

# AN ACT

To amend sections 135.807, 149.412, 149.52, 317.02, 317.04, 317.05, 317.07, 317.08, 317.09, 317.10, 317.111, 317.112, 317.12, 317.13, 317.15, 317.17, 317.18, 317.19, 317.20, 317.22, 317.26, 317.28, 317.29, 317.31, 317.32, 317.35, 317.36, 319.203, 319.302, 323.152, 323.43, 503.13, 703.16, 707.09, 709.06, 709.32, 709.38, 709.39, 723.04, 723.05, 961.02, 961.05, 971.15, 1311.06, 1311.35, 1311.42, 1337.08, 1513.33, 1513.37, 1701.73, 1701.81, 1701.811, 1702.38, 1702.43, 1702.462, 1705.38, 1705.381, 1729.38, 1776.70, 1776.74, 1782.433, 1782.4310, 2113.62, 2505.13, 2937.27, 3929.18, 4123.76, 4123.78, 4141.23, 4503.065, 4961.39, 5301.01, 5301.14, 5301.21, 5301.25, 5301.255, 5301.28, 5301.32, 5301.33, 5301.331, 5301.332, 5301.34, 5301.35, 5301.52, 5301.56, 5302.15, 5302.17, 5302.171, 5302.222, 5309.13, 5309.41, 5309.64, 5310.35, 5310.38, 5705.19, 5709.084, 5715.701, 5719.04, 5721.35, 5733.41, 5741.03, 5747.02, 5747.025, 5747.451, and 5815.15 and to repeal sections 317.201, 711.12, and 5310.37 of the Revised Code and to amend Sections 803.80 and 803.90 of Am. Sub. H.B. 59 of the 130th General Assembly generally to modernize and make other changes regarding how the county recorder's office maintains records, to correct and modify recent amendments to tax-related law, and to lengthen the maximum term of a property tax levy for the purpose of zoological parks operated or supported by a county.

*Be it enacted by the General Assembly of the State of Ohio:*

SECTION 1. That sections 135.807, 149.412, 149.52, 317.02, 317.04, 317.05, 317.07, 317.08, 317.09, 317.10, 317.111, 317.112, 317.12, 317.13, 317.15, 317.17, 317.18, 317.19, 317.20, 317.22, 317.26, 317.28, 317.29, 317.31, 317.32, 317.35, 317.36, 319.203, 319.302, 323.152, 323.43, 503.13, 703.16, 707.09, 709.06, 709.32, 709.38, 709.39, 723.04, 723.05, 961.02, 961.05, 971.15, 1311.06, 1311.35, 1311.42, 1337.08, 1513.33, 1513.37, 1701.73, 1701.81, 1701.811, 1702.38, 1702.43, 1702.462, 1705.38, 1705.381, 1729.38, 1776.70, 1776.74, 1782.433, 1782.4310, 2113.62, 2505.13, 2937.27, 3929.18, 4123.76, 4123.78, 4141.23, 4503.065, 4961.39, 5301.01, 5301.14, 5301.21, 5301.25, 5301.255, 5301.28, 5301.32, 5301.33, 5301.331, 5301.332, 5301.34, 5301.35, 5301.52, 5301.56, 5302.15, 5302.17, 5302.171, 5302.222, 5309.13, 5309.41, 5309.64, 5310.35, 5310.38, 5705.19, 5709.084, 5715.701, 5719.04, 5721.35, 5733.41, 5741.03, 5747.02, 5747.025, 5747.451, and 5815.15 of the Revised Code be amended to read as follows:

Sec. 135.807. (A) A property tax payment linked deposit program shall provide for the delivery of a lien certificate to an eligible lending institution making payment to the county treasurer, pursuant to a loan agreement between the eligible lending institution and eligible borrower, of some or all of the taxes then due on the homestead of that eligible borrower.

(B)(1) To ensure uniformity among all counties, the tax commissioner shall prescribe the form for a lien certificate delivered pursuant to division (A) of this section, which form shall include the identity of the homestead, the eligible borrower, the eligible lending institution, the amount of taxes paid by that eligible lending institution, and the tax year for which the taxes were paid. The tax commissioner shall distribute the forms to the county treasurers of all counties in which a property tax payment linked deposit program is established.

(2) A county treasurer shall use the lien certificate form prescribed by the tax commissioner, except that, prior to the time that a lien certificate form is prescribed and the forms are distributed by the tax commissioner, the form shall be prepared by the county treasurer of the county, contain the information required by division (B)(1) of this section, and include the following sentence: "This lien certificate is delivered pursuant to section 135.807 of the Revised Code and vests in the eligible lending institution the first lien held previously by the state and its taxing districts for the amount of taxes paid by the eligible lending institution, together with any and all unpaid interest thereon."

(C)(1) The delivery of the lien certificate pursuant to division (A) of this

section vests in the eligible lending institution the first lien held previously by the state and its taxing districts for the amount of the taxes paid by the eligible lending institution, together with any unpaid interest thereon from the date of delivery at the interest rate specified in the loan agreement between the eligible lending institution and the eligible borrower. The lien is superior to any subsequent tax liens.

(2) Subject to division (C)(3) of this section, the lien certificate delivered pursuant to division (A) of this section is superior to all other liens and encumbrances upon the homestead described in that lien certificate, and the lien continues in full force and effect until the amount of all taxes paid by the eligible lending institution, together with any unpaid interest thereon, has been repaid to the eligible lending institution.

(3) With respect to the priority as among first liens of the state and its taxing districts, the priority is determined by the date that the first liens of the state and its taxing districts attached pursuant to section 323.11 of the Revised Code, with first priority to the earliest attached lien and each immediately subsequent priority based upon the next earliest attached lien.

(D) The eligible lending institution may record the lien certificate or memorandum thereof as a mortgage on the land in the office of the county recorder of the county in which the homestead is situated. The county recorder shall record the certificate in the ~~record of mortgages~~ official records provided for in ~~division (B)~~ of section 317.08 of the Revised Code and shall index the certificate in the indexes provided for under section 317.18 of the Revised Code. If the lien subsequently is canceled, the cancellation also shall be recorded by the county recorder. When a loan is repaid in full, the eligible financial institution shall promptly record the full payment and cancel or otherwise release the lien. On repayment of the loan in full, the lien certificate shall be null and void.

Sec. 149.412. (A) There is hereby created in each special taxing district that is a public office as defined in section 149.011 of the Revised Code and that is not specifically designated in section 149.38, 149.39, 149.41, 149.411, or 149.42 of the Revised Code a special taxing district records commission composed of, at a minimum, the chairperson, a fiscal representative, and a legal representative of the governing board of the special taxing district. The commission shall meet at least once every twelve months and upon the call of the chairperson.

The functions of the commission shall be to review applications for one-time disposal of obsolete records and schedules of records retention and disposition submitted by any employee of the special taxing district. The commission may dispose of records pursuant to the procedure outlined in

section 149.381 of the Revised Code. The commission, at any time, may review any schedule it has previously approved and, for good cause shown, may revise that schedule under the procedure outlined in that section.

(B) A special taxing district, the territory of which is coextensive with the territorial limits of a county, upon mutual assent between the special taxing district and the board of county commissioners, may designate the county records commission as the records commission for the special taxing district. Such a designation authorizes the county records commission to exercise all of the duties and responsibilities of a special taxing district records commission. The mutual assent may be manifested in an agreement defining the terms and conditions under which the county records commission is to perform public records-related functions, including establishing records retention and destruction schedules, on behalf of the special taxing district.

Sec. 149.52. As used in this section, "archaeological site" means any mounds, earthworks, burial or settlement sites, or other place where evidence of prehistoric or early historic settlement or occupation lies on or below the surface of the ground.

The Ohio historical society may accept articles dedicating as preserves real property upon which significant archaeological sites are located, if funds and services are available for their preservation and protection.

An archaeological preserve is established when articles of dedication have been filed by or at the direction of the owner of site, or a governmental agency having ownership or control thereof, in the office of the county recorder of the county in which the site is located.

Articles of dedication shall be executed by the owner of the land in the same manner and with the same effect as a deed or conveyance of an interest in real property and shall be irrevocable except as provided in this section. The county recorder may not accept articles of dedication for recording unless they have been accepted by the director of the Ohio historical society. The articles shall be recorded in the ~~county record of deeds~~ official records of the county recorder. The director may not accept articles of dedication unless they contain terms restricting the use of the property which adequately provide for its preservation and protection, for restoration where appropriate, and for archaeological research and study. Whenever possible and consistent with such purposes, the articles shall provide for public access in order that the maximum benefit be obtained.

Articles of dedication may contain provisions for the management, custody, and transfer to the state or the society of real property or any estate, or right therein, provisions defining the rights of the owner or operating

agency and of the society and its agents, and such other provisions as may be necessary or advisable to carry out the uses and purposes for which the property is dedicated. They may contain conditions under which the owner and the society may agree to rescind the articles.

The attorney general, upon request of the director, may bring an action for injunction in any court of competent jurisdiction to enforce the terms of articles of dedication.

The director may make or accept amendments of any articles of dedication upon terms and conditions that are consistent with the purposes for which the preserve is dedicated. If the fee simple interest in the property is not held by the society, no amendments shall be made without the written consent of the owner. Each amendment shall be recorded in the same manner as the articles of dedication.

Archaeological preserves dedicated under this section shall not be taken for any other use or purpose except another public use or purpose after a finding by a court ~~or~~ of common pleas of the existence of an imperative and unavoidable public necessity for such other public use or purpose.

All departments, agencies, units, instrumentalities, and political subdivisions of the state, including counties, townships, municipal corporations, park districts, conservancy districts, universities, colleges, and school districts, may dedicate real property under their jurisdiction as archaeological preserves in accordance with this section.

No person shall violate any terms or conditions of the articles of dedication of an archaeological preserve. No person shall sell, offer for sale, or possess any artifacts or skeletal remains removed without privilege to do so from an archaeological preserve dedicated under this section. Whoever violates this section is guilty of a misdemeanor of the second degree. Whoever violates or threatens to violate this section may be enjoined from violation.

Sec. 317.02. Before entering upon the duties of ~~his~~ office, the county recorder shall give a bond, conditioned for the faithful discharge of the duties ~~of his office~~, signed by a bonding or surety company authorized to do business in this state, or, at ~~his~~ the recorder's option, by two or more freeholders having real estate in the value of double the amount of the bond over and above all encumbrances to the state in the sum of not less than ten thousand dollars, the surety company and the amount of the bond to be approved by the board of county commissioners. The expense or premium for ~~such~~ the bond shall be paid by the board and charged to the general fund of the county. ~~Such~~ The bond, with the oath of office required by sections 3.22 and 3.23 of the Revised Code, and by Section 7 of Article XV, Ohio

Constitution, and the approval of the board indorsed thereon, shall be deposited with the county treasurer.

Sec. 317.04. The county recorder shall keep a seal of office, to be procured at the expense of the county, which ~~he~~ the county recorder shall affix to all ~~his~~ certificates attached to copies of records.

Sec. 317.05. The county recorder may appoint deputies to aid ~~him~~ in the performance of ~~his~~ the county recorder's duties. Such an appointment or removal shall be in writing and filed with the county treasurer. The county recorder and ~~his~~ the recorder's sureties shall be responsible for ~~his~~ the deputies' neglect of duty or misconduct in office. Before entering upon the discharge of their duties ~~such,~~ the deputies shall take the oath of office as prescribed in section 317.02 of the Revised Code.

Sec. 317.07. ~~On going out of~~ Upon leaving office, each county recorder shall deliver to ~~his~~ the county recorder's successor, the seal of office, all books, records, and other instruments of writing belonging to the office, and take ~~his~~ the successor's receipt for them. In case of the county recorder's death ~~of the recorder,~~ his the county recorder's personal representatives shall deliver ~~such~~ the seal, books, records, and ~~papers~~ instruments to ~~his~~ the successor in office.

Sec. 317.08. (A) ~~Except as provided in divisions (C), (D), and (E) of this section, the~~ The county recorder shall ~~keep six separate sets of records as follows~~ record all instruments in one general record series to be known as the "official records." The county recorder shall record in the official records all of the following instruments that are presented for recording, upon payment of the fees prescribed by law:

(1) ~~A record of deeds, in which shall be recorded all deeds~~ Deeds and other instruments of writing for the absolute and unconditional sale or conveyance of lands, tenements, and hereditaments; ~~all notices~~

(2) Notices as provided in sections 5301.47 to 5301.56 of the Revised Code; ~~all judgments~~

(3) Judgments or decrees in actions brought under section 5303.01 of the Revised Code; ~~all declarations~~

(4) Declarations and bylaws, and all amendments to declarations and bylaws, as provided in Chapter 5311. of the Revised Code; ~~affidavits~~

(5) Affidavits as provided in sections 5301.252 and 5301.56 of the Revised Code; ~~all certificates~~

(6) Certificates as provided in section 5311.17 of the Revised Code; ~~all articles~~

(7) Articles dedicating archaeological preserves accepted by the director of the Ohio historical society under section 149.52 of the Revised Code; ~~all~~

~~articles~~

~~(8) Articles~~ dedicating nature preserves accepted by the director of natural resources under section 1517.05 of the Revised Code; ~~all conveyances~~

~~(9) Conveyances~~ of conservation easements and agricultural easements under section 5301.68 of the Revised Code; ~~all instruments~~

~~(10) Instruments~~ extinguishing agricultural easements under section 901.21 or 5301.691 of the Revised Code or pursuant to ~~the~~ terms of such an easement granted to a charitable organization under section 5301.68 of the Revised Code; ~~all instruments~~

~~(11) Instruments~~ or orders described in division (B)(2)(b) of section 5301.56 of the Revised Code; ~~all no~~

~~(12) No~~ further action letters issued under section 122.654 or 3746.11 of the Revised Code; ~~all covenants~~

~~(13) Covenants~~ not to sue issued under section 3746.12 of the Revised Code, including all covenants not to sue issued pursuant to section 122.654 of the Revised Code; ~~any restrictions~~

~~(14) Restrictions~~ on the use of property contained in a no further action letter issued under section 122.654 of the Revised Code, ~~any~~ restrictions on the use of property identified pursuant to division (C)(3)(a) of section 3746.10 of the Revised Code, and ~~any~~ restrictions on the use of property contained in a deed or other instrument as provided in division (E) or (F) of section 3737.882 of the Revised Code; ~~any~~

~~(15) Any~~ easement executed or granted under section 3734.22, 3734.24, 3734.25, or 3734.26 of the Revised Code; ~~any~~

~~(16) Any~~ environmental covenant entered into in accordance with sections 5301.80 to 5301.92 of the Revised Code; ~~all memoranda~~

~~(17) Memoranda~~ of trust, as described in division (A) of section 5301.255 of the Revised Code, that describe specific real property; ~~and all agreements~~

~~(18) Agreements~~ entered into under ~~division (A) of~~ section 1506.44 of the Revised Code;

~~(2) A record of mortgages, in which shall be recorded all of the following:~~

~~(a) All mortgages~~ ~~(19) Mortgages~~, including amendments, supplements, modifications, and extensions of mortgages, or other instruments of writing by which lands, tenements, or hereditaments are or may be mortgaged or otherwise conditionally sold, conveyed, affected, or encumbered;

~~(b) All executory~~ ~~(20) Executory~~ installment contracts for the sale of land executed after September 29, 1961, that by their terms are not required

to be fully performed by one or more of the parties to them within one year of the date of the contracts;

~~(e) All options~~ (21) Options to purchase real estate, including supplements, modifications, and amendments of the options, but no option of that nature shall be recorded if it does not state a specific day and year of expiration of its validity;

~~(4)(22)~~ Any tax certificate sold under section 5721.33 of the Revised Code, or memorandum of it, that is presented for filing of record-

~~(3) A record of powers;~~

(23) Powers of attorney, including all memoranda of trust, as described in division (A) of section 5301.255 of the Revised Code, that do not describe specific real property;

~~(4) A record of plats, in which shall be recorded all plats~~ (24) Plats and maps of town lots, of the subdivision of town lots, and of other divisions or surveys of lands, any center line survey of a highway located within the county, the plat of which shall be furnished by the director of transportation or county engineer, and all drawings and amendments to drawings, as provided in Chapter 5311. of the Revised Code;

~~(5) A record of leases, in which shall be recorded all leases,~~ (25) Leases, memoranda of leases, and supplements, modifications, and amendments of leases and memoranda of leases;

~~(6) A record of declarations~~ (26) Declarations executed pursuant to section 2133.02 of the Revised Code and durable powers of attorney for health care executed pursuant to section 1337.12 of the Revised Code;

(27) Unemployment compensation liens, internal revenue tax liens, and other liens in favor of the United States as described in division (A) of section 317.09 of the Revised Code, personal tax liens, mechanic's liens, agricultural product liens, notices of liens, certificates of satisfaction or partial release of estate tax liens, discharges of recognizances, excise and franchise tax liens on corporations, broker's liens, and liens provided for in section 1513.33, 1513.37, 3752.13, 4141.23, 5111.022, or 5311.18 of the Revised Code; and

(28) Corrupt activity lien notices filed pursuant to section 2923.36 of the Revised Code and medicaid fraud lien notices filed pursuant to section 2933.75 of the Revised Code.

(B) All instruments or memoranda of instruments entitled to record shall be recorded in the ~~proper record in the~~ order in which they are presented for ~~record recording~~. ~~The recorder may index, keep, and record in one volume unemployment compensation liens, internal revenue tax liens and other liens in favor of the United States as described in division (A) of section 317.09~~



~~of the Revised Code, personal tax liens, mechanic's liens, agricultural product liens, notices of liens, certificates of satisfaction or partial release of estate tax liens, discharges of recognizances, excise and franchise tax liens on corporations, broker's liens, and liens provided for in sections 1513.33, 1513.37, 3752.13, 5164.56, and 5311.18 of the Revised Code.~~

The recording of an option to purchase real estate, including any supplement, modification, and amendment of the option, under this section shall serve as notice to any purchaser of an interest in the real estate covered by the option only during the period of the validity of the option as stated in the option.

~~(C) In lieu of keeping the six separate sets of addition to the official records required in divisions (A)(1) to (6) of this section and the records required in divisions (D) and (E) of this section, a county recorder may record all the instruments required to be recorded by this section in two separate sets of record books. One set shall be called the "official records" and shall contain the instruments listed in divisions (A)(1), (2), (3), (5), and (6) and (D) and (E) of this section. The second elect to keep a separate set of records shall that contain the instruments listed in division (A)(4)(24) of this section.~~

~~(D) Except as provided in division (C) of this section, the county recorder shall keep a separate set of records containing all corrupt activity lien notices filed with the recorder pursuant to section 2923.36 of the Revised Code and a separate set of records containing all medicaid fraud lien notices filed with the recorder pursuant to section 2933.75 of the Revised Code.~~

~~(E)(1) The As part of the official records, the county recorder shall keep a separate set of records containing all transfers, conveyances, or assignments of any type of tangible or intangible personal property or any rights or interests in that property if and to the extent that any person wishes to record that personal property transaction and if the applicable instrument is acknowledged before a notary public. If the transferor is a natural person, the notice of personal property transfer shall be recorded in the county in this state in which the transferor maintains the transferor's principal residence. If the transferor is not a natural person, the notice of personal property transfer shall be recorded in the county in this state in which the transferor maintains its principal place of business. If the transferor does not maintain a principal residence or a principal place of business in this state and the transfer is to a trustee of a legacy trust formed pursuant to Chapter 5816. of the Revised Code, the notice of personal property transfer shall be recorded in the county in this state where that trustee maintains a principal~~

residence or principal place of business. In all other instances, the notice of personal property transfer shall be recorded in the county in this state where the property described in the notice is located.

~~(2) The records described in division (E)(1) of this section shall be maintained in or as part of the "official records" under division (C) of this section.~~

Sec. 317.09. (A)(1) Notices of liens for internal revenue taxes, of liens arising under section 107 of the "Comprehensive Environmental Response, Compensation, and Liability Act of 1980," 94 Stat. 2781, 42 U.S.C.A. 9607, as amended, and of any other lien in favor of the United States, as provided in the statutes of the United States or in any regulation adopted under those statutes, certificates discharging the liens, and certificates of release of the liens shall be filed for record, by mail or otherwise, in the office of the county recorder of the county in which the property subject to the lien is situated. If a duplicate copy of a notice of a lien or a certificate of discharge or release of a lien is provided, the county recorder shall endorse on the copy the date and hour that the notice or certificate was received for filing and recording and shall return the copy, by mail or otherwise, to the district director of the internal revenue service of the Ohio district from which the notice or certificate originated, the regional administrator of the region of the United States environmental protection agency from which the notice or certificate originated, or the other official of the United States who originated the notice or certificate, whichever is applicable.

~~(2) Except as provided in division (B) of this section, when~~ When a notice of a lien in favor of the United States is filed, the county recorder shall ~~enter it in a book or an electronic or magnetic medium known as the "federal tax and other federal lien index," in alphabetical order, showing on one line the name and residence of the person named in the notice, the serial number or other identifying number of the notice, and the total amount of record the lien in the official records provided for in section 317.08 of the Revised Code and shall index the lien in the indexes provided for under section 317.18 of the Revised Code.~~ ~~Except as provided in division (C) of this section, the~~ The county recorder shall file and keep all original notices of liens in numerical order. ~~Except as provided in division (C) of this section, when~~ When a certificate of discharge or release of any lien in favor of the United States is issued by the proper official of the United States or the official's delegate and is filed for record in the office of the county recorder in which the original notice of the lien is filed, the county recorder shall enter record the certificate ~~with the date of filing in the federal tax and other federal lien index on the line on which the notice of the lien so~~

~~discharged or released is entered and permanently attach the original in the official records provided for in section 317.08 of the Revised Code and shall index the certificate of discharge or release to the original notice of the lien in the indexes provided for in section 317.18 of the Revised Code.~~

~~(B) If a county recorder records all instruments in two sets of record books pursuant to division (C) of section 317.08 of the Revised Code, notices of liens in favor of the United States and certificates discharging or releasing those liens that are filed with the recorder shall be recorded in the "official records" set of books.~~

~~(C) A county recorder may use any nonpaper electronic or magnetic medium specified in section 9.01 of the Revised Code to record the notices of liens and the certificates of discharge or release of liens covered by this section. If any of those mediums is used, an "original notice," for purposes of this section, shall mean the notice as originally recorded by the nonpaper electronic or magnetic medium, and the recorder, instead of permanently attaching an original certificate of discharge or release to the original notice, shall otherwise clearly indicate on the original notice that it has been discharged or released by the particular certificate. If such a the county recorder wishes to dispose of paper versions of the notices and certificates covered by this section because they are no longer needed in that format, the county recorder shall request the county records commission to revise the county's schedule of records retention and disposal in accordance with section 149.38 of the Revised Code to provide for the disposal of those paper records.~~

~~(D)(C) The county recorder shall receive a fee of five dollars for filing and indexing each notice of a lien filed pursuant to this section and shall receive a fee of three dollars for filing and indexing a certificate of discharge or release of the lien. The fees provided for in this division shall be collected at the time that the notice or certificate is presented in the office of the county recorder.~~

Sec. 317.10. The county recorder shall record any certified copy of any matter in reference to bankruptcy, which any act of congress provides for, as being necessary to be filed in the county wherein lands of the bankrupt are situated, in order to be notice of such bankruptcy. Such a certified copy shall be recorded in the ~~record of deeds~~ official records and indexed in the same manner as deeds, in the name of the bankrupt as grantor, and in the name of the trustee in bankruptcy, or receiver, as grantee. The county recorder shall be paid the same fees for recording such a certified copy as is provided in section 317.32 of the Revised Code.

Sec. 317.111. No instrument by which the title to real estate or personal

property, or any interest therein or lien thereon, is conveyed, created, encumbered, assigned, or otherwise disposed of, shall be received for record or filing by the county recorder unless the name of the person who, and governmental agency, if any, ~~which, that~~ prepared ~~such the~~ instrument appears ~~at the conclusion of such~~ upon the instrument, and ~~such the~~ name is either printed, typewritten, stamped, or signed in a legible manner. An instrument is in compliance with this section if it contains a statement in the following form: "This instrument was prepared by (name)."

This section does not apply to any instrument executed prior to October 5, 1955, nor to the following: any decree, order, judgment, or writ of any court; any will or death certificate; any instrument executed or acknowledged outside of this state.

Sec. 317.112. (A) Each instrument and its contents by which the title to real estate or personal property, or by which any interest in or lien on real estate or personal property, is conveyed, created, encumbered, assigned, discharged, canceled, or otherwise disposed of, and that is presented to the county recorder for recording or filing ~~shall satisfy each of the following requirements:~~

~~(1) The instrument shall be of a quality of paper that permits the legible reproduction of the instrument by photographic or microphotographic processes;~~

~~(2) The, and the~~ contents of the instrument shall be sufficiently legible to permit their reproduction by photographic or microphotographic processes.

(B)(1) If an instrument that is described in division (A) of this section and that is presented for recording or filing does not satisfy ~~each of~~ the requirements of that division, the county recorder ~~may,~~ prior to recording or filing the instrument, may require the person who presented the instrument for recording or filing to do either of the following:

(a) If the instrument presented was a copy of an original document, to substitute the original document for recording or filing if it satisfies the requirements of division (A) of this section; or

(b) To prepare or cause to be prepared, and present for recording or filing a true copy of the instrument, which true copy shall be handwritten or typewritten, satisfy the requirements of division (A) of this section, and contain a certification of the person who prepared the true copy that it is a true copy of the instrument.

(2) The county recorder shall attach a true copy of an instrument that is presented for recording or filing pursuant to division (B)(1)(b) of this section to the instrument that was presented for recording or filing.

(3) The notice that is imparted by the recording or filing of an instrument is not affected if the county recorder accepts an instrument for recording or filing that subsequently is found not to satisfy ~~each~~ of the requirements of division (A) of this section.

(C) This section does not apply to wills or death certificates.

Sec. 317.12. Upon the presentation of a deed or other instrument of writing for record, the county recorder shall indorse thereon the date, the precise time of its presentation, and a file number. ~~Such~~ The file numbering shall be consecutive and in the order in which the instrument of writing is received for record, except financing statements, which ~~shall~~ may have a separate series of file numbers and may be filed separately, as provided by sections 1309.501 to 1309.527 of the Revised Code. ~~Until recorded, each instrument shall be kept on file in the same numerical order, for easy reference. If required, the~~ The recorder shall, without fee, give to the person presenting such instrument a receipt naming the parties thereto, and the date thereof, ~~and a brief description of the premises~~. When a deed or other instrument is recorded, the county recorder shall indorse on it the time when recorded, and the number or letter and page of the ~~book~~ official records in which it is recorded.

Sec. 317.13. (A) Except as otherwise provided in division (B) of this section, the county recorder shall record in the ~~proper record~~ official records, in legible handwriting, typewriting, or printing, or by any authorized photographic or electronic process, all deeds, mortgages, plats, or other instruments of writing that are required or authorized by the Revised Code to be recorded and that are presented to the county recorder for that purpose. The county recorder shall record the instruments in regular succession, according to the priority of presentation, and shall enter the file number at the beginning of the record. On the record of each instrument, the county recorder shall record the date and precise time the instrument was presented for record. All records made, prior to July 28, 1949, by means authorized by this section or by section 9.01 of the Revised Code shall be deemed properly made.

(B) The county recorder may refuse to record an instrument of writing presented ~~to the recorder~~ for recording if the instrument is not required or authorized by the Revised Code to be recorded or the county recorder has reasonable cause to believe the instrument is materially false or fraudulent. This division does not create a duty upon a recorder to inspect, evaluate, or investigate an instrument of writing that is presented for recording.

(C) If a person presents an instrument of writing to the county recorder for recording and the county recorder, pursuant to division (B) of this

section, refuses to record the instrument, the person ~~may commence an action in or apply~~ has a cause of action for an order from the court of common pleas in the county that the county recorder serves, to require the county recorder to record the instrument. If the court determines that the instrument is required or authorized by the Revised Code to be recorded and is not materially false or fraudulent, it shall order the county recorder to record the instrument.

Sec. 317.15. When a deed or other instrument of writing for the sale, conveyance, or encumbrance of lands, tenements, or hereditaments, situated within this state, has been recorded in the ~~proper~~ official records of a county of the state, other than the county in which they are situated, whether or not the county in which ~~such the~~ instrument is recorded ever comprised a part of the territory in which ~~such the~~ lands, tenements, and hereditaments are situated, any person interested therein may procure, from the official records of the county in which the instrument is recorded, a certified copy of ~~such the~~ record from the county recorder, with ~~his the~~ seal of office affixed thereto, and cause it to be recorded in the county where such lands, tenements, or hereditaments lie, in the manner provided by section 5301.25 of the Revised Code. In making such a record, the certificate shall have the same validity and legal effect as the record of other deeds and instruments of writing.

Sec. 317.17. When directed by the board of county commissioners to do so, the county recorder may transcribe in ~~suitable books~~ the official records provided for that purpose, from the records of other counties, all deeds, mortgages, powers of attorney, and other instruments of writing, for the sale, conveyance, or encumbrance of lands, tenements, or hereditaments situated within ~~his the county recorder's~~ county. When transcribed, ~~such those~~ records shall be part of the records of the county and have the same legal effect as other records of instruments of like kind recorded originally in ~~his the county recorder's~~ office. Copies of ~~such those~~ records shall be received in evidence in the same manner and with the same effect as original records of like instruments.

Sec. 317.18. ~~At the beginning of each day's business, the~~ The county recorder shall make and keep up ~~general alphabetical indexes, direct and reverse, indexes~~ of all the names of both parties to all instruments previously received for record by ~~him the county recorder~~. ~~The volume and page where each such instrument is recorded may be omitted until it is actually recorded if the file number is entered in place of the volume or page.~~ The indexes shall show the kind of instrument, the range, township, and section or the survey number and number of acres, or the permanent parcel number

provided for under section 319.28 of the Revised Code, or the lot and subplot number and the part thereof, all as the case requires, of each tract, parcel, or lot of land described in any such instrument. The name of each grantor shall be entered in the direct index ~~under the appropriate letter, followed on the same line by, and~~ the name of ~~the~~ each grantee, or, if there is more than one grantee, by the name of the first grantee followed by "and others" or its equivalent. The name of each grantee shall be entered in the reverse index ~~under the appropriate letter, followed on the same line by the name of the grantor, or, if there is more than one grantor, by the name of the first grantor followed by "and others" or its equivalent.~~

As to notices of claims filed in accordance with sections 5301.51, 5301.52, and 5301.56 of the Revised Code, there shall be entered in the reverse index ~~under the appropriate letter~~ the name of each claimant, followed ~~on the same line~~ by the name of the present owner of title against whom the claim is asserted, if the notice contains the name of the present owner; or, if the notice contains the names of more than one such owner, there shall be entered the name of the first owner followed by "and others" or its equivalent.

