

As Reported by the Senate Ways and Means Committee

124th General Assembly

Regular Session

2001-2002

Sub. 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

SENATORS Amstutz, Austria, Spada, Fingerhut, Ryan

A B I L L

To amend sections 4503.06 and 5715.19 of the Revised Code and to amend Section 140 of Am. Sub. H.B. 94 of the 124th General Assembly, as subsequently amended, 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, to add references to the kilowatt-hour tax in the calculation of the temporary stabilization of local

government fund distributions and clarify the 15
distributions, and to declare an emergency. 16

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

Section 1. That sections 4503.06 and 5715.19 of the Revised 17
Code be amended to read as follows: 18

Sec. 4503.06. (A) The owner of each manufactured or mobile 19
home that has acquired situs in this state shall pay either a real 20
property tax pursuant to Title LVII of the Revised Code or a 21
manufactured home tax pursuant to division (C) of this section. 22

(B) The owner of a manufactured or mobile home shall pay real 23
property taxes if either of the following applies: 24

(1) The manufactured or mobile home acquired situs in the 25
state or ownership in the home was transferred on or after January 26
1, 2000, and all of the following apply: 27

(a) The home is affixed to a permanent foundation as defined 28
in division (C)(5) of section 3781.06 of the Revised Code; 29

(b) The home is located on land that is owned by the owner of 30
the home; 31

(c) The certificate of title has been inactivated by the 32
clerk of the court of common pleas that issued it, pursuant to 33
division (H) of section 4505.11 of the Revised Code. 34

(2) The manufactured or mobile home acquired situs in the 35
state or ownership in the home was transferred before January 1, 36
2000, and all of the following apply: 37

(a) The home is affixed to a permanent foundation as defined 38
in division (C)(5) of section 3781.06 of the Revised Code; 39

(b) The home is located on land that is owned by the owner of 40

the home; 41

(c) The owner of the home has elected to have the home taxed 42
as real property and, pursuant to section 4505.11 of the Revised 43
Code, has surrendered the certificate of title to the auditor of 44
the county containing the taxing district in which the home has 45
its situs, together with proof that all taxes have been paid; 46

(d) The county auditor has placed the home on the real 47
property tax list and delivered the certificate of title to the 48
clerk of the court of common pleas that issued it and the clerk 49
has inactivated the certificate. 50

(C)(1) Any mobile or manufactured home that is not taxed as 51
real property as provided in division (B) of this section is 52
subject to an annual manufactured home tax, payable by the owner, 53
for locating the home in this state. The tax as levied in this 54
section is for the purpose of supplementing the general revenue 55
funds of the local subdivisions in which the home has its situs 56
pursuant to this section. 57

(2) The year for which the manufactured home tax is levied 58
commences on the first day of January and ends on the following 59
thirty-first day of December. The state shall have the first lien 60
on any manufactured or mobile home on the list for the amount of 61
taxes, penalties, and interest charged against the owner of the 62
home under this section. The lien of the state for the tax for a 63
year shall attach on the first day of January to a home that has 64
acquired situs on that date. The lien for a home that has not 65
acquired situs on the first day of January, but that acquires 66
situs during the year, shall attach on the next first day of 67
January. The lien shall continue until the tax, including any 68
penalty or interest, is paid. 69

(3)(a) The situs of a manufactured or mobile home located in 70
this state on the first day of January is the local taxing 71

district in which the home is located on that date. 72

(b) The situs of a manufactured or mobile home not located in 73
this state on the first day of January, but located in this state 74
subsequent to that date, is the local taxing district in which the 75
home is located thirty days after it is acquired or first enters 76
this state. 77

(4) The tax is collected by and paid to the county treasurer 78
of the county containing the taxing district in which the home has 79
its situs. 80

(D) The manufactured home tax shall be computed and assessed 81
by the county auditor of the county containing the taxing district 82
in which the home has its situs as follows: 83

(1) On a home that acquired situs in this state prior to 84
January 1, 2000; 85

(a) By multiplying the assessable value of the home by the 86
tax rate of the taxing district in which the home has its situs, 87
and deducting from the product thus obtained any reduction 88
authorized under section 4503.065 of the Revised Code. The tax 89
levied under this formula shall not be less than thirty-six 90
dollars, unless the home qualifies for a reduction in assessable 91
value under section 4503.065 of the Revised Code, in which case 92
there shall be no minimum tax and the tax shall be the amount 93
calculated under this division. 94

(b) The assessable value of the home shall be forty per cent 95
of the amount arrived at by the following computation: 96

(i) If the cost to the owner, or market value at time of 97
purchase, whichever is greater, of the home includes the 98
furnishings and equipment, such cost or market value shall be 99
multiplied according to the following schedule: 100

