

As Introduced

**127th General Assembly
Regular Session
2007-2008**

H. B. No. 546

Representative Gibbs

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A B I L L

To enact sections 323.80 and 5739.214 of the Revised Code to provide an ongoing rebate to owners of residential or agricultural property who timely pay property taxes.

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

Section 1. That sections 323.80 and 5739.214 of the Revised Code be enacted to read as follows:

Sec. 323.80. The amount paid to a county by the tax commissioner pursuant to section 5739.214 of the Revised Code shall be credited upon receipt to a special fund created in the county treasury for the purpose of distribution under this section. The county treasurer shall apportion the amount so paid and credited among parcels of real property located in the county and partially exempted from taxation under section 319.302 of the Revised Code. The amount shall be apportioned in proportion to the current taxes charged against such parcels on the most recently delivered general tax duplicate. The treasurer shall certify to the county auditor the amount so apportioned to each such parcel for which all taxes are current as of the immediately preceding fifteenth day of March or September, whichever is more recent. The county auditor shall issue warrants for such amounts payable to the owner of such parcels and shall provide for the delivery of

the warrants to the tax mailing address for the parcel or other 22
address the auditor reasonable believes will effect delivery. For 23
each parcel for which taxes are not current, the amount 24
apportioned to the parcel shall be credited to the county general 25
fund to be expended for any purpose for which general fund moneys 26
of the county may be used. 27

Sec. 5739.214. For each county, on or before the fifteenth 28
day of March and of September of each year beginning in 2009, the 29
tax commissioner shall certify to the director of budget and 30
management and to the county auditor the amount equal to 31
two-elevenths of the proceeds received during the immediately 32
preceding semiannual period of July through December or January 33
through June, whichever is more recent, from the taxes levied by 34
sections 5739.02 and 5741.02 of the Revised Code and sourced to 35
the county pursuant to section 5739.033, 5739.034, 5739.035, or 36
5741.05 of the Revised Code. Within ten days after the 37
certification, the director of budget and management shall 38
transfer from the general revenue fund to the permissive tax 39
distribution fund created by section 4301.423 of the Revised Code 40
the amount certified by the tax commissioner, and the commissioner 41
thereupon shall provide for payment of the certified amount to the 42
county treasurer. 43