In all cases of deeds, mortgages, or other instruments made by any sheriff, master commissioner, marshal, auditor, executor, administrator, trustee, or other officer, for the sale, conveyance, or encumbrance of any lands, tenements, or hereditaments, and recorded in the recorder's office, the recorder shall index the parties to such instrument under their appropriate letters, respectively, as follows:

(A) The names of the persons represented by such officer as owners of the lands, tenements, or hereditaments described in any such instruments;

(B) The official designation of the officer by whom such instrument was made;

(C) The individual names of the officers by whom such instrument was made.

~~In all cases of instruments filed in accordance with Chapter 5311. of the Revised Code, the name of each owner shall be entered in the direct index, under the appropriate letter, followed on the same line by the name of the condominium property, and the name of the condominium property shall be entered in the reverse index under the appropriate letter followed on the same line by the name of the owner of the property, or, if the instrument contains the names of more than one owner, there shall be entered the name of the first owner followed by "and others" or its equivalent.~~

~~Any general alphabetical index shall be commenced in conformity to this section, and whenever Whenever, in the opinion of the board of county~~

commissioners, it becomes necessary to transcribe, on account of its worn out or incomplete condition, any volume of an index in use, such volume shall be revised and transcribed to conform with this section; except that in counties having a sectional index in conformity with section 317.20 of the Revised Code, such transcript shall be only a copy of the original.

Sec. 317.19. The county recorder shall keep a daily register of deeds ~~and a daily register of~~ and mortgages, in which ~~he shall note be noted,~~ as soon as filed, in alphabetical order according to the names of the grantors, respectively, all deeds and mortgages affecting real estate, filed in ~~his~~ the county recorder's office. ~~He~~ The county recorder shall keep ~~such~~ the register in ~~his~~ the county recorder's office, and it shall be open to the inspection of the public during business hours. The county recorder may destroy ~~such~~ the daily register after the expiration of a period of ten years from the date of the last entry in ~~such~~ the register.

Sec. 317.20. (A) When, in the opinion of the board of county commissioners, sectional indexes are needed and it so directs, in addition to the ~~alphabetical~~ indexes provided for in section 317.18 of the Revised Code, the board may provide for making, in books prepared for that purpose, sectional indexes to the records of all real estate in the county beginning with some designated year and continuing through the period of years that the board specifies. The sectional indexes shall place under the heads of the original surveyed sections or surveys, parts of a section or survey, squares, subdivisions, permanent parcel numbers provided for under section 319.28 of the Revised Code, or lots, on the left-hand page or on the upper portion of that page of the index book, the name of the grantor, then the name of the grantee, then the number and page of the record in which the instrument is found recorded, then the character of the instrument, and then a pertinent description of the interest in property conveyed by the deed, lease, or assignment of lease, and shall place under similar headings on the right-hand page or on the lower portion of that page of the index book, beginning at the bottom, all the mortgages, liens, notices provided for in sections 5301.51, 5301.52, and 5301.56 of the Revised Code, or other encumbrances affecting the real estate.

(B) The compensation for the services rendered under this section shall be paid from the general revenue fund of the county, and no additional levy shall be made in consequence of the services.

(C) If the board of county commissioners decides to have sectional indexes made, it shall advertise for three consecutive weeks in one newspaper of general circulation in the county or as provided in section 7.16 of the Revised Code for sealed proposals to do the work provided for in this



section, shall contract with the lowest and best bidder, and shall require the successful bidder to give a bond for the faithful performance of the contract in the sum that the board fixes. The work shall be done to the acceptance of the auditor of state upon allowance by the board. The board may reject any and all bids for the work, provided that no more than five cents shall be paid for each entry of each tract or lot of land.

(D) When the sectional indexes are brought up and completed, the county recorder shall maintain the indexes and comply with division (E) of this section in connection with registered land.

(E)(1) As used in division (E) of this section, "housing accommodations" and "restrictive covenant" have the same meanings as in section 4112.01 of the Revised Code.

(2) In connection with any transfer of registered land that occurs on and after March 30, 1999, in accordance with Chapters 5309. and 5310. of the Revised Code, the county recorder shall delete from the sectional indexes maintained under this section all references to any restrictive covenant that appears to apply to the transferred registered land, if any inclusion of the restrictive covenant in a transfer, rental, or lease of housing accommodations, any honoring or exercising of the restrictive covenant, or any attempt to honor or exercise the restrictive covenant constitutes an unlawful discriminatory practice under division (H)(9) of section 4112.02 of the Revised Code.

Sec. 317.22. No deed of absolute conveyance of land or any conveyance, absolute or otherwise, of minerals or mineral rights shall be recorded by the county recorder until:

(A) The conveyance presented to the county recorder bears the stamp of the county auditor stating the conveyance has been examined and the grantor has complied with section 319.202 of the Revised Code;

(B) Such conveyance has been presented to the county auditor, and by the county auditor indorsed "transferred," or "transfer not necessary."

Before any real estate, the title to which has passed under the laws of descent, is transferred from the name of the ancestor to the heir at law or next of kin of such ancestor, or to any grantee of such heir or next of kin; and before any deed or conveyance of real estate made by any such heir or next of kin is presented to or filed for record by the recorder, the heir or next of kin, or that person's grantee, agent, or attorney shall present to the auditor the affidavit of such heir or next of kin, or of two persons resident of this state, each of whom has personal knowledge of the facts. Such affidavit shall set forth the date of the ancestor's death, and the place of residence at the time of death; the fact that the ancestor died intestate; the names, ages,

and addresses, so far as known and can be ascertained, of each of such ancestor's heirs at law and next of kin, who, by the ancestor's death, inherited such real estate, the relationship of each to the ancestor, and the part or portion of such real estate inherited by each. Such transfers shall be made by the auditor in accordance with the statement contained in the affidavit, and the auditor shall indorse upon the deed or conveyance the fact that such transfer was made by affidavit. The affidavit shall be filed with the county recorder of the county in which such real estate is situated, at or before the time such deed or conveyance is filed with the county recorder, and shall be recorded by the county recorder of the county in the ~~record of deeds~~ official records and indexed in the ~~general index of deeds~~ direct and reverse indexes in the county recorder's office, in the name of such ancestor as grantor and of each such heir or next of kin as grantee, in the same manner as if such names occurred in a deed of conveyance from the ancestor to such heirs at law. The county recorder shall receive the same fees for such indexing and recording as provided by section 317.32 of the Revised Code.

(C) The record of such affidavit shall, in the trial of any cause, so far as competent, be prima-facie evidence.

(D) No county recorder shall record a conveyance if the indorsement, indorsements, or stamps of indorsement of a county auditor indicating compliance with section 319.202 of the Revised Code on the conveyance are in whole or in part defaced, illegible, or incomplete.

Sec. 317.26. Upon the presentation of any instrument of writing for filing or record, the county recorder shall indorse thereon the fee ~~charged by him~~ for filing or recording ~~such the~~ instrument, ~~and also enter such fee upon the margin of the folio upon which the filing or recording of such instrument is entered.~~

Sec. 317.28. No county recorder, and no deputy, or employee of ~~such the county~~ recorder, shall take the acknowledgement of any instrument required to be filed or recorded in ~~his~~ the county recorder's office.

Sec. 317.29. When the records in the county recorder's office, or any part of them, become defaced or injured, the recorder, when directed to do so by the board of county commissioners, shall transcribe them into new books or on other media, which shall be as valid as the original record, and transcripts from the new books or other media shall be received and taken as of the same force and effect.

Sec. 317.31. When any instrument or record mentioned in section 317.30 of the Revised Code is presented to the county recorder or other proper custodian of such records, ~~he~~ the county recorder or other custodian shall forthwith record and index it in the same manner as provided for in the

original recording. A competent person shall compare such record with the instrument so recorded, and, if correctly recorded, certify on the margin of the page upon which ~~such~~ the record has been made the correctness of it.

Sec. 317.32. The county recorder shall charge and collect the following fees, to include, except as otherwise provided in division (A)(2) of this section, base fees for the recorder's services and housing trust fund fees collected pursuant to section 317.36 of the Revised Code:

(A)(1) Except as otherwise provided in division (A)(2) of this section, for recording and indexing an instrument if the photocopy or any similar process is employed, a base fee of fourteen dollars for the first two pages and a housing trust fund fee of fourteen dollars, and a base fee of four dollars and a housing trust fund fee of four dollars for each subsequent page, size eight and one-half inches by fourteen inches, or fraction of a page, including the caption page, of such instrument;

(2) For recording and indexing an instrument described in division ~~(E)~~~~(1)~~~~(D)~~ of section 317.08 of the Revised Code if the photocopy or any similar process is employed, a fee of twenty-eight dollars for the first two pages to be deposited as specified elsewhere in this division, and a fee of eight dollars to be deposited in the same manner for each subsequent page, size eight and one-half inches by fourteen inches, or fraction of a page, including the caption page, of that instrument. If the county recorder's technology fund has been established under section 317.321 of the Revised Code, of the twenty-eight dollars, fourteen dollars shall be deposited into the county treasury to the credit of the county recorder's technology fund and fourteen dollars shall be deposited into the county treasury to the credit of the county general fund. If the county recorder's technology fund has not been established, the twenty-eight dollars shall be deposited into the county treasury to the credit of the county general fund.

(B) For certifying a photocopy from the record previously recorded, a base fee of one dollar and a housing trust fund fee of one dollar per page, size eight and one-half inches by fourteen inches, or fraction of a page; for each certification if the recorder's seal is required, except as to instruments issued by the armed forces of the United States, a base fee of fifty cents and a housing trust fund fee of fifty cents;

~~(C) For manual or typewritten recording of assignment or satisfaction of mortgage or lease or any other marginal entry, a base fee of four dollars and a housing trust fund fee of four dollars;~~

~~(D)~~ For entering any marginal reference by separate recorded instrument, a base fee of two dollars and a housing trust fund fee of two dollars for each marginal reference set out in that instrument, in addition to

the fees set forth in division (A)(1) of this section;

~~(E)~~(D) For indexing in the real estate mortgage records, pursuant to section 1309.519 of the Revised Code, financing statements covering crops growing or to be grown, timber to be cut, minerals or the like, including oil and gas, accounts subject to section 1309.301 of the Revised Code, or fixture filings made pursuant to section 1309.334 of the Revised Code, a base fee of two dollars and a housing trust fund fee of two dollars for each name indexed;

~~(F)~~ For recording manually any plat not exceeding six lines, a base fee of two dollars and a housing trust fund fee of two dollars, and for each additional line, a base fee of ten cents and a housing trust fund fee of ten cents;

~~(G)~~(E) For filing zoning resolutions, including text and maps, in the office of the recorder as required under sections 303.11 and 519.11 of the Revised Code, a base fee of twenty-five dollars and a housing trust fund fee of twenty-five dollars, regardless of the size or length of the resolutions;

~~(H)~~(F) For filing zoning amendments, including text and maps, in the office of the recorder as required under sections 303.12 and 519.12 of the Revised Code, a base fee of ten dollars and a housing trust fund fee of ten dollars regardless of the size or length of the amendments;

~~(I)~~(G) For photocopying a document, other than at the time of recording and indexing as provided for in division (A)(1) or (2) of this section, a base fee of one dollar and a housing trust fund fee of one dollar per page, size eight and one-half inches by fourteen inches, or fraction thereof;

~~(J)~~(H) For local facsimile transmission of a document, a base fee of one dollar and a housing trust fund fee of one dollar per page, size eight and one-half inches by fourteen inches, or fraction thereof; for long distance facsimile transmission of a document, a base fee of two dollars and a housing trust fund fee of two dollars per page, size eight and one-half inches by fourteen inches, or fraction thereof;

~~(K)~~(I) For recording a declaration executed pursuant to section 2133.02 of the Revised Code or a durable power of attorney for health care executed pursuant to section 1337.12 of the Revised Code, or both a declaration and a durable power of attorney for health care, a base fee of at least fourteen dollars but not more than twenty dollars and a housing trust fund fee of at least fourteen dollars but not more than twenty dollars.

In any county in which the recorder employs the photostatic or any similar process for recording maps, plats, or prints the recorder shall determine, charge, and collect for the recording or rerecording of any map, plat, or print, a base fee of five cents and a housing trust fund fee of five

cents per square inch, for each square inch of the map, plat, or print filed for that recording or rerecording, with a minimum base fee of twenty dollars and a minimum housing trust fund fee of twenty dollars; for certifying a copy from the record, a base fee of two cents and a housing trust fund fee of two cents per square inch of the record, with a minimum base fee of two dollars and a minimum housing trust fund fee of two dollars.

The fees provided in this section shall be paid upon the presentation of the instruments for record or upon the application for any certified copy of the record, except that the payment of ~~fees associated with the filing and recording of, or the copying of, notices of internal revenue tax liens and notices of other liens in favor of the United States as described in division (A) of section 317.09 of the Revised Code and certificates of discharge or release of those liens, shall be governed by section 317.09 of the Revised Code, and the payment of fees for providing copies of instruments conveying or extinguishing agricultural easements to the office of farmland preservation in the department of agriculture under division (H) of section 5301.691 of the Revised Code shall be governed by that division.~~

Sec. 317.35. (A) The county recorder shall record the plans and drawings filed ~~with him~~ under section 9.56 of the Revised Code and shall make them available for public inspection.

(B) For ~~his~~ services provided, the county recorder shall charge for photocopying ten dollars for the first two pages and two dollars for each page thereafter.

Sec. 317.36. (A) The county recorder shall collect the low- and moderate-income housing trust fund fee as specified in sections 317.114, 317.32, 1563.42, 1702.59, 2505.13, 4141.23, 4509.60, 5164.56, 5310.15, 5703.93, 5719.07, 5727.56, ~~5733.18~~, 5733.22, 6101.09, and 6115.09 of the Revised Code. The amount of any housing trust fund fee the recorder is authorized to collect is equal to the amount of any base fee the recorder is authorized to collect for services. The housing trust fund fee shall be collected in addition to the base fee.

(B) The recorder shall certify the amounts collected as housing trust fund fees pursuant to division (A) of this section into the county treasury as housing trust fund fees to be paid to the treasurer of state pursuant to section 319.63 of the Revised Code.

Sec. 319.203. Subject to division (B) of section 315.251 of the Revised Code, the county auditor and the county engineer of each county, by written agreement, shall adopt standards governing conveyances of real property in the county. These standards may include the requirements specified in section 315.251 of the Revised Code. The county auditor and county

engineer may modify those standards from time to time as they consider necessary or desirable. The standards shall be adopted or modified only after the county auditor and county engineer have held two public hearings, not less than ten days apart, concerning adoption or modification of the standards. The standards shall be available for public inspection during normal business hours at the offices of the county auditor and county engineer.

Before the county auditor transfers any conveyance of real property presented to the auditor under section 319.20 or 315.251 of the Revised Code, the county auditor shall review the conveyance to determine whether it complies with the standards adopted under this section, Chapter 317. of the Revised Code, and local county recorder requirements. The county auditor shall not transfer, and the county recorder shall not record, any conveyance that does not comply with ~~those~~ the standards adopted under this section, Chapter 317. of the Revised Code, and local county recorder requirements.

Sec. 319.302. (A)(1) Real property that is not intended primarily for use in a business activity shall qualify for a partial exemption from real property taxation. For purposes of this partial exemption, "business activity" includes all uses of real property, except farming; leasing property for farming; occupying or holding property improved with single-family, two-family, or three-family dwellings; leasing property improved with single-family, two-family, or three-family dwellings; or holding vacant land that the county auditor determines will be used for farming or to develop single-family, two-family, or three-family dwellings. For purposes of this partial exemption, "farming" does not include land used for the commercial production of timber that is receiving the tax benefit under section 5713.23 or 5713.31 of the Revised Code and all improvements connected with such commercial production of timber.

(2) Each year, the county auditor shall review each parcel of real property to determine whether it qualifies for the partial exemption provided for by this section as of the first day of January of the current tax year.

(B) After complying with section 319.301 of the Revised Code, the county auditor shall reduce the remaining sums to be levied by qualifying levies against each parcel of real property that is listed on the general tax list and duplicate of real and public utility property for the current tax year and that qualifies for partial exemption under division (A) of this section, and against each manufactured and mobile home that is taxed pursuant to division (D)(2) of section 4503.06 of the Revised Code and that is on the manufactured home tax list for the current tax year, by ten per cent, to

provide a partial exemption for that parcel or home. For the purposes of this division:

(1) "Qualifying levy" means a levy approved at an election held before ~~the effective date of the amendment of this section by H.B. 59 of the 130th general assembly~~ September 29, 2013; a levy within the ten-mill limitation; ~~or, a levy~~ provided for by the charter of a municipal corporation; that was levied on the tax list for tax year 2013; a subsequent renewal of any such levy; or a subsequent substitute for such a levy under section 5705.199 of the Revised Code.

(2) "Qualifying levy" does not include any replacement imposed under section 5705.192 of the Revised Code of any levy described in division (B)(1) of this section.

(C) Except as otherwise provided in sections 323.152, 323.158, 505.06, and 715.263 of the Revised Code, the amount of the taxes remaining after any such reduction shall be the real and public utility property taxes charged and payable on each parcel of real property, including property that does not qualify for partial exemption under division (A) of this section, and the manufactured home tax charged and payable on each manufactured or mobile home, and shall be the amounts certified to the county treasurer for collection. Upon receipt of the real and public utility property tax duplicate, the treasurer shall certify to the tax commissioner the total amount by which the real property taxes were reduced under this section, as shown on the duplicate. Such reduction shall not directly or indirectly affect the determination of the principal amount of notes that may be issued in anticipation of any tax levies or the amount of bonds or notes for any planned improvements. If after application of sections 5705.31 and 5705.32 of the Revised Code and other applicable provisions of law, including divisions (F) and (I) of section 321.24 of the Revised Code, there would be insufficient funds for payment of debt charges on bonds or notes payable from taxes reduced by this section, the reduction of taxes provided for in this section shall be adjusted to the extent necessary to provide funds from such taxes.

(D) The tax commissioner may adopt rules governing the administration of the partial exemption provided for by this section.

(E) The determination of whether property qualifies for partial exemption under division (A) of this section is solely for the purpose of allowing the partial exemption under division (B) of this section.

Sec. 323.152. In addition to the reduction in taxes required under section 319.302 of the Revised Code, taxes shall be reduced as provided in divisions (A) and (B) of this section.

(A)(1) Division (A) of this section applies to any of the following persons:

- (a) A person who is permanently and totally disabled;
- (b) A person who is sixty-five years of age or older;

(c) A person who is the surviving spouse of a deceased person who was permanently and totally disabled or sixty-five years of age or older and who applied and qualified for a reduction in taxes under this division in the year of death, provided the surviving spouse is at least fifty-nine but not sixty-five or more years of age on the date the deceased spouse dies.

(2) Real property taxes on a homestead owned and occupied, or a homestead in a housing cooperative occupied, by a person to whom division (A) of this section applies shall be reduced for each year for which an application for the reduction has been approved. The reduction shall equal one of the following amounts, as applicable to the person:

(a) If the person received a reduction under division (A) of this section for tax year 2006, the greater of the reduction for that tax year or the amount computed under division (A)(3) of this section;

(b) If the person received a reduction under division (A) of this section for tax year 2013 or under section ~~4503.066~~ 4503.065 of the Revised Code for tax year 2014 or the person is the surviving spouse of such a person and the surviving spouse is at least fifty-nine years of age on the date the deceased spouse dies, the amount computed under division (A)(3) of this section. For purposes of divisions (A)(2)(b) and (c) of this section, a person receives a reduction under division (A) of this section or under section 4503.065 of the Revised Code for tax year 2013 or 2014, respectively, if the person files a late application for that respective tax year that is approved by the county auditor under section 323.153 or 4503.066 of the Revised Code.

(c) If the person ~~did not receive a reduction under division (A) of this section or under section 4503.066 of the Revised Code for tax year 2013~~ is not described in division (A)(2)(a) or (b) of this section and the person's total income does not exceed thirty thousand dollars, as adjusted under division (A)(4) of this section, the amount computed under division (A)(3) of this section.

(3) The amount of the reduction under division (A)(3) of this section equals the product of the following:

(a) Twenty-five thousand dollars of the true value of the property in money;

(b) The assessment percentage established by the tax commissioner under division (B) of section 5715.01 of the Revised Code, not to exceed thirty-five per cent;



(c) The effective tax rate used to calculate the taxes charged against the property for the current year, where "effective tax rate" is defined as in section 323.08 of the Revised Code;

(d) The quantity equal to one minus the sum of the percentage reductions in taxes received by the property for the current tax year under section 319.302 of the Revised Code and division (B) of section 323.152 of the Revised Code.

(4) Each calendar year, the tax commissioner shall adjust the total income threshold described in division (A)(2)(c) of this section by completing the following calculations in September of each year:

(a) Determine the percentage increase in the gross domestic product deflator determined by the bureau of economic analysis of the United States department of commerce from the first day of January of the preceding calendar year to the last day of December of the preceding calendar year;

(b) Multiply that percentage increase by the total income threshold for the current tax year;

(c) Add the resulting product to the total income threshold for the current tax year;

(d) Round the resulting sum to the nearest multiple of one hundred dollars.

The commissioner shall certify the amount resulting from the adjustment to each county auditor not later than the first day of December each year. The certified amount applies to the following tax year for persons described in division (A)(2)(c) of this section. The commissioner shall not make the adjustment in any calendar year in which the amount resulting from the adjustment would be less than the total income threshold for the current tax year.

(B) To provide a partial exemption, real property taxes on any homestead, and manufactured home taxes on any manufactured or mobile home on which a manufactured home tax is assessed pursuant to division (D)(2) of section 4503.06 of the Revised Code, shall be reduced for each year for which an application for the reduction has been approved. The amount of the reduction shall equal two and one-half per cent of the amount of taxes to be levied by qualifying levies on the homestead or the manufactured or mobile home after applying section 319.301 of the Revised Code. For the purposes of this division, "qualifying levy" has the same meaning as in section 319.302 of the Revised Code.

(C) The reductions granted by this section do not apply to special assessments or respread of assessments levied against the homestead, and if there is a transfer of ownership subsequent to the filing of an application for

a reduction in taxes, such reductions are not forfeited for such year by virtue of such transfer.

(D) The reductions in taxable value referred to in this section shall be applied solely as a factor for the purpose of computing the reduction of taxes under this section and shall not affect the total value of property in any subdivision or taxing district as listed and assessed for taxation on the tax lists and duplicates, or any direct or indirect limitations on indebtedness of a subdivision or taxing district. If after application of sections 5705.31 and 5705.32 of the Revised Code, including the allocation of all levies within the ten-mill limitation to debt charges to the extent therein provided, there would be insufficient funds for payment of debt charges not provided for by levies in excess of the ten-mill limitation, the reduction of taxes provided for in sections 323.151 to 323.159 of the Revised Code shall be proportionately adjusted to the extent necessary to provide such funds from levies within the ten-mill limitation.

(E) No reduction shall be made on the taxes due on the homestead of any person convicted of violating division (D) or (E) of section 323.153 of the Revised Code for a period of three years following the conviction.

Sec. 323.43. Each person owning lands may authorize or consent to the payment by another of the taxes levied upon those lands or the surface owner of lands may pay the taxes levied upon coal under the land if the taxes are delinquent, without consent of the owner of the coal. A person paying those taxes shall first obtain from the owner of the lands, except in the case of coal, a certificate of authority to pay them that is signed and acknowledged before an officer authorized to administer oaths. The certificate shall contain an accurate description of the property as shown by the tax duplicate, the amount of the taxes levied on the property, the year for which they were levied, the name of the person authorized to pay them, and the date of the payment of the taxes.

If the tax on coal has been paid by the surface owner, the certificate shall contain an accurate description of the property as shown by the tax duplicate, the amount of the taxes levied on the coal, the year for which they were levied, and the date of the payment of the taxes.

The person paying those taxes shall file the certificate in the office of the county recorder for record within ten days from the date of the payment of the taxes. When the certificate has been filed, the amount of the tax, with interest at eight per cent per annum from the date of the payment of the tax, shall become a lien upon such real estate in preference to all liens thereafter attaching to the property, and in preference to all pre-existing liens the holders of which have executed and acknowledged that certificate of

authority. The money paid, with the interest thereon, may be recovered from the person legally liable for the payment of the tax. An action may be brought by the person paying the tax at any time after the expiration of one year from the date of the payment. If the surface owner has paid taxes on coal under this section, the surface owner may bring an action in foreclosure in the same manner provided by law for the foreclosure of mortgages on land. The surface owner shall have the option after judgment in the foreclosure action to purchase the coal at the appraised amount or to have the coal sold at public sale in accordance with law. The certificate filed with the recorder shall be recorded and canceled in the same manner as mortgages on real estate in ~~a book separately kept and indexed by the recorder for that purpose, and~~ the official records of the county recorder. The county recorder shall receive the fees prescribed by law for recording real estate mortgages.

Sec. 503.13. The petition, map, and order of the board of county commissioners, certified by the county auditor, shall be recorded in the ~~plat book in the office~~ official records of the county recorder, and as soon as a record is made, proceedings under sections 503.09 to 503.12, ~~inclusive,~~ of the Revised Code; for the erection of a new township shall be complete.

Sec. 703.16. The city auditor ~~shall,~~ upon the passage by the legislative authority of a resolution surrendering the corporate rights of the city, shall make two certified transcripts of such resolution, one of which shall forthwith be delivered to the county recorder, who shall record it in the ~~proper~~ official records in his office, and the other shall be forwarded to the secretary of state.

Sec. 707.09. The county recorder shall file the transcript or other papers provided by section 707.08 of the Revised Code in ~~his~~ the county recorder's office, and at the expiration of sixty days thereafter, unless enjoined as provided in section 707.11 of the Revised Code, ~~he~~ the county recorder shall make a record of the petition, transcript, if any, and map in the ~~proper book of~~ official records. ~~He~~ The county recorder shall also file a copy of the record with the secretary of state. The county recorder shall preserve in ~~his~~ the county recorder's office the original papers or copies of the original papers delivered to ~~him~~ the county recorder by the board of county commissioners.

The incorporation shall be effective as of the date that the record is filed with the secretary of state.

Sec. 709.06. If the resolution or ordinance required by section 709.04 of the Revised Code is an acceptance of the proposed annexation, the auditor or clerk of the municipal corporation to which annexation is proposed shall

make three copies, containing the petition, the map or plat accompanying the petition, a transcript of the proceedings of the board of county commissioners, and resolutions and ordinances in relation to the annexation, with a certificate to each copy that it is correct. Such certificate shall be signed by the auditor or clerk in ~~his~~ the auditor's or clerk's official capacity, and shall be authenticated by the seal of the municipal corporation if there is any. The auditor or clerk shall forthwith deliver one such copy to the county auditor and one such copy to the county recorder, who shall ~~make a record thereof~~ it in the ~~proper book of~~ official records ~~and file and preserve it~~. The other copy shall be forwarded by the auditor or clerk to the secretary of state.

Sec. 709.32. Under the direction of the municipal corporation to which territory is proposed to be annexed, the auditor or clerk thereof shall make and certify two transcripts of all the ordinances, abstracts of the returns of the votes, and other papers relating to annexation, one of which shall be filed in the ~~office~~ official records of the county recorder, ~~who, having made a record thereof, shall file and preserve it,~~ and the other shall be forwarded to the secretary of state.

Sec. 709.38. Upon petition of a majority of the freehold electors owning lands in any portion of the territory of a municipal corporation, or, if no freehold electors own land therein, upon petition of a majority of the owners of lands therein, accurately described in such petition with an accurate map or plat thereof, praying to have such portion of territory detached therefrom, the board of county commissioners, with the assent of the legislative authority of the municipal corporation given in an ordinance passed for the purpose, shall detach such portion of the territory therefrom and attach it to any township contiguous thereto, or, if the petition so requests, such board shall erect the territory into a new township, the boundaries of which need not include twenty-two square miles of territory.

Before any such territory is attached or detached, under this section, the following requirements shall be met:

(A) The board shall:

(1) Ascertain and apportion the amount of existing indebtedness of the municipal corporation from which the detachment is made, which indebtedness shall be assumed and paid by the township contiguous thereto and to which the territory is attached, or by the new township, if a new township is erected, or by the corporate successors of such township, and such apportionment shall be made in proportion to the tax duplicate for the detached territory transferred to a contiguous township erected into a new township to the total tax duplicate for the remaining portion of the municipal

corporation from which the detachment is made;

(2) Ascertain, adjust, and divide between the contiguous township or the new township, if a new township is erected, and the remaining portion of the municipal corporation all moneys and other credits belonging to such municipal corporation in the same proportion as is provided in this section for division and apportionment of any indebtedness;

(3) Order the amount so adjusted and divided to be paid or delivered by the parties in possession thereof to the proper officers of the contiguous township or new township and to the remaining portion of the municipal corporation.

(B) After such apportionment is made each section of the original territory by which the indebtedness was incurred shall be primarily liable for the portion of the indebtedness so apportioned.

(C) In the issuing of bonds under Chapter 133. of the Revised Code, and in arriving at the limitations imposed in such sections, only the portion of the indebtedness apportioned to each section of territory shall be counted as the net indebtedness.

(D) The petition, map, ordinance, and the order of the board, certified by the county auditor, shall be recorded in the ~~plat book~~ official records in the office of the county recorder, and as soon as such record is made the proceedings shall be complete, both as to the detaching of such territory from the municipal corporation and the annexation thereof to the township or the erection of the territory into the new township, and as to the apportionment of the indebtedness.

(E) Wherever territory has been detached from a municipal corporation and attached to a township or created into a new township, the board of township trustees of such township, or, ~~where~~ if such township has become a municipal corporation or been annexed to any municipal corporation, the legislative authority of the corporate successor of ~~such~~ the township may, by ordinance, duly passed, contract, through its proper officers, with the municipal corporation from which the detachment was originally made, to apportion the indebtedness of the original territory in the manner provided in this section. Such a contract shall be made by ordinance or resolution, duly passed by the legislative authority of the municipal corporation or board of township trustees, and the effect of ~~such~~ the contract shall be the same as if such apportionment was originally made by the board of county commissioners, as provided by this section.

