As Reported by the Senate Health, Human Services and Aging Committee

127th General Assembly
Regular Session
2007-2008

Am. Sub. H. B. No. 53

Representative Peterson

Cosponsors: Representatives Yuko, Skindell, Ujvagi, Setzer, Dodd, Bacon, Collier, Fende, Chandler, Strahorn, White, Hagan, R., Wachtmann, Williams, B., Boyd, Brown, DeBose, Flowers, Goodwin, Hottinger, Huffman, Jones, Oelslager, Otterman, Raussen, Uecker, Webster, Adams, Aslanides, Batchelder, Beatty, Bolon, Book, Brady, Bubp, Budish, Carano, Celeste, Combs, DeGeeter, Distel, Dolan, Domenick, Driehaus, Dyer, Evans, Foley, Garrison, Gibbs, Goyal, Harwood, Heard, Hite, Hughes, Latta, Letson, Luckie, Lundy, Mallory, Mandel, McGregor, R., Miller, Okey, Patton, Sayre, Schindel, Schneider, Stebelton, Stewart, D., Stewart, J., Sykes, Wagoner, Williams, S., Yates

Senators Miller, D., Cafaro, Morano, Padgett, Clancy

A BILL

Го	amend sec	ctions 701	1.01, 711.	23, 1775.	31, 2111.3	37,	1
	2111.47,	2307.14,	2317.021,	2317.03,	2317.06,		2
	2721.05,	3763.06,	4303.272,	4399.05,	4971.16,		3
	5301.22,	5305.17,	5305.18,	5305.19,	5305.20,		4
	5305.21,	5305.22,	5307.19,	5307.20,	5310.12,		5
	5711.05,	5711.07,	5907.06,	5907.08,	and 5907.0)9 of	6
	the Revis	sed Code t	to replace	terms th	nat refer t	0	7
	persons v	with certa	ain condit	ions			8

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

Section 1. That sections 701.01, 711.23, 1775.31, 2111.37,	9
2111.47, 2307.14, 2317.021, 2317.03, 2317.06, 2721.05, 3763.06,	10
4303.272, 4399.05, 4971.16, 5301.22, 5305.17, 5305.18, 5305.19,	11
5305.20, 5305.21, 5305.22, 5307.19, 5307.20, 5310.12, 5711.05,	12
5711.07, 5907.06, 5907.08, and 5907.09 of the Revised Code be	13
amended to read as follows:	14
Sec. 701.01. In the interpretation of Title VII of the	15
Revised Code, unless the context shows that another meaning was	16
intended:	17
(A) "Person" includes a private corporation.	18
(B) "Writing" includes printing.	19
(C) "Oath" includes affirmation.	20
(D) "Insane" and "lunatic" include every species of mental	21
derangement.	22
$\frac{(E)}{T}$ "Property" includes real, personal, and mixed estates and	23
interests.	24
$\frac{(F)(E)}{(E)}$ "Land" and "real estate" include rights and easements	25
of an incorporeal nature.	26
$\frac{(G)}{(F)}$ "Plan of sewerage," "system of sewerage," "sewer," and	27
"sewers" include sewers, sewage disposal works and treatment	28
plants, and sewage pumping stations, together with facilities and	29
appurtenances necessary and proper therefor.	30
This enumeration does not require a strict construction of	31
any other words in such title.	32
Sec. 711.23. If As used in this section, "incompetent person"	33
means a person who is so mentally impaired as a result of a mental	34
or physical illness or disability, or mental retardation, or as a	35
result of chronic substance abuse, that the person is incapable of	36

(2) A partner becomes in any other way incapable of

performing his the partner's part of the partnership contract;

65

- (3) A partner has been guilty of such conduct as tends to67affect prejudicially the carrying on of the business;68
- (4) A partner willfully or persistently commits a breach of
 the partnership agreement, or otherwise so conducts himself the
 partner's self in matters relating to the partnership business
 that it is not reasonably practicable to carry on the business in
 partnership with him the partner;

