As Passed by the Senate

127th General Assembly Regular Session 2007-2008

Sub. S. B. No. 41

Senator Spada

Cosponsors: Senators Gardner, Clancy, Schuler, Amstutz, Padgett,
Miller, D., Smith, Cafaro, Schaffer, Austria, Boccieri, Carey, Fedor, Goodman,
Harris, Kearney, Mason, Miller, R., Morano, Mumper, Sawyer, Wilson,
Roberts

A BILL

To amend sections 701.01, 711.23, 1775.31, 2111.37, 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 5907.09 of 6 the Revised Code to replace terms that refer to 7 persons with certain conditions. 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

assessed ratably against the petitioners by the court, according	46
to the value of the property owned by the petitioners as it stands	47
taxed on the tax list of the county. When necessary, the court	48
shall appoint a guardian ad litem for all minors, or incompetent	49
persons of insane mind, interested in the premises. The judgment	50
of the court vacating such plat, addition, or parts thereof, shall	51
be conditioned upon the payment of the damages thus assessed.	52
Sec. 1775.31. (A) As used in this section, "incompetent	53
person" means a person who is so mentally impaired as a result of	54
a mental or physical illness or disability, or mental retardation,	55
or as a result of chronic substance abuse, that the person is	56
incapable of taking proper care of the person's self or property	57
or fails to provide for the person's family or other persons for	58
whom the person is charged by law to provide.	59
(A) On application by or for a partner the court shall decree	60
a dissolution whenever:	61
(1) A partner has been declared a lunatic an incompetent	62
person in any judicial proceeding or is shown to be of unsound	63
mind;	64
(2) A partner becomes in any other way incapable of	65
performing his the partner's part of the partnership contract;	66
(3) A partner has been guilty of such conduct as tends to	67
affect prejudicially the carrying on of the business;	68
(4) A partner willfully or persistently commits a breach of	69
the partnership agreement, or otherwise so conducts https://doi.org/10.1001/journal.com/	70
partner's self in matters relating to the partnership business	71
that it is not reasonably practicable to carry on the business in	72
partnership with him the partner;	73
(5) The business of the partnership can only be carried on at	74

a loss;

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(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;	81
(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
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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 $\frac{\text{his}}{\text{the ward's}}$ property. The appointment may be	91
made whether or not a ward has a guardian, trustee, or other	92
conservator in the state of $\frac{1}{2}$ the ward's residence, and, if $\frac{1}{2}$	93
the ward has a guardian, 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
all property of the ward in Ohio.	97
The first appointment of a resident guardian of a nonresident	98
ward shall extend to all the property and effects of the ward in	99
this state and exclude the jurisdiction of the probate court of	100
any other county.	101
Sec. 2111.47. Upon reasonable notice to the guardian, to the	102
ward, and to the person on whose application the appointment was	103
made, and upon satisfactory proof that the necessity for the	104

guardianship no longer exists or that the letters of appointment

"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 him the attorney in his the 135

Sec. 2317.021. (A) As used in division (A) of section 2317.02

of the Revised Code:

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(B) When the action or proceeding relates to a contract made 166 through an agent by a person since deceased, and the agent is 167 competent to testify as a witness, a party may testify on the same 168 subject; 169 (C) If a party, or one having a direct interest, testifies to 170 transactions or conversations with another party, the latter may 171 testify as to the same transactions or conversations; 172 (D) If a party offers evidence of conversations or admissions 173 of the opposite party, the latter may testify concerning the same 174 conversations or admissions; and, if evidence of declarations 175 against interest made by an insane, incompetent, or deceased 176 person has been admitted, then any oral or written declaration 177 made by such insane, incompetent, or deceased person concerning 178 the same subject to which any such admitted evidence relates, and 179 which but for this provision would be excluded as self-serving, 180 shall be admitted in evidence if it be proved to the satisfaction 181 of the trial judge that the declaration was made at a time when 182 the declarant was competent to testify, concerning a subject 183 matter in issue, and, when no apparent motive to misrepresent 184 appears; 185 (E) In an action or proceeding by or against a partner or 186 joint contractor, the adverse party shall not testify to 187 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,

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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
	0.70
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	280
whom a judgment is rendered under sections 3763.01 to 3763.08_{7}	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
money was rose knowingly permits to to be asea for gaming	
purposes, such building, and the real estate upon which it stands,	287

of a minor, insane person, or idiot incompetent person, permitting

property under his the guardian's or trustee's charge to be used

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for	gaming	purpos	ses a	and	to	become	e]	liable	on	accoun	it t	hereof	Ε,	shall	29	1
be	liable t	to his	<u>the</u>	gua	ırdi	an's c	or	truste	ee's	ward	for	such	am	ount.	29	2

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 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

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not	entitled	l to	deli	lver t	he perr	nit to	the	divisi	ion fo	or saf	ekeeping	g 322
as]	provided	in	this	section	on, the	e divi	sion	shall	forth	nwith	cancel	323
and	pick up	the	e perm	nit.								324

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

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 ex 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 once while so held, unless the building from which the permit was taken for safekeeping or the building to which the permit is to be

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

incompetent person, or idiot, his the guardian having control

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

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

liabilities for such fines, costs, and damages.