Sec. 709.39. The freehold electors owning lands in any portion of a village, such portion being contiguous to an adjoining township, and comprising not less than one thousand five hundred acres of land, may file a

petition with the board of elections in such county requesting that an election be held to obtain the opinion of the freehold electors owning lands and residing within such portion of the village upon the question of the detachment of the portion from such village, or, upon the question of the detachment of such portion from the village and the erection of such detached portion into a new township. Such petition shall contain:

- (A) An accurate description of the territory sought to be detached;
- (B) An accurate map or plat thereof;
- (C) If the erection of a new township is also sought, the name proposed for such new township;
- (D) The name of a person to act as agent of the petitioners;
- (E) Signatures equal in number to fifteen per cent of the total number of votes cast at the last general election in such territory.

Within ten days after the filing of such petition with the board, the board shall determine whether the petition conforms to this section. If it does not conform, no further action shall be taken thereon. If it does conform, the board shall order an election, as prayed for in the petition, which election shall be held at a convenient place within the territory sought to be detached, on a day named by the board, which day shall be not less than ninety days thereafter. The board shall thereupon give ten days' notice of such election by publication in a newspaper of general circulation in such territory, and shall cause written or printed notices thereof to be posted in three or more public places in such territory. The election shall be conducted in the manner provided in Title XXXV of the Revised Code, and the judges and clerks thereof shall be designated by such board.

If no freehold electors own lands in the portion of the village seeking to be detached, the owners of lands within that portion may file a petition with the board of county commissioners requesting that the board proceed with the detachment procedures, or with procedures for the detachment and erection of the portion of the village into a new township, pursuant to section 709.38 of the Revised Code. The petition shall contain the items required in divisions (A), (B), and (D) of this section, and signatures equal in number to at least a majority of the owners of land within the portion of the village seeking to be detached.

The ballots shall contain the words "for detachment," and "against detachment." If a majority of the ballots cast at such election are cast against detachment, no further proceedings shall be had in relation thereto for a period of two years. If a majority of the votes cast at such election are cast for detachment, the result of such election, together with the original petition and plat and a transcript of all the proceedings of such board in reference

thereto shall be certified by the board and delivered to the county recorder, who shall ~~forthwith make a record of~~ in the official records the petition and plat and transcript of all the proceedings of the board and the result of the election, ~~in the public book of records, and preserve in the recorder's office the original papers delivered to the recorder by such board. The recorder shall certify thereon that the transcribed petition and map are properly recorded.~~ After having made such record, the county recorder shall certify and forward to the secretary of state, a transcript thereof.

The detachment of such territory from the village shall thereupon be complete, and, if the petition included a request that such territory be erected into a new township, the territory shall thereupon constitute a new township, under the name and style specified in such petition. All expense involved in holding such election, and in the filing, recording, and transcribing of the records, provided for in this section, shall be defrayed by the petitioners, and the board and the county recorder may require the payment thereof in advance as a condition precedent to the taking by them, or either of them, of any action provided for in this section.

Sec. 723.04. The legislative authority of a municipal corporation, on petition by a person owning a lot in the municipal corporation praying that a street or alley in the immediate vicinity of such lot be vacated or narrowed, or the name thereof changed, upon hearing, and upon being satisfied that there is good cause for such change of name, vacation, or narrowing, that it will not be detrimental to the general interest, and that it should be made, may, by ordinance, declare such street or alley vacated, narrowed, or the name thereof changed. The legislative authority may include in one ordinance the change of name, vacation, or narrowing of more than one street, avenue, or alley. The original ordinance or a certified copy thereof shall be recorded in the official records of the county recorder.

Sec. 723.05. The legislative authority of a municipal corporation may, when there are two or more streets, avenues, or alleys of the same name in the municipal corporation, by ordinance and without petition therefor, change the name of any such street, avenue, or alley so as to leave only one to be designated by the original name.

When, in the opinion of the legislative authority, there is good cause for vacating or narrowing a street or alley, or any part thereof, and that such vacation or narrowing will not be detrimental to the general interest, it may, by ordinance and without petition therefor, vacate or narrow such street or alley or any part thereof. The original ordinance or a certified copy thereof shall be recorded in the official records of the county recorder.

Sec. 961.02. The owner of any land used or to be used as a pet cemetery

shall file, or cause to be filed, in the office of the county recorder of the county in which the land is located, a declaration restricting the land to being used only for such purposes as are usual and normal for the operation of a pet cemetery. The owner shall execute the declaration in the same manner and with the same effect as a conveyance of an interest in land. The county recorder shall record the declaration in the ~~record of deeds~~ official records. The restriction established in such a recorded declaration may be removed only as provided in section 961.05 of the Revised Code. Unless a restriction is so removed, no person shall use land restricted as provided in this section for any purpose other than for pet cemetery purposes.

Sec. 961.05. (A) After a declaration has been filed pursuant to section 961.02 of the Revised Code, the land described in the declaration shall be used for pet cemetery purposes only unless the restriction for such use is removed by order of the court of common pleas in the county where the land is located in a proceeding brought by the pet cemetery owner or ~~his~~ the owner's heirs or assigns.

(B) The court of common pleas may remove the restriction on the land upon proof satisfactory to the court that either of the following has occurred:

(1) No interments have been made in, or all pet remains have been removed from, the land from which the restriction is sought to be removed;

(2) The owner of the pet cemetery or ~~his~~ the owner's heirs or assigns have received, from those persons who own burial rights in the pet cemetery or their heirs or assigns, written authorization, acknowledged before a notary public, to remove the restriction from the land. Any person granting this authorization who wishes to have a pet that is already interred in the pet cemetery removed and reinterred ~~elsewhere~~ elsewhere shall so state on the authorization and the pet cemetery owner shall, at ~~his~~ the owner's expense, remove the pet remains and have them reinterred elsewhere and shall provide proof of this removal and reinterment. A pet cemetery owner need not obtain the authorization described in division (B)(2) of this section from a person who has purchased a burial right in the pet cemetery but who has not yet used that right for the interment of a pet, if the owner refunds to the purchaser or ~~his~~ the purchaser's heirs or assigns all moneys taken for the burial right, plus interest computed in the manner and at the rate agreed upon between the cemetery owner and the owner of the burial right.

(C) The court of common pleas may remove the restriction on a portion of the land described in the declaration, if the portion of the land that remains subject to the restriction is not less than three acres in size, upon proof satisfactory to the court that the situations described in either division (B)(1) or (2) of this section have occurred with respect to that portion of the



land from which the restriction is sought to be removed.

(D) A holder of a lien on the restricted land may object to the removal of the restriction and the court of common pleas shall consider any such objection before issuing an order to remove the restriction.

(E) An order issued by the court of common pleas removing a restriction pursuant to this section shall be filed in the office of the county recorder of the county in which the land is located, who shall record it in the ~~record of deeds~~ official records.

Sec. 971.15. ~~The applicable county recorder shall keep a book known as the "partition fence record".~~ All agreements between the owners of adjoining properties filed in accordance with this chapter, all affidavits filed by owners in accordance with this chapter, and all assignments of and findings and decisions regarding responsibility for building and maintaining in good repair partition fences made under this chapter shall be recorded in the ~~record~~ official records of the county recorder. A document recorded in the ~~record~~ official records shall be final between the parties thereto and successive owners thereafter until modified by a subsequent document. All documents recorded ~~in the record~~ shall describe the land where a partition fence is located and the portion of the fence assigned to each applicable owner. In addition, the documents shall describe the purposes and use of the partition fence.

Sec. 1311.06. (A) Any person, or ~~his~~ the person's agent, who wishes to avail ~~himself~~ self of sections 1311.01 to 1311.22 of the Revised Code, shall make and file for record in the office of the county recorder in the counties in which the improved property is located, an affidavit showing the amount due over and above all legal setoffs, a description of the property to be charged with the lien, the name and address of the person to or for whom the labor or work was performed or material was furnished, the name of the owner, part owner, or lessee, if known, the name and address of the lien claimant, and the first and last dates that the lien claimant performed any labor or work or furnished any material to the improvement giving rise to ~~his~~ the claimant's lien. If the affidavit is recorded, the omission or inaccuracy of any address in the affidavit does not affect its validity. The affidavit may be verified before any person authorized to administer oaths, whether agent for the owner, part owner, lessee, lien claimant, or an interested or other party.

(B) The affidavit shall be filed within one of the following periods:

(1) If the lien arises in connection with a one- or two-family dwelling or in connection with a residential unit of condominium property as defined in Chapter 5311. of the Revised Code, within sixty days from the date on

which the last labor or work was performed or material was furnished by the person claiming the lien;

(2) If the lien arises under section 1311.021 of the Revised Code, within one hundred twenty days from the date on which the last labor or work was performed or material was furnished by the person claiming the lien;

(3) If the lien is one not described in division (B)(1) or (2) of this section, within seventy-five days from the date on which the last of the labor or work was performed or material was furnished by the person claiming the lien.

(C) The affidavit may be in the following form:

"AFFIDAVIT FOR MECHANICS' LIEN.

State of Ohio,

County of ....., ss:

....., whose address is ....., being first duly sworn, says that ..... the lien claimant, furnished certain material or performed certain labor or work in the furtherance of improvements located on or removed to the land hereinafter described, in pursuance of a certain contract, with ....., the owner, part owner, lessee, original contractor, subcontractor, or other person, as the case may be, whose address is ..... The first of the labor or work was performed or material was furnished on the ..... day of ....., ..... (year). The last of the labor or work was performed or material was furnished on the ..... day of ....., .....(year), and there is justly and truly due ....., the lien claimant, therefor from ....., the owner, part owner, lessee, original contractor, subcontractor, or other person, as the case may be, over and above all legal setoffs, the sum of ..... dollars, for which amount ....., the lien claimant, claims a lien on the land, building, or leasehold, of which ..... is or was the owner, part owner, or lessee, as the case may be, which property is described as follows:

.....  
.....  
.....

Sworn to before me and subscribed in my presence this ..... day of ....., ..... (year).

.....  
.....  
....."

(D) For purposes of this section, the description of the property is sufficient if made in accordance with division (B)(1) of section 1311.04 of

the Revised Code.

(E) The county recorder shall indorse upon every affidavit the date and hour of its filing, and record it in ~~a separate book kept for affidavits~~ the official records. No exemptions apply against any lien under this chapter.

(F) One or more laborers may authorize an agent to prepare, execute, file, and serve the affidavit required by this section. The affidavit may set forth the claims of one or more laborers, provided that the affidavit separately itemizes the claim of each laborer and may set forth claims for wages that are contractually due but are unpaid.

Sec. 1311.35. The liens in section 1311.34 of the Revised Code are waived by the employee, as to any portion of such labor, unless within thirty days from the expiration of three months from the performance thereof, ~~he~~ the employee files with the county recorder of the county where the labor was performed an itemized statement, verified by affidavit, of the amount, kind, and value of the labor performed within such period, with all credits and offsets and the amount then due ~~him~~ the employee therefor. ~~Such~~ The statement, when filed, ~~must~~ shall be recorded in ~~a book kept for the purpose~~ the official records, and becomes a lien upon the real property of the employer without any specific description thereof, for the period of one year from the filing of the statement.

Sec. 1311.42. To perfect a lien referred to in section 1311.41 of the Revised Code, a person performing labor, furnishing material, or boarding, within forty days from the date that ~~he~~ the person ceased performing labor, or furnishing materials, or boarding on or for the railroad, shall file with the county recorder of the county where the labor was performed, or material or boarding furnished, an affidavit containing an itemized statement of the kind and amount of material furnished, or labor performed, the time when the contractor or subcontractor for whom, and the section and place where, on the line of the road the labor was performed, or material furnished, and the amount due therefor, after deducting all payments and setoffs. In case of boarding, such affidavit must have attached thereto an itemized account thereof, showing the name of the contractor or subcontractor on whose order it was furnished, the several persons to whom furnished, the weekly rate of boarding, and the several amounts unpaid by each respectively. On filing the affidavit, it shall be recorded in ~~a separate book to be provided therefor~~ the official records of the county recorder, and then ~~operate~~ it operates as a lien on the railroad, in the manner and subject only to the limitations provided in sections 1311.39 to 1311.47, ~~inclusive~~, of the Revised Code.

Sec. 1337.08. The county recorder shall ~~keep a record; in which shall be recorded~~ the official records all powers of attorney authorizing the transfer

of personal property or the transaction of any business relating thereto. Upon presentation of such a power of attorney, the county recorder shall endorse thereon the date of its presentation, and after it is recorded endorse thereon the time at which the instrument was recorded, and the number or letter and page of the ~~book~~ official records in which it is recorded. ~~He~~ The county recorder also shall keep an ~~alphabetical~~ index of each power of attorney so recorded as provided in section 317.18 of the Revised Code.

Sec. 1513.33. The amount of any grant to a community improvement corporation or nonprofit corporation made under section 1513.31 of the Revised Code or the state's expenses incurred in reclaiming unreclaimed land owned by a community improvement corporation or nonprofit corporation under section 1513.32 of the Revised Code shall constitute a loan by the state to the corporation. Entry into a grant contract under section 1513.31 of the Revised Code or into a reclamation agreement under section 1513.32 of the Revised Code by the chief of the division of mineral resources management constitutes the designation of the community improvement corporation or nonprofit corporation as the state's agent for the commercial or industrial development of the land named in the contract or agreement.

Each grant contract under section 1513.31 of the Revised Code or reclamation agreement under section 1513.32 of the Revised Code shall include terms for repayment of the grant or reimbursement of the state for its reclamation expenses, which shall require repayment of the loan in full upon the first sale, lease, or rental of the land reclaimed under the contract or agreement if the entire parcel of reclaimed land is sold, leased, or rented. If the corporation establishes a business enterprise on the entire parcel of reclaimed land, the contract shall require repayment of the loan in full upon the commencement of operation of the business enterprise. If the reclaimed land is sold, leased, or rented in portions or the corporation establishes a business enterprise on any portion of the reclaimed land, the contract or agreement shall require repayment of that portion of the loan that corresponds to the portion of the reclaimed land sold, leased, or rented upon the first sale, lease, or rental of that portion, or upon commencement of operation of the business enterprise on that portion, by the corporation in the proportion that the acreage of the reclaimed land sold, leased, rented, or used in business by the corporation bears to the total acreage of land reclaimed under the contract or agreement.

To secure repayment of the moneys granted under section 1513.31 of the Revised Code or of the state's reclamation expenses under section 1513.32 of the Revised Code to or on behalf of a community improvement

corporation or nonprofit corporation, the state shall have a lien on the land owned by the corporation that is land reclaimed under section 1513.31 or 1513.32 of the Revised Code equal to the amount of the grant made under section 1513.31 of the Revised Code or to the state's expenses incurred in reclaiming the land under section 1513.32 of the Revised Code. Within thirty days after the final grant payment is made under section 1513.31 of the Revised Code or after the completion of the reclamation work under section 1513.32 of the Revised Code, the chief shall cause to be recorded in the office of the county recorder of the county in which the reclaimed land is located a statement that shall contain an itemized accounting of the grant paid under section 1513.31 of the Revised Code or an itemized record of the state's expenses incurred in reclaiming the land under section 1513.32 of the Revised Code. The statement shall constitute a notice of lien and operate as of the date of delivery as a lien on the land reclaimed in the amount of the grant moneys paid out or the reclamation expenses incurred by the state and shall have priority as a lien second only to the lien of real property taxes imposed upon the land. The notice of lien and the lien shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor whose rights have attached prior to the date of filing of the statement by the chief or to any prior or subsequent lien for real property taxes imposed pursuant to section 5719.04 of the Revised Code.

The county recorder shall record and index the chief's statement, under the name of the state and the corporation, in the official records of ~~mechanic's liens~~ maintained by the county recorder's office. The county recorder shall impose no charge for the recording or indexing of the statement. If the land is registered, the county recorder shall make a notation and enter a memorial of the lien upon the page of the register in which the last certificate of title to the land is registered, stating the name of the claimant, amount claimed, volume and page of the record where recorded, and exact time the memorial was entered.

The lien shall continue in force so long as any portion of the amount granted under section 1513.31 of the Revised Code or the state's reclamation expenses incurred under section 1513.32 of the Revised Code remains unpaid. Upon repayment in full of those moneys or expenses, the chief promptly shall issue a certificate of release of the lien. Upon presentation of the certificate of release, the county recorder of the county where the lien is recorded shall record the lien as having been discharged.

A lien imposed under this section shall be foreclosed upon the substantial failure of a corporation to repay any portion of the amount granted under section 1513.31 of the Revised Code or the state's reclamation

expenses incurred under section 1513.32 of the Revised Code in accordance with the terms of the grant contract or reclamation agreement. Before foreclosing any lien under this section, the chief shall make a written demand upon the corporation to comply with the repayment terms of the contract or agreement. If the corporation does not pay the amount due within sixty days, the chief shall refer the matter to the attorney general, who shall institute a civil action to foreclose the lien of the state.

All moneys collected from loan repayments and lien foreclosures under this section shall be credited to the unreclaimed lands fund created by section 1513.30 of the Revised Code.

Sec. 1513.37. (A) There is hereby created in the state treasury the abandoned mine reclamation fund, which shall be administered by the chief of the division of mineral resources management. The fund shall consist of grants from the secretary of the interior from the federal abandoned mine reclamation fund established by Title IV of the "Surface Mining Control and Reclamation Act of 1977," 91 Stat. 445, 30 U.S.C.A. 1201, regulations adopted under it, and amendments to the act and regulations. Expenditures from the abandoned mine reclamation fund shall be made by the chief for the following purposes:

(1) Reclamation and restoration of land and water resources adversely affected by past coal mining, including, but not limited to, reclamation and restoration of abandoned strip mine areas, abandoned coal processing areas, and abandoned coal refuse disposal areas; sealing and filling of abandoned deep mine entries and voids; planting of land adversely affected by past coal mining; prevention of erosion and sedimentation; prevention, abatement, treatment, and control of water pollution created by coal mine drainage, including restoration of streambeds and construction and operation of water treatment plants; prevention, abatement, and control of burning coal refuse disposal areas and burning coal in situ; and prevention, abatement, and control of coal mine subsidence;

(2) Acquisition and filling of voids and sealing of tunnels, shafts, and entryways of noncoal lands;

(3) Acquisition of land as provided for in this section;

(4) Administrative expenses incurred in accomplishing the purposes of this section;

(5) All other necessary expenses to accomplish the purposes of this section.

(B) Expenditures of moneys from the fund on land and water eligible pursuant to division (C) of this section shall reflect the following priorities in the order stated:

(1) The protection of public health, safety, general welfare, and property from extreme danger of adverse effects of coal mining practices;

(2) The protection of public health, safety, and general welfare from adverse effects of coal mining practices;

(3) The restoration of land and water resources and the environment previously degraded by adverse effects of coal mining practices, including measures for the conservation and development of soil and water (excluding channelization), woodland, fish and wildlife, recreation resources, and agricultural productivity;

(4) Research and demonstration projects relating to the development of coal mining reclamation and water quality control program methods and techniques;

(5) The protection, repair, replacement, construction, or enhancement of public facilities such as utilities, roads, recreation facilities, and conservation facilities adversely affected by coal mining practices;

(6) The development of publicly owned land adversely affected by coal mining practices, including land acquired as provided in this section for recreation and historic purposes, conservation and reclamation purposes, and open space benefits.

(C)(1) Lands and water eligible for reclamation or drainage abatement expenditures under this section are those that were mined for coal or were affected by such mining, wastebanks, coal processing, or other coal mining processes and that meet one of the following criteria:

(a) Are lands that were abandoned or left in an inadequate reclamation status prior to August 3, 1977, and for which there is no continuing reclamation responsibility under state or federal laws;

(b) Are lands for which the chief finds that surface coal mining operations occurred at any time between August 4, 1977, and August 16, 1982, and that any moneys for reclamation or abatement that are available pursuant to a bond, performance security, or other form of financial guarantee or from any other source are not sufficient to provide for adequate reclamation or abatement at the site;

(c) Are lands for which the chief finds that surface coal mining operations occurred at any time between August 4, 1977, and November 5, 1990, that the surety of the mining operator became insolvent during that time, and that, as of November 5, 1990, any moneys immediately available from proceedings relating to that insolvency or from any financial guarantee or other source are not sufficient to provide for adequate reclamation or abatement at the site.

(2) In determining which sites to reclaim pursuant to divisions (C)(1)(b)

and (c) of this section, the chief shall follow the priorities stated in divisions (B)(1) and (2) of this section and shall ensure that priority is given to those sites that are in the immediate vicinity of a residential area or that have an adverse economic impact on a local community.

(3) Surface coal mining operations on lands eligible for remining shall not affect the eligibility of those lands for reclamation and restoration under this section after the release of the bond, performance security, or other form of financial guarantee for any such operation as provided under division (F) of section 1513.16 of the Revised Code. If the bond, performance security, or other form of financial guarantee for a surface coal mining operation on lands eligible for remining is forfeited, moneys available under this section may be used if the amount of the bond, performance security, or other form of financial guarantee is not sufficient to provide for adequate reclamation or abatement, except that if conditions warrant, the chief immediately shall exercise the authority granted under division (L) of this section.

(D) The chief may submit to the secretary of the interior a state reclamation plan and annual projects to carry out the purposes of this section.

(1) The reclamation plan generally shall identify the areas to be reclaimed, the purposes for which the reclamation is proposed, the relationship of the lands to be reclaimed and the proposed reclamation to surrounding areas, the specific criteria for ranking and identifying projects to be funded, and the legal authority and programmatic capability to perform the work in accordance with this section.

(2) On an annual basis, the chief may submit to the secretary an application for support of the abandoned mine reclamation fund and implementation of specific reclamation projects. The annual requests shall include such information as may be requested by the secretary.

Before submitting an annual application to the secretary, the chief first shall submit it to the council on unreclaimed strip mined lands for review and approval by the council. The chief shall not submit such an application to the secretary until it has been approved by the council. The chief shall submit applications for administrative costs, imminent hazards, or emergency projects to the council for review.

(3) The costs for each proposed project under this section shall include actual construction costs, actual operation and maintenance costs of permanent facilities, planning and engineering costs, construction inspection costs, and other necessary administrative expenses.

(4) Before making any expenditure of funds from the fund to implement any specific reclamation project under this section, the chief first shall



submit to the council a project proposal and any other pertinent information regarding the project requested by the council for review and approval of the specific project by the council.

(5) The chief may submit annual and other reports required by the secretary when funds are provided by the secretary under Title IV of the "Surface Mining Control and Reclamation Act of 1977," 91 Stat. 445, 30 U.S.C.A. 1201, regulations adopted under it, and amendments to the act and regulations.

(E)(1) There is hereby created in the state treasury the acid mine drainage abatement and treatment fund, which shall be administered by the chief. The fund shall consist of grants from the secretary of the interior from the federal abandoned mine reclamation fund pursuant to section 402(g)(6) of Title IV of the "Surface Mining Control and Reclamation Act of 1977," 91 Stat. 445, 30 U.S.C.A. 1201. All investment earnings of the fund shall be credited to the fund.

(2) The chief shall make expenditures from the fund, in consultation with the United States department of agriculture, soil conservation service, to implement acid mine drainage abatement and treatment plans approved by the secretary. The plans shall provide for the comprehensive abatement of the causes and treatment of the effects of acid mine drainage within qualified hydrologic units affected by coal mining practices and shall include at least all of the following:

(a) An identification of the qualified hydrologic unit. As used in division (E) of this section, "qualified hydrologic unit" means a hydrologic unit that meets all of the following criteria:

(i) The water quality in the unit has been significantly affected by acid mine drainage from coal mining practices in a manner that has an adverse impact on biological resources.

(ii) The unit contains lands and waters that meet the eligibility requirements established under division (C) of this section and any of the priorities established in divisions (B)(1) to (3) of this section.

(iii) The unit contains lands and waters that are proposed to be the subject of expenditures from the reclamation forfeiture fund created in section 1513.18 of the Revised Code or the unreclaimed lands fund created in section 1513.30 of the Revised Code.

(b) The extent to which acid mine drainage is affecting the water quality and biological resources within the hydrologic unit;

(c) An identification of the sources of acid mine drainage within the hydrologic unit;

(d) An identification of individual projects and the measures proposed

to be undertaken to abate and treat the causes or effects of acid mine drainage within the hydrologic unit;

(e) The cost of undertaking the proposed abatement and treatment measures;

(f) An identification of existing and proposed sources of funding for those measures;

(g) An analysis of the cost-effectiveness and environmental benefits of abatement and treatment measures.

(3) The chief may make grants of moneys from the acid mine drainage abatement and treatment fund to watershed groups for conducting projects to accomplish the purposes of this section. A grant may be made in an amount equal to not more than fifty per cent of each of the following:

(a) Reasonable and necessary expenses for the collection and analysis of data sufficient to do either or both of the following:

(i) Identify a watershed as a qualified hydrologic unit;

(ii) Monitor the quality of water in a qualified hydrologic unit before, during, and at any time after completion of the project by the watershed group.

(b) Engineering design costs and construction costs involved in the project, provided that the project is conducted in a qualified hydrologic unit and the chief considers the project to be a priority.

A watershed group that wishes to obtain a grant under division (E)(3) of this section shall submit an application to the chief on forms provided by the division of mineral resources management, together with detailed estimates and timetables for accomplishing the stated goals of the project and any other information that the chief requires.

For the purposes of establishing priorities for awarding grants under division (E)(3) of this section, the chief shall consider each project's feasibility, cost-effectiveness, and environmental benefit, together with the availability of matching funding, including in-kind services, for the project.

The chief shall enter into a contract for funding with each applicant awarded a grant to ensure that the moneys granted are used for the purposes of this section and that the work that the project involves is done properly. The contract is not subject to division (B) of section 127.16 of the Revised Code. The final payment of grant moneys shall not be made until the chief inspects and approves the completed project.

The chief shall require each applicant awarded a grant under this section who conducts a project involving construction work to pay workers at the greater of their regular rate of pay, as established by contract, agreement, or prior custom or practice, or the average wage rate paid in this state for the

same or similar work performed in the same or a similar locality by private companies doing similar work on similar projects.

As used in division (E)(3) of this section, "watershed group" means a charitable organization as defined in section 1716.01 of the Revised Code that has been established for the purpose of conducting reclamation of land and waters adversely affected by coal mining practices and specifically for conducting acid mine drainage abatement.

(F)(1) If the chief makes a finding of fact that land or water resources have been adversely affected by past coal mining practices; the adverse effects are at a stage where, in the public interest, action to restore, reclaim, abate, control, or prevent the adverse effects should be taken; the owners of the land or water resources where entry must be made to restore, reclaim, abate, control, or prevent the adverse effects of past coal mining practices are not known or are not readily available; or the owners will not give permission for the state, political subdivisions, or their agents, employees, or contractors to enter upon the property to restore, reclaim, abate, control, or prevent the adverse effects of past coal mining practices; then, upon giving notice by mail to the owners, if known, or, if not known, by posting notice upon the premises and advertising once in a newspaper of general circulation in the municipal corporation or county in which the land lies, the chief or the chief's agents, employees, or contractors may enter upon the property adversely affected by past coal mining practices and any other property to have access to the property to do all things necessary or expedient to restore, reclaim, abate, control, or prevent the adverse effects. The entry shall be construed as an exercise of the police power for the protection of the public health, safety, and general welfare and shall not be construed as an act of condemnation of property nor of trespass on it. The moneys expended for the work and the benefits accruing to any such premises so entered upon shall be chargeable against the land and shall mitigate or offset any claim in or any action brought by any owner of any interest in the premises for any alleged damages by virtue of the entry, but this provision is not intended to create new rights of action or eliminate existing immunities.

(2) The chief or the chief's authorized representatives may enter upon any property for the purpose of conducting studies or exploratory work to determine the existence of adverse effects of past coal mining practices and to determine the feasibility of restoration, reclamation, abatement, control, or prevention of such adverse effects. The entry shall be construed as an exercise of the police power for the protection of the public health, safety, and general welfare and shall not be construed as an act of condemnation of

property nor trespass on it.

(3) The chief may acquire any land by purchase, donation, or condemnation that is adversely affected by past coal mining practices if the chief determines that acquisition of the land is necessary to successful reclamation and that all of the following apply:

(a) The acquired land, after restoration, reclamation, abatement, control, or prevention of the adverse effects of past coal mining practices, will serve recreation and historic purposes, serve conservation and reclamation purposes, or provide open space benefits.

(b) Permanent facilities such as a treatment plant or a relocated stream channel will be constructed on the land for the restoration, reclamation, abatement, control, or prevention of the adverse effects of past coal mining practices.

(c) Acquisition of coal refuse disposal sites and all coal refuse thereon will serve the purposes of this section or public ownership is desirable to meet emergency situations and prevent recurrences of the adverse effects of past coal mining practices.

(4)(a) Title to all lands acquired pursuant to this section shall be in the name of the state. The price paid for land acquired under this section shall reflect the market value of the land as adversely affected by past coal mining practices.

(b) The chief may receive grants on a matching basis from the secretary of the interior for the purpose of carrying out this section.

(5)(a) Where land acquired pursuant to this section is considered to be suitable for industrial, commercial, residential, or recreational development, the chief may sell the land by public sale under a system of competitive bidding at not less than fair market value and under other requirements imposed by rule to ensure that the lands are put to proper use consistent with local and state land use plans, if any, as determined by the chief.

(b) The chief, when requested, and after appropriate public notice, shall hold a public meeting in the county, counties, or other appropriate political subdivisions of the state in which lands acquired pursuant to this section are located. The meetings shall be held at a time that shall afford local citizens and governments the maximum opportunity to participate in the decision concerning the use or disposition of the lands after restoration, reclamation, abatement, control, or prevention of the adverse effects of past coal mining practices.

