

**As Introduced**

**128th General Assembly  
Regular Session  
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**S. B. No. 227**

**Senator Turner**

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**A B I L L**

To permit, for a limited time, the abatement of 1  
unpaid property taxes, penalties, and interest 2  
owed on property owned by a municipal corporation 3  
that would have been tax exempt except for a 4  
failure to comply with certain tax-exemption 5  
procedures. 6

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

**Section 1.** As used in this section, "qualified property" 7  
means real property that satisfies the qualifications for tax 8  
exemption under the terms of section 5709.08 of the Revised Code 9  
and that is owned by a municipal corporation. 10

Notwithstanding section 5713.081 of the Revised Code, when 11  
qualified property has not received tax exemption due to a failure 12  
to comply with Chapter 5713. or section 5715.27 of the Revised 13  
Code, the current owner of the property, or the prior owner of the 14  
property requesting exemption from prior taxes, at any time on or 15  
before twelve months after the effective date of this section, may 16  
file with the Tax Commissioner an application requesting that the 17  
property be placed on the tax-exempt list and that all unpaid 18  
taxes, penalties, and interest on the property be abated. 19

The application shall be made on the form prescribed by the 20  
Tax Commissioner under section 5715.27 of the Revised Code and 21

shall list the name of the county in which the property is 22  
located; the property's legal description; its taxable value; the 23  
amount in dollars of the unpaid taxes, penalties, and interest; 24  
the date of acquisition of title to the property; the use of the 25  
property during any time that the unpaid taxes accrued; and any 26  
other information required by the Tax Commissioner. The county 27  
auditor shall supply the required information upon request of the 28  
applicant. 29

Upon request of the applicant, the county treasurer shall 30  
determine if all taxes, penalties, and interest that became a lien 31  
on the qualified property before it first was used for an exempt 32  
purpose and all special assessments charged against the property 33  
have been paid in full. If so, the county treasurer shall issue a 34  
certificate to the applicant stating that all such taxes, 35  
penalties, interest, and assessments have been paid in full. Prior 36  
to filing the application with the Tax Commissioner, the applicant 37  
shall attach the county treasurer's certificate to it. The Tax 38  
Commissioner shall not consider an application filed under this 39  
section unless such a certificate is attached to it. 40

Upon receipt of the application and after consideration of 41  
it, the Tax Commissioner shall determine if the applicant meets 42  
the qualifications set forth in this section, and if so shall 43  
issue an order directing that the property be placed on the 44  
tax-exempt list of the county and that all unpaid taxes, 45  
penalties, and interest for every year the property met the 46  
qualifications for exemption described in section 5709.08 of the 47  
Revised Code be abated. If the Tax Commissioner finds that the 48  
property is not now being so used or is being used for a purpose 49  
that would foreclose its right to tax exemption, the Tax 50  
Commissioner shall issue an order denying the application. 51

If the Tax Commissioner finds that the property is not 52  
entitled to tax exemption and to the abatement of unpaid taxes, 53

penalties, and interest for any of the years for which the current 54  
or prior owner claims an exemption or abatement, the Tax 55  
Commissioner shall order the county treasurer of the county in 56  
which the property is located to collect all taxes, penalties, and 57  
interest due on the property for those years in accordance with 58  
law. 59

The Tax Commissioner may apply this section to any qualified 60  
property that is the subject of an application for exemption 61  
pending before the Tax Commissioner on the effective date of this 62  
section, without requiring the property owner to file an 63  
additional application. The Tax Commissioner also may apply this 64  
section to any qualified property that is the subject of an 65  
application for exemption filed on or after the effective date of 66  
this section and on or before twelve months after that effective 67  
date, even though the application does not expressly request 68  
abatement of unpaid taxes, penalties, and interest. 69