For the first calendar year 101

in which the 102

home is owned by the			103
current owner		80%	104
2nd calendar year	x	75%	105
3rd "	x	70%	106
4th "	x	65%	107
5th "	x	60%	108
6th "	x	55%	109
7th "	x	50%	110
8th "	x	45%	111
9th "	x	40%	112
10th and each year thereafter		35%	113

The first calendar year means any period between the first 114
day of January and the thirty-first day of December of the first 115
year. 116

(ii) If the cost to the owner, or market value at the time of 117
purchase, whichever is greater, of the home does not include the 118
furnishings and equipment, such cost or market value shall be 119
multiplied according to the following schedule: 120

For the first calendar year			121
in which the			122
home is owned by the			123
current owner		95%	124
2nd calendar year	x	90%	125
3rd "	x	85%	126
4th "	x	80%	127
5th "	x	75%	128
6th "	x	70%	129
7th "	x	65%	130
8th "	x	60%	131
9th "	x	55%	132
10th and each year thereafter		50%	133

The first calendar year means any period between the first 134

day of January and the thirty-first day of December of the first 135
year. 136

(2) On a home in which ownership was transferred or that 137
first acquired situs in this state on or after January 1, 2000: 138

(a) By multiplying the assessable value of the home by the 139
effective tax rate, as defined in section 323.08 of the Revised 140
Code, for residential real property of the taxing district in 141
which the home has its situs, and deducting from the product thus 142
obtained the reductions required or authorized under section 143
319.302, division (B) of section 323.152, or section 4503.065 of 144
the Revised Code. 145

(b) The assessable value of the home shall be thirty-five per 146
cent of its true value as determined under division (L) of this 147
section. 148

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

upon application by the county auditor and county treasurer, may
order the time for payment of taxes to be extended if the tax
commissioner determines that penalties have accrued or would
otherwise accrue for reasons beyond the control of the taxpayers
of the county. The order shall prescribe the final extended date
for payment of taxes for that collection period.

(4) After January 1, 1999, the owner of a manufactured or
mobile home taxed pursuant to division (D)(1) of this section may
elect to have the home taxed pursuant to division (D)(2) of this
section by filing a written request with the county auditor of the
taxing district in which the home is located on or before the
first day of December of any year. Upon the filing of the request,
the county auditor shall determine whether all taxes levied under
division (D)(1) of this section have been paid, and if those taxes
have been paid, the county auditor shall tax the manufactured or
mobile home pursuant to division (D)(2) of this section commencing
in the next tax year.

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

(6)(a) Immediately upon receipt of any manufactured home tax
duplicate from the county auditor, but not less than twenty days
prior to the last date on which the first one-half taxes may be
paid without penalty as prescribed in division (F) of this
section, the county treasurer shall cause to be prepared and
mailed or delivered to each person charged on that duplicate with
taxes, or to an agent designated by such person, the tax bill
prescribed by the tax commissioner under division (D)(7) of this
section. When taxes are paid by installments, the county treasurer

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

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

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

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

(b) The following notice: "Notice: If the taxes are not paid

within sixty days after the county auditor delivers the delinquent
manufactured home tax list to the county treasurer, you and your
home may be subject to collection proceedings for tax
delinquency." Failure to provide such notice has no effect upon
the validity of any tax judgment to which a home may be subjected.

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

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

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

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

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

(a) It is taxable as personal property pursuant to section

5709.01 of the Revised Code. Any manufactured or mobile home that
is used as a residence shall be subject to this section and shall
not be taxable as personal property pursuant to section 5709.01 of
the Revised Code.

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

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

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

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

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

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

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

self-contained recreational vehicles as defined in division (E) of 293
section 3733.01 of the Revised Code or by dependent recreational 294
vehicles as defined in division (F) of section 3733.01 of the 295
Revised Code. 296

(F) Except as provided in division (D)(3) of this section, 297
the manufactured home tax is due and payable as follows: 298

(1) When a manufactured or mobile home has a situs in this 299
state, as provided in this section, on the first day of January, 300
one-half of the amount of the tax is due and payable on or before 301
the first day of March and the balance is due and payable on or 302
before the thirty-first day of July. At the option of the owner of 303
the home, the tax for the entire year may be paid in full on the 304
first day of March. 305

(2) When a manufactured or mobile home first acquires a situs 306
in this state after the first day of January, no tax is due and 307
payable for that year. 308

(G)(1) If one-half of the current taxes charged under this 309
section against a manufactured or mobile home, together with the 310
full amount of any delinquent taxes or any installment thereof 311
required to be paid under a written undertaking, are not paid on 312
or before the thirty-first day of January in that year, or on or 313
before the last day for such payment as extended pursuant to 314
section 4503.063 of the Revised Code, a penalty of ten per cent 315
shall be charged against the unpaid balance of such half of the 316
current taxes. If the total amount of all such taxes is not paid 317
on or before the thirty-first day of July, next thereafter, or on 318
or before the last day for such payment as extended pursuant to 319
section 4503.063 of the Revised Code, a like penalty shall be 320
charged on the balance of the total amount of such unpaid current 321
taxes. 322