(6) In addition to the authority to acquire land under division (F)(3) of this section, the chief may use money in the fund to acquire land by purchase, donation, or condemnation, and to reclaim and transfer acquired

land to a political subdivision, or to any person, if the chief determines that it is an integral and necessary element of an economically feasible plan for the construction or rehabilitation of housing for persons disabled as the result of employment in the mines or work incidental to that employment, persons displaced by acquisition of land pursuant to this section, persons dislocated as the result of adverse effects of coal mining practices that constitute an emergency as provided in the "Surface Mining Control and Reclamation Act of 1977," 91 Stat. 466, 30 U.S.C.A. 1240, or amendments to it, or persons dislocated as the result of natural disasters or catastrophic failures from any cause. Such activities shall be accomplished under such terms and conditions as the chief requires, which may include transfers of land with or without monetary consideration, except that to the extent that the consideration is below the fair market value of the land transferred, no portion of the difference between the fair market value and the consideration shall accrue as a profit to those persons. No part of the funds provided under this section may be used to pay the actual construction costs of housing. The chief may carry out the purposes of division (F)(6) of this section directly or by making grants and commitments for grants and may advance money under such terms and conditions as the chief may require to any agency or instrumentality of the state or any public body or nonprofit organization designated by the chief.

(G)(1) Within six months after the completion of projects to restore, reclaim, abate, control, or prevent adverse effects of past coal mining practices on privately owned land, the chief shall itemize the moneys so expended and may file a statement of the expenditures in the office of the county recorder of the county in which the land lies, together with a notarized appraisal by an independent appraiser of the value of the land before the restoration, reclamation, abatement, control, or prevention of adverse effects of past coal mining practices if the moneys so expended result in a significant increase in property value. The statement shall constitute a lien upon the land as of the date of the expenditures of the moneys and shall have priority as a lien second only to the lien of real property taxes imposed upon the land. The lien shall not exceed the amount determined by the appraisal to be the increase in the fair market value of the land as a result of the restoration, reclamation, abatement, control, or prevention of the adverse effects of past coal mining practices. No lien shall be filed under division (G) of this section against the property of any person who owned the surface prior to May 2, 1977, and did not consent to, participate in, or exercise control over the mining operation that necessitated the reclamation performed.

(2) The landowner may petition, within sixty days after the filing of the lien, to determine the increase in the fair market value of the land as a result of the restoration, reclamation, abatement, control, or prevention of the adverse effects of past coal mining practices. The amount reported to be the increase in value of the premises shall constitute the amount of the lien and shall be recorded with the statement provided in this section. Any party aggrieved by the decision may appeal as provided by state law.

(3) The lien provided in division (G) of this section shall be recorded and indexed, under the name of the state and the landowner, in ~~a lien index~~ the official records in the office of the county recorder of the county in which the land lies. The county recorder shall impose no charge for the recording or indexing of the lien. If the land is registered, the county recorder shall make a notation and enter a memorial of the lien upon the page of the register in which the last certificate of title to the land is registered, stating the name of the claimant, amount claimed, volume and page of the record where recorded, and exact time the memorial was entered.

(4) The lien shall continue in force so long as any portion of the amount of the lien remains unpaid. If the lien remains unpaid at the time of conveyance of the land on which the lien was placed, the conveyance may be set aside. Upon repayment in full of the moneys expended under this section, the chief promptly shall issue a certificate of release of the lien. Upon presentation of the certificate of release, the county recorder of the county in which the lien is recorded shall record the lien as having been discharged.

(5) A lien imposed under this section shall be foreclosed upon the substantial failure of a landowner to pay any portion of the amount of the lien. Before foreclosing any lien under this section, the chief shall make a written demand upon the landowner for payment. If the landowner does not pay the amount due within sixty days, the chief shall refer the matter to the attorney general, who shall institute a civil action to foreclose the lien.

(H)(1) The chief may fill voids, seal abandoned tunnels, shafts, and entryways, and reclaim surface impacts of underground or strip mines that the chief determines could endanger life and property, constitute a hazard to the public health and safety, or degrade the environment.

(2) In those instances where mine waste piles are being reworked for conservation purposes, the incremental costs of disposing of the wastes from those operations by filling voids and sealing tunnels may be eligible for funding, provided that the disposal of these wastes meets the purposes of this section.

(3) The chief may acquire by purchase, donation, easement, or otherwise such interest in land as the chief determines necessary to carry out division (H) of this section.

(I) The chief shall report annually to the secretary of the interior on operations under the fund and include recommendations as to its future uses.

(J)(1) The chief may engage in any work and do all things necessary or expedient, including the adoption of rules, to implement and administer this section.

(2) The chief may engage in cooperative projects under this section with any agency of the United States, any other state, or their governmental agencies or with any state university or college as defined in section 3345.27 of the Revised Code. The cooperative projects are not subject to division (B) of section 127.16 of the Revised Code.

(3) The chief may request the attorney general to initiate in any court of competent jurisdiction an action in equity for an injunction to restrain any interference with the exercise of the right to enter or to conduct any work provided in this section, which remedy is in addition to any other remedy available under this section.

(4) The chief may construct or operate a plant or plants for the control and treatment of water pollution resulting from mine drainage. The extent of this control and treatment may be dependent upon the ultimate use of the water. Division (J)(4) of this section does not repeal or supersede any portion of the "Federal Water Pollution Control Act," 70 Stat. 498 (1965), 33 U.S.C.A. 1151, as amended, and no control or treatment under division (J)(4) of this section, in any way, shall be less than that required by that act. The construction of a plant or plants may include major interceptors and other facilities appurtenant to the plant.

(5) The chief may transfer money from the abandoned mine reclamation fund and the acid mine drainage abatement and treatment fund to other appropriate state agencies or to state universities or colleges in order to carry out the reclamation activities authorized by this section.

(K) The chief may contract for any part of work to be performed under this section, with or without advertising for bids, if the chief determines that a condition exists that could reasonably be expected to cause substantial physical harm to persons, property, or the environment and to which persons or improvements on real property are currently exposed.

The chief shall require every contractor performing reclamation work under this section to pay its workers at the greater of their regular rate of pay, as established by contract, agreement, or prior custom or practice, or the average wage rate paid in this state for the same or similar work as

determined by the chief under section 1513.02 of the Revised Code.

(L)(1) The chief may contract for the emergency restoration, reclamation, abatement, control, or prevention of adverse effects of mining practices on eligible lands if the chief determines that an emergency exists constituting a danger to the public health, safety, or welfare and that no other person or agency will act expeditiously to restore, reclaim, abate, control, or prevent those adverse effects. The chief may enter into a contract for emergency work under division (L) of this section without advertising for bids. Any such contract or any purchase of materials for emergency work under division (L) of this section is not subject to division (B) of section 127.16 of the Revised Code.

(2) The chief or the chief's agents, employees, or contractors may enter on any land where such an emergency exists, and on other land in order to have access to that land, in order to restore, reclaim, abate, control, or prevent the adverse effects of mining practices and to do all things necessary or expedient to protect the public health, safety, or welfare. Such an entry shall be construed as an exercise of the police power and shall not be construed as an act of condemnation of property or of trespass. The moneys expended for the work and the benefits accruing to any premises so entered upon shall be chargeable against the land and shall mitigate or offset any claim in or any action brought by any owner of any interest in the premises for any alleged damages by virtue of the entry. This provision is not intended to create new rights of action or eliminate existing immunities.

Sec. 1701.73. (A)(1) Upon the adoption of any amendment or amended articles, a certificate containing a copy of the resolution adopting the amendment or amended articles, a statement of the manner of its adoption, and, in the case of adoption of the resolution by the incorporators or directors, a statement of the basis for such adoption, shall be filed with the secretary of state, and thereupon the articles shall be amended accordingly, any change of shares provided for in the amendment or amended articles shall become effective, and the amended articles shall supersede the existing articles.

(2) Except as provided in division (A)(3) of this section, when an amendment or amended articles are adopted by the directors pursuant to section 1701.70 of the Revised Code, the corporation shall send notice of the amendment or amended articles, and a copy or summary of the amendment or amended articles, by mail, overnight delivery service, or any other means of communication authorized by the shareholder to whom the notice and copy or summary are sent, to each shareholder of the corporation of record as of the date on which the directors approved the amendment or



amended articles. The notice shall be sent to the shareholders within twenty days after the filing of the certificate required by division (A)(1) of this section.

(3) Any corporation that files periodic reports with the United States securities and exchange commission pursuant to section 13 of the "Securities Exchange Act of 1934," 48 Stat. 881, 15 U.S.C. 78m, as amended, or section 15(d) of the "Securities Exchange Act of 1934," 48 Stat. 881, 15 U.S.C. 78o(d), as amended, may satisfy the notice to shareholders of record requirement of division (A)(2) of this section by including a copy or summary of the amendment or amended articles in a report filed in accordance with those provisions within twenty days after the filing of the certificate required by division (A)(1) of this section.

(B) When an amendment or amended articles are adopted by the incorporators, the certificate described in division (A)(1) of this section shall be signed by each of them.

(C) When an amendment or amended articles are adopted by the directors or by the shareholders, the certificate described in division (A)(1) of this section shall be signed by any authorized officer.

(D) A copy of an amendment or amended articles changing the name of a corporation or its principal office in this state, certified by the secretary of state, may be filed for record in the office of the county recorder of any county in this state, and for such recording, the county recorder shall charge and collect the same fee as provided for in division (A)(1) of section 317.32 of the Revised Code. The copy shall be recorded in the official records of ~~deeds~~ the county recorder.

Sec. 1701.81. (A) Upon adoption by each constituent entity of an agreement of merger or consolidation pursuant to section 1701.78, 1701.781, 1701.79, 1701.791, 1701.80, 1701.801, or 1701.802 of the Revised Code, a certificate of merger or consolidation shall be filed with the secretary of state that is signed by any authorized representative of each constituent corporation, partnership, or other entity. The certificate shall be on a form prescribed by the secretary of state and shall set forth only the information required by this section.

(B)(1) The certificate of merger or consolidation shall set forth all of the following:

(a) The name and the form of entity of each constituent entity and the state under the laws of which each constituent entity exists;

(b) A statement that each constituent entity has complied with all of the laws under which it exists and that the laws permit the merger or consolidation;

(c) The name and mailing address of the person or entity that is to provide, in response to any written request made by a shareholder, partner, or other equity holder of a constituent entity, a copy of the agreement of merger or consolidation;

(d) The effective date of the merger or consolidation, which date may be on or after the date of the filing of the certificate;

(e) The signature of each representative authorized to sign the certificate on behalf of each constituent entity and the office held or the capacity in which the representative is acting;

(f) A statement that the agreement of merger or consolidation is authorized on behalf of each constituent entity and that each person who signed the certificate on behalf of each entity is authorized to do so;

(g) In the case of a merger, a statement that one or more specified constituent entities will be merged into a specified surviving entity or, in the case of a consolidation, a statement that the constituent entities will be consolidated into a new entity;

(h) In the case of a merger, if the surviving entity is a foreign entity not licensed to transact business in this state, the name and address of the statutory agent upon whom any process, notice, or demand against any constituent entity may be served;

(i) In the case of a consolidation, the name and address of the statutory agent upon whom any process, notice, or demand against any constituent entity or the new entity may be served.

(2) In the case of a consolidation into a new domestic corporation, limited liability company, or limited partnership, the articles of incorporation, the articles of organization, or the certificate of limited partnership of the new domestic entity shall be filed with the certificate of merger or consolidation.

(3) In the case of a merger into a domestic corporation, limited liability company, or limited partnership, any amendments to the articles of incorporation, articles of organization, or certificate of limited partnership of the surviving domestic entity shall be filed with the certificate of merger or consolidation.

(4) If the surviving or new entity is a foreign entity that desires to transact business in this state as a foreign corporation, limited liability company, or limited partnership, the certificate of merger or consolidation shall be accompanied by the information required by division (B)(8), (9), or (10) of section 1701.791 of the Revised Code.

(5) If a foreign or domestic corporation licensed to transact business in this state is a constituent entity and the surviving or new entity resulting

from the merger or consolidation is not a foreign or domestic corporation that is to be licensed to transact business in this state, the certificate of merger or consolidation shall be accompanied by the affidavits, receipts, certificates, or other evidence required by division (H) of section 1701.86 of the Revised Code, with respect to each domestic constituent corporation, and by the affidavits, receipts, certificates, or other evidence required by division (C) or (D) of section 1703.17 of the Revised Code, with respect to each foreign constituent corporation licensed to transact business in this state.

(C) If any constituent entity in a merger or consolidation is organized or formed under the laws of a state other than this state or under any chapter of the Revised Code other than this chapter, there also shall be filed in the proper office all documents that are required to be filed in connection with the merger or consolidation by the laws of that state or by that chapter.

(D) Upon the filing of a certificate of merger or consolidation and other filings as described in division (C) of this section or at such later date as the certificate of merger or consolidation specifies, the merger or consolidation is effective.

(E) The secretary of state shall furnish, upon request and payment of the fee specified in division (D) of section 111.16 of the Revised Code, the secretary of state's certificate setting forth the name and the form of entity of each constituent entity and the states under the laws of which each constituent entity existed prior to the merger or consolidation, the name and the form of entity of the surviving or new entity and the state under the laws of which the surviving entity exists or the new entity is to exist, the date of filing of the certificate of merger or consolidation with the secretary of state, and the effective date of the merger or consolidation. The certificate of the secretary of state, or a copy of the certificate of merger or consolidation certified by the secretary of state, may be filed for record in the office of the recorder of any county in this state and, if filed, shall be recorded in the official records of ~~deeds for~~ that county. For that recording, the county recorder shall charge and collect the same fee as in the case of deeds.

Sec. 1701.811. (A) Upon the adoption of a declaration of conversion pursuant to section 1701.782 or 1701.792 of the Revised Code, or at a later time as authorized by the declaration of conversion, a certificate of conversion that is signed by an authorized representative of the converting entity shall be filed with the secretary of state. The certificate shall be on a form prescribed by the secretary of state and shall set forth only the information required by this section.

(B)(1) The certificate of conversion shall set forth all of the following:

(a) The name and the form of entity of the converting entity and the state under the laws of which the converting entity exists;

(b) A statement that the converting entity has complied with all of the laws under which it exists and that the laws permit the conversion;

(c) The name and mailing address of the person or entity that is to provide a copy of the declaration of conversion in response to any written request made by a shareholder, partner, or member of the converting entity;

(d) The effective date of the conversion, which date may be on or after the date of the filing of the certificate pursuant to this section;

(e) The signature of the representative or representatives authorized to sign the certificate on behalf of the converting entity and the office held or the capacity in which the representative is acting;

(f) A statement that the declaration of conversion is authorized on behalf of the converting entity and that each person signing the certificate on behalf of the converting entity is authorized to do so;

(g) The name and the form of the converted entity and the state under the laws of which the converted entity will exist;

(h) If the converted entity is a foreign entity that will not be licensed in this state, the name and address of the statutory agent upon whom any process, notice, or demand may be served.

(2) In the case of a conversion into a new domestic corporation, limited liability company, limited partnership, or other partnership, any organizational document, including a designation of agent, that would be filed upon the creation of the new entity shall be filed with the certificate of conversion.

(3) If the converted entity is a foreign entity that desires to transact business in this state, the certificate of conversion shall be accompanied by the information required by division (B)(8), (9), or (10) of section 1701.791 of the Revised Code.

(4) If a foreign or domestic corporation licensed to transact business in this state is the converting entity, the certificate of conversion shall be accompanied by the affidavits, receipts, certificates, or other evidence required by division (H) of section 1701.86 of the Revised Code with respect to a converting domestic corporation, or by the affidavits, receipts, certificates, or other evidence required by division (C) or (D) of section 1703.17 of the Revised Code with respect to a foreign corporation.

(C) If the converting entity or the converted entity is organized or formed under the laws of a state other than this state or under any chapter of the Revised Code other than this chapter, all documents required to be filed in connection with the conversion by the laws of that state or that chapter

shall be filed in the proper office.

(D) Upon the filing of a certificate of conversion and other filings required by division (C) of this section or at any later date that the certificate of conversion specifies, the conversion is effective, subject to the limitation that no conversion will be effective if there are reasonable grounds to believe that the conversion would render the converted entity unable to pay its obligations as they become due in the usual course of its affairs.

(E) The secretary of state shall furnish, upon request and payment of the fee specified in division (K)(2) of section 111.16 of the Revised Code, the secretary of state's certificate setting forth all of the following:

(1) The name and form of entity of the converting entity and the state under the laws of which it existed prior to the conversion;

(2) The name and the form of entity of the converted entity and the state under the laws of which it will exist;

(3) The date of filing of the certificate of conversion with the secretary of state and the effective date of the conversion.

(F) The certificate of the secretary of state, or a copy of the certificate of conversion certified by the secretary of state, may be filed for record in the office of the recorder of any county in this state and, if filed, shall be recorded in the official records of ~~deeds for~~ that county. For the recording, the county recorder shall charge and collect the same fee as in the case of deeds.

Sec. 1702.38. (A) The articles may be amended from time to time in any respect if the articles as amended set forth all the provisions that are required in, and only those provisions that may properly be in, original articles filed at the time of adopting the amendment, other than with respect to the initial directors, except that a public benefit corporation shall not amend its articles in such manner that it will cease to be a public benefit corporation.

(B) Without limiting the generality of the authority described in division (A) of this section, the articles may be amended to:

(1) Change the name of the corporation;

(2) Change the place in this state where its principal office is to be located;

(3) Change, enlarge, or diminish its purpose or purposes;

(4) Change any provision of the articles or add any provision that may properly be included in the articles.

(C)(1) The voting members present in person, by use of authorized communications equipment, by mail, or, if permitted, by proxy at a meeting held for that purpose, may adopt an amendment by the affirmative vote of a majority of the voting members present if a quorum is present or, if the

articles or the regulations provide or permit, by the affirmative vote of a greater or lesser proportion or number of the voting members, and by the affirmative vote of the voting members of any particular class that is required by the articles or the regulations.

(2) For purposes of division (C)(1) of this section, participation by a voting member at a meeting through the use of any of the means of communication described in that division constitutes presence in person of that voting member at the meeting for purposes of determining a quorum.

(D) In addition to or in lieu of adopting an amendment to the articles, the voting members may adopt amended articles by the same action or vote as that required to adopt the amendment.

(E) The directors may adopt amended articles to consolidate the original articles and all previously adopted amendments to the articles that are in force at the time, or the voting members at a meeting held for that purpose may adopt the amended articles by the same vote as that required to adopt an amendment.

(F) Amended articles shall set forth all the provisions that are required in, and only the provisions that may properly be in, original articles filed at the time of adopting the amended articles, other than with respect to the initial directors, and shall contain a statement that they supersede the existing articles.

(G) Upon the adoption of any amendment or amended articles, a certificate containing a copy of the resolution adopting the amendment or amended articles, a statement of the manner of its adoption, and, in the case of adoption of the resolution by the directors, a statement of the basis for such adoption, shall be filed with the secretary of state, and upon that filing the articles shall be amended accordingly, and the amended articles shall supersede the existing articles. The certificate shall be signed by any authorized officer of the corporation.

(H) A copy of an amendment or amended articles changing the name of a corporation or its principal office in this state, certified by the secretary of state, may be filed for record in the office of the county recorder of any county in this state, and for that recording the county recorder shall charge and collect the same fee as provided for in division (A)(1) of section 317.32 of the Revised Code. That copy shall be recorded in the official records of ~~deeds~~ the county recorder.

Sec. 1702.43. (A) Upon adoption by each constituent entity of an agreement of merger or consolidation pursuant to section 1702.41 or 1702.411 of the Revised Code, a certificate of merger or consolidation signed by any authorized representative of each constituent entity, shall be

filed with the secretary of state. The certificate shall be on a form prescribed by the secretary of state and shall set forth only the information required by this section.

(1) The certificate of merger or consolidation shall set forth all of the following:

(a) The name of each constituent entity and the state under whose laws each constituent entity exists;

(b) A statement that each constituent entity has complied with all of the laws under which it exists and that the laws permit the merger or consolidation;

(c) The name and mailing address of the person or entity that is to provide, in response to any written request made by a member or other person, a copy of the agreement of merger or consolidation;

(d) The effective date of the merger or consolidation, which date may be on or after the date of the filing of the certificate;

(e) The signature of each representative authorized to sign the certificate on behalf of each constituent entity and the office each representative authorized to sign holds or the capacity in which the representative is acting;

(f) A statement that the agreement of merger or consolidation is authorized on behalf of each constituent entity and that each person who signed the certificate on behalf of each entity is authorized to do so;

(g) In the case of a merger, a statement that one or more specified constituent entities will be merged into a specified surviving entity or, in the case of a consolidation, a statement that the constituent entities will be consolidated into a new entity;

(h) In the case of a merger, if the surviving entity is a foreign entity not licensed to transact business in this state, the name and address of the statutory agent upon whom any process, notice, or demand may be served;

(i) In the case of a consolidation, the name and address of the statutory agent upon whom any process, notice, or demand against any constituent entity or the new entity may be served.

(2) In the case of a consolidation into a new domestic corporation, the articles of incorporation of the new domestic corporation shall be filed with the certificate of consolidation.

(3) In the case of a merger into a domestic corporation, any amendments to the articles of incorporation of the surviving domestic corporation shall be filed with the certificate of merger. Filing requirements with respect to mergers and consolidations in which a domestic corporation is not the surviving or resulting entity shall be subject to division (B) of section 1702.43 of the Revised Code.

(4) If the surviving or new entity is a foreign entity that desires to transact business in this state as a foreign corporation, limited liability company, limited partnership, or unincorporated association, the certificate of merger or consolidation shall be accompanied by the information required by division (A)(3)(h), (i), (j), or (k) of section 1702.411 of the Revised Code, whichever is applicable.

(5) If a domestic or foreign corporation licensed to transact business in this state is a constituent entity and the surviving or new entity resulting from the merger or consolidation is not a domestic or foreign corporation that is to be licensed to transact business in this state, the certificate of merger or consolidation shall be accompanied by the affidavits, receipts, certificates, or other evidence required by division (G) of section 1702.47 of the Revised Code, with respect to each domestic corporation, and by the affidavits, receipts, certificates, or other evidence required by division (C) or (D) of section 1703.17 of the Revised Code, with respect to each foreign constituent corporation licensed to transact business in this state.

(B) If any constituent entity in a merger or consolidation is organized or formed under the laws of a state other than this state or under any chapter of the Revised Code other than this chapter, there also shall be filed in the proper office all documents that are required to be filed in connection with the merger or consolidation by the laws of that state or by that chapter.

(C) Upon the filing of a certificate of merger or consolidation and other filings as described in division (B) of this section, or at a later date that the certificate of merger or consolidation specifies, the merger or consolidation shall become effective.

(D) The secretary of state shall furnish, upon request and payment of the fee specified in division (D) of section 111.16 of the Revised Code, a certificate setting forth the name and form of each constituent entity and the state under whose laws each constituent entity existed prior to the merger or consolidation, the name and form of the surviving or new entity and the state under whose laws the surviving entity exists or the new entity is to exist, the date of filing of the certificate of merger or consolidation with the secretary of state, and the effective date of the merger or consolidation. The certificate of the secretary of state or a copy of the merger or consolidation certified by the secretary of state may be filed for record in the office of the county recorder of any county in this state and, if filed, shall be recorded in the official records of ~~deeds~~ for that county. For that recording, the county recorder shall charge and collect the same fee as in the case of deeds.

Sec. 1702.462. (A) Upon the adoption of a declaration of conversion pursuant to section 1702.461 of the Revised Code, or at a later time as



authorized by the declaration of conversion, a certificate of conversion that is signed by an authorized representative of the converting entity shall be filed with the secretary of state. The certificate shall be on a form prescribed by the secretary of state and shall set forth only the information required under division (B) of this section.

(B)(1) The certificate of conversion shall set forth all of the following:

(a) The name and form of entity of the converting entity and the state under the laws of which the converting entity exists;

(b) A statement that the converting entity has complied with all of the laws under which it exists and that the laws permit the conversion;

(c) The name and mailing address of the person or entity that is to provide a copy of the declaration of conversion in response to any written request made by a member of the converting entity;

(d) The effective date of the conversion, which date may be on or after the date of the filing of the certificate pursuant to this section;

(e) The signature of the representative or representatives authorized to sign the certificate on behalf of the converting entity and the office held or the capacity in which the representative is acting;

(f) A statement that the declaration of conversion is authorized on behalf of the converting entity and that each person signing the certificate on behalf of the converting entity is authorized to do so;

(g) The name and the form of the converted entity and the state under the laws of which the converted entity will exist;

(h) If the converted entity is a foreign entity that will not be licensed in this state, the name and address of the statutory agent upon whom any process, notice, or demand may be served.

(2) In the case of a conversion into a limited liability company, limited partnership, or other partnership, any organizational document, including a designation of agent, that would be filed upon the creation of the new entity shall be filed with the certificate of conversion.

(3) If the converted entity is a foreign entity that desires to transact business in this state, the certificate of conversion shall be accompanied by the information required by divisions (B)(1)(c)(ii) and (iii) of section 1702.461 of the Revised Code.

(4) If a foreign or domestic corporation licensed to transact business in this state is the converting entity, the certificate of conversion shall be accompanied by the affidavits, receipts, certificates, or other evidence required by division (G) of section 1702.47 of the Revised Code, with respect to a converting domestic corporation, or by the affidavits, receipts, certificates, or other evidence required by division (C) or (D) of section

1703.17 of the Revised Code with respect to a foreign corporation.

(C) If the converting entity or the converted entity is organized or formed under the laws of a state other than this state or under any chapter of the Revised Code other than this chapter, all documents required to be filed in connection with the conversion by the laws of that state or that chapter shall be filed in the proper office.

(D) Upon the filing of a certificate of conversion and other filings required by division (C) of this section or at any later date that the certificate of conversion specifies, the conversion is effective, subject to the limitation that no conversion shall be effective if there are reasonable grounds to believe that the conversion would render the converted entity unable to pay its obligations as they become due in the usual course of its affairs.

(E) The secretary of state shall furnish, upon request and payment of the fee specified in division (K)(2) of section 111.16 of the Revised Code, the secretary of state's certificate setting forth all of the following:

(1) The name and form of entity of the converting entity and the state under the laws of which it existed prior to the conversion;

(2) The name and form of entity of the converted entity and the state under the laws of which it will exist;

(3) The date of filing of the certificate of conversion with the secretary of state and the effective date of the conversion.

(F) The certificate of the secretary of state, or a copy of the certificate of conversion certified by the secretary of state, may be filed for record in the office of the county recorder of any county in this state and, if filed, shall be recorded in the official records of ~~deeds for~~ that county. For the recording, the county recorder shall charge and collect the same fee as in the case of deeds.

Sec. 1705.38. (A) Upon the adoption by each constituent entity of an agreement of merger or consolidation pursuant to section 1705.36 or 1705.37 of the Revised Code, a certificate of merger or consolidation shall be filed with the secretary of state that is signed by a manager of each constituent limited liability company in which the management is not reserved to its members, by at least one member of each other constituent limited liability company, by at least one general partner of each constituent partnership, and by an authorized representative of each other constituent entity. The certificate shall be on a form prescribed by the secretary of state and shall set forth only the information required by this section.

(B)(1) The certificate of merger or consolidation shall set forth all of the following:

(a) The name and the form of entity of each constituent entity and the

state under the laws of which each constituent entity exists;

(b) A statement that each constituent entity has complied with all of the laws under which it exists and that the laws permit the merger or consolidation;

(c) The name and mailing address of the person or entity that is to provide, in response to any written request made by a shareholder, partner, or other equity holder of a constituent entity, a copy of the agreement of merger or consolidation;

(d) The effective date of the merger or consolidation, which date may be on or after the date of the filing of the certificate;

(e) The signature of the representative or representatives authorized to sign the certificate on behalf of each constituent entity and the office held or the capacity in which the representative is acting;

(f) A statement that the agreement of merger or consolidation is authorized on behalf of each constituent entity and that the persons who signed the certificate on behalf of each entity are authorized to do so;

(g) In the case of a merger, a statement that one or more specified constituent entities will be merged into a specified surviving entity or, in the case of a consolidation, a statement that the constituent entities will be consolidated into a new entity;

(h) In the case of a merger, if the surviving entity is a foreign entity not licensed to transact business in this state, the name and address of the statutory agent upon whom any process, notice, or demand may be served;

(i) In the case of a consolidation, the name and address of the statutory agent upon whom any process, notice, or demand against any constituent entity or the new entity may be served.

(2) In the case of a consolidation into a new domestic corporation, limited liability company, or limited partnership, the articles of incorporation, the articles of organization, or the certificate of limited partnership of the new domestic entity shall be filed with the certificate of merger or consolidation.

(3) In the case of a merger into a domestic corporation, limited liability company, or limited partnership, any amendments to the articles of incorporation, articles of organization, or certificate of limited partnership of the surviving domestic entity shall be filed with the certificate of merger or consolidation.

(4) If the surviving or new entity is a foreign entity that desires to transact business in this state as a foreign corporation, limited liability company, or limited partnership, the certificate of merger or consolidation shall be accompanied by the information required by division (B)(8), (9), or

(10) of section 1705.37 of the Revised Code.

(5) If a foreign or domestic corporation licensed to transact business in this state is a constituent entity and the surviving or new entity resulting from the merger or consolidation is not a foreign or domestic corporation that is to be licensed to transact business in this state, the certificate of merger or consolidation shall be accompanied by the affidavits, receipts, certificates, or other evidence required by division (H) of section 1701.86 of the Revised Code, with respect to each domestic constituent corporation, and by the affidavits, receipts, certificates, or other evidence required by division (C) or (D) of section 1703.17 of the Revised Code, with respect to each foreign constituent corporation licensed to transact business in this state.

(C) If any constituent entity in a merger or consolidation is organized or formed under the laws of a state other than this state or under any chapter of the Revised Code other than this chapter, there also shall be filed in the proper office all documents that are required to be filed in connection with the merger or consolidation by the laws of that state or by that chapter.

(D) Upon the filing of a certificate of merger or consolidation and other filings as described in division (C) of this section or at any later date that the certificate of merger or consolidation specifies, the merger or consolidation is effective.

(E)(1) Upon request and payment of the fee specified in division (D) of section 111.16 of the Revised Code, the secretary of state shall furnish the secretary of state's certificate setting forth all of the following:

(a) The name and form of entity of each constituent entity and the states under the laws of which each constituent entity existed prior to a merger or consolidation;

(b) The name and the form of entity of the surviving or new entity and the state under the laws of which the surviving entity exists or the new entity is to exist;

(c) The date of the filing of the certificate of merger or consolidation in the secretary of state's office;

(d) The effective date of the merger or consolidation.