 73
- (5) The business of the partnership can only be carried on at 74 a loss; 75
 - (6) Other circumstances render a dissolution equitable. 76
- (B) On the application of the purchaser of a partner's 77 interest under section 1775.26 or 1775.27 of the Revised Code, the 78 court shall decree a dissolution: 79
- (1) After the termination of the specified term or particular 80 undertaking;
- (2) At any time if the partnership was a partnership at will 82 when the interest was assigned or when the charging order was 83 issued. 84

Sec. 2111.37. When a nonresident minor, incompetent, habitual 85 drunkard, idiot, imbecile, lunatic, or person confined in a state, 86 charitable, or correctional institution has real estate, chattels, 87 rights, credits, or moneys in this state, the probate court of the 88 county in which the property or a part of it is situated may 89 appoint a resident guardian of the ward to manage, collect, lease, 90 and take care of his the ward's property. The appointment may be 91 made whether or not a ward has a guardian, trustee, or other 92 conservator in the state of his the ward's residence, and, if he 93 the ward has a quardian, trustee, or other conservator in the 94 state of his the ward's residence, the control and authority of 95 the resident guardian appointed in Ohio shall be superior as to 96

ad litem or trustee, and appoint another. The court may fix a

Am. Sub. H. B. No. 53 As Reported by the Senate Health, Human Services and Aging Committee	Page 6
compensation for his the guardian ad litem's or trustee's	127
services, which shall be taxed in the costs against the minor, the	128
insane incompetent person, or the unborn persons.	129
Sec. 2317.021. (A) As used in division (A) of section 2317.02	130
of the Revised Code:	131
"Client" means a person, firm, partnership, corporation, or	132
other association that, directly or through any representative,	133
consults an attorney for the purpose of retaining the attorney or	134
securing legal service or advice from $\frac{1}{1}$ the attorney in $\frac{1}{1}$ the	135
<pre>attorney's professional capacity, or consults an attorney employee</pre>	136
for legal service or advice, and who communicates, either directly	137
or through an agent, employee, or other representative, with such	138
attorney; and includes an incompetent person whose guardian so	139
consults the attorney in behalf of the incompetent person.	140
Where a corporation or association is a client having the	141
privilege and it has been dissolved, the privilege shall extend to	142
the last board of directors, their successors or assigns, or to	143
the trustees, their successors or assigns.	144
This section shall be construed as in addition to, and not in	145
limitation of, other laws affording protection to communications	146
under the attorney-client privilege.	147
(B) As used in this section and in sections 2317.02 and	148
2317.03 of the Revised Code, "incompetent" or "incompetent person"	149
means a person who is so mentally impaired as a result of a mental	150
or physical illness or disability, or mental retardation, or as a	151
result of chronic substance abuse, that the person is incapable of	152
taking proper care of the person's self or property or fails to	153
provide for the person's family or other persons for whom the	154
person is charged by law to provide.	155

Sec. 2317.03. A party shall not testify when the adverse

joint contractor, the adverse party shall not testify to

transactions with, or admissions by, a partner or joint contractor	188
since deceased, unless they were made in the presence of the	189
surviving partner or joint contractor, and this rule applies	190
without regard to the character in which the parties sue or are	191
sued;	192
(F) If the claim or defense is founded on a book account, a	193
party may testify that the book is his the party's account book,	194
that it is a book of original entries, that the entries therein	195
were made in the regular course of business by himself the party	196
personally, a person since deceased, or a disinterested person,	197
and the book is then competent evidence in any case, without	198
regard to the parties, upon like proof by any competent witness;	199
(G) If after testifying orally, a party dies, the evidence	200
may be proved by either party on a further trial of the case,	201
whereupon the opposite party may testify to the same matters;	202
(H) If a party dies and $\frac{1}{2}$ the party's deposition is offered	203
in evidence, the opposite party may testify as to all competent	204
matters therein.	205
This section does not apply to actions for causing death, or	206
actions or proceedings involving the validity of a deed, will or	207
codicil. When a case is plainly within the reason and spirit of	208
this section and sections 2317.01 and 2317.02 of the Revised Code,	209
though not within the strict letter, their principles shall be	210
applied.	211

