2-1/2 per cent tax 237
reduction for residences occupied by the owner but the home is not 238
a residence occupied by the owner, the owner must notify the 239
county auditor's office not later than March 31 of the year for 240
which the taxes are due. Failure to do so may result in the owner 241
being convicted of a fourth degree misdemeanor, which is 242
punishable by imprisonment up to 30 days, a fine up to \$250, or 243
both, and in the owner having to repay the amount by which the 244
taxes were erroneously or illegally reduced, plus any interest 245
that may apply. 246

If the taxes charged against this home have not been reduced 247
by the 2-1/2 per cent tax reduction and the home is a residence 248
occupied by the owner, the home may qualify for the tax reduction. 249
To obtain an application for the tax reduction or further 250
information, the owner may contact the county auditor's office at 251
..... (insert the address and telephone number of the county 252
auditor's office)." 253

(E)(1) A manufactured or mobile home is not subject to this 254
section when any of the following applies: 255

(a) It is taxable as personal property pursuant to section 256
5709.01 of the Revised Code. Any manufactured or mobile home that 257
is used as a residence shall be subject to this section and shall 258
not be taxable as personal property pursuant to section 5709.01 of 259
the Revised Code. 260

(b) It bears a license plate issued by any state other than 261

this state unless the home is in this state in excess of an 262
accumulative period of thirty days in any calendar year. 263

(c) The annual tax has been paid on the home in this state 264
for the current year. 265

(d) The tax commissioner has determined, pursuant to section 266
5715.27 of the Revised Code, that the property is exempt from 267
taxation, or would be exempt from taxation under Chapter 5709. of 268
the Revised Code if it were classified as real property. 269

(2) A travel trailer or park trailer, as these terms are 270
defined in section 4501.01 of the Revised Code, is not subject to 271
this section if it is unused or unoccupied and stored at the 272
owner's normal place of residence or at a recognized storage 273
facility. 274

(3) A travel trailer or park trailer, as these terms are 275
defined in section 4501.01 of the Revised Code, is subject to this 276
section and shall be taxed as a manufactured or mobile home if it 277
has a situs longer than thirty days in one location and is 278
connected to existing utilities, unless either of the following 279
applies: 280

(a) The situs is in a state facility or a camping or park 281
area as defined in division (B), (G), (H), or (R) of section 282
3733.01 of the Revised Code; 283

(b) The situs is in a camping or park area that is a tract of 284
land that has been limited to recreational use by deed or zoning 285
restrictions and subdivided for sale of five or more individual 286
lots for the express or implied purpose of occupancy by either 287
self-contained recreational vehicles as defined in division (E) of 288
section 3733.01 of the Revised Code or by dependent recreational 289
vehicles as defined in division (F) of section 3733.01 of the 290
Revised Code. 291

(F) Except as provided in division (D)(3) of this section, 292

the manufactured home tax is due and payable as follows: 293

(1) When a manufactured or mobile home has a situs in this 294
state, as provided in this section, on the first day of January, 295
one-half of the amount of the tax is due and payable on or before 296
the first day of March and the balance is due and payable on or 297
before the thirty-first day of July. At the option of the owner of 298
the home, the tax for the entire year may be paid in full on the 299
first day of March. 300

(2) When a manufactured or mobile home first acquires a situs 301
in this state after the first day of January, no tax is due and 302
payable for that year. 303

(G)(1) If one-half of the current taxes charged under this 304
section against a manufactured or mobile home, together with the 305
full amount of any delinquent taxes or any installment thereof 306
required to be paid under a written undertaking, are not paid on 307
or before the thirty-first day of January in that year, or on or 308
before the last day for such payment as extended pursuant to 309
section 4503.063 of the Revised Code, a penalty of ten per cent 310
shall be charged against the unpaid balance of such half of the 311
current taxes. If the total amount of all such taxes is not paid 312
on or before the thirty-first day of July, next thereafter, or on 313
or before the last day for such payment as extended pursuant to 314
section 4503.063 of the Revised Code, a like penalty shall be 315
charged on the balance of the total amount of such unpaid current 316
taxes. 317

(2)(a) On the first day of the month following the last day 318
the second installment of taxes may be paid without penalty 319
beginning in 2000, interest shall be charged against and computed 320
on all delinquent taxes other than the current taxes that became 321
delinquent taxes at the close of the last day such second 322
installment could be paid without penalty. The charge shall be for 323
interest that accrued during the period that began on the 324

preceding first day of December and ended on the last day of the 325
month that included the last date such second installment could be 326
paid without penalty. The interest shall be computed at the rate 327
per annum prescribed by section 5703.47 of the Revised Code and 328
shall be entered as a separate item on the delinquent manufactured 329
home tax list compiled under division (H) of this section. 330