(2) The certificate of the secretary of state or a copy of a certificate of merger or consolidation that has been certified by the secretary of state may be filed for record in the office of the county recorder of any county in this state and, if filed, shall be recorded in the record official records of ~~deeds~~ for that county. For that recording, the county recorder shall charge and collect the same fees as for recording a deed.

Sec. 1705.381. (A) Upon the adoption of a declaration of conversion

pursuant to section 1705.361 or 1705.371 of the Revised Code, or at a later time as authorized by the declaration of conversion, a certificate of conversion that is signed by an authorized representative of the converting entity shall be filed with the secretary of state. The certificate shall be on a form prescribed by the secretary of state and shall set forth only the information required by this section.

(B)(1) The certificate of conversion shall set forth all of the following:

(a) The name and the form of entity of the converting entity and the state under the laws of which the converting entity exists;

(b) A statement that the converting entity has complied with all of the laws under which it exists and that those laws permit the conversion;

(c) The name and mailing address of the person or entity that is to provide a copy of the declaration of conversion in response to any written request made by a shareholder, partner, or member of the converting entity;

(d) The effective date of the conversion, which date may be on or after the date of the filing of the certificate pursuant to this section;

(e) The signature and title of the representative or representatives authorized to sign the certificate on behalf of the converting entity;

(f) A statement that the declaration of conversion is authorized on behalf of the converting entity and that each person signing the certificate on behalf of the converting entity is authorized to do so;

(g) The name and the form of the converted entity and the state under the laws of which the converted entity will exist;

(h) If the converted entity is a foreign entity that will not be licensed in this state, the name and address of the statutory agent upon whom any process, notice or demand may be served.

(2) In the case of a conversion into a new domestic corporation, limited liability company, limited partnership, or other partnership, any organizational document that would be filed upon the creation of the converted entity shall be filed with the certificate of conversion.

(3) If the converted entity is a foreign entity that desires to transact business in this state, the certificate of conversion shall be accompanied by the information required by division (B)(8), (9), or (10) of section 1705.37 of the Revised Code.

(4) If a foreign or domestic corporation licensed to transact business in this state is the converting entity, the certificate of conversion shall be accompanied by the affidavits, receipts, certificates, or other evidence required by division (H) of section 1701.86 of the Revised Code with respect to a converting domestic corporation or by the affidavits, receipts, certificates, or other evidence required by division (C) or (D) of section

1703.17 of the Revised Code with respect to a foreign corporation.

(C) If the converting entity or the converted entity is organized or formed under the laws of a state other than this state or under any chapter of the Revised Code other than this chapter, all documents required to be filed in connection with the conversion by the laws of that state or that chapter shall be filed in the proper office.

(D) Upon the filing of a certificate of conversion and other filings required by division (C) of this section or at any later date that the certificate of conversion specifies, the conversion is effective, subject to the limitation that no conversion will be effective if there are reasonable grounds to believe that the conversion would render the converted entity unable to pay its obligations as they become due in the usual course of its affairs.

(E) The secretary of state shall furnish, upon request and payment of the fee specified in division (K)(2) of section 111.16 of the Revised Code, the secretary of state's certificate setting forth all of the following:

(1) The name and form of entity of the converting entity and the state under the laws of which it existed prior to the conversion;

(2) The name and the form of entity of the converted entity and the state under the law of which it will exist;

(3) The date of filing of the certificate of conversion with the secretary of state and the effective date of the conversion.

(F) The certificate of the secretary of state, or a copy of the certificate of conversion certified by the secretary of state, may be filed for record in the office of the county recorder of any county in this state and, if filed, shall be recorded in the official records of ~~deeds for~~ that county. For the recording, the county recorder shall charge and collect the same fee as in the case of deeds.

Sec. 1729.38. (A)(1) Upon adoption of an agreement of merger or consolidation under section 1729.35 or 1729.36 of the Revised Code, a certificate, signed by any authorized officer or representative of each constituent association or entity, shall be filed with the secretary of state on a form prescribed by the secretary of state that sets forth the following:

(a) The name and form of each constituent association or entity and the state law under which each constituent entity exists;

(b) A statement that each constituent association or entity has adopted the agreement of merger or consolidation, the manner of adoption, and that the agreement was adopted in compliance with the laws applicable to each constituent association or entity;

(c) The effective date of the merger or consolidation, which date may be on or after the date of filing of the certificate;

(d) In the case of a merger, a statement that one or more specified constituent associations or entities will be merged into a specified surviving association or entity or, in the case of a consolidation, a statement that the constituent associations or entities will be consolidated into a new association or entity;

(e) The name and address of the statutory agent upon whom any process, notice, or demand against any constituent association or entity, or the surviving or new association or entity, may be served.

(2) In the case of a merger into an association or domestic entity, any amendments to the articles of incorporation or the articles ~~of~~ of organization of the surviving association or entity shall be filed with the certificate.

(3) In the case of a consolidation to form a new domestic association or entity, the articles of incorporation or the articles of organization of the new association or entity shall be filed with the certificate.

(4) If the surviving or new entity is a foreign entity that desires to transact business in this state as a foreign entity, the certificate shall be accompanied by the information required for qualification of a foreign entity in this state by Chapter 1703. of the Revised Code, in the case of a foreign corporation or foreign cooperative, or by sections 1705.53 and 1705.54 of the Revised Code, in the case of a foreign limited liability company.

(B) A copy of the certificate of merger or consolidation, certified by the secretary of state, may be filed for record in the office of the county recorder of any county in this state. For such recording, the county recorder shall charge and collect the same fee as in the case of deeds. The certified copy of the certificate of merger or consolidation shall be recorded in the official records of deeds ~~deeds~~ the county recorder.

(C) For purposes of this section, "domestic entity" means a corporation other than an association or a limited liability company organized under the laws of this state.

Sec. 1776.70. (A) Upon the adoption by each constituent entity of an agreement of merger or consolidation pursuant to section 1776.68 or 1776.69 of the Revised Code, the resulting entity shall file a certificate of merger or consolidation with the secretary of state, unless the only constituent entities that are domestic entities are partnerships, and in the case of a consolidation, the resulting entity is a domestic partnership, in which case the filing of a certificate of merger or consolidation is optional. Any certificate shall be on a form the secretary of state prescribes, signed by an authorized representative of each constituent entity, and set forth only the information this section requires.

(B)(1) The certificate of merger or consolidation shall set forth all of the

following:

(a) The name and the form of entity of each constituent entity and the state under the laws of which each constituent entity exists;

(b) A statement that each constituent entity has complied with all of the laws under which it exists and that the laws permit the merger or consolidation;

(c) The name and mailing address of the person or entity that is to provide, in response to any written request made by a shareholder, partner, or other equity holder of a constituent entity, a copy of the agreement of merger or consolidation;

(d) The effective date of the merger or consolidation, which date shall be on or after the date of the filing of the certificate;

(e) The signature of the representative or representatives authorized to sign the certificate on behalf of each constituent entity and the office held or the capacity in which the representative is acting;

(f) A statement that the agreement of merger or consolidation is authorized on behalf of each constituent entity and that each person who signed the certificate on behalf of each entity is authorized to do so;

(g) In the case of a merger, a statement that one or more specified constituent entities will be merged into a specified surviving entity or, in the case of a consolidation, a statement that the constituent entities will be consolidated into a new entity;

(h) The name and form of the surviving entity in the case of a merger or the name and form of the new entity in the case of a consolidation;

(i) In the case of a merger, if the surviving entity is a foreign entity not licensed to transact business in this state, the name and address of the statutory agent upon whom any process, notice, or demand may be served;

(j) In the case of a consolidation, the name and address of the statutory agent upon whom any process, notice, or demand against any constituent entity or the new entity may be served.

(2) In the case of a consolidation into a new domestic corporation, limited liability company, or limited partnership, the articles of incorporation, the articles of organization, or the certificate of limited partnership of the new domestic entity shall be filed with the certificate of consolidation.

(3) In the case of a merger into a domestic corporation, limited liability company, or limited partnership, any amendments to the articles of incorporation, articles of organization, or certificate of limited partnership of the surviving domestic entity shall be filed with the certificate of merger.

(4) If the surviving or new entity is a foreign entity that desires to



transact business in this state as a foreign corporation, limited liability company, limited partnership, or limited liability partnership, the certificate of merger or consolidation shall be accompanied by the information required by division (B)(7), (8), (9), or (10) of section 1776.69 of the Revised Code.

(5) If a domestic corporation or a foreign corporation licensed to transact business in this state is a constituent entity and the surviving or new entity resulting from the merger or consolidation is not a domestic corporation or a foreign corporation that is to be licensed to transact business in this state, the certificate of merger or consolidation shall be accompanied by the affidavits, receipts, certificates, or other evidence required by division (H) of section 1701.86 of the Revised Code, with respect to each domestic constituent corporation, and by the affidavits, receipts, certificates, or other evidence required by division (C) or (D) of section 1703.17 of the Revised Code, with respect to each foreign constituent corporation licensed to transact business in this state.

(C) If any constituent entity in a merger or consolidation is organized or formed under the laws of a state other than this state or under any chapter of the Revised Code other than this chapter, there also shall be filed in the proper office all documents that are required to be filed in connection with the merger or consolidation by the laws of that state or by that chapter.

(D)(1) Upon the filing of a certificate of merger or consolidation and other filings as described in division (C) of this section, or at any later date that the certificate of merger or consolidation specifies, the merger or consolidation is effective, subject to the limitation specified in division (B)(6) of section 1776.68 of the Revised Code.

(2) If domestic partnerships are the only domestic entities that are constituent entities or the resulting entity in a merger or consolidation, and the agreement of merger or consolidation provides for a means of determining when the merger becomes effective, other than based upon the filing of a certificate of merger, the merger becomes effective at the time determined in accordance with the agreement of merger or consolidation.

(E)(1) Upon request and payment of the fee division (K)(2) of section 111.16 of the Revised Code specifies, the secretary of state shall furnish a certificate setting forth the name and form of entity of each constituent entity and the states under the laws of which each constituent entity existed prior to the merger or consolidation, the name and the form of entity of the surviving or new entity and the state under the laws of which the surviving entity exists or the new entity is to exist, the date of filing of the certificate of merger or consolidation with the secretary of state, and the effective date

of the merger or consolidation.

(2) The certificate of the secretary of state, or a copy of the certificate of merger or consolidation certified by the secretary of state, may be filed for record in the office of the county recorder of any county in this state and, if filed, shall be recorded in the official records of ~~deeds for~~ that county. For that recording, the county recorder shall charge and collect the same fee as in the case of deeds.

Sec. 1776.74. (A) Upon the adoption of a declaration of conversion pursuant to section 1776.72 or 1776.73 of the Revised Code, or at a later time as authorized by the declaration of conversion, a certificate of conversion that is signed by an authorized representative of the converting entity shall be filed by the authorized representative with the secretary of state. The certificate shall be on a form prescribed by the secretary of state and shall set forth only the information required by this section.

(B)(1) The certificate of conversion shall set forth all of the following:

(a) The name and the form of entity of the converting entity and the state under the laws of which the converting entity exists;

(b) A statement that the converting entity has complied with all of the laws under which it exists and that those laws permit the conversion;

(c) The name and mailing address of the person or entity that is to provide a copy of the declaration of conversion in response to any written request made by a shareholder, partner, or member of the converting entity;

(d) The effective date of the conversion, which date may be on or after the date of the filing of the certificate pursuant to this section;

(e) The signature of the representative or representatives authorized to sign the certificate on behalf of the converting entity and the office held or the capacity in which the representative is acting;

(f) A statement that the declaration of conversion is authorized on behalf of the converting entity and that each person who has signed the certificate on behalf of the converting entity is authorized to do so;

(g) The name and the form of the converted entity and the state under the laws of which the converted entity will exist;

(h) If the converted entity is a foreign entity that will not be licensed in this state, the name and address of the statutory agent upon whom any process, notice, or demand may be served.

(2) In the case of a conversion into a new domestic corporation, limited liability company, limited partnership, or other partnership, any organizational document that would be filed upon the creation of the converted entity shall be filed with the certificate of conversion.

(3) If the converted entity is a foreign entity that desires to transact

business in this state, the certificate of conversion shall be accompanied by the information required by division (B)(7), (8), (9), or (10) of section 1776.69 of the Revised Code.

(4) If a domestic corporation or a foreign corporation licensed to transact business in this state is the converting entity, the certificate of conversion shall be accompanied by the affidavits, receipts, certificates, or other evidence required by division (H) of section 1701.86 of the Revised Code with respect to a converting domestic corporation, or by the affidavits, receipts, certificates, or other evidence required by division (C) or (D) of section 1703.17 of the Revised Code with respect to a foreign corporation.

(C) If the converting entity or the converted entity is organized or formed under the laws of a state other than this state or under any chapter of the Revised Code other than this chapter, all documents required to be filed in connection with the conversion by the laws of that state or that chapter also shall be filed in the proper office.

(D) Upon the filing of a certificate of conversion and other filings required by division (C) of this section, or at any later date that the certificate of conversion specifies, the conversion is effective, subject to the limitation that no conversion shall be effected if there are reasonable grounds to believe that the conversion would render the converted entity unable to pay its obligations as the obligations become due in the usual course of the converted entity's affairs.

(E) Upon request and payment of the fee specified in division (K)(2) of section 111.16 of the Revised Code, the secretary of state shall furnish a certificate setting forth all of the following:

(1) The name and form of entity of the converting entity and the state under the laws of which it existed prior to the conversion;

(2) The name and the form of entity of the converted entity and the state under the law of which it will exist;

(3) The date of filing of the certificate of conversion with the secretary of state and the effective date of the conversion.

(F) The certificate of the secretary of state or a copy of the certificate of conversion certified by the secretary of state, may be filed for record in the office of the county recorder of any county in this state and, if filed, shall be recorded in the official records of ~~deeds for~~ that county. For the recording, the county recorder shall charge and collect the same fee as in the case of deeds.

Sec. 1782.433. (A) Upon the adoption by each constituent entity of an agreement of merger or consolidation pursuant to section 1782.431 or 1782.432 of the Revised Code, a certificate of merger or consolidation shall

be filed with the secretary of state that is signed by an authorized representative of each constituent entity. The certificate shall be on a form prescribed by the secretary of state and shall set forth only the information required by this section.

(B)(1) The certificate of merger or consolidation shall set forth all of the following:

(a) The name and the form of entity of each constituent entity and the state under the laws of which each constituent entity exists;

(b) A statement that each constituent entity has complied with all of the laws under which it exists and that the laws permit the merger or consolidation;

(c) The name and mailing address of the person or entity that is to provide, in response to any written request made by a shareholder, partner, or other equity holder of a constituent entity, a copy of the agreement of merger or consolidation;

(d) The effective date of the merger or consolidation, which date may be on or after the date of the filing of the certificate;

(e) The signature of the representative or representatives authorized to sign the certificate on behalf of each constituent entity and the office held or the capacity in which the representative is acting;

(f) A statement that the agreement of merger or consolidation is authorized on behalf of each constituent entity and that the persons who signed the certificate on behalf of each entity are authorized to do so;

(g) In the case of a merger, a statement that one or more specified constituent entities will be merged into a specified surviving entity or, in the case of a consolidation, a statement that the constituent entities will be consolidated into a new entity;

(h) In the case of a merger, if the surviving entity is a foreign entity not licensed to transact business in this state, the name and address of the statutory agent upon whom any process, notice, or demand may be served;

(i) In the case of a consolidation, the name and address of the statutory agent upon whom any process, notice, or demand against any constituent entity or the new entity may be served.

(2) In the case of a consolidation into a new domestic corporation, limited liability company, or limited partnership, the articles of incorporation, the articles of organization, or the certificate of limited partnership of the new domestic entity shall be filed with the certificate of merger or consolidation.

(3) In the case of a merger into a domestic corporation, limited liability company, or limited partnership, any amendments to the articles of

incorporation, articles of organization, or certificate of limited partnership of the surviving domestic entity shall be filed with the certificate of merger or consolidation.

(4) If the surviving or new entity is a foreign entity that desires to transact business in this state as a foreign corporation, limited liability company, or limited partnership, the certificate of merger or consolidation shall be accompanied by the information required by division (B)(7), (8), or (9) of section 1782.432 of the Revised Code.

(5) If a foreign or domestic corporation licensed to transact business in this state is a constituent entity and the surviving or new entity resulting from the merger or consolidation is not a foreign or domestic corporation that is to be licensed to transact business in this state, the certificate of merger or consolidation shall be accompanied by the affidavits, receipts, certificates, or other evidence required by division (H) of section 1701.86 of the Revised Code, with respect to each domestic constituent corporation, and by the affidavits, receipts, certificates, or other evidence required by division (C) or (D) of section 1703.17 of the Revised Code, with respect to each foreign constituent corporation licensed to transact business in this state.

(C) If any constituent entity in a merger or consolidation is organized or formed under the laws of a state other than this state or under any chapter of the Revised Code other than this chapter, there also shall be filed in the proper office all documents that are required to be filed in connection with the merger or consolidation by the laws of that state or by that chapter.

(D) Upon the filing of a certificate of merger or consolidation and other filings as described in division (C) of this section or at any later date that the certificate of merger or consolidation specifies, the merger or consolidation is effective.

(E) The secretary of state shall furnish, upon request and payment of the fee specified in division (K)(2) of section 111.16 of the Revised Code, the secretary of state's certificate setting forth: the name and form of entity of each constituent entity and the states under the laws of which each constituent entity existed prior to the merger or consolidation; the name and the form of entity of the surviving or new entity and the state under the laws of which the surviving entity exists or the new entity is to exist; the date of filing of the certificate of merger or consolidation with the secretary of state; and the effective date of the merger or consolidation. The certificate of the secretary of state, or a copy of the certificate of merger or consolidation certified by the secretary of state, may be filed for record in the office of the county recorder of any county in this state and, if filed, shall be recorded in

the official records of ~~deeds~~ for that county. For that recording, the county recorder shall charge and collect the same fee as in the case of deeds.

Sec. 1782.4310. (A) Upon the adoption of a declaration of conversion pursuant to section 1782.438 or 1782.439 of the Revised Code, or at a later time as authorized by the declaration of conversion, a certificate of conversion that is signed by an authorized representative of the converting entity shall be filed with the secretary of state. The certificate shall be on a form prescribed by the secretary of state and shall set forth only the information required by this section.

(B)(1) The certificate of conversion shall set forth all of the following:

(a) The name and the form of entity of the converting entity and the state under the laws of which the converting entity exists;

(b) A statement that the converting entity has complied with all of the laws under which it exists and that those laws permit the conversion;

(c) The name and mailing address of the person or entity that is to provide a copy of the declaration of conversion in response to any written request made by a shareholder, partner, or member of the converting entity;

(d) The effective date of the conversion, which date may be on or after the date of the filing of the certificate pursuant to this section;

(e) The signature of the representative or representatives authorized to sign the certificate on behalf of the converting entity and the office held or the capacity in which the representative is acting;

(f) A statement that the declaration of conversion is authorized on behalf of the converting entity and that each person that signed the certificate on behalf of the converting entity is authorized to do so;

(g) The name and the form of the converted entity and the state under the laws of which the converted entity will exist;

(h) If the converted entity is a foreign entity that will not be licensed in this state, the name and address of the statutory agent upon whom any process, notice, or demand may be served.

(2) In the case of a conversion into a new domestic corporation, limited liability company, or partnership, any organizational document that would be filed upon the creation of the converted entity shall be filed with the certificate of conversion.

(3) If the converted entity is a foreign entity that desires to transact business in this state, the certificate of conversion shall be accompanied by the information required by division (B)(7), (8), or (9) of section 1782.432 of the Revised Code.

(4) If a foreign or domestic corporation licensed to transact business in this state is the converting entity, the certificate of conversion shall be

accompanied by the affidavits, receipts, certificates, or other evidence required by division (H) of section 1701.86 of the Revised Code with respect to a converting domestic corporation, or by the affidavits, receipts, certificates, or other evidence required by division (C) or (D) of section 1703.17 of the Revised Code with respect to a foreign corporation.

(C) If the converting entity or the converted entity is organized or formed under the laws of a state other than this state or under any chapter of the Revised Code other than this chapter, all documents required to be filed in connection with the conversion by the laws of that state or that chapter shall be filed in the proper office.

(D) Upon the filing of a certificate of conversion and other filings required by division (C) of this section, or at any later date that the certificate of conversion specifies, the conversion is effective, subject to the limitation that no conversion shall be effected if there are reasonable grounds to believe that the conversion would render the converted entity unable to pay its obligations as they become due in the usual course of its affairs.

(E) The secretary of state shall furnish, upon request and payment of the fee specified in division (K)(2) of section 111.16 of the Revised Code, the secretary of state's certificate setting forth all of the following:

(1) The name and form of entity of the converting entity and the state under the laws of which it existed prior to the conversion;

(2) The name and the form of entity of the converted entity and the state under the law of which it will exist;

(3) The date of filing of the certificate of conversion with the secretary of state and the effective date of the conversion.

(F) The certificate of the secretary of state, or a copy of the certificate of conversion certified by the secretary of state, may be filed for record in the office of the county recorder of any county in this state and, if filed, shall be recorded in the official records of ~~deeds for~~ that county. For the recording, the county recorder shall charge and collect the same fee as in the case of deeds.

Sec. 2113.62. Upon receipt of the certificate provided for in section 2113.61 of the Revised Code, the county recorder shall record it in the ~~books provided for the recording of deeds~~ official records and index ~~those records~~ the certificate in the name of the decedent as grantor and the person to whom the real property passes as grantee in the ~~index~~ indexes provided for ~~the record of deeds~~ in section 317.18 of the Revised Code.

Sec. 2505.13. If a supersedeas bond has been executed and filed and the surety is one other than a surety company, the clerk of the court with which

the bond has been filed, upon request, shall issue a certificate that sets forth the fact that the bond has been filed and that states the style and number of the appeal, the amount of the bond, and the sureties on it. Such a certificate may be filed in the office of the county recorder of any county in which the sureties may own land, and, when filed, the bond shall be a lien upon the land of the sureties in such county. The lien shall be extinguished upon the satisfaction, reversal, or vacation of the final order, judgment, or decree involved, or by an order of the court that entered the final order, judgment, or decree, that releases the lien or releases certain land from the operation of the lien.

The clerk, ~~upon request,~~ shall issue a notice of discharge of such a lien, which ~~may~~ shall be filed in the office of any county recorder in whose office the certificate of lien was filed. Such notice shall state that the final order, judgment, or decree involved is satisfied, reversed, or vacated, or that an order has been entered that releases the lien or certain land from the operation of the lien. ~~Such~~ The county recorder shall properly ~~keep and file such record~~ the certificates and notices as are filed with the recorder in the official records provided for in section 317.08 of the Revised Code and shall index them in the ~~book or record indexes~~ indexes provided for in section ~~2937.27~~ 317.18 of the Revised Code.

The fee for issuing such a certificate or notice shall be as provided by law, and shall be taxed as part of the costs of the appeal. A county recorder shall receive a base fee of fifty cents for filing and indexing such a certificate, ~~which fee shall cover the filing and the entering on the index of the notice~~ and a housing trust fund fee of fifty cents pursuant to section 317.36 of the Revised Code.

Sec. 2937.27. The county recorder of the county in which the property of a surety on a recognizance is located, shall keep and file in the official records all notices of lien and notices of discharge ~~which that~~ are filed with ~~him~~ the county recorder pursuant to section 2937.26 of the Revised Code; ~~and shall keep in addition thereto, a book or record in which he shall index notice of liens and notice of discharges, as they are filed with him.~~ When a lien has been released or discharged for a period of one year, the county recorder may destroy all notices of such lien. The county recorder may use any nonpaper electronic or magnetic medium specified in section 9.01 of the Revised Code to record the notices of lien and the notices of discharge. If the county recorder wishes to dispose of paper versions of the notices because they are no longer needed in that format, the county recorder shall request the county records commission to revise the county's schedule of records retention and disposal in accordance with section 149.38 of the



Revised Code to provide for the disposal of those paper records.

Sec. 3929.18. Any building insured by a mutual company must be pledged to such company, together with the right and title of the insured in the land upon which it is situated, to the amount of the premium note or contingent liability, and the company shall have a lien on such building and land to the amount of such note or liability. Such lien shall not take effect until the company files, with the county recorder of the county in which the property insured is located, a certificate stating the date, number, and amount of the premium note or contingent liability, and such a description of the property insured as will enable a person readily to identify it. The lien is valid for a period of five years from the date of filing, unless sooner released or satisfied in the same manner provided by law for the release and satisfaction of mortgages on real property or discharged by the final judgment or order of a court of competent jurisdiction.

A lien may be extended by the filing of an extension certificate that references the original certificate and any previous extension certificates prior to the expiration date of the original certificate or then current extension certificate, in which case the lien is valid for a period of five years from the date of the filing of the extension certificate unless sooner released or satisfied in the manner provided in this section. Any lien filed under this section prior to ~~the effective date of this amendment~~ July 14, 2004, shall be valid for a period of five years after ~~the effective date of this amendment~~ July 14, 2004, unless sooner released or satisfied in the manner provided in this section, and may be extended by the filing of an extension certificate prior to the expiration of the five-year period.

The county recorder ~~must~~ shall record ~~and index~~ such certificates in the recorder's ~~book of liens, for which the~~ official records and shall index such certificates as provided in section 317.18 of the Revised Code. The county recorder shall receive a fee as provided in section 317.32 of the Revised Code.

Sec. 4123.76. When an application for compensation or benefits or an application for further compensation or benefits is filed with the industrial commission or the bureau of workers' compensation under section 4123.75 of the Revised Code against an employer who has not complied with section 4123.35 of the Revised Code, the bureau shall make and file for record in the office of the county recorder in the counties where the employer's property is located, an affidavit showing the date on which the application was filed with the commission or the bureau, the name and address of the employer against whom it was filed, and the fact that the employer had not complied with section 4123.35 of the Revised Code. The county recorder

shall accept and file the affidavit and record and index the same affidavit as a mortgage on real estate and shall file the same as a chattel mortgage and the recorder shall index the same as a mortgage on real estate and as a chattel mortgage in the official record. A copy of the application or other bureau record documenting the claim shall be filed with the affidavit. A copy of the affidavit shall be served upon the employer by the bureau. The affidavit constitutes a valid lien from the time of filing, in favor of the bureau, upon the real property and ~~tangible~~ personal property of the employer located within the county. The administrator of workers' compensation shall have the lien canceled of record after the employer has paid to the claimant or to the bureau the amount of the compensation or benefits which has been ordered paid to the claimant, or when the application has finally been denied after the claimant has exhausted the remedies provided by law in such cases, or when the employer has filed a bond in the amount and with surety as the administrator approves conditioned on the payment of all sums ordered paid to the claimant. The recorder shall make no charge for the services provided by this section to be performed by the recorder.

Sec. 4123.78. If any employer fails to comply with section 4123.35 of the Revised Code in accordance with the rules of the administrator of workers' compensation, the administrator shall file with the county recorder of any counties in which the employer's property is located, its certificate of the amount of premium due from the employer, and that amount shall be a lien from the date of filing against the real property and personal property of the employer within the county in which the certificate is filed. The county recorder shall accept and file the certificate and record and index the same certificate as a mortgage on real estate and shall file the same as a chattel mortgage and he shall index the same as mortgage on real estate and as a chattel mortgage in the official record. The county recorder shall make no charge for the services provided by this section to be performed by him the county recorder.

Sec. 4141.23. (A) Contributions shall accrue and become payable by each employer for each calendar year or other period as prescribed by this chapter. Such contributions become due and shall be paid by each employer to the director of job and family services for the unemployment compensation fund in accordance with such regulations as the director prescribes, and shall not be deducted, in whole or in part, from the remuneration of individuals in the employer's employ.

In the payment of any contributions, a fractional part of a dollar may be disregarded unless it amounts to fifty cents or more, in which case it may be

increased to the next higher dollar.

(B)(1) Any contribution or payment in lieu of contribution, due from an employer on or before December 31, 1992, shall, if not paid when due, bear interest at the rate of ten per cent per annum. In such computation any fraction of a month shall be considered as a full month.

(2) Any contribution, payment in lieu of contribution, interest, forfeiture, or fine due from an employer on or after January 1, 1993, shall, if not paid when due, bear interest at the annual rate of fourteen per cent compounded monthly on the aggregate receivable balance due. In such computation any fraction of a month shall be considered as a full month.

(C) The director may waive the interest assessed under division (B)(2) of this section if the employer meets all of the following conditions within thirty days after the date the director mails or delivers the notice of assessment of interest:

(1) Provides to the director a written request for a waiver of interest clearly demonstrating that the employer's failure to timely pay contributions, payments in lieu of contributions, interest, forfeiture, and fines was a result of circumstances beyond the control of the employer or the employer's agent, except that negligence on the part of the employer or the employer's agent shall not be considered beyond the control of the employer or the employer's agent;

(2) Furnishes to the director all quarterly reports required under section 4141.20 of the Revised Code;

(3) Pays in full all contributions, payments in lieu of contributions, interest, forfeiture, and fines for each quarter for which such payments are due.

The director shall deny an employer's request for a waiver of interest after finding that the employer's failure to timely furnish reports or make payments as required under this chapter was due to an attempt to evade payment.

(D) Any contribution, interest, forfeiture, or fine required to be paid under this chapter by any employer shall, if not paid when due, become a lien upon the real and personal property of such employer. Upon failure of such employer to pay the contributions, interest, forfeiture, or fine required to be paid under this chapter, the director shall file notice of such lien, for which there shall be no charge, in the office of the county recorder of the county in which it is ascertained that such employer owns real estate or personal property. The director shall notify the employer by mail of the lien. The absence of proof that the notice was sent does not affect the validity of the lien. Such lien shall not be valid as against the claim of any mortgagee,

pledgee, purchaser, judgment creditor, or other lienholder of record at the time such notice is filed.

If the employer acquires real or personal property after notice of lien is filed, such lien shall not be valid as against the claim of any mortgagee, pledgee, subsequent bona fide purchaser for value, judgment creditor, or other lienholder of record to such after-acquired property, unless the notice of lien is refiled after such property was acquired by the employer and before the competing lien attached to such after-acquired property or before the conveyance to such subsequent bona fide purchaser for value.