(2)(a) On the first day of the month following the last day 323

the second installment of taxes may be paid without penalty 324
beginning in 2000, interest shall be charged against and computed 325
on all delinquent taxes other than the current taxes that became 326
delinquent taxes at the close of the last day such second 327
installment could be paid without penalty. The charge shall be for 328
interest that accrued during the period that began on the 329
preceding first day of December and ended on the last day of the 330
month that included the last date such second installment could be 331
paid without penalty. The interest shall be computed at the rate 332
per annum prescribed by section 5703.47 of the Revised Code and 333
shall be entered as a separate item on the delinquent manufactured 334
home taxlist compiled under division (H) of this section. 335

(b) On the first day of December beginning in 2000, the 336
interest shall be charged against and computed on all delinquent 337
taxes. The charge shall be for interest that accrued during the 338
period that began on the first day of the month following the last 339
date prescribed for the payment of the second installment of taxes 340
in the current year and ended on the immediately preceding last 341
day of November. The interest shall be computed at the rate per 342
annum prescribed by section 5703.47 of the Revised Code and shall 343
be entered as a separate item on the delinquent manufactured home 344
tax list. 345

(c) After a valid undertaking has been entered into for the 346
payment of any delinquent taxes, no interest shall be charged 347
against such delinquent taxes while the undertaking remains in 348
effect in compliance with section 323.31 of the Revised Code. If a 349
valid undertaking becomes void, interest shall be charged against 350
the delinquent taxes for the periods that interest was not 351
permitted to be charged while the undertaking was in effect. The 352
interest shall be charged on the day the undertaking becomes void 353
and shall equal the amount of interest that would have been 354
charged against the unpaid delinquent taxes outstanding on the 355

dates on which interest would have been charged thereon under
divisions (G)(1) and (2) of this section had the undertaking not
been in effect.

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

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

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(H)(1) Beginning in 2000, the county auditor shall compile
annually a "delinquent manufactured home tax list" consisting of
homes the county treasurer's records indicate have taxes that were
not paid within the time prescribed by 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.

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(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

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those taxes.

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(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.

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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.

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Such amounts shall be paid into the county treasury, to the credit
of the county general revenue fund, on the warrant of the county
auditor. Fees to be paid to the credit of the real estate
assessment fund shall be collected pursuant to division (B) of
section 319.54 of the Revised Code and paid into the county
treasury, on the warrant of the county auditor. The balance of the
taxes collected shall be distributed among the taxing subdivisions
of the county in which the taxes are collected and paid in the
same ratio as those taxes were collected for the benefit of the
taxing subdivision. The taxes levied and revenues collected under
this section shall be in lieu of any general property tax and any
tax levied with respect to the privilege of using or occupying a
manufactured or mobile home in Ohio except as provided in sections
4503.04 and 5741.02 of the Revised Code.

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

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

(L)(1) The county auditor shall appraise at its true value
any manufactured or mobile home in which ownership is transferred
or which first acquires situs in this state on or after January 1,
2000, and any manufactured or mobile home the owner of which has
elected, under division (D)(4) of this section, to have the home
taxed under division (D)(2) of this section. The true value shall
include the value of the home, any additions, and any fixtures,
but not any furnishings in the home. In determining the true value

of a manufactured or mobile home, the auditor shall consider all
facts and circumstances relating to the value of the home,
including its age, its capacity to function as a residence, any
obsolete characteristics, and other factors that may tend to prove
its true value.

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

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

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

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

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

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

(5)(a) If the auditor changes the true value of a home, the
auditor shall notify the owner of the home in writing, delivered

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by mail or in person. The notice shall be given at least thirty 483
days prior to the issuance of any tax bill that reflects the 484
change. Failure to receive the notice does not invalidate any 485
proceeding under this section. 486

(b) Any owner of a home or any other person or party listed 487
in division (A)(1) of section 5715.19 of the Revised Code may file 488
a complaint against the true value of the home as appraised under 489
this section. The complaint shall be filed with the county board 490
~~of revision~~ auditor on or before the thirty-first day of March of 491
the current tax year or the date of closing of the collection for 492
the first half of manufactured home taxes for the current tax 493
year, whichever is later. The auditor shall present to the county 494
board of revision all complaints filed with the auditor under this 495
section. The board shall hear and investigate the complaint and 496
may take action on it as provided under sections 5715.11 to 497
5715.19 of the Revised Code. 498

(c) If the county board of revision determines, pursuant to a 499
complaint against the valuation of a manufactured or mobile home 500
filed under this section, that the amount of taxes, assessments, 501
or other charges paid was in excess of the amount due based on the 502
valuation as finally determined, then the overpayment shall be 503
refunded in the manner prescribed in section 5715.22 of the 504
Revised Code. 505