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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
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

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 quardian of a surviving spouse who has been adjudged 431 insane to be an incompetent person may appear and answer for such 432 insane incompetent person in an action under section 5305.15 of 433 the Revised Code, subject to the approval of the court in which it 434 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 quardian's fraud or collusion, notwithstanding the approval of the 438 court. 439

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 insane <u>incompetent</u>
person has either or both, for leave to sell any part of such real
property, discharged and unencumbered of such contingent or vested
right of dower. The petition must set forth the insanity grounds
for the incompetency of the person, together with a description of
the land proposed to be sold. Thereupon the court shall appoint a
committee of six competent men <u>individuals</u> , of whom at least three
are physicians, who, under oath, shall inquire into the insanity
competence of such person, and hear testimony to be produced by
the spouse or guardian, or, if there is no such guardian, by a
guardian ad litem to be appointed in the action. The committee
shall make a report, in writing, of the result of its
investigation, signed by its members.

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

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petitioner to invest an amount by it fixed, in the stock of a
company, or stocks created by the laws of this state, as the court
designates, the profits, and dividends or distributions, arising
from such investment to be applied to the support and maintenance
of the <u>insame</u> <u>incompetent</u> person after the death of the spouse of
such person. The petitioner, upon his compliance with the order of
the court, may sell all the real property he the petitioner is
possessed of, described in the petition, free and unencumbered of
the contingent or vested right of dower of such insane incompetent
person.

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, guardian, 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 instrument of conveyance, by the superintendent of the hospital, 529 that such spouse is an insane inmate incompetent person thereof, 530 stating when received therein and signed officially by him the 531 superintendent, shall be sufficient evidence of the fact that such 532 spouse is such inmate incompetent person. This indorsement shall 533 be a part of the instrument of conveyance. 534

Sec. 5307.19. The As used in this section and section 5307.20 535

of the Revised Code, "incompetent person" means a person who is so

mentally impaired as a result of a mental or physical illness or 537

disability, or mental retardation, or as a result of chronic 538

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substance abuse, that the person is incapable of taking proper	539
care of the person's self or property or fails to provide for the	540
person's family or other persons for whom the person is charged by	541
law to provide.	542
The guardian of a minor, idiot, imbecile, or insane	543
incompetent person, on behalf of his the guardian's ward, may	544
perform any act, matter, or thing respecting the partition of an	545
estate which such ward could do under sections 5307.01 to 5307.25 $_{ au}$	546
inclusive, of the Revised Code, if he the ward were of age and of	547
sound mind. On behalf of such ward, the guardian may elect to take	548
the estate, when it cannot be divided without injury, and make	549
payments therefor on the ward's behalf.	550
Sec. 5307.20. A person appointed according to the laws of any	551
other state or country, to take charge of the estate of an idiot	552
or insane incompetent person not a resident of this state, upon	553
being authorized in this state to take charge of such estate	554
situated therein, may act in the partition of the estate the same	555
as the guardian of an idiot or insane incompetent person is	556
authorized to do by section 5307.19 of the Revised Code.	557
Sec. 5310.12. No As used in this section, "incompetent	558
person" means a person who is so mentally impaired as a result of	559
a mental or physical illness or disability, or mental retardation,	560
or as a result of chronic substance abuse, that the person is	561
incapable of taking proper care of the person's self or property	562
or fails to provide for the person's family or other persons for	563
whom the person is charged by law to provide.	564
${\color{red}{\mathrm{No}}}$ 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

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 585 the person is the owner, except property required by this section 586 or the regulations of the tax commissioner to be returned for him 587 the person by a fiduciary; but this section does not authorize any 588 person to omit from his the person's return of taxable property 589 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

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
<u>deceased person's</u> 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	617
possession or custody of any agent, factor, bailee, or other	618
similar fiduciary, shall be returned by such fiduciary, except as	619
is provided by regulation of the commissioner; but as to such	620
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 $\frac{1}{2}$ warehouseman's \underline{a}	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

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 650 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

Sec. 5907.06. An insane person A person with a mental illness

that causes the person to be dangerous to the community shall not

be admitted to a veterans' home. In case an insane person a person

with such a mental illness, through misrepresentation as to the

person's condition, is sent to a home, the person shall be

returned to, and the expense of the return shall be borne by, the

county from which the person came.

sec. 5907.08. When a resident of a veterans' home becomes 691
insane dangerous to the community due to a mental illness, the 692

amendments made by this act to sections 701.01, 711.23, 1775.31,

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