Such a notice shall be recorded in ~~a book kept by the recorder called the "unemployment compensation lien record" and indexed therein in an alphabetical index~~ the county recorder's official records and indexed in the direct and reverse indexes under the name of ~~such~~ the employer. When such unpaid contributions, interest, forfeiture, or fines have been paid, the employer may record with the county recorder of the county in which such notice of lien has been filed and recorded, notice of such payment, and the notice of payment shall be recorded in the county recorder's official records and indexed in the direct and reverse indexes. For recording the notice of payment, the county recorder shall charge and receive from the employer a base fee of two dollars for services and a housing trust fund fee of two dollars pursuant to section 317.36 of the Revised Code.

(E) Notwithstanding other provisions in this section, the director may reduce, in whole or in part, the amount of interest, forfeiture, or fines required to be paid under this chapter if the director determines that the reduction is in the best interest of the unemployment compensation fund.

(F) Assessment of contributions shall not be made after four years from the date on which such contributions became payable, and no action in court for the collection of contributions without assessment of such contributions shall be begun after the expiration of five years from the date such contributions became payable. In case of a false or fraudulent report or of a willful attempt in any manner to evade contributions, such contributions may be assessed or a proceeding in court for the collection of such contributions may be begun without assessment at any time. When the assessment of contributions has been made within such four-year period provided, action in court to collect such contributions may be begun within, but not later than, six years after such assessment.

(G) In the event of a distribution of an employer's assets, pursuant to an order of any court under the law of this state, including any receivership, assignment for benefit of creditors, adjudicated insolvency, or similar proceedings, contributions, interest, forfeiture, or fine then or thereafter due

have the same priority as provided by law for the payment of taxes due the state and shall be paid out of the trust fund in the same manner as provided for other claims for unpaid taxes due the state.

(H) If the attorney general finds after investigation that any claim for delinquent contributions, interest, forfeitures, or fines owing to the director is uncollectible, in whole or in part, the attorney general shall recommend to the director the cancellation of such claim or any part thereof. The director may thereupon effect such cancellation.

Sec. 4503.065. (A) This section applies to any of the following persons:

(1) An individual who is permanently and totally disabled;

(2) An individual who is sixty-five years of age or older;

(3) An individual who is the surviving spouse of a deceased person who was permanently and totally disabled or sixty-five years of age or older and who applied and qualified for a reduction in assessable value under this section in the year of death, provided the surviving spouse is at least fifty-nine but not sixty-five or more years of age on the date the deceased spouse dies.

(B) The manufactured home tax on a manufactured or mobile home that is paid pursuant to division (C) of section 4503.06 of the Revised Code and that is owned and occupied as a home by an individual whose domicile is in this state and to whom this section applies, shall be reduced for any tax year for which an application for such reduction has been approved, provided the individual did not acquire ownership from a person, other than the individual's spouse, related by consanguinity or affinity for the purpose of qualifying for the reduction. An owner includes a settlor of a revocable or irrevocable inter vivos trust holding the title to a manufactured or mobile home occupied by the settlor as of right under the trust.

(1) For manufactured and mobile homes for which the tax imposed by section 4503.06 of the Revised Code is computed under division (D)(2) of that section, the reduction shall equal one of the following amounts, as applicable to the person:

(a) If the person received a reduction under this section for tax year 2007, the greater of the reduction for that tax year or the amount computed under division (B)(2) of this section;

(b) If the person received a reduction under this section for tax year 2014 or under division (A) of section 323.152 of the Revised Code for tax year 2013 or the person is the surviving spouse of such a person and the surviving spouse is at least fifty-nine years of age on the date the deceased spouse dies, the amount computed under division (B)(2) of this section. For purposes of divisions (B)(1)(b) and (c) of this section, a person receives a

reduction under this section or division (A) of section 323.152 of the Revised Code for tax year 2014 or 2013, respectively, if the person files a late application for that respective tax year that is approved by the county auditor under section 4503.066 or 323.153 of the Revised Code.

(c) If the person ~~did not receive a reduction under this section for tax year 2014 or under division (A) of section 323.152 of the Revised Code for tax year 2013~~ is not described in division (B)(1)(a) or (b) of this section and the person's total income does not exceed thirty thousand dollars, as adjusted under division (B)(5) of this section, the amount computed under division (B)(2) of this section.

(2) The amount of the reduction under division (B)(2) of this section equals the product of the following:

(a) Twenty-five thousand dollars of the true value of the property in money;

(b) The assessment percentage established by the tax commissioner under division (B) of section 5715.01 of the Revised Code, not to exceed thirty-five per cent;

(c) The effective tax rate used to calculate the taxes charged against the property for the current year, where "effective tax rate" is defined as in section 323.08 of the Revised Code;

(d) The quantity equal to one minus the sum of the percentage reductions in taxes received by the property for the current tax year under section 319.302 of the Revised Code and division (B) of section 323.152 of the Revised Code.

(3) For manufactured and mobile homes for which the tax imposed by section 4503.06 of the Revised Code is computed under division (D)(1) of that section, the reduction shall equal one of the following amounts, as applicable to the person:

(a) If the person received a reduction under this section for tax year 2007, the greater of the reduction for that tax year or the amount computed under division (B)(4) of this section;

(b) If the person received a reduction under this section for tax year 2014 or under division (A) of section 323.152 of the Revised Code for tax year 2013 or the person is the surviving spouse of such a person and the surviving spouse is at least fifty-nine years of age on the date the deceased spouse dies, the amount computed under division (B)(4) of this section. For purposes of divisions (B)(3)(b) and (c) of this section, a person receives a reduction under this section or under division (A) of section 323.152 of the Revised Code for tax year 2014 or 2013, respectively, if the person files a late application for a refund of overpayments for that respective tax year that

is approved by the county auditor under section 4503.066 of the Revised Code.

~~(c) If the person did not receive a reduction under this section for tax year 2014 or under division (A) of section 323.152 of the Revised Code for tax year 2013 is not described in division (B)(3)(a) or (b) of this section and the person's total income does not exceed thirty thousand dollars, as adjusted under division (B)(5) of this section, the amount computed under division (B)(4) of this section.~~

(4) The amount of the reduction under division (B)(4) of this section equals the product of the following:

(a) Twenty-five thousand dollars of the cost to the owner, or the market value at the time of purchase, whichever is greater, as those terms are used in division (D)(1) of section 4503.06 of the Revised Code;

(b) The percentage from the appropriate schedule in division (D)(1)(b) of section 4503.06 of the Revised Code;

(c) The assessment percentage of forty per cent used in division (D)(1)(b) of section 4503.06 of the Revised Code;

(d) The tax rate of the taxing district in which the home has its situs.

(5) Each calendar year, the tax commissioner shall adjust the income threshold described in divisions (B)(1)(c) and (B)(3)(c) of this section by completing the following calculations in September of each year:

(a) Determine the percentage increase in the gross domestic product deflator determined by the bureau of economic analysis of the United States department of commerce from the first day of January of the preceding calendar year to the last day of December of the preceding calendar year;

(b) Multiply that percentage increase by the total income threshold for the ensuing tax year;

(c) Add the resulting product to the total income threshold for the ensuing tax year;

(d) Round the resulting sum to the nearest multiple of one hundred dollars.

The commissioner shall certify the amount resulting from the adjustment to each county auditor not later than the first day of December each year. The certified amount applies to the second ensuing tax year. The commissioner shall not make the adjustment in any calendar year in which the amount resulting from the adjustment would be less than the total income threshold for the ensuing tax year.

(C) If the owner or the spouse of the owner of a manufactured or mobile home is eligible for a homestead exemption on the land upon which the home is located, the reduction to which the owner or spouse is entitled under

this section shall not exceed the difference between the reduction to which the owner or spouse is entitled under division (B) of this section and the amount of the reduction under the homestead exemption.

(D) No reduction shall be made with respect to the home of any person convicted of violating division (C) or (D) of section 4503.066 of the Revised Code for a period of three years following the conviction.

Sec. 4961.39. When the grant of a right of way or easement is not in the form of a lawfully executed deed or lease, the county recorder of the county where the land is situated, upon the request of the company owning the right of way or easement, shall record such grant in the ~~record book of leases,~~ official records and index it. Such record, or a copy thereof certified by the county recorder, shall be received in evidence in all courts and places in the same manner and to the same effect as the original. The correctness of such record or copy may be impeached by any interested party by competent proof. The county recorder is entitled to the usual fee for recording such grants and certifying copies thereof.

Sec. 5301.01. (A) A deed, mortgage, land contract as referred to in division (A)~~(2)(b)~~(21) of section 317.08 of the Revised Code, or lease of any interest in real property and a memorandum of trust as described in division (A) of section 5301.255 of the Revised Code shall be signed by the grantor, mortgagor, vendor, or lessor in the case of a deed, mortgage, land contract, or lease or shall be signed by the trustee in the case of a memorandum of trust. The signing shall be acknowledged by the grantor, mortgagor, vendor, or lessor, or by the trustee, before a judge or clerk of a court of record in this state, or a county auditor, county engineer, notary public, or mayor, who shall certify the acknowledgement and subscribe the official's name to the certificate of the acknowledgement.

(B)(1) If a deed, mortgage, land contract as referred to in division (A)~~(2)(b)~~(21) of section 317.08 of the Revised Code, lease of any interest in real property, or a memorandum of trust as described in division (A) of section 5301.255 of the Revised Code was executed prior to February 1, 2002, and was not acknowledged in the presence of, or was not attested by, two witnesses as required by this section prior to that date, both of the following apply:

(a) The instrument is deemed properly executed and is presumed to be valid unless the signature of the grantor, mortgagor, vendor, or lessor in the case of a deed, mortgage, land contract, or lease or of the settlor and trustee in the case of a memorandum of trust was obtained by fraud.

(b) The recording of the instrument in the office of the county recorder of the county in which the subject property is situated is constructive notice



of the instrument to all persons, including without limitation, a subsequent purchaser in good faith or any other subsequent holder of an interest in the property, regardless of whether the instrument was recorded prior to, on, or after February 1, 2002.

(2) Division (B)(1) of this section does not affect any accrued substantive rights or vested rights that came into existence prior to February 1, 2002.

Sec. 5301.14. When a title deed, recorded by the auditor of state as required by section 5301.13 of the Revised Code, or recorded in the office of the secretary of state, the record of which is required to be kept in the office of the auditor of state, has been lost or destroyed by accident, without having been recorded in the county recorder's office, on demand and tender of the fees therefor, the auditor of state ~~must~~ shall furnish to any person a copy of such deed certified under ~~his~~ the auditor of state's official seal, which copy shall be received everywhere in this state as prima-facie evidence of the existence of the deed, and in all respects shall have the effect of certified copies from the official records of ~~deeds recorded in~~ the county where such lands are situated.

Sec. 5301.21. When the owners of adjoining tracts of land, or of lots in a municipal corporation, agree upon the site of a corner or line common to such tracts or lots, in a written instrument containing a pertinent description thereof, either with or without a plat, executed, acknowledged, and recorded as are deeds, such corner or line thenceforth shall be established as between the parties to such agreement, and all persons subsequently deriving title from them.

Such agreement ~~must~~ shall be recorded by the county recorder, in the ~~book in his office in which surveys are recorded~~ official records. The original agreement, after being so recorded, or a certified copy thereof from the record, is competent evidence in any court in this state against a party thereto, or person in privity with ~~him~~ a party.

When a tract of land is owned by the state, the officer or board having administrative control thereof, with the approval of the attorney general, may execute said written instrument and following recording in the county where the land is situated, said instrument shall be filed with the auditor of state with the evidence of title to the land affected.

Sec. 5301.25. (A) All deeds, land contracts referred to in division (A)~~(2)(b)~~(21) of section 317.08 of the Revised Code, and instruments of writing properly executed for the conveyance or encumbrance of lands, tenements, or hereditaments, other than as provided in division (C) of this section and section 5301.23 of the Revised Code, shall be recorded in the

office of the county recorder of the county in which the premises are situated. Until so recorded or filed for record, they are fraudulent insofar as they relate to a subsequent bona fide purchaser having, at the time of purchase, no knowledge of the existence of that former deed, land contract, or instrument.

(B) Whenever a survey is made of lands that are being conveyed, the county auditor shall require that the name of the person who made the survey appear in the deed. The name shall either be printed, typewritten, stamped, or signed in a legible manner. An instrument is in compliance with this division if it contains a statement in the following form:

"A survey of this property was made by ....."

(Name)

This division does not apply to any court decree, order, judgment, or writ, to any instrument executed or acknowledged outside of this state, or to any instrument executed within this state prior to September 20, 1965.

(C) All tax certificates sold pursuant to section 5721.32 or 5721.33 of the Revised Code, or memoranda thereof, may be recorded in the office of the county recorder of the county in which the premises are situated, as provided in division (B) of section 5721.35 of the Revised Code; provided, however, that the first and superior lien of the state and its taxing districts conveyed to the holder of the tax certificate, as provided in division (A) of section 5721.35 of the Revised Code, shall in no way be diminished or adversely affected if the tax certificate evidencing the conveyance of such first and superior lien, or memorandum thereof, is not recorded as provided in this section.

Sec. 5301.255. (A) A memorandum of trust that satisfies both of the following may be presented for recordation in the office of the county recorder of any county in which real property that is subject to the trust is located:

(1) The memorandum shall be executed by the trustee of the trust and acknowledged by the trustee of the trust in accordance with section 5301.01 of the Revised Code.

(2) The memorandum shall state all of the following:

(a) The name and address of the trustee of the trust;

(b) The date of execution of the trust;

(c) The powers specified in the trust relative to the acquisition, sale, or encumbering of real property by the trustee or the conveyance of real property by the trustee, and any restrictions upon those powers.

(B) A memorandum of trust that satisfies divisions (A)(1) and (2) of this section also may set forth the substance or actual text of provisions of the

trust that are not described in those divisions.

(C) A memorandum of trust that satisfies divisions (A)(1) and (2) of this section shall constitute notice only of the information contained in it.

(D) Upon the presentation for recordation of a memorandum of trust that satisfies divisions (A)(1) and (2) of this section and the payment of the requisite fee prescribed in section 317.32 of the Revised Code, a county recorder shall record the memorandum of trust as follows:

~~(1) Unless division (D)(2) of this section applies, in the record of deeds official records described in division (A)(1)(18) of section 317.08 of the Revised Code, if the memorandum of trust describes specific real property, or in the record of powers of attorney official records described in division (A)(3)(24) of that section, if the memorandum of trust does not describe specific real property;~~

~~(2) If the county recorder records instruments in accordance with division (C) of section 317.08 of the Revised Code, in the official records described in that division.~~

Sec. 5301.28. When the mortgagee of property within this state, or the party to whom the mortgage has been assigned, either by a separate instrument, or in writing on that mortgage, or on the margin of the record of the mortgage, which assignment, if in writing on the mortgage or on the margin of the record of the mortgage, need not be acknowledged, receives payment of any part of the money due the holder of the mortgage, and secured by the mortgage, and enters satisfaction or a receipt for the payment, either on the mortgage or its record, that satisfaction or receipt, when entered on the record, or copied on the record from the original mortgage by the county recorder, will release the mortgage to the extent of the receipt. In all cases when a mortgage has been assigned in writing on that mortgage, the recorder shall copy the assignment from the original mortgage upon the margin of the record of the mortgage before the satisfaction or receipt is entered upon the record of the mortgage.

In a county in which the county recorder has determined to use the microfilm process as provided by section 9.01 of the Revised Code, the county recorder may require that all satisfactions of mortgages be made by separate instrument. The original instrument bearing the proper endorsement may be used as such a separate instrument. That separate instrument shall be recorded in the book provided by section 5301.34 of the Revised Code for the satisfactions of mortgages county recorder's official records. The county recorder shall charge the fee for the recording as provided by section 317.32 of the Revised Code for recording mortgages.

Sec. 5301.32. A mortgage may be assigned or partially released by a

separate instrument of assignment or partial release, acknowledged as provided by section 5301.01 of the Revised Code. The separate instrument of assignment or partial release shall be recorded in the ~~book provided by section 5301.34 of the Revised Code for the recording of satisfactions of mortgages~~ county recorder's official records. The county recorder shall be entitled to charge the fee for that recording as provided by section 317.32 of the Revised Code for recording deeds. The signature of a person on the assignment or partial release may be a facsimile of that person's signature. A facsimile of a signature on an assignment or partial release is equivalent to and constitutes the written signature of the person for all requirements regarding mortgage assignments or partial releases.

In a county in which the county recorder has determined to use the microfilm process as provided by section 9.01 of the Revised Code, the county recorder may require that all assignments and partial releases of mortgages be by separate instruments. The original instrument bearing the proper endorsement may be used as the separate instrument.

An assignment of a mortgage shall contain the then current mailing address of the assignee.

Sec. 5301.33. Except in counties where deeds or other separate instruments are required as provided in this section, a lease, whether or not renewable forever, that is recorded in any county recorder's office, may be canceled or partially released by the lessor and lessee, or assigned by either of them, by writing the cancellation, partial release, or assignment on the original lease, or upon the margin of the record of the original lease, and by signing it. That cancellation, partial release, or assignment need not be acknowledged, but if written on the margin of the record, the signing shall be attested to by the county recorder. The assignment by the lessee, whether it is upon the lease, or upon the margin of the record of the lease, or by separate instrument, shall transfer all interest held by the lessee under the lease in the premises described in the lease, unless otherwise stated in the lease or in the assignment. For copying the cancellation, partial release, or assignment upon the margin of the record, if written upon the original instrument, or for attesting it, if written upon the margin of the record, the county recorder shall charge the fee provided by section 317.32 of the Revised Code for recording the assignment and satisfaction of mortgages.

A lease, whether or not renewable forever, that is recorded in any county recorder's office, also may be canceled, partially released, or assigned by deed or by other separate instrument acknowledged as provided in section 5301.01 of the Revised Code. Unless in the form of a deed, a separate instrument of cancellation, partial release, or assignment shall be

recorded in the ~~record of leases~~ official records provided for by section 317.08 of the Revised Code. The county recorder shall charge the fee for that recording as provided in section 317.32 of the Revised Code for recording deeds.

If a lease has been canceled, partially released, or assigned by deed or by other separate instrument and that deed or other separate instrument recites the county recorder's file number of the original lease or the volume and page of the record in which the original lease is recorded, the county recorder shall note on the margin of the record of the original lease the county recorder's file number of the deed or other separate instrument or the volume and page of the record in which the same is recorded.

"Lessor" and "lessee" as used in this section include an assignee of the interest of either. "Lease" as used in this section includes a memorandum of lease provided for by section 5301.251 of the Revised Code. This section does not permit the assignment of any lease if the assignment is prohibited by the terms of the lease.

In a county in which the county recorder has determined to use the microfilm process as provided by section 9.01 of the Revised Code, the county recorder may require that all cancellations, partial releases, and assignments of leases be by deed or other separate instrument. The original instrument bearing the proper endorsement may be used as such separate instrument.

Sec. 5301.331. Except in counties where deeds or other instruments are required as provided in this section, a land contract that is recorded in the office of the county recorder may be cancelled, partially released by the vendor and vendee, or assigned by either of them by writing the cancellation, partial release, or assignment on the original land contract or upon the margin of the record of the original land contract, and by signing it. That cancellation, partial release, or assignment need not be acknowledged, but if written on the margin of the record, the signing shall be attested to by the county recorder. The assignment by the vendee, whether it is on the land contract or upon the margin of the record of that contract, or by separate instrument, shall transfer the right held by the vendee under the land contract in the premises described in the contract unless otherwise stated in the land contract or in the assignment. For copying the cancellation, partial release, or assignment upon the margin of the record, or for attesting it, if written upon the margin of the record, the county recorder shall charge the fee provided by section 317.32 of the Revised Code for recording the assignment and satisfaction of mortgages.

A land contract that is recorded in the office of the county recorder may

also be cancelled, partially released, or assigned by deed or by other separate instrument, acknowledged as provided in section 5301.01 of the Revised Code. Unless in the form of a deed, a separate instrument of cancellation, partial release, or assignment shall be recorded in the ~~book provided by section 5301.34 of the Revised Code for recording satisfactions of mortgages~~ county recorder's official records. The county recorder shall charge the fee for that record as provided for in section 317.32 of the Revised Code for record fees.

If a land contract has been cancelled, partially released, or assigned by deed or other separate instrument, and that deed or other separate instrument recites the county recorder's file number of the original land contract or the volume and page of the record in which the original land contract is recorded, the county recorder shall note on the margin of the original land contract the county recorder's file number of the deed or other separate instrument or the volume and page of the record in which the same is recorded.

"Vendor" and "vendee" as used in this section include an assignee of the interest of either. This section does not permit the assignment of any land contract if the assignment is prohibited by the terms of the land contract.

In a county where the county recorder has determined to use the microfilm process as provided by section 9.01 of the Revised Code, the county recorder may require that all cancellations, partial releases, and assignments of land contracts be by deed or other separate instrument. The original instrument bearing the proper endorsement may be used as such separate instrument.

Sec. 5301.332. (A)(1) Whenever leases of natural gas and oil lands recorded under section 5301.09 of the Revised Code concerning lands upon which there are no producing or drilling oil or gas wells become forfeited for failure of the lessee, ~~his or the lessee's~~ successors or assigns; to abide by specifically described covenants provided for in the lease, or because the term of the lease has expired, the lessor, ~~his or the lessor's~~ successors or assigns; may file for record an affidavit of forfeiture with the county recorder after serving notice by certified mail, return receipt requested, to the lessee, ~~his or the lessee's~~ successors or assigns, at ~~his or the lessee's or the lessee's successors or assigns'~~ last known address, or if service is not obtained by certified mail, by giving notice by publication at least once in a newspaper of general circulation in the county in which the land is located of the lessor's intent to declare the lease forfeited.

(2) The notice or publication shall be addressed to the lessee, ~~his or the~~

lessee's successors or assigns, and shall contain the name of the lessee; a general description of the land; the number of acres; the date of the lease; the volume and page of the lease record where the lease is recorded; the cause of the forfeiture; and shall state the intention of the lessor to file for record an affidavit of forfeiture with the county recorder if the lessee does not have the lease released of record within thirty days from the date of receipt of the notice or of publication.

(B) After thirty days and not more than sixty days from the date of proof of mailing or publication of the notice, the lessor, ~~his~~ or the lessor's successors or assigns; may file with the county recorder an affidavit of forfeiture setting forth that ~~he~~ such person is the lessor of an oil or gas lease; the file number or volume and page of the lease record where the oil or gas lease is recorded; that the lessee, ~~his~~ or the lessee's successors or assigns, ~~has~~ have failed and neglected to comply with specifically described covenants provided for in the lease, reciting the facts constituting such failure, or that the term of the lease has expired; that there are no producing or drilling oil or gas wells on the leased premises; that the lease has been forfeited and is void; and that notice was served on the lessee, ~~his~~ or the lessee's successors or assigns, or that publication was made, and the manner and time thereof.

(C) If the lessee, ~~his~~ or the lessee's successors or assigns; claims that the lease is in full force and effect, the lessee, ~~his~~ or the lessee's successors or assigns; shall, within sixty days after the mailing or publication of the notice of the lessor of ~~his~~ the lessor's intention to declare the lease forfeited, notify the person who filed the affidavit of forfeiture of the claim, and file for record an affidavit with the office of the county recorder of the county in which the land is situated stating that the lease has not been forfeited and that the lessee, ~~his~~ or the lessee's successors or assigns; still claim that the lease is in full force and effect.

(D) If the lessee, ~~his~~ or the lessee's successors or assigns, ~~does~~ do not give such notice in writing to the lessor at any time prior to the sixtieth day after the mailing or publication of the notice of the lessor of ~~his~~ the lessor's intention to declare the lease forfeited, then the lessor shall ~~cause~~ file for record with the county recorder ~~to note upon the margin of the record of the lease the following:~~ a notice of failure to file. The notice shall contain all of the following:

(1) A statement that the person filing the notice is the lessor or the lessor's successors or assigns;

(2) The document number or volume and page of the lease record where the oil or gas lease is recorded;

(3) A general description of the land:

(4) The statement: "This lease cancelled pursuant to affidavit of forfeiture recorded ~~in~~ as Document Number ....., or Official Record/Lease Vol. ....., Page ....." ~~Thereafter~~

Thereafter, the record of the lease shall not be notice to the public of the existence of the lease or of any interest therein or rights thereunder and the record shall not be received in evidence in any court of the state on behalf of the lessee, his or the lessee's successors or assigns, or against the lessor, ~~his or the lessor's~~ successors or assigns.

(E) For recording the affidavit of forfeiture, ~~for noting such cancellation upon the margin of the record, and for recording~~ the affidavit giving notice that the lease has not been forfeited, and the notice of failure to file, the county recorder shall charge the fees provided by section 317.32 of the Revised Code.

~~In a county in which the county recorder has determined to use the microfilm process as provided by section 9.01 of the Revised Code, the recorder may, where applicable, require that the notation "This lease cancelled pursuant to affidavit of forfeiture recorded in Lease Vol. ....., Page ....." be entered on the affidavit, and that the affidavit be recorded in the record of leases provided for by section 317.08 of the Revised Code. The recorder shall charge the fee for such recording as provided by section 317.32 of the Revised Code for the recording of deeds. The record of the lease is not notice to the public of the existence of the lease or of any interests therein or rights thereunder and the record shall not be received in evidence in any court of the state on behalf of the lessee, his successors or assigns, against the lessor, his successors or assigns.~~

Sec. 5301.34. A mortgage shall be discharged upon the record of the mortgage by the county recorder when there is presented to the county recorder a certificate executed by the mortgagee or the mortgagee's assigns, acknowledged as provided in section 5301.01 of the Revised Code, or when there is presented to the recorder a deed of release executed by the governor as provided in section 5301.19 of the Revised Code, certifying that the mortgage has been fully paid and satisfied. In addition to the discharge on the records by the county recorder, such certificate shall be recorded in a ~~book~~ the official records kept ~~for that purpose~~ by the county recorder. The county recorder is entitled to the fees for such recording as provided by section 317.32 of the Revised Code for recording deeds.

Sec. 5301.35. The priority of the lien of a mortgage may be waived to the extent specified by the holder of the lien in favor of any lien, mortgage, lease, easement, or other interest in the property covered by the mortgage,



by writing the waiver of priority on the original mortgage and signing it, by writing the waiver of priority upon the margin of the record of that mortgage and signing it, or by a separate instrument acknowledged as provided by section 5301.01 of the Revised Code. That waiver, when recorded upon the margin of the record of the mortgage, or when recorded as a separate instrument, is constructive notice to all persons dealing with either the property described in that mortgage or the mortgage itself from the date of filing the waiver for record. The waiver, if written upon the mortgage or upon the margin of the record of the mortgage, need not be acknowledged, but if written upon the margin of the record, the signing shall be attested by the county recorder.

If the waiver of priority is by separate instrument, it shall be recorded in the ~~book provided by section 5301.34 of the Revised Code for the recording of satisfactions of mortgages~~ official records of the county recorder. For the recording, the county recorder may charge the fee as provided by section 317.32 of the Revised Code for recording deeds. For entering any waiver of priority upon the margin of the record of the mortgage, or for attesting it, the county recorder is entitled to the fees for recording those waivers of priority that are charged for assignments or satisfactions of mortgages under section 317.32 of the Revised Code.

In a county in which the county recorder has determined to use the microfilm process as provided by section 9.01 of the Revised Code, the county recorder may require that all waivers of priority of mortgages be made by separate instrument. The original instrument bearing the proper endorsement may be used as such separate instrument.

Sec. 5301.52. (A) To be effective and entitled to recording, the notice referred to in section 5301.51 of the Revised Code shall satisfy all of the following:

- (1) Be in the form of an affidavit;
- (2) State the nature of the claim to be preserved and the names and addresses of the persons for whose benefit the notice is being filed;
- (3) Contain an accurate and full description of all land affected by the notice, which description shall be set forth in particular terms and not by general inclusions, except that if the claim is founded upon a recorded instrument, the description in the notice may be the same as that contained in such recorded instrument;
- (4) State the name of each record owner of the land affected by the notice, at the time of its recording, together with the recording information of the instrument by which each record owner acquired title to the land;
- (5) Be made by any person who has knowledge of the relevant facts or

is competent to testify concerning them in court.

(B) The notice shall be filed for record in the office of the county recorder of the county or counties where the land described in it is situated. The county recorder of each county shall accept all such notices presented to ~~him which~~ that describe land situated ~~in~~ within the county ~~in which he serves, and~~ shall enter and record them in the ~~deed~~ official records of that county, and shall index each notice in the ~~grantee-deed~~ direct index under the names of the claimants appearing in that notice and in the ~~grantor-deed~~ reverse index under the names of the record owners appearing in that notice. ~~Such~~ If the county recorder maintains indexes under section 317.20 of the Revised Code, the notices also shall be indexed under the description of the real estate involved ~~in a book set apart for that purpose to be known as the "Notice Index."~~ Each ~~The county recorder may~~ shall charge the same fees for the recording of such notices as are charged for recording deeds.

(C) A notice prepared, executed, and recorded in conformity with the requirements of this section, or a certified copy of it, shall be accepted as evidence of the facts stated insofar as they affect title to the land affected by that notice.

(D) Any person who knowingly makes any false statement in a notice executed under this section is guilty of perjury under section 2921.11 of the Revised Code.

Sec. 5301.56. (A) As used in this section:

(1) "Holder" means the record holder of a mineral interest, and any person who derives the person's rights from, or has a common source with, the record holder and whose claim does not indicate, expressly or by clear implication, that it is adverse to the interest of the record holder.

(2) "Drilling or mining permit" means a permit issued under Chapter 1509., 1513., or 1514. of the Revised Code to the holder to drill an oil or gas well or to mine other minerals.

(3) "Mineral interest" means a fee interest in at least one mineral regardless of how the interest is created and of the form of the interest, which may be absolute or fractional or divided or undivided.

(4) "Mineral" means gas, oil, coal, coalbed methane gas, other gaseous, liquid, and solid hydrocarbons, sand, gravel, clay, shale, gypsum, halite, limestone, dolomite, sandstone, other stone, metalliferous or nonmetalliferous ore, or another material or substance of commercial value that is excavated in a solid state from natural deposits on or in the earth.

(5) "Owner of the surface of the lands subject to the interest" includes the owner's successors and assignees.