Sec. 2317.06. (A) If a party or witness, after testifying 212 orally, dies, is beyond the jurisdiction of the court, cannot be 213 found after diligent search, is insane, unable to testify because 214 of any physical or mental infirmity is unable to testify, or has 215 been summoned but appears to have been kept away by the adverse 216 party and if the evidence of the party or witness has been taken 217 down by an official stenographer, the evidence so taken may be 218

read in evidence by either party on the further trial of the case 219 and shall be prima-facie evidence of what the deceased party or 220 witness testified to orally on the former trial. If the evidence 221 has not been taken by an official stenographer, it may be proved 222 by witnesses who were present at the former trial, having 223 knowledge of the testimony. All testimony so offered shall be open 224 to all objections that might be taken if the witness was 225 personally present. 226

- (B)(1) If it is necessary in a civil action before the court 227 to procure the testimony of a person who is imprisoned in a 228 workhouse, juvenile detention facility, jail, or state 229 correctional institution within this state, or who is in the 230 custody of the department of youth services, the court shall 231 require that the person's testimony be taken by deposition 232 pursuant to the Civil Rules at the place of the person's 233 confinement, unless the court determines that the interests of 234 justice demand that the person be brought before the court for the 235 presentation of his the person's testimony. 236
- (2) If the court determines that the interests of justice 237 demand that a person specified in division (B)(1) of this section 238 be brought before the court for the presentation of his the 239 person's testimony, the court shall order the person to be brought 240 before it under the procedures set forth in division (B) or (C) of 241 section 2945.47 of the Revised Code. 242
- (C) When a person's deposition is taken pursuant to division 243
 (B)(1) of this section, the person shall remain in the custody of 244
 the officer who is in charge of the person, and the officer shall 245
 provide reasonable facilities for the taking of the deposition. 246
- (D) The person requesting the testimony of the person whose 247 deposition is taken pursuant to division (B)(1) of this section 248 shall pay the expense of taking the deposition, except that the 249 court may tax the expense as court costs in appropriate cases. 250

Sec. 2721.05. Any As used in this section, "incompetent	251
person" means a person who is so mentally impaired as a result of	252
a mental or physical illness or disability, or mental retardation,	253
or as a result of chronic substance abuse, that the person is	254
incapable of taking proper care of the person's self or property	255
or fails to provide for the person's family or other persons for	256
whom the person is charged by law to provide.	257
Any person interested as or through an executor,	258
administrator, trustee, guardian, or other fiduciary, creditor,	259
devisee, legatee, heir, next of kin, or cestui que trust, in the	260
administration of a trust, or of the estate of a decedent, an	261
infant, lunatic <u>an incompetent person</u> , or <u>an</u> insolvent <u>person</u> , may	262
have a declaration of rights or legal relations in respect thereto	263
in any of the following cases:	264
(A) To ascertain any class of creditors, devisees, legatees,	265
heirs, next of kin, or others;	266
(B) To direct the executors, administrators, trustees, or	267
other fiduciaries to do or abstain from doing any particular act	268
in their fiduciary capacity;	269
(C) To determine any question arising in the administration	270
of the estate or trust, including questions of construction of	271
wills and other writings.	272
Sec. 3763.06. The As used in this section, "incompetent	273
person means a person who is so mentally impaired as a result of	274
a mental or physical illness or disability, or mental retardation,	275
or as a result of chronic substance abuse, that the person is	276
incapable of taking proper care of the person's self or property	277
or fails to provide for the person's family or other persons for	278
whom the person is charged by law to provide.	279

The property, both real and personal, of a defendant against

whom a judgment is rendered under sections 3763.01 to 3763.08,	281
inclusive, of the Revised Code, for fines, costs, or to recover	282
money or <u>any</u> other thing of value, lost or paid, shall be liable	283
therefor without exemption, and such judgment shall be a lien	284
thereon until paid. If the owner of the building in which the	285
money was lost knowingly permits it to be used for gaming	286
purposes, such building, and the real estate upon which it stands,	287
shall be liable therefor in a like manner. The guardian or trustee	288
of a minor, insane person, or idiot incompetent person, permitting	289
property under his <u>the guardian's or trustee's</u> charge to be used	290
for gaming purposes and to become liable on account thereof, shall	291
be liable to his <u>the quardian's or trustee's</u> ward for such amount.	292