(d) Payment of all or part of a tax under this section for 506
any year for which a complaint is pending before the county board 507
of revision does not abate the complaint or in any way affect the 508
hearing and determination thereof. 509

(M) If the county auditor determines that any tax, 510
assessment, charge, or any part thereof has been erroneously 511
charged as a result of a clerical error as defined in section 512
319.35 of the Revised Code, the county treasurer and the county 513
board of revision shall remove the erroneous charges on the 514

manufactured home tax list or delinquent manufactured home tax list, and refund any erroneous charges that have been collected, with interest, in the same manner as is prescribed in section 319.36 of the Revised Code for erroneous charges against real property.

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

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

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

(3) "Delinquent taxes" means:

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

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

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

(1) Subject to division (A)(2) of this section, a complaint 545
against any of the following determinations for the current tax 546
year shall be filed with the county auditor on or before the 547
thirty-first day of March of the ensuing tax year or the date of 548
closing of the collection for the first half of real and public 549
utility property taxes for the current tax year, whichever is 550
later: 551

(a) Any classification made under section 5713.041 of the 552
Revised Code; 553

(b) Any determination made under section 5713.32 or 5713.35 554
of the Revised Code; 555

(c) Any recoupment charge levied under section 5713.35 of the 556
Revised Code; 557

(d) The determination of the total valuation or assessment of 558
any parcel that appears on the tax list, except parcels assessed 559
by the tax commissioner pursuant to section 5727.06 of the Revised 560
Code; 561

(e) The determination of the total valuation of any parcel 562
that appears on the agricultural land tax list, except parcels 563
assessed by the tax commissioner pursuant to section 5727.06 of 564
the Revised Code. 565

Any person owning taxable real property in the county or in a 566
taxing district with territory in the county; such a person's 567
spouse; an individual who is retained by such a person and who 568
holds a designation from a professional assessment organization, 569
such as the institute for professionals in taxation, the national 570
council of property taxation, or the international association of 571
assessing officers; a public accountant who holds a permit under 572
section 4701.10 of the Revised Code, a general or residential real 573
estate appraiser licensed or certified under Chapter 4763. of the 574
Revised Code, or a real estate broker licensed under Chapter 4735. 575

of the Revised Code, who is retained by such a person; if the 576
person is a firm, company, association, partnership, limited 577
liability company, or corporation, an officer, a salaried 578
employee, a partner, or a member of that person; if the person is 579
a trust, a trustee of the trust; the board of county 580
commissioners; the prosecuting attorney or treasurer of the 581
county; the board of township trustees of any township with 582
territory within the county; the board of education of any school 583
district with any territory in the county; or the mayor or 584
legislative authority of any municipal corporation with any 585
territory in the county may file such a complaint regarding any 586
such determination affecting any real property in the county, 587
except that a person owning taxable real property in another 588
county may file such a complaint only with regard to any such 589
determination affecting real property in the county that is 590
located in the same taxing district as that person's real property 591
is located. The county auditor shall present to the county board 592
of revision all complaints filed with the auditor. 593

(2) As used in division (A)(2) of this section, "interim 594
period" means, for each county, the tax year to which section 595
5715.24 of the Revised Code applies and each subsequent tax year 596
until the tax year in which that section applies again. 597

No person, board, or officer shall file a complaint against 598
the valuation or assessment of any parcel that appears on the tax 599
list if it filed a complaint against the valuation or assessment 600
of that parcel for any prior tax year in the same interim period, 601
unless the person, board, or officer alleges that the valuation or 602
assessment should be changed due to one or more of the following 603
circumstances that occurred after the tax lien date for the tax 604
year for which the prior complaint was filed and that the 605
circumstances were not taken into consideration with respect to 606
the prior complaint: 607

(a) The property was sold in an arm's length transaction, as 608
described in section 5713.03 of the Revised Code; 609

(b) The property lost value due to some casualty; 610

(c) Substantial improvement was added to the property; 611

(d) An increase or decrease of at least fifteen per cent in 612
the property's occupancy has had a substantial economic impact on 613
the property. 614

(3) If a county board of revision, the board of tax appeals, 615
or any court dismisses a complaint filed under this section or 616
section 5715.13 of the Revised Code for the reason that the act of 617
filing the complaint was the unauthorized practice of law or the 618
person filing the complaint was engaged in the unauthorized 619
practice of law, the party affected by a decrease in valuation or 620
the party's agent, or the person owning taxable real property in 621
the county or in a taxing district with territory in the county, 622
may refile the complaint, notwithstanding division (A)(2) of this 623
section. 624