(B) Any mineral interest held by any person, other than the owner of the

surface of the lands subject to the interest, shall be deemed abandoned and vested in the owner of the surface of the lands subject to the interest if the requirements established in division (E) of this section are satisfied and none of the following applies:

(1) The mineral interest is in coal, or in mining or other rights pertinent to or exercisable in connection with an interest in coal, as described in division (E) of section 5301.53 of the Revised Code. However, if a mineral interest includes both coal and other minerals that are not coal, the mineral interests that are not in coal may be deemed abandoned and vest in the owner of the surface of the lands subject to the interest.

(2) The mineral interest is held by the United States, this state, or any political subdivision, body politic, or agency of the United States or this state, as described in division (G) of section 5301.53 of the Revised Code.

(3) Within the twenty years immediately preceding the date on which notice is served or published under division (E) of this section, one or more of the following has occurred:

(a) The mineral interest has been the subject of a title transaction that has been filed or recorded in the office of the county recorder of the county in which the lands are located.

(b) There has been actual production or withdrawal of minerals by the holder from the lands, from lands covered by a lease to which the mineral interest is subject, from a mine a portion of which is located beneath the lands, or, in the case of oil or gas, from lands pooled, unitized, or included in unit operations, under sections 1509.26 to 1509.28 of the Revised Code, in which the mineral interest is participating, provided that the instrument or order creating or providing for the pooling or unitization of oil or gas interests has been filed or recorded in the office of the county recorder of the county in which the lands that are subject to the pooling or unitization are located.

(c) The mineral interest has been used in underground gas storage operations by the holder.

(d) A drilling or mining permit has been issued to the holder, provided that an affidavit that states the name of the permit holder, the permit number, the type of permit, and a legal description of the lands affected by the permit has been filed or recorded, in accordance with section 5301.252 of the Revised Code, in the office of the county recorder of the county in which the lands are located.

(e) A claim to preserve the mineral interest has been filed in accordance with division (C) of this section.

(f) In the case of a separated mineral interest, a separately listed tax

parcel number has been created for the mineral interest in the county auditor's tax list and the county treasurer's duplicate tax list in the county in which the lands are located.

(C)(1) A claim to preserve a mineral interest from being deemed abandoned under division (B) of this section may be filed for record by its holder. Subject to division (C)(3) of this section, the claim shall be ~~filed and~~ recorded in accordance with division (H) of this section and sections 317.18 to ~~317.201~~ 317.20 and 5301.52 of the Revised Code, and shall consist of a notice that does all of the following:

(a) States the nature of the mineral interest claimed and any recording information upon which the claim is based;

(b) Otherwise complies with section 5301.52 of the Revised Code;

(c) States that the holder does not intend to abandon, but instead to preserve, the holder's rights in the mineral interest.

(2) A claim that complies with division (C)(1) of this section or, if applicable, divisions (C)(1) and (3) of this section preserves the rights of all holders of a mineral interest in the same lands.

(3) Any holder of an interest for use in underground gas storage operations may preserve the holder's interest, and those of any lessor of the interest, by a single claim, that defines the boundaries of the storage field or pool and its formations, without describing each separate interest claimed. The claim is prima-facie evidence of the use of each separate interest in underground gas storage operations.

(D)(1) A mineral interest may be preserved indefinitely from being deemed abandoned under division (B) of this section by the occurrence of any of the circumstances described in division (B)(3) of this section, including, but not limited to, successive filings of claims to preserve mineral interests under division (C) of this section.

(2) The filing of a claim to preserve a mineral interest under division (C) of this section does not affect the right of a lessor of an oil or gas lease to obtain its forfeiture under section 5301.332 of the Revised Code.

(E) Before a mineral interest becomes vested under division (B) of this section in the owner of the surface of the lands subject to the interest, the owner of the surface of the lands subject to the interest shall do both of the following:

(1) Serve notice by certified mail, return receipt requested, to each holder or each holder's successors or assignees, at the last known address of each, of the owner's intent to declare the mineral interest abandoned. If service of notice cannot be completed to any holder, the owner shall publish notice of the owner's intent to declare the mineral interest abandoned at least

once in a newspaper of general circulation in each county in which the land that is subject to the interest is located. The notice shall contain all of the information specified in division (F) of this section.

(2) At least thirty, but not later than sixty days after the date on which the notice required under division (E)(1) of this section is served or published, as applicable, file in the office of the county recorder of each county in which the surface of the land that is subject to the interest is located an affidavit of abandonment that contains all of the information specified in division (G) of this section.

(F) The notice required under division (E)(1) of this section shall contain all of the following:

(1) The name of each holder and the holder's successors and assignees, as applicable;

(2) A description of the surface of the land that is subject to the mineral interest. The description shall include the volume and page number of the recorded deed or other recorded instrument under which the owner of the surface of the lands claims title or otherwise satisfies the requirements established in division (A)(3) of section 5301.52 of the Revised Code.

(3) A description of the mineral interest to be abandoned. The description shall include the volume and page number of the recorded instrument on which the mineral interest is based.

(4) A statement attesting that nothing specified in division (B)(3) of this section has occurred within the twenty years immediately preceding the date on which notice is served or published under division (E) of this section;

(5) A statement of the intent of the owner of the surface of the lands subject to the mineral interest to file in the office of the county recorder an affidavit of abandonment at least thirty, but not later than sixty days after the date on which notice is served or published, as applicable.

(G) An affidavit of abandonment shall contain all of the following:

(1) A statement that the person filing the affidavit is the owner of the surface of the lands subject to the interest;

(2) The volume and page number of the recorded instrument on which the mineral interest is based;

(3) A statement that the mineral interest has been abandoned pursuant to division (B) of this section;

(4) A recitation of the facts constituting the abandonment;

(5) A statement that notice was served on each holder or each holder's successors or assignees or published in accordance with division (E) of this section.

(H)(1) If a holder or a holder's successors or assignees claim that the

mineral interest that is the subject of a notice under division (E) of this section has not been abandoned, the holder or the holder's successors or assignees, not later than sixty days after the date on which the notice was served or published, as applicable, shall file in the office of the county recorder of each county where the land that is subject to the mineral interest is located one of the following:

(a) A claim to preserve the mineral interest in accordance with division (C) of this section;

(b) An affidavit that identifies an event described in division (B)(3) of this section that has occurred within the twenty years immediately preceding the date on which the notice was served or published under division (E) of this section.

The holder or the holder's successors or assignees shall notify the person who served or published the notice under division (E) of this section of the filing under this division.

(2) If a holder or a holder's successors or assignees who claim that the mineral interest that is the subject of a notice under division (E) of this section has not been abandoned fails to file a claim to preserve the mineral interest, files such a claim more than sixty days after the date on which the notice was served or published under division (E) of this section, fails to file an affidavit that identifies an event described in division (B)(3) of this section that has occurred within the twenty years immediately preceding the date on which the notice was served or published under division (E) of this section, or files such an affidavit more than sixty days after the date on which the notice was served or published under that division, the owner of the surface of the lands subject to the interest who is seeking to have the interest deemed abandoned and vested in the owner shall ~~cause the county recorder of each applicable county to memorialize the record on which the severed mineral interest is based with the following:~~ file in the office of the county recorder of each county where the land that is subject to the mineral interest is located a notice of failure to file. The notice shall contain all of the following:

(a) A statement that the person filing the notice is the owner of the surface of the lands subject to the mineral interest;

(b) A description of the surface of the land that is subject to the mineral interest;

(c) The statement: "This mineral interest abandoned pursuant to affidavit of abandonment recorded in volume ....., page ....."

Immediately after the ~~county recorder memorializes the record~~ notice of failure to file a mineral interest is recorded, the mineral interest shall vest in

the owner of the surface of the lands formerly subject to the interest, and the record of the mineral interest shall cease to be notice to the public of the existence of the mineral interest or of any rights under it. In addition, the record shall not be received as evidence in any court in this state on behalf of the former holder or the former holder's successors or assignees against the owner of the surface of the lands formerly subject to the interest. However, the abandonment and vesting of a mineral interest pursuant to divisions (E) to (I) of this section only shall be effective as to the property of the owner that filed the affidavit of abandonment under division (E) of this section.

(I) For purposes of a recording under this section, a county recorder shall charge the fee established under section 317.32 of the Revised Code.

~~A county recorder who uses microfilm as provided under section 9.01 of the Revised Code may require the memorial "This mineral interest abandoned pursuant to affidavit of abandonment recorded in volume ...., page ....." to be located on the affidavit of abandonment instead of the record on which the severed mineral interest is based, and the affidavit may be recorded under section 317.08 of the Revised Code.~~

Sec. 5302.15. An instrument containing a form or forms of covenants, conditions, obligations, powers, and other clauses of a mortgage, may be recorded in the ~~record of mortgages~~ official records of any county. Every such instrument shall be entitled "Master Mortgage Form Recorded By (name of the person causing the instrument to be recorded)" and shall be dated and signed by the person causing it to be recorded, but need not be acknowledged. Upon presentation for record and payment of the fees provided in section 317.32 of the Revised Code, the county recorder shall record any such master mortgage form in the ~~record of mortgages~~ official records of the county and shall index it in the ~~general alphabetical index of grantees~~ direct and reverse indexes under the name appearing in the title, in the same manner as mortgages of real property.

Sec. 5302.17. A deed conveying any interest in real property to two or more persons, and in substance following the form set forth in this section, when duly executed in accordance with Chapter 5301. of the Revised Code, creates a survivorship tenancy in the grantees, and upon the death of any of the grantees, vests the interest of the decedent in the survivor, survivors, or the survivor's or survivors' separate heirs and assigns.

"SURVIVORSHIP DEED

..... (marital status), of ..... County, ..... for valuable consideration paid, grant(s), (covenants, if any), to ..... (marital status) and ..... (marital status), for their joint lives,

remainder to the survivor of them, whose tax-mailing addresses are .....,  
the following real property:

(description of land or interest therein and encumbrances, reservations,  
and exceptions, if any)

Prior Instrument Reference: .....

....., wife (husband) of the grantor, releases all rights of dower  
therein.

Executed this ..... day of .....

.....  
(Signature of Grantor)

(Execution in accordance with Chapter 5301. of the Revised Code)"

Any persons who are the sole owners of real property, prior to April 4,  
1985, as tenants with a right of survivorship under the common or statutory  
law of this state or as tenants in common may create in themselves and in  
any other person or persons a survivorship tenancy in the real property by  
executing a deed as provided in this section conveying their entire, separate  
interests in the real property to themselves and to the other person or  
persons.

Except as otherwise provided in this section, when a person holding real  
property as a survivorship tenant dies, the transfer of the interest of the  
decedent may be recorded by presenting to the county auditor and filing  
with the county recorder either a certificate of transfer as provided in section  
2113.61 of the Revised Code, or an affidavit accompanied by a certified  
copy of a death certificate. The affidavit shall recite the names of the other  
survivorship tenant or tenants, the address of the other survivorship tenant or  
tenants, the date of death of the decedent, and a description of the real  
property. The county recorder shall ~~make index reference to~~ record any  
certificate or affidavit so filed in the ~~record of deeds~~ official records. When  
a person holding real property as a survivorship tenant dies and the title to  
the property is registered pursuant to Chapter 5309. of the Revised Code, the  
procedure for the transfer of the interest of the decedent shall be pursuant to  
section 5309.081 of the Revised Code.

Sec. 5302.171. Upon the death, resignation, removal, or other event  
terminating the appointment of a trustee of a trust, which trustee holds title  
to real property, the successor trustee or any co-trustee of the trust shall file  
with the county auditor and the county recorder of the county in which the  
real property is located, as soon as is practical, an affidavit reciting the name  
of the immediately preceding trustee and any co-trustees, the addresses of  
all trustees, a reference to the deed or other instrument vesting title in the  
trustees, and a legal description of the real property. The affidavit shall be



~~indexed and recorded in the record of deeds~~ official records of the county recorder, and indexed in the direct and reverse indexes provided for in section 317.18 of the Revised Code.

The affidavit described in this section shall not be required if the original trust instrument naming the trustees and successors and containing relevant facts pertaining to the succession of trustees, or if a memorandum of trust in compliance with section 5301.255 of the Revised Code that contains relevant facts pertaining to the succession of trustees, is recorded in the office of the county recorder.

Failure to file the affidavit required by this section does not affect title to real property in the one or more trustees.

Sec. 5302.222. (A) The transfer of a deceased owner's real property or interest in real property as designated in a transfer on death designation affidavit provided in section 5302.22 of the Revised Code shall be recorded by presenting to the county auditor of the county in which the real property is located and filing with the county recorder of that county an affidavit of confirmation executed by any transfer on death beneficiary to whom the transfer is made. The affidavit of confirmation shall be verified before a person authorized to administer oaths and shall be accompanied by a certified copy of the death certificate for the deceased owner. The affidavit of confirmation shall contain all of the following information:

(1) The name and address of each transfer on death beneficiary who survived the deceased owner or that is in existence on the date of death of the deceased owner. If a named beneficiary was designated as a transfer on death beneficiary solely in that person's capacity as a trustee of a trust and that trustee subsequently has been replaced by a successor trustee, the affidavit of confirmation shall include the name and address of the successor trustee and shall be accompanied by a copy of the recorded successor trustee affidavit described in section 5302.171 of the Revised Code.

(2) The date of death of the deceased owner;

(3) A description of the subject real property or interest in real property;

(4) The name of each transfer on death beneficiary who has not survived the deceased owner or that is not in existence on the date of death of the deceased owner.

(B) The affidavit of confirmation shall be accompanied by a certified copy of the death certificate for each transfer on death beneficiary who has not survived the deceased owner.

(C) The county recorder shall ~~make an index reference in the record of deeds to~~ in the official records any affidavit of confirmation filed ~~with the county recorder~~ under this section.

(D) Upon the death of any individual holding real property or an interest in real property that is the subject of a transfer on death designation affidavit as provided in section 5302.22 of the Revised Code, if the title to the real property is registered pursuant to Chapter 5309. of the Revised Code, the procedure for the transfer of the interest of the deceased owner to the transfer on death beneficiary or beneficiaries designated in the affidavit shall be pursuant to section 5309.081 of the Revised Code.

(E) Any person who knowingly makes any false statement in an affidavit of confirmation is guilty of falsification under division (A)(6) of section 2921.13 of the Revised Code.

Sec. 5309.13. After the filing of the application to register the title to land or to any interest therein and before registration, the land described in such application may be dealt with and instruments relating thereto may be recorded and indexed, in the same manner as if no such application had been filed. As soon as an application is disposed of, the clerk of the probate court or the clerk of the court of common pleas shall make a memorandum stating the disposition of the case and shall send it to the county recorder, who shall record ~~and index it with~~ in the official records of deeds.

Sec. 5309.41. In all cases in which a certificate of title, or any other instrument or memorandum affecting registered land, is wholly canceled, it shall be retained by the county recorder and filed in his office under its proper file number and carefully preserved.

In all cases where part of the land described in a certificate of title is ~~only partially~~ transferred, the county recorder shall issue a new certificate of title to the ~~registered owner,~~ transferee for the part of the land ~~not~~ transferred, and shall indorse on the transferor's registered ~~certificate~~ and ~~on the duplicate certificate surrendered~~ certificates, a memorial notation partially canceling the same, and the reasons therefor, ~~giving~~ stating the ~~volume and folium of the register where the new title is registered, and the number of the new certificate~~ for the transferred land. The county recorder ~~may cancel the property or estate transferred on the~~ shall maintain as active the transferor's registered and duplicate certificates for the residue of the ~~transferor~~ land not transferred without ~~the issue of~~ issuing a new certificate to the transferor for the residue.

Sec. 5309.64. (A) Whenever registered land is sold to satisfy any judgment, decree, or order of a court, or the title is transferred or affected by a decree or judgment of a court, the purchaser, or the person in whose favor such decree was rendered, on filing with the county recorder a certificate that the terms of sale have been complied with and a certified copy of the order of sale and return thereof and confirmation, or a certified copy of the

decree of the court transferring or affecting the title, as the case may be, is entitled to have the property transferred to the purchaser or person in whose favor the decree was rendered and the title registered accordingly and a new certificate of title issued therefor.

(B) When registered land is sold by the sheriff under order of a court, the sheriff shall file with the county recorder a certificate that the terms of sale have been complied with and a certified copy of the order of sale and return thereof and confirmation. The purchaser is thereafter entitled to have the property transferred to the purchaser and the title registered accordingly and a new certificate of title issued therefor.

(C) This section and its applications are not superseded, negated, or amended, in whole or in part, by section 5309.61 of the Revised Code.

Sec. 5310.35. The board of county commissioners shall conduct the public hearing required by section 5310.33 of the Revised Code in accordance with this section.

(A)(1) The board shall prepare a notice of the hearing that includes each of the following:

(a) A statement that the board is considering abolishing land registration in the county, that abolition would require the deregistration of all registered land in the county, and that after abolition all land in the county would have to be dealt with as nonregistered land;

(b) A statement that the board seeks evidence with regard to the matters listed in section 5310.34 of the Revised Code;

(c) The date, time, and place of the hearing, which shall be not earlier than two nor later than three months after the resolution to consider the merits of abolishing land registration was adopted by the board;

(d) A statement that any person affected by the proposed abolition of land registration may appear at the hearing and present evidence as provided in division (B) of this section.

(2) The board shall serve the notice by ~~both of the following means:~~

~~(a) Ordinary mail, evidenced by a certificate of mailing, addressed to each person from whom a receipt or signature card, giving residence and post office address, has been taken by the county recorder under section 5309.30 or 5309.50 of the Revised Code, and to each person who has filed an affidavit with the county recorder under section 5309.72 of the Revised Code. The county recorder, within one month after the adoption of a resolution to consider the merits of abolishing land registration in the county, shall provide the board with the names and respective addresses of the persons who are entitled to notice under this division.~~

~~If a notice is returned with an endorsement showing failure of delivery,~~

~~the board is under no further obligation to directly serve the notice upon the addressee. The board shall preserve the returned notice in the records pertaining to its consideration of the merits of abolishing land registration in the county.~~

~~(b) Publication~~ publication twice a week for two consecutive weeks in a newspaper of general circulation in the county or as provided in section 7.16 of the Revised Code. Publication of the notice shall be completed at least one month prior to the date set for the hearing.

(B) At the date, time, and place specified in the notice, the board shall conduct a hearing, which may be adjourned from day to day until complete, at which any person affected by the proposed abolition of land registration may appear in person, by attorney, or both, and present evidence, orally or in writing, with regard to the costs and benefits of maintaining land registration in the county. Any person who presents evidence may also present evidence refuting any evidence offered in opposition to the person's evidence.

The board shall cause a stenographic record to be made of the hearing. The president of the board, or a member the president designates, shall preside at the hearing.

Sec. 5310.38. (A) A resolution of abolition shall not be implemented ~~until one of the~~ later than one month following ~~applies:~~

~~(1) The time for bringing an action under section 5310.37 of the Revised Code has expired without the commencement of such an action;~~

~~(2) An action was commenced under section 5310.37 of the Revised Code, the court has dismissed the action, and:~~

~~(a) The time for appeal of the dismissal has expired;~~

~~(b) The dismissal has been appealed, and appeals have been exhausted without the dismissal having been reversed.~~

~~(3) An action was commenced under section 5310.37 of the Revised Code, the court issued an order enjoining implementation of abolition of land registration, the board of county commissioners or county recorder appealed the order, and appeals have been exhausted with the order having been reversed~~ its adoption.

(B) ~~The county recorder shall administer this section by closely monitoring the course of events following adoption of a resolution of abolition. Within ten days after implementation~~ adoption of the resolution ~~becomes required under division (A) of this section by the board of county commissioners,~~ the recorder shall notify the board, the clerk of the court of common pleas, and the clerk of the probate court in writing of the ~~fact~~ adoption of the resolution of abolition and set the date upon which

implementation of abolition of land registration in the county is to begin. The date thus set, which is the "date of implementation," shall be not later than one month after the day upon which ~~implementation became required under division (A) of this section~~ the resolution was adopted.

If one or more parcels of land registered in the county lie partly in another county or counties, the recorder shall send a copy of the notice required by the preceding paragraph to the recorder, clerk of the court of common pleas, and clerk of the probate court of each such other county.

(C) Beginning on the date of implementation, winding up of land registration shall proceed to completion in the county, and to the extent required in any nonabolishing county, as provided in sections 5310.41 to 5310.54 of the Revised Code. Except as necessary for the winding up of land registration, Chapter 5309. and sections 5310.01 to 5310.21 of the Revised Code do not apply in the county on and after the date of implementation.

Sec. 5705.19. This section does not apply to school districts, county school financing districts, or lake facilities authorities.

The taxing authority of any subdivision at any time and in any year, by vote of two-thirds of all the members of the taxing authority, may declare by resolution and certify the resolution to the board of elections not less than ninety days before the election upon which it will be voted that the amount of taxes that may be raised within the ten-mill limitation will be insufficient to provide for the necessary requirements of the subdivision and that it is necessary to levy a tax in excess of that limitation for any of the following purposes:

(A) For current expenses of the subdivision, except that the total levy for current expenses of a detention facility district or district organized under section 2151.65 of the Revised Code shall not exceed two mills and that the total levy for current expenses of a combined district organized under sections 2151.65 and 2152.41 of the Revised Code shall not exceed four mills;

(B) For the payment of debt charges on certain described bonds, notes, or certificates of indebtedness of the subdivision issued subsequent to January 1, 1925;

(C) For the debt charges on all bonds, notes, and certificates of indebtedness issued and authorized to be issued prior to January 1, 1925;

(D) For a public library of, or supported by, the subdivision under whatever law organized or authorized to be supported;

(E) For a municipal university, not to exceed two mills over the limitation of one mill prescribed in section 3349.13 of the Revised Code;

(F) For the construction or acquisition of any specific permanent improvement or class of improvements that the taxing authority of the subdivision may include in a single bond issue;

(G) For the general construction, reconstruction, resurfacing, and repair of streets, roads, and bridges in municipal corporations, counties, or townships;

(H) For parks and recreational purposes;

(I) For the purpose of providing and maintaining fire apparatus, appliances, buildings, or sites therefor, or sources of water supply and materials therefor, or the establishment and maintenance of lines of fire alarm telegraph, or the payment of firefighting companies or permanent, part-time, or volunteer firefighting, emergency medical service, administrative, or communications personnel to operate the same, including the payment of any employer contributions required for such personnel under section 145.48 or 742.34 of the Revised Code, or the purchase of ambulance equipment, or the provision of ambulance, paramedic, or other emergency medical services operated by a fire department or firefighting company;

(J) For the purpose of providing and maintaining motor vehicles, communications, other equipment, buildings, and sites for such buildings used directly in the operation of a police department, or the payment of salaries of permanent or part-time police, communications, or administrative personnel to operate the same, including the payment of any employer contributions required for such personnel under section 145.48 or 742.33 of the Revised Code, or the payment of the costs incurred by townships as a result of contracts made with other political subdivisions in order to obtain police protection, or the provision of ambulance or emergency medical services operated by a police department;

(K) For the maintenance and operation of a county home or detention facility;

(L) For community mental retardation and developmental disabilities programs and services pursuant to Chapter 5126. of the Revised Code, except that the procedure for such levies shall be as provided in section 5705.222 of the Revised Code;

(M) For regional planning;

(N) For a county's share of the cost of maintaining and operating schools, district detention facilities, forestry camps, or other facilities, or any combination thereof, established under section 2151.65 or 2152.41 of the Revised Code or both of those sections;

(O) For providing for flood defense, providing and maintaining a flood

wall or pumps, and other purposes to prevent floods;

(P) For maintaining and operating sewage disposal plants and facilities;

(Q) For the purpose of purchasing, acquiring, constructing, enlarging, improving, equipping, repairing, maintaining, or operating, or any combination of the foregoing, a county transit system pursuant to sections 306.01 to 306.13 of the Revised Code, or of making any payment to a board of county commissioners operating a transit system or a county transit board pursuant to section 306.06 of the Revised Code;

(R) For the subdivision's share of the cost of acquiring or constructing any schools, forestry camps, detention facilities, or other facilities, or any combination thereof, under section 2151.65 or 2152.41 of the Revised Code or both of those sections;

(S) For the prevention, control, and abatement of air pollution;

(T) For maintaining and operating cemeteries;

(U) For providing ambulance service, emergency medical service, or both;

(V) For providing for the collection and disposal of garbage or refuse, including yard waste;

(W) For the payment of the police officer employers' contribution or the firefighter employers' contribution required under sections 742.33 and 742.34 of the Revised Code;

(X) For the construction and maintenance of a drainage improvement pursuant to section 6131.52 of the Revised Code;

(Y) For providing or maintaining senior citizens services or facilities as authorized by section 307.694, 307.85, 505.70, or 505.706 or division (EE) of section 717.01 of the Revised Code;

(Z) For the provision and maintenance of zoological park services and facilities as authorized under section 307.76 of the Revised Code;

(AA) For the maintenance and operation of a free public museum of art, science, or history;

(BB) For the establishment and operation of a 9-1-1 system, as defined in section 128.01 of the Revised Code;

(CC) For the purpose of acquiring, rehabilitating, or developing rail property or rail service. As used in this division, "rail property" and "rail service" have the same meanings as in section 4981.01 of the Revised Code. This division applies only to a county, township, or municipal corporation.

(DD) For the purpose of acquiring property for, constructing, operating, and maintaining community centers as provided for in section 755.16 of the Revised Code;

(EE) For the creation and operation of an office or joint office of

economic development, for any economic development purpose of the office, and to otherwise provide for the establishment and operation of a program of economic development pursuant to sections 307.07 and 307.64 of the Revised Code, or to the extent that the expenses of a county land reutilization corporation organized under Chapter 1724. of the Revised Code are found by the board of county commissioners to constitute the promotion of economic development, for the payment of such operations and expenses;

(FF) For the purpose of acquiring, establishing, constructing, improving, equipping, maintaining, or operating, or any combination of the foregoing, a township airport, landing field, or other air navigation facility pursuant to section 505.15 of the Revised Code;

(GG) For the payment of costs incurred by a township as a result of a contract made with a county pursuant to section 505.263 of the Revised Code in order to pay all or any part of the cost of constructing, maintaining, repairing, or operating a water supply improvement;

(HH) For a board of township trustees to acquire, other than by appropriation, an ownership interest in land, water, or wetlands, or to restore or maintain land, water, or wetlands in which the board has an ownership interest, not for purposes of recreation, but for the purposes of protecting and preserving the natural, scenic, open, or wooded condition of the land, water, or wetlands against modification or encroachment resulting from occupation, development, or other use, which may be styled as protecting or preserving "greenspace" in the resolution, notice of election, or ballot form. Except as otherwise provided in this division, land is not acquired for purposes of recreation, even if the land is used for recreational purposes, so long as no building, structure, or fixture used for recreational purposes is permanently attached or affixed to the land. Except as otherwise provided in this division, land that previously has been acquired in a township for these greenspace purposes may subsequently be used for recreational purposes if the board of township trustees adopts a resolution approving that use and no building, structure, or fixture used for recreational purposes is permanently attached or affixed to the land. The authorization to use greenspace land for recreational use does not apply to land located in a township that had a population, at the time it passed its first greenspace levy, of more than thirty-eight thousand within a county that had a population, at that time, of at least eight hundred sixty thousand.

(II) For the support by a county of a crime victim assistance program that is provided and maintained by a county agency or a private, nonprofit corporation or association under section 307.62 of the Revised Code;

(JJ) For any or all of the purposes set forth in divisions (I) and (J) of this



section. This division applies only to a township.

(KK) For a countywide public safety communications system under section 307.63 of the Revised Code. This division applies only to counties.

(LL) For the support by a county of criminal justice services under section 307.45 of the Revised Code;

(MM) For the purpose of maintaining and operating a jail or other detention facility as defined in section 2921.01 of the Revised Code;

(NN) For purchasing, maintaining, or improving, or any combination of the foregoing, real estate on which to hold, and the operating expenses of, agricultural fairs operated by a county agricultural society or independent agricultural society under Chapter 1711. of the Revised Code. This division applies only to a county.

(OO) For constructing, rehabilitating, repairing, or maintaining sidewalks, walkways, trails, bicycle pathways, or similar improvements, or acquiring ownership interests in land necessary for the foregoing improvements;

(PP) For both of the purposes set forth in divisions (G) and (OO) of this section.

(QQ) For both of the purposes set forth in divisions (H) and (HH) of this section. This division applies only to a township.

(RR) For the legislative authority of a municipal corporation, board of county commissioners of a county, or board of township trustees of a township to acquire agricultural easements, as defined in section 5301.67 of the Revised Code, and to supervise and enforce the easements.

(SS) For both of the purposes set forth in divisions (BB) and (KK) of this section. This division applies only to a county.

(TT) For the maintenance and operation of a facility that is organized in whole or in part to promote the sciences and natural history under section 307.761 of the Revised Code.

(UU) For the creation and operation of a county land reutilization corporation and for any programs or activities of the corporation found by the board of directors of the corporation to be consistent with the purposes for which the corporation is organized;

(VV) For construction and maintenance of improvements and expenses of soil and water conservation district programs under Chapter 1515. of the Revised Code;

(WW) For the OSU extension fund created under section 3335.35 of the Revised Code for the purposes prescribed under section 3335.36 of the Revised Code for the benefit of the citizens of a county. This division applies only to a county.

(XX) For a municipal corporation that withdraws or proposes by resolution to withdraw from a regional transit authority under section 306.55 of the Revised Code to provide transportation services for the movement of persons within, from, or to the municipal corporation;

(YY) For any combination of the purposes specified in divisions (NN), (VV), and (WW) of this section. This division applies only to a county.

The resolution shall be confined to the purpose or purposes described in one division of this section, to which the revenue derived therefrom shall be applied. The existence in any other division of this section of authority to levy a tax for any part or all of the same purpose or purposes does not preclude the use of such revenues for any part of the purpose or purposes of the division under which the resolution is adopted.

The resolution shall specify the amount of the increase in rate that it is necessary to levy, the purpose of that increase in rate, and the number of years during which the increase in rate shall be in effect, which may or may not include a levy upon the duplicate of the current year. The number of years may be any number not exceeding five, except as follows:

(1) When the additional rate is for the payment of debt charges, the increased rate shall be for the life of the indebtedness.

