

As Introduced

**128th General Assembly
Regular Session
2009-2010**

H. B. No. 487

Representatives Foley, Belcher

Cosponsor: Representative Hagan

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A B I L L

To amend sections 307.698, 322.02, and 322.03 of the
Revised Code to authorize an increase in the real
property transfer tax up to \$4 per \$1000 of value,
and to require that any revenue from the tax in
excess of \$3 per \$1000 of value be used by the
county for providing housing.

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

Section 1. That sections 307.698, 322.02, and 322.03 of the
Revised Code be amended to read as follows:

Sec. 307.698. (A) If a board of county commissioners levies a
real property transfer tax under section 322.02 of the Revised
Code at a rate greater than thirty cents for each one hundred
dollars, the county treasurer shall create the county housing
trust fund in the county treasury. The fund shall be composed of
revenue from the tax to the extent the rate exceeds thirty cents
for each one hundred dollars, any other money that may be lawfully
expended for the purpose of the fund that the board directs to be
credited to the fund, and any gifts or grants of money designated
for the purpose of the fund. All money credited to the county
housing trust fund shall be appropriated and expended for the

purpose of providing or assisting in providing housing as 20
authorized by Section 16 of Article VIII, Ohio Constitution, and 21
Chapter 176. of the Revised Code, including the payment of debt 22
charges for obligations issued under section 133.51 of the Revised 23
Code. The board may grant money in the fund to townships, 24
municipal corporations, or other governmental authorities in the 25
county authorized to expend money for such purposes, to a 26
nonprofit corporation created under section 176.011 of the Revised 27
Code, or to other nonprofit corporations in the county the primary 28
purpose of which is to provide or facilitate the provision of 29
affordable housing for individuals or households having low 30
incomes. 31

(B) In any county in which a housing trust fund is required 32
to be created under division (A) of this section, the board of 33
county commissioners by resolution may create a housing trust fund 34
board. If a housing advisory board created under section 176.01 of 35
the Revised Code exists in the county, the board of county 36
commissioners may designate the housing advisory board to perform 37
the duties prescribed by this division for housing trust fund 38
boards. 39

The board of county commissioners shall appoint the members 40
of the board and provide for its organization. The housing trust 41
fund board shall be composed of the number of members specified by 42
the board of county commissioners. A majority of the board's 43
membership shall be composed of individuals who are members of the 44
class of persons to be assisted by grants or assistance provided 45
from the fund, including individuals or households having low 46
incomes, or of individuals who represent organizations that serve 47
the population which would qualify for trust fund programs, 48
including organizations having as their primary purpose the 49
provision of affordable housing for individuals or households 50
having low incomes. The terms of members shall be prescribed by 51

the board of county commissioners. 52

The housing trust fund board shall prescribe categories of 53
programs eligible for grants or assistance from the county housing 54
trust fund. The categories shall be consistent with the purpose of 55
the fund, including providing affordable housing for individuals 56
or households with low incomes. The board shall also prescribe 57
criteria for determining eligibility for grants or other 58
assistance from the fund and methods and procedures for applying 59
for grants or assistance and for evaluating applicants' proposals. 60

(C) The board of county commissioners may spend moneys from 61
the general fund for housing purposes, including the housing 62
purposes of a county land reutilization corporation organized 63
under Chapter 1724. of the Revised Code. 64

Sec. 322.02. (A) For the purpose of paying the costs of 65
enforcing and administering the tax ~~and~~, providing additional 66
general revenue for the county, and providing revenue for the 67
county housing trust fund, any county may levy and collect a tax 68
to be known as the real property transfer tax on each deed 69
conveying real property or any interest in real property located 70
wholly or partially within the boundaries of the county at a rate 71
not to exceed ~~thirty~~ forty cents ~~per hundred dollars~~ for each one 72
hundred dollars or fraction thereof of the value of the real 73
property or interest in real property located within the 74
boundaries of the county granted, assigned, transferred, or 75
otherwise conveyed by the deed. The tax shall be levied pursuant 76
to a resolution adopted by the board of county commissioners of 77
the county and, except as provided in division (A) of section 78
322.07 of the Revised Code, shall be levied at a uniform rate upon 79
all deeds as defined in ~~division~~ division (D) of section 322.01 of 80
the Revised Code. Prior to the adoption of any such resolution, 81
the board of county commissioners shall conduct two public 82

hearings thereon, the second hearing to be not less than three nor 83
more than ten days after the first. Notice of the date, time, and 84
place of the hearings shall be given by publication in a newspaper 85
of general circulation in the county once a week on the same day 86
of the week for two consecutive weeks, the second publication 87
being not less than ten nor more than thirty days prior to the 88
first hearing. The tax shall be levied upon the grantor named in 89
the deed and shall be paid by the grantor for the use of the 90
county to the county auditor at the time of the delivery of the 91
deed as provided in section 319.202 of the Revised Code and prior 92
to the presentation of the deed to the recorder of the county for 93
recording. 94

(B) No resolution levying a real property transfer tax 95
pursuant to this section or a manufactured home transfer tax 96
pursuant to section 322.06 of the Revised Code shall be effective 97
sooner than thirty days following its adoption. Such a resolution 98
is subject to a referendum as provided in sections 305.31 to 99
305.41 of the Revised Code, unless the resolution is adopted as an 100
emergency measure necessary for the immediate preservation of the 101
public peace, health, or safety, in which case it shall go into 102
immediate effect. An emergency measure must receive an affirmative 103
vote of all of the members of the board of commissioners, and 104
shall state the reasons for the necessity. A resolution may direct 105
the board of elections to submit the question of levying the tax 106
to the electors of the county at the next primary or general 107
election in the county occurring not less than seventy-five days 108
after the resolution is certified to the board. No such resolution 109
shall go into effect unless approved by a majority of those voting 110
upon it. 111

Sec. 322.03. The funds collected by a county levying a real 112
property transfer tax or a manufactured home transfer tax pursuant 113
to sections 322.01 to 322.07 of the Revised Code shall be 114

allocated and disbursed as follows: 115

(A) First, for payment of the costs incurred by the county in 116
the administration and enforcement of the tax; 117

(B) The balance remaining after payment of the expenses 118
referred to in division (A) of this section shall be deposited in 119
the county general fund to be expended for any purpose for which 120
general fund moneys of the county may be used, including the 121
acquisition or construction of permanent improvements, or in the 122
bond retirement fund for the payment of debt service charges on 123
notes or bonds of the county issued for the acquisition or 124
construction of permanent improvements. The amounts to be 125
deposited in each of the funds shall be determined by the board of 126
county commissioners. If the total rate of tax levied under 127
section 322.02 of the Revised Code exceeds thirty cents for each 128
one hundred dollars or fraction thereof, funds collected from the 129
tax to the extent of the rate in excess of thirty cents for each 130
one hundred dollars or fraction thereof shall be deposited in the 131
county housing trust fund created under section 307.698 of the 132
Revised Code and used for the purposes prescribed by that section. 133

Section 2. That existing sections 307.698, 322.02, and 322.03 134
of the Revised Code are hereby repealed. 135