(B) Within thirty days after the last date such complaints 625
may be filed, the auditor shall give notice of each complaint in 626
which the stated amount of overvaluation, undervaluation, 627
discriminatory valuation, illegal valuation, or incorrect 628
determination is at least seventeen thousand five hundred dollars 629
to each property owner whose property is the subject of the 630
complaint, if the complaint was not filed by the owner or the 631
owner's spouse, and to each board of education whose school 632
district may be affected by the complaint. Within thirty days 633
after receiving such notice, a board of education; a property 634
owner; the owner's spouse; an individual who is retained by such 635
an owner and who holds a designation from a professional 636
assessment organization, such as the institute for professionals 637
in taxation, the national council of property taxation, or the 638

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

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

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(D) The determination of any such complaint shall relate back
to the date when the lien for taxes or recoupment charges for the
current year attached or the date as of which liability for such
year was determined. Liability for taxes and recoupment charges
for such year and each succeeding year until the complaint is
finally determined and for any penalty and interest for nonpayment

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thereof within the time required by law shall be based upon the
determination, valuation, or assessment as finally determined.
Each complaint shall state the amount of overvaluation,
undervaluation, discriminatory valuation, illegal valuation, or
incorrect classification or determination upon which the complaint
is based. The treasurer shall accept any amount tendered as taxes
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.

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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

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

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

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(H) In case of the pendency of any proceeding in court based upon an alleged excessive, discriminatory, or illegal valuation or incorrect classification or determination, the taxpayer may tender to the treasurer an amount as taxes upon property computed upon the claimed valuation as set forth in the complaint to the court. The treasurer may accept the tender. If the tender is not accepted, no penalty shall be assessed because of the nonpayment of the full taxes assessed.

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

Section 3. That Section 140 of Am. Sub. H.B. 94 of the 124th General Assembly, as amended by Am. Sub. H.B. 405 of the 124th General Assembly, be amended to read as follows:

"Sec. 140. TEMPORARY STABILIZATION OF LOCAL GOVERNMENT DISTRIBUTIONS

(A) On or before the third day of each month of the period July 2001 through May 2002, the Tax Commissioner shall determine the amounts credited under sections 5727.45, 5733.12, 5739.21, 5741.03, and 5747.03 of the Revised Code, respectively, to the Local Government Fund, to the Library and Local Government Support Fund, and to the Local Government Revenue Assistance Fund in the twelfth preceding month. On or before June 3, 2002, the Tax Commissioner shall determine the amounts credited under sections 5727.45, 5733.12, 5739.21, 5741.03, and 5747.03 of the Revised Code, respectively, to the Local Government Fund, to the Library and Local Government Support Fund, and to the Local Government Revenue Assistance Fund in June 2000. For purposes of this section, any amount transferred during the period January 1, 2001, through June 30, 2001, to the Local Government Fund, to the Local Government Revenue Assistance Fund, or to the Library and Local

Government Support Fund under section 131.44 of the Revised Code 765
shall be considered to be an amount credited to that respective 766
fund under section 5747.03 of the Revised Code. 767

Notwithstanding sections 5727.45, 5733.12, 5739.21, 5741.03, 768
and 5747.03 of the Revised Code to the contrary, for each month in 769
the period July 1, 2001, through June 30, 2003, from the public 770
utility excise, corporate franchise, sales, use, and personal 771
income taxes collected: 772

(1) An amount shall first be credited to the Local Government 773
Fund that equals the amount credited to that fund from that tax 774
according to the schedule in division (B) of this section. 775

(2) An amount shall next be credited to the Local Government 776
Revenue Assistance Fund that equals the amount credited to that 777
fund from that tax according to the schedule in division (B) of 778
this section. 779

(3) An amount shall next be credited to the Library and Local 780
Government Support Fund that equals the amount credited to that 781
fund from that tax according to the schedule in division (B) of 782
this section. 783

(B) The amounts shall be credited from each tax to each 784
respective fund as follows: 785

(1) In July 2001 and July 2002, the amounts credited in July 786
2000; 787

(2) In August 2001 and August 2002, the amounts credited in 788
August 2000; 789

(3) In September 2001 and September 2002, the amounts 790
credited in September 2000; 791

(4) In October 2001 and October 2002, the amounts credited in 792
October 2000; 793