(b) On the first day of December beginning in 2000, the 331
interest shall be charged against and computed on all delinquent 332
taxes. The charge shall be for interest that accrued during the 333
period that began on the first day of the month following the last 334
date prescribed for the payment of the second installment of taxes 335
in the current year and ended on the immediately preceding last 336
day of November. The interest shall be computed at the rate per 337
annum prescribed by section 5703.47 of the Revised Code and shall 338
be entered as a separate item on the delinquent manufactured home 339
tax list. 340

(c) After a valid undertaking has been entered into for the 341
payment of any delinquent taxes, no interest shall be charged 342
against such delinquent taxes while the undertaking remains in 343
effect in compliance with section 323.31 of the Revised Code. If a 344
valid undertaking becomes void, interest shall be charged against 345
the delinquent taxes for the periods that interest was not 346
permitted to be charged while the undertaking was in effect. The 347
interest shall be charged on the day the undertaking becomes void 348
and shall equal the amount of interest that would have been 349
charged against the unpaid delinquent taxes outstanding on the 350
dates on which interest would have been charged thereon under 351
divisions (G)(1) and (2) of this section had the undertaking not 352
been in effect. 353

(3) If the full amount of the taxes due at either of the 354
times prescribed by division (F) of this section is paid within 355
ten days after such time, the county treasurer shall waive the 356

collection of and the county auditor shall remit one-half of the 357
penalty provided for in this division for failure to make that 358
payment by the prescribed time. 359

(4) The treasurer shall compile and deliver to the county 360
auditor a list of all tax payments the treasurer has received as 361
provided in division (G)(3) of this section. The list shall 362
include any information required by the auditor for the remission 363
of the penalties waived by the treasurer. The taxes so collected 364
shall be included in the settlement next succeeding the settlement 365
then in process. 366

(H)(1) Beginning in 2000, the county auditor shall compile 367
annually a "delinquent manufactured home tax list" consisting of 368
homes the county treasurer's records indicate have taxes that were 369
not paid within the time prescribed by divisions (D)(3) and (F) of 370
this section, have taxes that remain unpaid from prior years, or 371
have unpaid tax penalties or interest that have been assessed. 372

(2) Within thirty days after the settlement under division 373
(H)(2) of section 321.24 of the Revised Code beginning in 2000, 374
the county auditor shall deliver a copy of the delinquent 375
manufactured home tax list to the county treasurer. The auditor 376
shall update and publish the delinquent manufactured home tax list 377
annually in the same manner as delinquent real property tax lists 378
are published. The county auditor shall apportion the cost of 379
publishing the list among taxing districts in proportion to the 380
amount of delinquent manufactured home taxes so published that 381
each taxing district is entitled to receive upon collection of 382
those taxes. 383

(3) When taxes, penalties, or interest are charged against a 384
person on the delinquent manufactured home tax list and are not 385
paid within sixty days after the list is delivered to the county 386
treasurer, the county treasurer shall, in addition to any other 387
remedy provided by law for the collection of taxes, penalties, and 388

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.

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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.

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(I) The total amount of taxes collected shall be distributed
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

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taxes collected shall be distributed among the taxing subdivisions 421
of the county in which the taxes are collected and paid in the 422
same ratio as those taxes were collected for the benefit of the 423
taxing subdivision. The taxes levied and revenues collected under 424
this section shall be in lieu of any general property tax and any 425
tax levied with respect to the privilege of using or occupying a 426
manufactured or mobile home in Ohio except as provided in sections 427
4503.04 and 5741.02 of the Revised Code. 428

(J) An agreement to purchase or a bill of sale for a 429
manufactured home shall show whether or not the furnishings and 430
equipment are included in the purchase price. 431

(K) If the county treasurer and the county prosecuting 432
attorney agree that an item charged on the delinquent manufactured 433
home tax list is uncollectible, they shall certify that 434
determination and the reasons to the county board of revision. If 435
the board determines the amount is uncollectible, it shall certify 436
its determination to the county auditor, who shall strike the item 437
from the list. 438