sec. 4303.272. Any As used in this section, "incompetent 293

person" means a person who is so mentally impaired as a result of 294

a mental or physical illness or disability, or mental retardation, 295

or as a result of chronic substance abuse, that the person is 296

incapable of taking proper care of the person's self or property 297

or fails to provide for the person's family or other persons for 298

whom the person is charged by law to provide. 299

Any permit holder whose permit premises are destroyed or made 300 unusable for any cause, or whose tenancy is terminated for any 301 cause, shall deliver the permit holder's permit to the division of 302 liquor control for safekeeping until such time as the original 303 permit premises are made available for occupancy or new premises 304 are secured by the permit holder or until new premises are secured 305 by the permit holder outside the precinct affected by a local 306 option election. 307

Unless the permit is to be cancelled as the result of a local 308 option election held pursuant to section 4301.352 of the Revised 309 Code, a permit holder whose permit is to be restricted or 310 cancelled as the result of a local option election pursuant to 311

342

sections 4301.32 to 4301.41 and 4305.14 of the Revised Code may, 312 within the thirty-day period after the certification of the 313 results of the election to the division, deliver the permit to the 314 division for safekeeping subject to the renewal and transfer 315 provision of this section. A permit holder whose permit is to be 316 cancelled as the result of a local option election held pursuant 317 to section 4301.352 of the Revised Code is not entitled to deliver 318 the permit to the division for safekeeping. 319

If, as the result of the election, the use of a permit is 320 made wholly unlawful and the permit holder does not deliver or is 321 not entitled to deliver the permit to the division for safekeeping 322 as provided in this section, the division shall forthwith cancel 323 and pick up the permit. 324

During the period of time that a permit is held in 325 safekeeping by the division, the permit holder shall be allowed to 326 transfer the permit to other premises, subject to the provisions 327 of Chapters 4301. and 4303. of the Revised Code. 328

If the expiration date of a permit occurs during the time it 329 is held in safekeeping, the permit shall be renewed by the 330 division if the permit holder complies with the other provisions 331 of Chapters 4301. and 4303. of the Revised Code, pertaining to the 332 renewal of a permit. The division shall issue and then retain the 333 renewed permit until the original permit premises become available 334 for occupancy by the permit holder or until the permit holder 335 secures other premises. The division shall return to the permit 336 holder a permit renewed while in safekeeping when the original 337 permit premises are made available for occupancy or new permit 338 premises are secured by the permit holder, if the premises meet 339 the requirements of Chapters 4301. and 4303. of the Revised Code. 340

A permit renewed while in safekeeping shall be considered in full force and effect and may be transferred by the division.

Should the permit holder be adjudged an incompetent person er 343 insane or die while the permit holder's permit is in safekeeping, 344 the permit shall be transferred, upon application, by the division 345 to the guardian, administrator, executor, or other fiduciary of 346 the permit holder who shall have the same rights to the transfer, 347 return, and renewal of the permit as is provided in this section 348 for the permit holder.

A permit held in safekeeping shall not be renewed more than 350 once while so held, unless the building from which the permit was 351 taken for safekeeping or the building to which the permit is to be 352 transferred is under construction or reconstruction, in which 353 event the permit shall be held in safekeeping and shall, upon the 354 application of the permit holder, be renewed at each expiration 355 date until the construction or reconstruction of the building is 356 completed. 357

sec. 4399.05. If As used in this section, "incompetent 358

person" means a person who is so mentally impaired as a result of 359

a mental or physical illness or disability, or mental retardation, 360

or as a result of chronic substance abuse, that the person is 361

incapable of taking proper care of the person's self or property 362

or fails to provide for the person's family or other persons for 363

whom the person is charged by law to provide. 364

If a person rents or leases to another a building or premises 365 to be used or occupied, in whole or in part, for the sale of 366 intoxicating liquors, or permits such building or premises to be 367 so used or occupied, such building or premises shall be liable for 368 and may be sold to pay all fines, costs, and damages assessed 369 against a person occupying them. Proceedings may be had to subject 370 them to the payment of such fine and costs assessed or judgment 371 recovered, or part remaining unpaid, either before or after 372 execution issues against the property of the person against whom 373

such fine and costs or judgment have been adjudged or assessed.	374
When execution issues against the property leased or rented, the	375
officer shall proceed to satisfy it out of the building or	376
premises so leased or occupied.	377

