

As Introduced

**128th General Assembly
Regular Session
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S. B. No. 90

Senators Kearney, Seitz

**Cosponsors: Senators Wagoner, Morano, Goodman, Smith, Turner,
Schiavoni**

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A B I L L

To enact section 5709.89 of the Revised Code to 1
authorize local governments to exempt homes that 2
have been vacant for at least twelve months from 3
non-school district property taxation for up to 4
three years when purchased by an owner-occupant. 5

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

Section 1. That section 5709.89 of the Revised Code be 6
enacted to read as follows: 7

Sec. 5709.89. (A) For purposes of this section: 8

(1) "Vacant home" means a single-family or condominium 9
dwelling that has not been occupied by the owner or any legal 10
tenant for the twelve consecutive months immediately preceding the 11
purchase described in this section. "Vacant home" includes so much 12
of the land surrounding it, not exceeding one acre, as is 13
reasonably necessary for the use of the dwelling as a home. 14

(2) "Purchase" includes a purchase under a land installment 15
contract conforming with Chapter 5313. of the Revised Code. 16

(3) "School district" means a city, local, exempted village, 17
joint vocational, or cooperative educational school district. 18

(B) For the public purpose of minimizing blight caused by the presence of vacant housing, a board of township trustees or the legislative authority of a municipal corporation, by resolution or ordinance, may exempt from real property taxation vacant homes situated in the township or municipal corporation and purchased for not more than one hundred fifty thousand dollars by an individual whose domicile is in this state and who occupies the dwelling as the individual's abode within sixty days after taking possession. The exemption does not apply to taxes charged by a school district. A board or legislative authority that exempts property under this section shall request the tax commissioner to remit real property taxes charged against properties entitled to the exemption, other than taxes charged by a school district. The board or legislative authority shall certify a copy of the resolution or ordinance to the county auditor.

The exemption commences with the tax year in which the deed or other evidence of title is endorsed by the county auditor or, in the case of a land installment contract, the tax year in which the contract is recorded. The exemption ends at the conclusion of the second ensuing tax year, or at the conclusion of the tax year in which the individual ceases to own or occupy the dwelling as an abode, whichever occurs earlier. The owner shall apply for exemption as provided in section 5715.27 of the Revised Code.

Notwithstanding division (B) of section 5713.08 of the Revised Code, the tax commissioner shall remit any unpaid or delinquent taxes, penalties, and interest charged against a property when the property becomes entitled to the exemption authorized under this section.

The exemption and remission apply only to vacant homes purchased on or after the effective date of the resolution or ordinance.