(5) In November 2001 and November 2002, the amounts credited 794

in November 2000;	795
(6) In December 2001 and December 2002, the amounts credited in December 2000;	796 797
(7) In January 2002 and January 2003, the amounts credited in January 2001;	798 799
(8) In February 2002 and February 2003, the amounts credited in February 2001 <u>but subject to a reduction made pursuant to division (D) of this section;</u>	800 801 802
(9) In March 2002 and March 2003, the amounts credited in March 2001;	803 804
(10) In April 2002 and April 2003, the amounts credited in April 2001;	805 806
(11) In May 2002 and May 2003, the amounts credited in May 2001;	807 808
(12) In June 2002 and June 2003, the amounts credited in June 2000 <u>but subject to a reduction made pursuant to division (D) of this section.</u>	809 810 811
(C) Notwithstanding section 5727.84 of the Revised Code to the contrary, for the period July 1, 2001, through June 30, 2003, no amounts shall be credited to the Local Government Fund or to the Local Government Revenue Assistance Fund from the kilowatt hour tax, and such amounts that would have otherwise been required to be credited to such funds shall instead be credited to the General Revenue Fund. Notwithstanding section 131.44 of the Revised Code to the contrary, for the period July 1, 2001, through June 30, 2003, no amounts shall be transferred to the Local Government Fund, the Local Government Revenue Assistance Fund, or the Library and Local Government Support Fund from the Income Tax Reduction Fund, and such amounts that would have otherwise been transferred to such funds from the Income Tax Reduction Fund shall	812 813 814 815 816 817 818 819 820 821 822 823 824

~~0instead~~ instead be transferred to the General Revenue Fund. 825

(D) Notwithstanding any other provision of law to the 826
contrary, the Tax Commissioner shall do each of the following: 827

(1) By the fourth day of February 2002, the commissioner 828
shall subtract the amount calculated in division (D)(1)(b) of this 829
section from the amount calculated in division (D)(1)(a) of this 830
section. If the amount in division (D)(1)(a) of this section is 831
greater than the amount in division (D)(1)(b) of this section, 832
then subtract the difference from the amount of money from the 833
income tax credited to the Local Government Fund, the Local 834
Government Revenue Assistance Fund, and the Library and Local 835
Government Support Fund in February 2002. 836

(a) Money credited to the Local Government Fund, the Local 837
Government Revenue Assistance Fund, and the Library and Local 838
Government Support Fund from July 2001 through January 2002, less 839
each fund's proportional share of \$64,092,000; 840

(b) The amount of money that would have been credited to the 841
Local Government Fund, the Local Government Revenue Assistance 842
Fund, and the Library and Local Government Support Fund from July 843
2001 through January 2002, if sections 5727.45, 5727.84, 5733.12, 844
5739.21, 5741.03, and 5747.03 of the Revised Code were in effect 845
during this period. 846

(2) By the fourth day of June 2002, the commissioner shall 847
subtract the amount calculated in ~~division~~ division (D)(2)(b) of 848
this section from the amount calculated in division (D)(2)(a) of 849
this section. If the amount in division (D)(2)(a) of this section 850
is greater than the amount in division (D)(2)(b) of this section, 851
then subtract any positive difference from the amount of money 852
from the income tax credited to the Local Government Fund, the 853
Local Government Revenue Assistance Fund, and the Library and 854
Local Government Support Fund in June 2002. 855

(a) Money credited to the Local Government Fund, the Local Government Revenue Assistance Fund, and the Library and Local Government Support Fund from February 2002 through May 2002, plus any money subtracted under division (D)(1) of this section;

(b) The amount of money that would have been credited to the Local Government Fund, the Local Government Revenue Assistance Fund, and the Library and Local Government Support Fund from February 2002 through May 2002, if sections 5727.45, 5727.84, 5733.12, 5739.21, 5741.03, and 5747.03 of the Revised Code were in effect during this period.

(3) By the fourth day of February 2003, the commissioner shall subtract the amount calculated in division (D)(3)(b) of this section from the amount calculated in division (D)(3)(a) of this section. If the amount in division (D)(3)(a) of this section is greater than the amount in division (D)(3)(b) of this section, then subtract the difference from the amount of money from the income tax credited to the Local Government Fund, the Local Government Revenue Assistance Fund, and the Library and Local Government Support Fund in February 2003.

(a) Money credited to the Local Government Fund, the Local Government Revenue Assistance Fund, and the Library and Local Government Support Fund from June 2002 through January 2003, less each fund's proportional share of \$64,092,000, plus the amount subtracted under division (D)(2) of this section;

(b) The amount of money that would have been credited to the Local Government Fund, the Local Government Revenue Assistance Fund, and the Library and Local Government Support Fund from June 2002 through January 2003, if sections 5727.45, 5727.84, 5733.12, 5739.21, 5741.03, and 5747.03 of the Revised Code were in effect during this period.