If such building or premises belong to a minor, insane or 378

incompetent person, or idiot, his the guardian having control 379

thereof shall be liable and account to his the guardian's ward for 380

all damages on account of such use and occupation, and the 381

liabilities for such fines, costs, and damages. 382

Sec. 4971.16. Persons As used in this section, "incompetent 383

person" means a person who is so mentally impaired as a result of 384

a mental or physical illness or disability, or mental retardation, 385

or as a result of chronic substance abuse, that the person is 386

incapable of taking proper care of the person's self or property 387

or fails to provide for the person's family or other persons for 388

whom the person is charged by law to provide. 389

Persons in interest who fail to become parties to the 390 agreement within the four-month period referred to in section 391 4971.14 of the Revised Code are entitled to the same rights, 392 interest, estate, remedy, liens, and action, and none other, which 393 parties in interest of like class and amount who signed the 394 agreement obtained by and under it. If a person in interest fails 395 for six years after the publication of the notice mentioned in 396 such section to apply at the principal office of the company, 397 either in person or by proxy, to become a party in interest in the 398 agreement, such person, unless an infant or insane incompetent 399 person, shall be barred of all interest, claim, right, or action 400 under the agreement or otherwise. In case of such disability such 401 rights shall be extended for two years after the termination of 402 the disability. 403

433

434

Sec. 5301.22. No As used in this section, "incompetent	404
person" means a person who is so mentally impaired as a result of	405
a mental or physical illness or disability, or mental retardation,	406
or as a result of chronic substance abuse, that the person is	407
incapable of taking proper care of the person's self or property	408
or fails to provide for the person's family or other persons for	409
whom the person is charged by law to provide.	410
No agreement described in section 5301.21 of the Revised Code	411
shall be executed by a minor , idiot, lunatic, or insane	412
incompetent person, but it may be executed and delivered for	413
record, on his <u>such a person's</u> behalf, by his <u>the person's</u>	414
guardian. When executed, acknowledged, delivered for record, and	415
recorded, such agreement shall be as effectual against such minor,	416
idiot, lunatic, or insane incompetent person, as if he the person	417
had been under no disability, and had performed such acts himself	418
personally. An owner, not under any of such disabilities, may	419
perform all such acts by an attorney in fact. The power of such	420
attorney must be in writing and first recorded in the county	421
recorder's office.	422
Sec. 5305.17. The As used in this section and sections	423
5305.18 to 5305.22 of the Revised Code, "incompetent person" means	424
a person who is so mentally impaired as a result of a mental or	425
physical illness or disability, or mental retardation, or as a	426
result of chronic substance abuse, that the person is incapable of	427
taking proper care of the person's self or property or fails to	428
provide for the person's family or other persons for whom the	429
person is charged by law to provide.	430
The guardian of a surviving spouse who has been adjudged	431

insane to be an incompetent person may appear and answer for such

the Revised Code, subject to the approval of the court in which it

insane incompetent person in an action under section 5305.15 of

is pending. Such answer has the same effect as if such spouse 435 answered personally. The guardian shall be liable to such spouse, 436 or the heirs, for all damage or loss sustained by his the 437 guardian's fraud or collusion, notwithstanding the approval of the 438 court.

Sec. 5305.18. A person owning real property in this state, 440 encumbered by the contingent or vested right of dower of an insane 441 incompetent person, may apply, by petition to the court of common 442 pleas of the county in which the real estate, or any part thereof, 443 is situated, making defendants thereto such insane incompetent 444 person, and the spouse and guardian, if such incompetent 445 person has either or both, for leave to sell any part of such real 446 property, discharged and unencumbered of such contingent or vested 447 right of dower. The petition must set forth the insanity grounds 448 for the incompetency of the person, together with a description of 449 the land proposed to be sold. Thereupon the court shall appoint a 450 committee of six competent men individuals, of whom at least three 451 are physicians, who, under oath, shall inquire into the insanity 452 <u>competence</u> of such person, and hear testimony to be produced by 453 the spouse or guardian, or, if there is no such guardian, by a 454 guardian ad litem to be appointed in the action. The committee 455 shall make a report, in writing, of the result of its 456 investigation, signed by its members. 457