(L)(1) The county auditor shall appraise at its true value 439
any manufactured or mobile home in which ownership is transferred 440
or which first acquires situs in this state on or after January 1, 441
2000, and any manufactured or mobile home the owner of which has 442
elected, under division (D)(4) of this section, to have the home 443
taxed under division (D)(2) of this section. The true value shall 444
include the value of the home, any additions, and any fixtures, 445
but not any furnishings in the home. In determining the true value 446
of a manufactured or mobile home, the auditor shall consider all 447
facts and circumstances relating to the value of the home, 448
including its age, its capacity to function as a residence, any 449
obsolete characteristics, and other factors that may tend to prove 450
its true value. 451

(2)(a) If a manufactured or mobile home has been the subject 452

of an arm's length sale between a willing seller and a willing 453
buyer within a reasonable length of time prior to the 454
determination of true value, the auditor shall consider the sale 455
price of the home to be the true value for taxation purposes. 456

(b) The sale price in an arm's length transaction between a 457
willing seller and a willing buyer shall not be considered the 458
true value of the home if either of the following occurred after 459
the sale: 460

(i) The home has lost value due to a casualty; 461

(ii) An addition or fixture has been added to the home. 462

(3) The auditor shall have each home viewed and appraised at 463
least once in each six-year period in the same year in which real 464
property in the county is appraised pursuant to Chapter 5713. of 465
the Revised Code, and shall update the appraised values in the 466
third calendar year following the appraisal. The person viewing or 467
appraising a home may enter the home to determine by actual view 468
any additions or fixtures that have been added since the last 469
appraisal. In conducting the appraisals and establishing the true 470
value, the auditor shall follow the procedures set forth for 471
appraising real property in sections 5713.01 and 5713.03 of the 472
Revised Code. 473

(4) The auditor shall place the true value of each home on 474
the manufactured home tax list upon completion of an appraisal. 475

(5)(a) If the auditor changes the true value of a home, the 476
auditor shall notify the owner of the home in writing, delivered 477
by mail or in person. The notice shall be given at least thirty 478
days prior to the issuance of any tax bill that reflects the 479
change. Failure to receive the notice does not invalidate any 480
proceeding under this section. 481

(b) Any owner of a home or any other person or party listed 482
in division (A)(1) of section 5715.19 of the Revised Code may file 483

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~~ auditor on or before the thirty-first day of March of
the current tax year or the date of closing of the collection for
the first half of manufactured home taxes for the current tax
year, whichever is later. The auditor shall present to the county
board of revision all complaints filed with the auditor under this
section. 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
refunded in the manner prescribed in section 5715.22 of the
Revised Code.

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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.

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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.

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

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Revised Code: 516

(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. 517
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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. 521
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(3) "Delinquent taxes" means: 528

(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; 529
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(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. 533
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Sec. 5715.19. (A) As used in this section, "member" has the same meaning as in section 1705.01 of the Revised Code. 538
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(1) Subject to division (A)(2) of this section, a complaint against any of the following determinations for the current tax year shall be filed with the county auditor on or before the thirty-first day of March of the ensuing tax year or the date of closing of the collection for the first half of real and public utility property taxes for the current tax year, whichever is 540
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<u>later:</u>	546
(a) Any classification made under section 5713.041 of the Revised Code;	547 548
(b) Any determination made under section 5713.32 or 5713.35 of the Revised Code;	549 550
(c) Any recoupment charge levied under section 5713.35 of the Revised Code;	551 552
(d) The determination of the total valuation or assessment of any parcel that appears on the tax list, except parcels assessed by the tax commissioner pursuant to section 5727.06 of the Revised Code;	553 554 555 556
(e) The determination of the total valuation of any parcel that appears on the agricultural land tax list, except parcels assessed by the tax commissioner pursuant to section 5727.06 of the Revised Code.	557 558 559 560
Any person owning taxable real property in the county or in a taxing district with territory in the county; such a person's spouse; an individual who is retained by such a person 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; if the person is a firm, company, association, partnership, limited liability company, or corporation, an officer, a salaried employee, a partner, or a member of that person; if the person is a trust, a trustee of the trust; the board of county commissioners; the prosecuting attorney or treasurer of the	561 562 563 564 565 566 567 568 569 570 571 572 573 574 575 576

county; the board of township trustees of any township with 577
territory within the county; the board of education of any school 578
district with any territory in the county; or the mayor or 579
legislative authority of any municipal corporation with any 580
territory in the county may file such a complaint regarding any 581
such determination affecting any real property in the county, 582
except that a person owning taxable real property in another 583
county may file such a complaint only with regard to any such 584
determination affecting real property in the county that is 585
located in the same taxing district as that person's real property 586
is located. The county auditor shall present to the county board 587
of revision all complaints filed with the auditor. 588

