

As Passed by the Senate

**125th General Assembly
Regular Session
2003-2004**

Sub. S. B. No. 47

**Senators Stivers, Coughlin, Schuler, Mumper, Dann, Carey, Jacobson,
Goodman, Carnes, Schuring, Jordan, Herington, Wachtmann, Fedor,
Fingerhut, Harris, Nein, Armbruster, Amstutz, Spada, Miller, White,
Randy Gardner, Austria, Robert Gardner**

A B I L L

To enact section 323.122 of the Revised Code to 1
extend the time within which members of the 2
National Guard and reserve components of the Armed 3
Forces of the United States who have been called 4
to active duty must pay real property and 5
manufactured home taxes, and to declare an 6
emergency. 7

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

Section 1. That section 323.122 of the Revised Code be 8
enacted to read as follows: 9

Sec. 323.122. (A) As used in this section: 10

(1) "Active duty" has the same meaning as in division (F) of 11
section 5919.34 of the Revised Code. 12

(2) "Dependent parent" means a parent who, at the time the 13
member was activated, received from the member at least half of 14
the dependent parent's support, including food, shelter, clothing, 15
and medical and dental care. 16

(B) This section applies to any real property or manufactured or mobile home that is: 17
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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 duty; 19
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(2) Owned by the spouse of such a member; 22

(3) Owned jointly by such a member and that member's spouse or dependent parent; or 23
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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. 25
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(C) 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 to the county treasurer to demonstrate eligibility for the extension as described in division (B) of this section. 28
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If the county treasurer determines that the applicant qualifies for an extension under this section, the county treasurer shall enter into a contract with the applicant for payment of the taxes and assessments in installments in the same manner as, and subject to the same terms and conditions of, contracts for the payment of delinquent taxes pursuant to section 323.31 of the Revised Code, except that the contract shall specify 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 38
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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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(D) 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 (C) 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 (C) of this
section.

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(E) 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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(F) Notwithstanding section 323.131 of the Revised Code, a
county treasurer shall include a notice of, and information about,
the extension provided in this section on or with tax bills mailed
or delivered under section 323.13 or 4503.06 of the Revised Code
or by providing such notice and information to a newspaper of

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general circulation in the county when tax bills are mailed or 80
delivered under those sections. 81

Section 2. This act is hereby declared to be an emergency 82
measure necessary for the immediate preservation of the public 83
peace, health, and safety. The reasons for such necessity are that 84
active duty military personnel may face real economic hardships 85
while serving their country and urgently need the financial relief 86
provided by the real property and manufactured home tax extensions 87
authorized by this act. Therefore, this act shall go into 88
immediate effect. 89