Sec. 5305.19. If the committee provided for in section 458 5305.18 of the Revised Code unanimously reports that the person 459 having a contingent or vested right of dower, in its opinion, is a 460 permanently insane incompetent person, the court of common pleas 461 shall appoint three judicious freeholders to appraise the real 462 estate described in the petition mentioned in said section, 463 whether or not such real estate is in one or several counties. 464 Such freeholders shall report in writing the value of each tract. 465

Sec. 5305.20. When the report provided for in section 5305.19 466 of the Revised Code is filed, the court of common pleas may direct 467 the petitioner, by a sufficient deed of conveyance, to convey to 468 the insane incompetent person, to be held by such person in fee, 469 such proportion of the real estate described in the petition as 470 seems just, or the court may assign to such insane incompetent 471 person, to be held by him the incompetent person during life, 472 after the death of the spouse of such person, such proportion of 473 the real estate described in the petition as seems just, for his 474 the incompetent person's support, or the court may order the 475 petitioner to invest an amount by it fixed, in the stock of a 476 company, or stocks created by the laws of this state, as the court 477 designates, the profits, and dividends or distributions, arising 478 from such investment to be applied to the support and maintenance 479 of the insane incompetent person after the death of the spouse of 480 such person. The petitioner, upon his compliance with the order of 481 the court, may sell all the real property he the petitioner is 482 possessed of, described in the petition, free and unencumbered of 483 the contingent or vested right of dower of such insane incompetent 484 person. 485

Sec. 5305.21. When the spouse of an insane incompetent person 486 conveys real estate in this state, in which such person has a 487 contingent or vested right of dower, and the insane incompetent 488 person does not join the spouse in the conveyance, the spouse may 489 apply by petition to the court of common pleas of the county in 490 which the insane incompetent person resides, or, if such insane 491 incompetent person resides out of the state, then in the county in 492 which the real estate is situated, for leave to have part or all 493 of such real estate so conveyed, released of the dower right 494 therein. Such petition shall set forth the insanity grounds for 495 incompetency of the insane incompetent person, and a description 496

of the land proposed to be affected. The insane incompetent 497 person, quardian, if there is one, and all persons in interest, 498 shall be made defendants, and the action shall be proceeded with 499 as prescribed in sections 5305.18 to 5305.20, inclusive, of the 500 Revised Code, except that instead of ordering the petitioner to 501 sell the real estate or to convey or assign to such insane 502 incompetent person any part of it, the court shall direct the 503 petitioner to make such investment as is provided in section 504 5305.20 of the Revised Code, or require him the petitioner to 505 secure the amount to the use of the insane incompetent person by 506 mortgage of unencumbered real estate of at least double the value 507 thereof. Upon compliance by the petitioner with the order made, 508 the court shall enter a judgment releasing and discharging the 509 real estate from the encumbrance of such right of dower, and 510 adjudge the holder of the legal title, or other party liable, to 511 pay to the petitioner any sum withheld or retained as indemnity 512 against such dower right. 513

Sec. 5305.22. Any real estate or interest therein coming to a 514 person by purchase, inheritance, or otherwise, after the spouse of 515 such person is adjudged insane, an incompetent person and is an 516 inmate of admitted to either a hospital for the insane persons 517 with mental illness in this state, or confined in the insane 518 department of any epileptic hospital of this state, or any other 519 state of the United States, or is an inmate of a hospital for the 520 insane, or confined in the insane psychiatric department of any 521 hospital of the United States, may be conveyed by such person 522 while such insane spouse who is an incompetent person remains an 523 inmate a patient thereof, free and clear from any dower right or 524 expectancy of such insane spouse who is an incompetent person. 525 Dower shall not attach to any real estate so acquired and conveyed 526 during the time described in this section in favor of such insane 527 spouse who is an incompetent person. The indorsement upon the 528

Sec. 5307.20. A person appointed according to the laws of any
other state or country, to take charge of the estate of an idiot
or insane incompetent person not a resident of this state, upon
being authorized in this state to take charge of such estate
situated therein, may act in the partition of the estate the same
as the guardian of an idiot or insane incompetent person is

556
authorized to do by section 5307.19 of the Revised Code.

person" means a person who is so mentally impaired as a result of
a mental or physical illness or disability, or mental retardation,
or as a result of chronic substance abuse, that the person is
incapable of taking proper care of the person's self or property
or fails to provide for the person's family or other persons for
whom the person is charged by law to provide.