(4) By the fourth day of June 2003, the commissioner shall

subtract the amount calculated in division (D)(4)(b) of this 887
section from the amount calculated in division (D)(4)(a) of this 888
section. If the amount in division (D)(4)(a) of this section is 889
greater than the amount in division (D)(4)(b) of this section, 890
then subtract any positive difference from the amount of money 891
from the income tax credited to the Local Government Fund, the 892
Local Government Revenue Assistance Fund, and the Library and 893
Local Government Support Fund in June 2003. 894

(a) Money credited to the Local Government Fund, the Local 895
Government Revenue Assistance Fund, and the Library and Local 896
Government Support Fund from February 2003 through May 2003, plus 897
any money subtracted under division (D)(3) of this section; 898

(b) The amount of money that would have been credited to the 899
Local Government Fund, the Local Government Revenue Assistance 900
Fund, and the Library and Local Government Support Fund from 901
February 2003 through May 2003, if sections 5727.45, 5727.84, 902
5733.12, 5739.21, 5741.03, and 5747.03 of the Revised Code were in 903
effect during this period. 904

(E) Notwithstanding any other provision of law to the 905
contrary, the Tax Commissioner shall compute separate adjustments 906
to the amounts credited from the public utility excise, corporate 907
franchise, sales, use, and personal income taxes to the Local 908
Government Fund, the Local Government Revenue Assistance Fund, and 909
the Library and Local Government Support Fund during July 2001. 910
The adjustments shall equal the amount credited to each respective 911
fund from each respective tax during June 2000 minus the amount 912
credited to that fund from that tax during June 2001. If an 913
adjustment is a positive amount, during July 2001, such amount 914
shall be credited to the Local Government Fund, the Local 915
Government Revenue Assistance Fund, or the Library and Local 916
Government Support Fund, as appropriate, and shall be deducted 917
from the General Revenue Fund. If an adjustment is a negative 918

amount, during July 2001, such amount shall be deducted from the 919
Local Government Fund, the Local Government Revenue Assistance 920
Fund, or the Library and Local Government Support Fund, as 921
appropriate, and shall be credited to the General Revenue Fund. 922
Any amount remaining in the Local Government Fund, the Local 923
Government Revenue Assistance Fund, or the Library and Local 924
Government Support Fund after the distributions from such funds 925
are made to local governments in August 2001, shall be certified 926
by the Tax Commissioner to the Director of Budget and Management 927
by August 15, 2001, and the Director of Budget and Management 928
shall transfer such amount from each respective fund to the 929
General Revenue Fund by August 31, 2001. 930

For purposes of this section, "pro rata share" means the 931
percentage calculated for each county and used in each month of 932
the period July 2000 through June 2001 to distribute the amounts 933
credited to the Library and Local Government Support Fund in 934
accordance with section 5747.47 of the Revised Code. 935

Notwithstanding any other provision of law to the contrary, 936
in July 2001, each county undivided library and local government 937
support fund shall receive from the Library and Local Government 938
Support Fund an amount equal to the amount it would have received 939
pursuant to section 5747.47 of the Revised Code for that month, 940
minus its pro rata share of any amount that has been or shall be 941
transferred from the Library and Local Government Support Fund to 942
the OPLIN Technology Fund in that month. In August 2001, each 943
county undivided library and local government support fund shall 944
receive from the Library and Local Government Support Fund an 945
amount equal to the amount it received from that fund in July 2000 946
and August 2000 minus the amount it received from that fund in 947
July 2001 and minus its pro rata share of any amount transferred 948
from that fund to the OPLIN Technology Fund in July 2001 or August 949
2001. In August 2001, each county undivided local government fund 950

shall receive from the Local Government Fund, each municipality 951
that receives a distribution directly from the Local Government 952
Fund shall receive from that fund, and each county undivided local 953
government revenue assistance fund shall receive from the Local 954
Government Revenue Assistance Fund an amount equal to the amount 955
it received from that respective fund in July 2000 and August 2000 956
minus the amount it received from that respective fund in July 957
2001. In each month of the periods September 1, 2001, through June 958
30, 2002, and September 1, 2002, through June 30, 2003, each 959
county undivided local government fund shall receive from the 960
Local Government Fund, each municipality that receives a 961
distribution directly from the Local Government Fund shall receive 962
from that fund, each county undivided local government revenue 963
assistance fund shall receive from the Local Government Revenue 964
Assistance Fund, and each county undivided library and local 965
government support fund shall receive from the Library and Local 966
Government Support Fund, the same amount it received from that 967
respective fund in the corresponding month of the period September 968
1, 2000, through June 2001, except there shall be a reduction in 969
the amount received during the month following any reduction made 970
pursuant to division (D) of this section. In each month of the 971
period July 1, 2002, through August 31, 2002, and in the month of 972
July 2003, each county undivided local government fund shall 973
receive from the Local Government Fund, each municipality that 974
receives a distribution directly from the Local Government Fund 975
shall receive from that fund, each county undivided local 976
government revenue assistance fund shall receive from the Local 977
Government Revenue Assistance Fund, and each county undivided 978
library and local government support fund shall receive from the 979
Library and Local Government Support Fund, the same amount it 980
received from that respective fund in the corresponding month of 981
the period July 1, 2000, through August 31, 2000, except there 982
shall be a reduction in the amount received during the month 983

following any reduction made pursuant to division (D) of this 984
section. If during any month of the period September 1, 2001, 985
through July 31, 2003, a transfer is made from the Library and 986
Local Government Support Fund to the OPLIN Technology Fund, the 987
amount distributed to each county undivided library and local 988
government support fund shall be reduced by its pro rata share of 989
the amount transferred. 990