(2) As used in division (A)(2) of this section, "interim 589
period" means, for each county, the tax year to which section 590
5715.24 of the Revised Code applies and each subsequent tax year 591
until the tax year in which that section applies again. 592

No person, board, or officer shall file a complaint against 593
the valuation or assessment of any parcel that appears on the tax 594
list if it filed a complaint against the valuation or assessment 595
of that parcel for any prior tax year in the same interim period, 596
unless the person, board, or officer alleges that the valuation or 597
assessment should be changed due to one or more of the following 598
circumstances that occurred after the tax lien date for the tax 599
year for which the prior complaint was filed and that the 600
circumstances were not taken into consideration with respect to 601
the prior complaint: 602

(a) The property was sold in an arm's length transaction, as 603
described in section 5713.03 of the Revised Code; 604

(b) The property lost value due to some casualty; 605

(c) Substantial improvement was added to the property; 606

(d) An increase or decrease of at least fifteen per cent in 607

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.

(B) Within thirty days after the last date such complaints
may be filed, 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

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firm, company, association, partnership, limited liability 640
company, corporation, or trust, an officer, a salaried employee, a 641
partner, a member, or trustee of that property owner, may file a 642
complaint in support of or objecting to the amount of alleged 643
overvaluation, undervaluation, discriminatory valuation, illegal 644
valuation, or incorrect determination stated in a previously filed 645
complaint or objecting to the current valuation. Upon the filing 646
of a complaint under this division, the board of education or the 647
property owner shall be made a party to the action. 648

(C) Each board of revision shall notify any complainant and 649
also the property owner, if the property owner's address is known, 650
when a complaint is filed by one other than the property owner, by 651
certified mail, not less than ten days prior to the hearing, of 652
the time and place the same will be heard. The board of revision 653
shall hear and render its decision on a complaint within ninety 654
days after the filing thereof with the board, except that if a 655
complaint is filed within thirty days after receiving notice from 656
the auditor as provided in division (B) of this section, the board 657
shall hear and render its decision within ninety days after such 658
filing. 659

(D) The determination of any such complaint shall relate back 660
to the date when the lien for taxes or recoupment charges for the 661
current year attached or the date as of which liability for such 662
year was determined. Liability for taxes and recoupment charges 663
for such year and each succeeding year until the complaint is 664
finally determined and for any penalty and interest for nonpayment 665
thereof within the time required by law shall be based upon the 666
determination, valuation, or assessment as finally determined. 667
Each complaint shall state the amount of overvaluation, 668
undervaluation, discriminatory valuation, illegal valuation, or 669
incorrect classification or determination upon which the complaint 670
is based. The treasurer shall accept any amount tendered as taxes 671

or recoupment charge upon property concerning which a complaint is
then pending, computed upon the claimed valuation as set forth in
the complaint. If a complaint filed under this section for the
current year is not determined by the board within the time
prescribed for such determination, the complaint and any
proceedings in relation thereto shall be continued by the board as
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.

(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:

(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.

(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 704
the difference between the amount finally determined and the 705
amount tendered, such interest to be in lieu of any interest 706
charge but in addition to any penalty prescribed by section 707
323.121 of the Revised Code. 708

(F) Upon request of a complainant, the tax commissioner shall 709
determine the common level of assessment of real property in the 710
county for the year stated in the request that is not valued under 711
section 5713.31 of the Revised Code, which common level of 712
assessment shall be expressed as a percentage of true value and 713
the common level of assessment of lands valued under such section, 714
which common level of assessment shall also be expressed as a 715
percentage of the current agricultural use value of such lands. 716
Such determination shall be made on the basis of the most recent 717
available sales ratio studies of the commissioner and such other 718
factual data as the commissioner deems pertinent. 719

(G) A complainant shall provide to the board of revision all 720
information or evidence within the complainant's knowledge or 721
possession that affects the real property that is the subject of 722
the complaint. A complainant who fails to provide such information 723
or evidence is precluded from introducing it on appeal to the 724
board of tax appeals or the court of common pleas, except that the 725
board of tax appeals or court may admit and consider the evidence 726
if the complainant shows good cause for the complainant's failure 727
to provide the information or evidence to the board of revision. 728

(H) In case of the pendency of any proceeding in court based 730
upon an alleged excessive, discriminatory, or illegal valuation or 731
incorrect classification or determination, the taxpayer may tender 732
to the treasurer an amount as taxes upon property computed upon 733
the claimed valuation as set forth in the complaint to the court. 734
The treasurer may accept the tender. If the tender is not 735

accepted, no penalty shall be assessed because of the nonpayment
of the full taxes assessed.