559

560

561

563

No action or proceeding for compensation from the assurance 565 fund provided for in section 5310.05 of the Revised Code for, or 566 by reason of, any deprivation, loss, or damage shall be made, 567 brought or taken, except within a period of six years from the 568 time when the right to bring such action or proceeding first 569 accrued. If at the time when such right of action first accrues 570 the person entitled to bring such action or take such proceedings 571 is within the age of eighteen years, insane an incompetent person, 572 imprisoned, or absent from the United States in the service of the 573 United States or of this state, such person or anyone claiming 574 from, by, or under him the person, may bring the action at any 575 time within two years after such disability is removed. 576

Sec. 5711.05. Each As used in this section and section 577 5711.07 of the Revised Code, "incompetent person" means a person 578 who is so mentally impaired as a result of a mental or physical 579 illness or disability, or mental retardation, or as a result of 580 chronic substance abuse, that the person is incapable of taking 581 proper care of the person's self or property or fails to provide 582 for the person's family or other persons for whom the person is 583 charged by law to provide. 584

Each person shall return all the taxable property of which he
the person is the owner, except property required by this section
or the regulations of the tax commissioner to be returned for him
the person by a fiduciary; but this section does not authorize any
person to omit from his the person's return of taxable property

585

618

619

620

his the person's interest in investments and other taxable	590
intangible property yielding income owned or held for his the	591
person's benefit by a fiduciary and not taxed at the source, or	592
other taxable property so owned or held by a nonresident	593
fiduciary. The return of all the taxable property of a corporation	594
shall be made by the president, a vice-president, or the secretary	595
and by the principal accounting officer, that of a partnership, by	596
a partner, and that of an association, by the managing agent in	597
this state.	598
All taxable property belonging to the persons named or	599
indicated shall be returned by the fiduciaries named, as follows:	600
(A) That of a ward, by his the ward's guardian;	601
(B) That of a minor, an idiot, or an insane incompetent	602
person having no guardian, by his the minor's or incompetent	603
person's father, if living, if not, by his the minor's or	604
incompetent person's mother, if living, and if neither father nor	605
mother is living, by the person having such property in charge;	606
(C) That of an estate of a deceased person, by his the	607
deceased person's executor, administrator, or personal	608
representative;	609
(D) That of persons whose assets are in the hands of	610
receivers, assignees for the benefit of creditors, trustees in	611
bankruptcy, or official custodians, by such receivers, assignees,	612
trustees in bankruptcy, or official custodians.	613
Personal property used in business and taxable property of a	614
nonresident used in and arising out of a business transacted for	615
him the nonresident or on his the nonresident's behalf in any of	616

the cases mentioned in section 5709.03 of the Revised Code, in the

similar fiduciary, shall be returned by such fiduciary, except as

possession or custody of any agent, factor, bailee, or other

is provided by regulation of the commissioner; but as to such

property in the possession, custody, or legal ownership of a	621
trustee the next succeeding paragraph of this section shall be	622
exclusive; provided that a warehouseman warehouseperson shall not	623
be required to return for taxation personal property assigned	624
consigned to him the warehouseperson for the sole purpose of being	625
stored or forwarded, if such warehouseman warehouseperson has no	626
interest in such property other than $\frac{1}{2}$ has $\frac{1}{2}$ warehouseman's $\frac{1}{2}$	627
warehouseperson's lien, or any profit to be derived from its sale.	628

All the taxable property, except investments and other 629 taxable intangible property yielding income, of a person for whose 630 benefit property is held in trust shall be returned by the 631 trustee, and if any beneficiary of such a trust is a minor, an 632 idiot, or an insane incompetent person residing in this state, and 633 for whom there is no other fiduciary in this state, the 634 commissioner may require such a trustee to return also the 635 investments and other taxable intangible property yielding income 636 held for the benefit of any such beneficiary and not taxed at the 637 source. 638