When a reduction is made pursuant to divisions (D)(1), (2), 991
(3), or (4) of this section, respectively, the amount received by 992
each county undivided local government fund and each municipality 993
directly from the Local Government Fund, by each county undivided 994
local government revenue assistance fund from the Local Government 995
Revenue Assistance Fund, and by each library and local government 996
support fund from the Library and Local Government Support Fund, 997
shall be reduced in March 2002, July 2002, March 2003, or July 998
2003, respectively, based on such county's or municipality's 999
proportionate share of the total amounts to be received from that 1000
fund in that month. 1001

During the period July 1, 2001, through July 31, 2003, the 1002
Director of Budget and Management shall issue those directives to 1003
state agencies that are necessary to ensure that the appropriate 1004
amounts are distributed to the Local Government Fund, to the Local 1005
Government Revenue Assistance Fund, and to the Library and Local 1006
Government Support Fund to accomplish the purposes of this 1007
section." 1008

Section 4. That existing Section 140 of Am. Sub. H.B. 94 of 1009
the 124th General Assembly, as amended by Am. Sub. H.B. 405 of the 1010
124th General Assembly, is hereby repealed. 1011

Section 5. (A) This section applies to any real property or 1012
manufactured or mobile home that is: 1013

(1) Owned by a member of the National Guard or a member of a 1014

reserve component of the Armed Forces of the United States who is 1015
called to active or other duty under Operation Enduring Freedom, 1016
Operation Noble Eagle, or the directive issued by the Governor on 1017
September 28, 2001, or a successor to that directive; 1018

(2) Owned by the spouse of such a member; 1019

(3) Owned jointly by such a member and that member's spouse 1020
or dependent parent; or 1021

(4) Owned by the dependent parent of such a member who dies 1022
during such duty or as the result of wounds or illness incurred 1023
during such duty. 1024

For purposes of this section, a "dependent parent" is a 1025
parent who, at the time the member was activated, received from 1026
the member at least half of the dependent parent's support, 1027
including food, shelter, clothing, and medical and dental care. 1028

(B) The member, the member's spouse, or the member's parent, 1029
as applicable, may apply to the county treasurer for an extension 1030
for the payment of taxes and assessments charged against the real 1031
property or manufactured or mobile home and payable during the 1032
period of the member's duty service and the six months ensuing 1033
termination thereof. Application shall be made not later than the 1034
last day of the sixth month after the month in which the member's 1035
duty terminates. The applicant shall provide evidence satisfactory 1036
to the county treasurer to demonstrate eligibility for the 1037
extension as described in division (A) of this section. 1038

If the county treasurer determines that the applicant 1039
qualifies for an extension under this section, the county 1040
treasurer shall enter into a contract with the applicant for 1041
payment of the taxes and assessments in installments in the same 1042
manner as, and subject to the same terms and conditions of, 1043
contracts for the payment of delinquent taxes pursuant to section 1044
323.31 of the Revised Code, except that the contract shall specify 1045

that payments shall begin in the seventh month after the member's
duty terminates. Notwithstanding sections 319.49, 323.01, 323.121,
323.132, 4503.06, 5721.01, and 5721.011 of the Revised Code, taxes
and assessments, payment of which has been extended under this
section, do not constitute delinquent taxes and shall not be
placed on the delinquent land list or delinquent manufactured home
tax list unless the contract becomes void, and a new contract is
not entered into, pursuant to section 323.31 of the Revised Code.

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

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(D) If the member, the member's spouse, or the member's
parent has entered into a contract pursuant to this section before
the first day of the seventh month after the month in which the
member's duty terminates, the county auditor and treasurer shall
remove from the tax list and duplicate, respectively, any
penalties and interest that were charged under section 323.121 or
4503.06 of the Revised Code during the member's duty and before
the first day of the seventh month after the month in which the
member's duty terminates.

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(E) Notwithstanding section 323.131 of the Revised Code, a

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county treasurer shall include a notice of, and information about, 1078
the extension provided in this section on or with tax bills mailed 1079
or delivered under section 323.13 or 4503.06 of the Revised Code. 1080

Section 6. This act is hereby declared to be an emergency 1081
measure necessary for the immediate preservation of the public 1082
peace, health, and safety. The reason for such necessity is that 1083
active duty military personnel may face real economic hardships 1084
while serving their country and urgently need the financial relief 1085
provided by the real property and manufactured home tax extensions 1086
authorized by the act. Therefore, this act shall go into immediate 1087
effect. 1088