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

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Section 3. (A) This section applies to any real property or
manufactured or mobile home that is:

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(1) Owned by a member of the National Guard or a member of a
reserve component of the Armed Forces of the United States who is
called to active or other duty under Operation Enduring Freedom,
Operation Noble Eagle, or the directive issued by the Governor on
September 28, 2001, or a successor to that directive;

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(2) Owned by the spouse of such a member;

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(3) Owned jointly by such a member and that member's spouse
or dependent parent; or

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(4) Owned by the dependent parent of such a member who dies
during such duty or as the result of wounds or illness incurred
during such duty.

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For purposes of this section, a dependent parent is a parent
who, at the time the member was activated, received from the
member at least half of the dependent parent's support, including
food, shelter, clothing, and medical and dental care.

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(B) The member, the member's spouse, or the member's parent,
as applicable, may apply to the county treasurer for an extension
for the payment of taxes and assessments charged against the real
property or manufactured or mobile home and payable during the
period of the member's duty service and the six months ensuing
termination thereof. Application shall be made not later than the
last day of the sixth month after the month in which the member's
duty terminates. The applicant shall provide evidence satisfactory

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to the county treasurer to demonstrate eligibility for the 765
extension as described in division (A) of this section. 766

If the county treasurer determines that the applicant 767
qualifies for an extension under this section, the county 768
treasurer shall enter into a contract with the applicant for 769
payment of the taxes and assessments in installments in the same 770
manner as, and subject to the same terms and conditions of, 771
contracts for the payment of delinquent taxes pursuant to section 772
323.31 of the Revised Code. Notwithstanding sections 319.49, 773
323.01, 323.121, 323.132, 4503.06, 5721.01, and 5721.011 of the 774
Revised Code, taxes and assessments, payment of which has been 775
extended under this section, do not constitute delinquent taxes 776
and shall not be placed on the delinquent land list or delinquent 777
manufactured home tax list unless the contract becomes void, and a 778
new contract is not entered into, pursuant to section 323.31 of 779
the Revised Code. 780

(C) If a member, a member's spouse, or a member's parent 781
qualifies for the extension provided in this section, and that 782
member, spouse, or parent has designated an agent for the payment 783
of taxes and assessments the payment of which is so extended, that 784
agent shall not require the member, spouse, or parent to pay to 785
the agent any such taxes and assessments for the period for which 786
payment is extended under division (B) of this section. If such 787
taxes or assessments are paid by the member, spouse, or parent to 788
an agent as part of a mortgage loan installment payment, the agent 789
shall deduct the portion of the payment that represents such taxes 790
and assessments from the amount of each such payment payable 791
during the period of extension prescribed by division (B) of this 792
section. 793

(D) Notwithstanding sections 323.121 and 4503.06 of the 794
Revised Code, if payment of taxes and assessments on real property 795
or a manufactured or mobile home has been extended under this 796

section, no penalties or interest shall be charged against that 797
property for the period running from the date prescribed by 798
section 323.12 or 4503.06 of the Revised Code for payment without 799
penalty of those taxes and assessments, to the last day of the 800
sixth month after the month in which the member's duty terminates. 801
If the member, the member's spouse, or the member's parent has not 802
entered into a contract pursuant to this section before the first 803
day of the seventh month after the month in which the member's 804
duty terminates, penalties and interest shall be charged against 805
any unpaid balance as prescribed by section 323.121 or 4503.06 of 806
the Revised Code, but interest shall accrue only on the balance 807
remaining unpaid on that date. 808

(E) Notwithstanding section 323.131 of the Revised Code, a 809
county treasurer shall include a notice of, and information about, 810
the extension provided in this section on or with tax bills mailed 811
or delivered under section 323.13 or 4503.06 of the Revised Code. 812

Section 4. This act is hereby declared to be an emergency 813
measure necessary for the immediate preservation of the public 814
peace, health, and safety. The reason for such necessity is that 815
active duty military personnel may face real economic hardships 816
while serving their country and urgently need the financial relief 817
provided by the real property and manufactured home tax extensions 818
authorized by the act. Therefore, this act shall go into immediate 819
effect. 820