All returns made as fiduciaries' returns shall be separate 639 from the fiduciary's return as an individual, firm, association, 640 or corporation and shall set forth the names of all persons toward 641 whom the relation of fiduciary is borne or on whose behalf the 642 returns are made, together with the capacity in which the 643 fiduciary so acts for each of such persons. 644

The commissioner may adopt and promulgate regulations 645 covering the making of returns not inconsistent with this section 646 or sections 5711.01 to 5711.36, inclusive, of the Revised Code, so 647 that all property taxable in this state shall be returned for 648 taxation.

sec. 5711.07. Personal property used in business shall be
listed and assessed in the taxing district in which such business
651

is carried on. If such business is carried on in more than one	652
taxing district in the same county, the return shall set forth the	653
amount of the property used therein which is situated in each	654
taxing district in such county, and the value of all the personal	655
property used in business shall be apportioned to and assessed in	656
each of such taxing districts in proportion to the value of the	657
personal property situated therein. Domestic animals not used in	658
business shall be listed and assessed in the taxing district where	659
kept. Ships, vessels, boats, and aircraft, and shares and	660
interests therein, shall be listed and assessed in the taxing	661
district in which the owner resides. All other taxable property	662
shall be listed and assessed in the municipal corporation in which	663
the owner resides, or, if the owner resides outside a municipal	664
corporation, then in the county in which he the owner resides	665
except as provided in sections 5711.01 to 5711.36, inclusive, of	666
the Revised Code. Whenever, under such sections, taxable property	667
required by this section to be listed and assessed in the taxing	668
district or county in which the owner resides is required to be	669
listed by a fiduciary, such property shall be listed and assessed	670
by such fiduciary in the taxing district or county in which such	671
fiduciary resides, or, in the case of joint fiduciaries, in which	672
either such fiduciary resides; but such property belonging to the	673
estate of a deceased resident of this state shall be listed and	674
assessed in the taxing district or county in which he the deceased	675
resident resided at the time of his death, regardless of the	676
residence of his <u>the deceased resident's</u> executors,	677
administrators, or personal representatives, and such property	678
belonging to a ward, minor, insane <u>incompetent</u> person, or	679
beneficiary of a trust residing in this state, title, custody, or	680
possession of which is vested in a nonresident fiduciary, shall be	681
listed and assessed in the taxing district or county in which such	682
ward, minor, insane incompetent person, or beneficiary resides.	683

704

Sec. 5907.06. An insane person A person with a mental illness	684
that causes the person to be dangerous to the community shall not	685
be admitted to a veterans' home. In case an insane person <u>a person</u>	686
with such a mental illness, through misrepresentation as to the	687
person's condition, is sent to a home, the person shall be	688
returned to, and the expense of the return shall be borne by, the	689
county from which the person came.	690
Sec. 5907.08. When a resident of a veterans' home becomes	691
insane dangerous to the community due to a mental illness, the	692
superintendent of the Ohio veterans' home agency shall file with	693
the probate judge of the county in which the home is located	694
substantially the following affidavit:	695
"The State of Ohio, county, ss,	696
superintendent of the Ohio veterans' home agency, being duly	697
sworn, says that the superintendent believes that, a	698
resident of the veterans' home located in county, is	699
insane has a mental illness; that, in consequence of the	700
resident's insanity mental illness, the resident's being at large	701
is dangerous to the community, and that the resident was received	702
into the home from county, on the day of	703

Sec. 5907.09. When the affidavit referred to in section 706 5907.08 of the Revised Code is filed, the probate judge shall 707 forthwith determine the sanity competence of the resident. Insofar 708 as applicable, the laws governing in cases of admission to a state 709 hospital for the insane persons with mental illness shall apply. 710 The probate judge shall have the same authority, and may receive 711 and order paid the same fees and costs, as the probate judge would 712 have in the county in which the veteran was a resident at the time 713

effect prior to the effective date of the section as presented in

this act.

740