(2) When the additional rate is for any of the following, the increased rate shall be for a continuing period of time:

(a) For the current expenses for a detention facility district, a district organized under section 2151.65 of the Revised Code, or a combined district organized under sections 2151.65 and 2152.41 of the Revised Code;

(b) For providing a county's share of the cost of maintaining and operating schools, district detention facilities, forestry camps, or other facilities, or any combination thereof, established under section 2151.65 or 2152.41 of the Revised Code or under both of those sections.

(3) When the additional rate is for either of the following, the increased rate may be for a continuing period of time:

(a) For the purposes set forth in division (I), (J), (U), or (KK) of this section;

(b) For the maintenance and operation of a joint recreation district.

(4) When the increase is for the purpose or purposes set forth in division (D), (G), (H), ~~(Z)~~, (CC), or (PP) of this section, the tax levy may be for any specified number of years or for a continuing period of time, as set forth in the resolution.

~~(5) When the additional rate is for the purpose described in division (Z) of this section, the increased rate shall be for any number of years not exceeding ten.~~

A levy for one of the purposes set forth in division (G), (I), (J), or (U) of this section may be reduced pursuant to section 5705.261 or 5705.31 of the Revised Code. A levy for one of the purposes set forth in division (G), (I), (J), or (U) of this section may also be terminated or permanently reduced by the taxing authority if it adopts a resolution stating that the continuance of the levy is unnecessary and the levy shall be terminated or that the millage is excessive and the levy shall be decreased by a designated amount.

A resolution of a detention facility district, a district organized under section 2151.65 of the Revised Code, or a combined district organized under both sections 2151.65 and 2152.41 of the Revised Code may include both current expenses and other purposes, provided that the resolution shall apportion the annual rate of levy between the current expenses and the other purpose or purposes. The apportionment need not be the same for each year of the levy, but the respective portions of the rate actually levied each year for the current expenses and the other purpose or purposes shall be limited by the apportionment.

Whenever a board of county commissioners, acting either as the taxing authority of its county or as the taxing authority of a sewer district or subdistrict created under Chapter 6117. of the Revised Code, by resolution declares it necessary to levy a tax in excess of the ten-mill limitation for the purpose of constructing, improving, or extending sewage disposal plants or sewage systems, the tax may be in effect for any number of years not exceeding twenty, and the proceeds of the tax, notwithstanding the general provisions of this section, may be used to pay debt charges on any obligations issued and outstanding on behalf of the subdivision for the purposes enumerated in this paragraph, provided that any such obligations have been specifically described in the resolution.

A resolution adopted by the legislative authority of a municipal corporation that is for the purpose in division (XX) of this section may be combined with the purpose provided in section 306.55 of the Revised Code, by vote of two-thirds of all members of the legislative authority. The legislative authority may certify the resolution to the board of elections as a combined question. The question appearing on the ballot shall be as provided in section 5705.252 of the Revised Code.

The resolution shall go into immediate effect upon its passage, and no publication of the resolution is necessary other than that provided for in the notice of election.

When the electors of a subdivision or, in the case of a qualifying library levy for the support of a library association or private corporation, the electors of the association library district, have approved a tax levy under

this section, the taxing authority of the subdivision may anticipate a fraction of the proceeds of the levy and issue anticipation notes in accordance with section 5705.191 or 5705.193 of the Revised Code.

Sec. 5709.084. Real and personal property comprising a convention center that is constructed or, in the case of personal property, acquired, after January 1, 2010, are exempt from taxation if the convention center is located in a county having a population, when construction of the convention center commences, of more than one million two hundred thousand according to the most recent federal decennial census, and if the convention center, or the land upon which the convention center is situated, is owned or leased by the county. For the purposes of this section, construction of the convention center commences upon the earlier of issuance of debt to finance all or a portion of the convention center, demolition of existing structures on the site, or grading of the site in preparation for construction.

Real and personal property comprising a convention center owned by the largest city in a county having a population greater than seven hundred thousand but less than nine hundred thousand according to the most recent federal decennial census is exempt from taxation, regardless of whether the property is leased to or otherwise operated or managed by a person other than the city.

Real and personal property comprising a convention center owned by a convention facilities authority in a county having a population greater than one million according to the most recent federal decennial census is exempt from taxation, regardless of whether the property is leased to or otherwise operated or managed by a person other than the convention facilities authority.

Real and personal property comprising a convention center or arena owned by the largest city in a county having a population greater than two hundred thirty-five thousand but less than three hundred thousand according to the most recent federal decennial census at the time of the construction of the convention center or arena is exempt from taxation, regardless of whether the property is leased to or otherwise operated or managed by a person other than the city.

Real and personal property comprising a convention center or arena owned by the city in which the convention center or arena is located, and located in a county having a population greater than five hundred thousand but less than six hundred thousand according to the most recent federal decennial census at the time of the construction of the convention center or arena, is exempt from taxation, regardless of whether the property is leased to or otherwise operated or managed by a person other than the city.

As used in this section, "convention center" and "arena" have the same meanings as in section 307.695 of the Revised Code.

Sec. 5715.701. The county recorder shall discharge a lien described in section 5715.70 of the Revised Code when the release described in that section is presented to the county recorder. In addition to the discharge on the records by the county recorder, the release shall be recorded in ~~a book~~ the official records kept ~~for that purpose~~ by the county recorder. The county recorder is entitled to the fees for such recording as provided by section 317.32 of the Revised Code for recording deeds.

Sec. 5719.04. (A) Immediately after each settlement required by division (D) of section 321.24 of the Revised Code, the county auditor shall make a tax list and duplicates thereof of all general personal and classified property taxes remaining unpaid, as shown by the county treasurer's books and the list of taxes returned as delinquent by the treasurer to the auditor at such settlement. The county auditor shall also include in such list all taxes assessed by the tax commissioner pursuant to law which were not charged upon the tax lists and duplicates on which such settlements were made nor previously charged upon a delinquent tax list and duplicates pursuant to this section, but the auditor shall not include taxes specifically excepted from collection pursuant to section 5711.32 of the Revised Code. Such tax list and duplicates shall contain the name of the person charged and the amount of such taxes, and the penalty, due and unpaid, and shall set forth separately the amount charged or chargeable on the general and on the classified list and duplicate. The auditor shall deliver one such duplicate to the treasurer on the first day of December, annually. Upon receipt of the duplicate the treasurer may prepare and mail tax bills to all persons charged with such delinquent taxes. Each bill shall include a notice that the interest charge prescribed by section 5719.041 of the Revised Code has begun to accrue.

The auditor shall cause a copy of the delinquent personal and classified property tax list and duplicate provided for in this division to be published twice within sixty days after delivery of such duplicate to the treasurer in a newspaper of general circulation in the county. The newspaper shall meet the requirements of section 7.12 of the Revised Code. The auditor may publish the tax list on a ~~pre-printed~~ preprinted insert in the newspaper. The cost of the second publication of the list shall not exceed three-fourths of the cost of the first publication of the list.

Before such publication, the auditor shall cause a display notice of the forthcoming publication of such delinquent personal and classified property tax list to be inserted once a week for two consecutive weeks in a newspaper of general circulation in the county. Copy for such display notice shall be

furnished by the auditor to the newspaper selected to publish such delinquent tax lists simultaneously with the delivery of the duplicate to the treasurer. Publication of the delinquent lists may be made by a newspaper in installments, provided that complete publication thereof is made twice during said sixty-day period.

The office of the county treasurer shall be kept open to receive the payment of delinquent general and classified property taxes from the day of delivery of the duplicate thereof until the final publication of the delinquent tax list. The name of any taxpayer who, prior to seven days before either the first or second publication of said list, pays such taxes in full or enters into a delinquent tax contract to pay such taxes in installments pursuant to section 5719.05 of the Revised Code shall be stricken from such list, and the taxpayer's name shall not be included in the list for that publication.

The other such duplicate, from which shall first be eliminated the names of persons whose total liability for taxes and penalty is less than one hundred dollars, shall be filed by the auditor on the first day of December, annually, in the office of the county recorder, and the same shall constitute a notice of lien and operate as of the date of delivery as a lien on the lands and tenements, vested legal interests therein, and permanent leasehold estates of each person named therein having such real estate in such county. Such notice of lien and such lien shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor whose rights have attached prior to the date of such delivery. Such duplicate shall be kept by the county recorder, ~~designated as the personal tax lien record~~ in the official records, and indexed under the name of the person charged with such tax. No fee shall be charged by the county recorder for the services required under this section.

The auditor shall add to the tax list made pursuant to this section all such taxes omitted in a previous year when assessed by the auditor or finally assessed by the tax commissioner pursuant to law, and by proper certificates cause the same to be added to the treasurer's delinquent tax duplicate provided for in this section, and, in proper cases, file notice of the lien with the recorder, as provided in this section.

If the authority making any assessment believes that the collection of such taxes will be jeopardized by delay, such assessing authority shall so certify on the assessment certificate thereof, and the auditor shall include a certificate of such jeopardy in the certificate given by the auditor to the treasurer. In such event, the treasurer shall proceed immediately to collect such taxes, and to enforce the collection thereof by any means provided by law, and the treasurer may not accept a tender of any part of such taxes; but

the person or the representatives of the person against whom such assessment is made may, in the event of an appeal to the tax commissioner therefrom, obtain a stay of collection of the whole or any part of the amount of such assessment by filing with the treasurer a bond in an amount not exceeding double the amount as to which the stay is desired, with such surety as the treasurer deems necessary, conditioned upon the payment of the amount determined to be due by the decision of the commissioner which has become final, and further conditioned that if an appeal is not filed within the period provided by law, the amount of collection which is stayed by the bond will be paid on notice and demand of the treasurer at any time after the expiration of such period. The taxpayer may waive such stay as to the whole or any part of the amount covered by the bond, and if as the result of such waiver any part of the amount covered by the bond is paid, then the bond shall be proportionately reduced on the request of the taxpayer.

(B) Immediately after each settlement required by division (D) of section 321.24 of the Revised Code, the auditor shall make a separate list and duplicate, prepared as prescribed in division (A) of this section, of all general personal and classified property taxes that remain unpaid but are excepted from collection pursuant to section 5711.32 of the Revised Code. The duplicate of such list shall be delivered to the treasurer at the time of delivery of the delinquent personal and classified property tax duplicate.

Sec. 5721.35. (A) Upon the sale and delivery of a tax certificate, the tax certificate vests in the certificate holder the first lien previously held by the state and its taxing districts under section 5721.10 of the Revised Code for the amount of taxes, assessments, interest, and penalty charged against a certificate parcel, superior to all other liens and encumbrances upon the parcel described in the tax certificate, in the amount of the certificate redemption price, except liens for delinquent taxes that attached to the certificate parcel prior to the attachment of the lien being conveyed by the sale of such tax certificate. With respect to the priority as among such first liens of the state and its taxing districts for different years, the priority shall be determined by the date such first liens of the state and its taxing districts attached pursuant to section 323.11 of the Revised Code, with first priority to the earliest attached lien and each immediately subsequent priority based upon the next earliest attached lien.

(B)(1) A certificate holder or the county treasurer may record the tax certificate or memorandum thereof in the office of the county recorder of the county in which the certificate parcel is situated, as a mortgage of land under division (A)~~(2)~~(20) of section 317.08 of the Revised Code. The county recorder shall index the certificate in the indexes provided for under

section 317.18 of the Revised Code. If the lien is subsequently canceled, the cancellation also shall be recorded by the county recorder.

(2) Notwithstanding Chapter 1309., Title LIII, or any other provision of the Revised Code, a secured party holding a security interest in a tax certificate or memorandum thereof may perfect that security interest only by one of the following methods:

(a) Possession;

(b) Registering the tax certificate with the county treasurer in the name of the secured party, or its agent or custodian, as certificate holder;

(c) Recording the name of the secured party in the tax certificate register in the office of the county treasurer of the county in which the certificate parcel is situated.

Sec. 5733.41. The purpose of the tax imposed by this section is to complement and to reinforce the tax imposed under section 5733.06 of the Revised Code.

For the same purposes for which the tax is levied under section 5733.06 of the Revised Code, there is hereby levied a tax on every qualifying pass-through entity having at least one qualifying investor that is not an individual. The tax imposed by this section is imposed on the sum of the adjusted qualifying amounts of the qualifying pass-through entity's qualifying investors that are not individuals as follows: for qualifying investors subject to division (G)(2) of section 5733.01 of the Revised Code, at six and eight-tenths per cent for the entity's taxable year ending in 2005, at five and one-tenth per cent for the entity's taxable year ending in 2006, at three and four-tenths per cent for the entity's taxable year ending in 2007, at one and seven-tenths per cent for the entity's taxable year ending in 2008, and at zero per cent for the entity's taxable year ending in 2009 or in subsequent years; and for all other qualifying investors that are not individuals, at the rate ~~specified in division (B) of section 5733.06 of the Revised Code that is in effect on the last day of the entity's taxable year of~~ eight and one-half per cent.

The tax imposed by this section applies only if the qualifying entity has nexus with this state under the Constitution of the United States for any portion of the qualifying entity's qualifying taxable year, and the sum of the qualifying entity's adjusted qualifying amounts exceeds one thousand dollars for the qualifying entity's qualifying taxable year. This section does not apply to a pass-through entity if all of the partners, shareholders, members, or investors of the pass-through entity are taxpayers for the purposes of section 5733.04 of the Revised Code without regard to section 5733.09 of the Revised Code for the entire qualifying taxable year of the pass-through



entity.

If, prior to the due date of the return, a qualifying pass-through entity receives from an investor a written representation, under penalties of perjury, that the investor is described in division (I)(1), (2), (6), (7), (8), or (9) of section 5733.40 of the Revised Code for the qualifying pass-through entity's entire qualifying taxable year, the qualifying pass-through entity is not required to withhold or pay the taxes or estimated taxes imposed under this section or sections 5747.41 to 5747.453 of the Revised Code with respect to that investor for that qualifying taxable year, and is not subject to any interest or interest penalties for failure to withhold or pay those taxes or estimated taxes with respect to that investor for that qualifying taxable year.

If, prior to the due date of the return, a qualifying trust receives from a beneficiary of that trust a written representation, under penalties of perjury, that the beneficiary is a resident taxpayer for the purposes of Chapter 5747. of the Revised Code for the qualifying trust's entire qualifying taxable year, the qualifying trust is not required to withhold or pay the taxes or estimated taxes imposed under this section or sections 5747.41 to 5747.453 of the Revised Code with respect to that beneficiary for that qualifying taxable year, and is not subject to any interest or interest penalties for failure to withhold or pay those taxes or estimated taxes with respect to that beneficiary for that qualifying taxable year.

The tax commissioner may adopt rules for the purpose of the tax levied by this section or section 5747.41 of the Revised Code, including a rule defining "qualifying investor" or "qualifying beneficiary," and a rule requiring or permitting a qualifying entity to combine its income with related members and to pay the tax and estimated tax on a combined basis.

Sections 5747.10 to 5747.19 and 5747.42 to 5747.453 of the Revised Code apply to a qualifying entity subject to the tax imposed under this section.

The levy of the tax under this section does not prevent a municipal corporation or a joint economic development district created under section 715.70 or 715.71 or sections 715.72 to 715.81 of the Revised Code from levying a tax on income.

Sec. 5741.03. (A) One hundred per cent of all money deposited into the state treasury under sections 5741.01 to 5741.22 of the Revised Code that is not required to be distributed as provided in division (B) of this section shall be credited to the general revenue fund.

(B) In any case where any county or transit authority has levied a tax or taxes pursuant to section 5741.021, 5741.022, or 5741.023 of the Revised Code, the tax commissioner shall, within forty-five days after the end of

each month, determine and certify to the director of budget and management the amount of the proceeds of such tax or taxes from billings and assessments received during that month, or shown on tax returns or reports filed during that month, to be returned to the county or transit authority levying the tax or taxes, which amounts shall be determined in the manner provided in section 5739.21 of the Revised Code. The director of budget and management shall transfer, from the general revenue fund, to the permissive tax distribution fund created by division (B)(1) of section 4301.423 of the Revised Code and to the local sales tax administrative fund created by division (C) of section 5739.21 of the Revised Code, the amounts certified by the tax commissioner. The tax commissioner shall then, on or before the twentieth day of the month in which such certification is made, provide for payment of such respective amounts to the county treasurer or to the fiscal officer of the transit authority levying the tax or taxes. The amount transferred to the local sales tax administrative fund is for use by the tax commissioner in defraying costs the commissioner incurs in administering such taxes levied by a county or transit authority.

(C)(1) Not later than the first day of January and of July each calendar year beginning July 1, 2015, the tax commissioner and the director of budget and management shall jointly determine the amount of tax imposed by section 5741.02 of the Revised Code and remitted under this chapter by remote sellers during the six-month period ending on the preceding last day of November and of May, respectively, reduced by any such tax remitted by sellers pursuant to an agreement entered into under section 5740.03 of the Revised Code during the six-month period and by any refunds issued during the six-month period to remote sellers from the tax refund fund on account of that tax. ~~Not~~

(2) Not later than that first day of January and of July of the calendar year beginning July 1, 2015, the director of budget and management shall transfer from the general revenue fund to the income tax reduction fund the amount ~~so~~ determined under division (C)(1) of this section, less one-half of the amount of that tax remitted during fiscal year 2013 by remote sellers that voluntarily registered under section 5741.17 of the Revised Code. Amounts transferred to the income tax reduction fund under this section shall be included in the determination of the percentage under division (B)(2) of section 131.44 of the Revised Code required to be made by the thirty-first day of July of the calendar year in which the commissioner makes the certifications under this division.

Sec. 5747.02. (A) For the purpose of providing revenue for the support of schools and local government functions, to provide relief to property

taxpayers, to provide revenue for the general revenue fund, and to meet the expenses of administering the tax levied by this chapter, there is hereby levied on every individual, trust, and estate residing in or earning or receiving income in this state, on every individual, trust, and estate earning or receiving lottery winnings, prizes, or awards pursuant to Chapter 3770. of the Revised Code, on every individual, trust, and estate earning or receiving winnings on casino gaming, and on every individual, trust, and estate otherwise having nexus with or in this state under the Constitution of the United States, an annual tax measured in the case of individuals by Ohio adjusted gross income less an exemption for the taxpayer, the taxpayer's spouse, and each dependent as provided in section 5747.025 of the Revised Code; measured in the case of trusts by modified Ohio taxable income under division (D) of this section; and measured in the case of estates by Ohio taxable income. The tax imposed by this section on the balance thus obtained is hereby levied as follows:

(1) For taxable years beginning in 2004:

OHIO ADJUSTED GROSS INCOME LESS EXEMPTIONS (INDIVIDUALS) OR MODIFIED OHIO TAXABLE INCOME (TRUSTS) OR OHIO TAXABLE INCOME (ESTATES)	TAX
\$5,000 or less	.743%
More than \$5,000 but not more than \$10,000	\$37.15 plus 1.486% of the amount in excess of \$5,000
More than \$10,000 but not more than \$15,000	\$111.45 plus 2.972% of the amount in excess of \$10,000
More than \$15,000 but not more than \$20,000	\$260.05 plus 3.715% of the amount in excess of \$15,000
More than \$20,000 but not more than \$40,000	\$445.80 plus 4.457% of the amount in excess of \$20,000
More than \$40,000 but not more than \$80,000	\$1,337.20 plus 5.201% of the amount in excess of \$40,000
More than \$80,000 but not more than \$100,000	\$3,417.60 plus 5.943% of the amount in excess of \$80,000
More than \$100,000 but not more than \$200,000	\$4,606.20 plus 6.9% of the amount in excess of \$100,000

More than \$200,000 \$11,506.20 plus 7.5% of the amount in excess of \$200,000

(2) For taxable years beginning in 2005:

OHIO ADJUSTED GROSS  
INCOME LESS EXEMPTIONS  
(INDIVIDUALS)

OR

MODIFIED OHIO  
TAXABLE INCOME (TRUSTS)

OR

OHIO TAXABLE INCOME  
(ESTATES)

TAX

\$5,000 or less	.712%
More than \$5,000 but not more than \$10,000	\$35.60 plus 1.424% of the amount in excess of \$5,000
More than \$10,000 but not more than \$15,000	\$106.80 plus 2.847% of the amount in excess of \$10,000
More than \$15,000 but not more than \$20,000	\$249.15 plus 3.559% of the amount in excess of \$15,000
More than \$20,000 but not more than \$40,000	\$427.10 plus 4.27% of the amount in excess of \$20,000
More than \$40,000 but not more than \$80,000	\$1,281.10 plus 4.983% of the amount in excess of \$40,000
More than \$80,000 but not more than \$100,000	\$3,274.30 plus 5.693% of the amount in excess of \$80,000
More than \$100,000 but not more than \$200,000	\$4,412.90 plus 6.61% of the amount in excess of \$100,000
More than \$200,000	\$11,022.90 plus 7.185% of the amount in excess of \$200,000

(3) For taxable years beginning in 2006:

OHIO ADJUSTED GROSS  
INCOME LESS EXEMPTIONS  
(INDIVIDUALS)

OR

MODIFIED OHIO  
TAXABLE INCOME (TRUSTS)

OR

OHIO TAXABLE INCOME  
(ESTATES)

TAX

\$5,000 or less .681%

More than \$5,000 but not more than \$10,000	\$34.05 plus 1.361% of the amount in excess of \$5,000
More than \$10,000 but not more than \$15,000	\$102.10 plus 2.722% of the amount in excess of \$10,000
More than \$15,000 but not more than \$20,000	\$238.20 plus 3.403% of the amount in excess of \$15,000
More than \$20,000 but not more than \$40,000	\$408.35 plus 4.083% of the amount in excess of \$20,000
More than \$40,000 but not more than \$80,000	\$1,224.95 plus 4.764% of the amount in excess of \$40,000
More than \$80,000 but not more than \$100,000	\$3,130.55 plus 5.444% of the amount in excess of \$80,000
More than \$100,000 but not more than \$200,000	\$4,219.35 plus 6.32% of the amount in excess of \$100,000
More than \$200,000	\$10,539.35 plus 6.87% of the amount in excess of \$200,000

(4) For taxable years beginning in 2007:

OHIO ADJUSTED GROSS  
INCOME LESS EXEMPTIONS  
(INDIVIDUALS)  
OR  
MODIFIED OHIO  
TAXABLE INCOME (TRUSTS)  
OR  
OHIO TAXABLE INCOME  
(ESTATES)

TAX

\$5,000 or less	.649%
More than \$5,000 but not more than \$10,000	\$32.45 plus 1.299% of the amount in excess of \$5,000
More than \$10,000 but not more than \$15,000	\$97.40 plus 2.598% of the amount in excess of \$10,000
More than \$15,000 but not more than \$20,000	\$227.30 plus 3.247% of the amount in excess of \$15,000
More than \$20,000 but not more than \$40,000	\$389.65 plus 3.895% of the amount in excess of \$20,000
More than \$40,000 but not more than \$80,000	\$1,168.65 plus 4.546% of the amount in excess of \$40,000
More than \$80,000 but not more than \$100,000	\$2,987.05 plus 5.194% of the amount in excess of \$80,000
More than \$100,000 but not more	\$4,025.85 plus 6.031% of the

than \$200,000	amount in excess of \$100,000
More than \$200,000	\$10,056.85 plus 6.555% of the amount in excess of \$200,000

(5) For taxable years beginning in 2008, 2009, or 2010:

OHIO ADJUSTED GROSS  
INCOME LESS EXEMPTIONS  
(INDIVIDUALS)

OR

MODIFIED OHIO  
TAXABLE INCOME (TRUSTS)

OR

OHIO TAXABLE INCOME  
(ESTATES)

TAX

\$5,000 or less	.618%
More than \$5,000 but not more than \$10,000	\$30.90 plus 1.236% of the amount in excess of \$5,000
More than \$10,000 but not more than \$15,000	\$92.70 plus 2.473% of the amount in excess of \$10,000
More than \$15,000 but not more than \$20,000	\$216.35 plus 3.091% of the amount in excess of \$15,000
More than \$20,000 but not more than \$40,000	\$370.90 plus 3.708% of the amount in excess of \$20,000
More than \$40,000 but not more than \$80,000	\$1,112.50 plus 4.327% of the amount in excess of \$40,000
More than \$80,000 but not more than \$100,000	\$2,843.30 plus 4.945% of the amount in excess of \$80,000
More than \$100,000 but not more than \$200,000	\$3,832.30 plus 5.741% of the amount in excess of \$100,000
More than \$200,000	\$9,573.30 plus 6.24% of the amount in excess of \$200,000

(6) For taxable years beginning in 2011 or 2012:

OHIO ADJUSTED GROSS  
INCOME LESS EXEMPTIONS  
(INDIVIDUALS)

OR

MODIFIED OHIO  
TAXABLE INCOME (TRUSTS)

OR

OHIO TAXABLE INCOME  
(ESTATES)

TAX

\$5,000 or less	.587%
More than \$5,000 but not more than \$10,000	\$29.35 plus 1.174% of the amount in excess of \$5,000
More than \$10,000 but not more than \$15,000	\$88.05 plus 2.348% of the amount in excess of \$10,000
More than \$15,000 but not more than \$20,000	\$205.45 plus 2.935% of the amount in excess of \$15,000
More than \$20,000 but not more than \$40,000	\$352.20 plus 3.521% of the amount in excess of \$20,000
More than \$40,000 but not more than \$80,000	\$1,056.40 plus 4.109% of the amount in excess of \$40,000
More than \$80,000 but not more than \$100,000	\$2,700.00 plus 4.695% of the amount in excess of \$80,000
More than \$100,000 but not more than \$200,000	\$3,639.00 plus 5.451% of the amount in excess of \$100,000
More than \$200,000	\$9,090.00 plus 5.925% of the amount in excess of \$200,000

(7) For taxable years beginning in 2013:

OHIO ADJUSTED GROSS  
INCOME LESS EXEMPTIONS  
(INDIVIDUALS)  
OR  
MODIFIED OHIO  
TAXABLE INCOME (TRUSTS)  
OR  
OHIO TAXABLE INCOME  
(ESTATES)

TAX

\$5,000 or less	.537%
More than \$5,000 but not more than \$10,000	\$26.86 plus 1.074% of the amount in excess of \$5,000
More than \$10,000 but not more than \$15,000	\$80.57 plus 2.148% of the amount in excess of \$10,000
More than \$15,000 but not more than \$20,000	\$187.99 plus 2.686% of the amount in excess of \$15,000
More than \$20,000 but not more than \$40,000	\$322.26 plus 3.222% of the amount in excess of \$20,000
More than \$40,000 but not more than \$80,000	\$966.61 plus 3.760% of the amount in excess of \$40,000
More than \$80,000 but not more than \$100,000	\$2,470.50 plus 4.296% of the amount in excess of \$80,000

More than \$100,000 but not more than \$200,000	\$3,329.68 plus 4.988% of the amount in excess of \$100,000
More than \$200,000	\$8,317.35 plus 5.421% of the amount in excess of \$200,000

(8) For taxable years beginning in 2014:

OHIO ADJUSTED GROSS  
INCOME LESS EXEMPTIONS  
(INDIVIDUALS)

OR

MODIFIED OHIO  
TAXABLE INCOME (TRUSTS)

OR

OHIO TAXABLE INCOME  
(ESTATES)

TAX

\$5,000 or less	.534%
More than \$5,000 but not more than \$10,000	\$26.71 plus 1.068% of the amount in excess of \$5,000
More than \$10,000 but not more than \$15,000	\$80.13 plus 2.137% of the amount in excess of \$10,000
More than \$15,000 but not more than \$20,000	\$186.96 plus 2.671% of the amount in excess of \$15,000
More than \$20,000 but not more than \$40,000	\$320.50 plus 3.204% of the amount in excess of \$20,000
More than \$40,000 but not more than \$80,000	\$961.32 plus 3.739% of the amount in excess of \$40,000
More than \$80,000 but not more than \$100,000	\$2,457.00 plus 4.272% of the amount in excess of \$80,000
More than \$100,000 but not more than \$200,000	\$3,311.49 plus 4.960% of the amount in excess of \$100,000
More than \$200,000	\$8,271.90 plus 5.392% of the amount in excess of \$200,000

(9) For taxable years beginning in 2015 or thereafter:

OHIO ADJUSTED GROSS  
INCOME LESS EXEMPTIONS  
(INDIVIDUALS)

OR

MODIFIED OHIO  
TAXABLE INCOME (TRUSTS)

OR

OHIO TAXABLE INCOME

TAX



(ESTATES)

\$5,000 or less	.528%
More than \$5,000 but not more than \$10,000	\$26.41 plus 1.057% of the amount in excess of \$5,000
More than \$10,000 but not more than \$15,000	\$79.24 plus 2.113% of the amount in excess of \$10,000
More than \$15,000 but not more than \$20,000	\$184.90 plus 2.642% of the amount in excess of \$15,000
More than \$20,000 but not more than \$40,000	\$316.98 plus 3.169% of the amount in excess of \$20,000
More than \$40,000 but not more than \$80,000	\$950.76 plus 3.698% of the amount in excess of \$40,000
More than \$80,000 but not more than \$100,000	\$2,430.00 plus 4.226% of the amount in excess of \$80,000
More than \$100,000 but not more than \$200,000	\$3,275.10 plus 4.906% of the amount in excess of \$100,000
More than \$200,000	\$8,181.00 plus 5.333% of the amount in excess of \$200,000

~~In~~ Except as otherwise provided in this division, in August of each year, the tax commissioner shall ~~adjust~~ make a new adjustment to the income amounts prescribed in this division by multiplying the percentage increase in the gross domestic product deflator computed that year under section 5747.025 of the Revised Code by each of the income amounts resulting from the adjustment under this division in the preceding year, adding the resulting product to the corresponding income amount resulting from the adjustment in the preceding year, and rounding the resulting sum to the nearest multiple of fifty dollars. The tax commissioner also shall recompute each of the tax dollar amounts to the extent necessary to reflect the new adjustment of the income amounts. The rates of taxation shall not be adjusted.

The adjusted amounts apply to taxable years beginning in the calendar year in which the adjustments are made and to taxable years beginning in each ensuing calendar year until a calendar year in which a new adjustment is made pursuant to this division. The tax commissioner shall not make ~~such adjustments~~ a new adjustment in any year in which the amount resulting from the adjustment would be less than the amount resulting from the adjustment in the preceding year. The commissioner shall not make ~~such adjustments~~ a new adjustment for taxable years beginning in 2013, 2014, or 2015.

(B) If the director of budget and management makes a certification to

the tax commissioner under division (B) of section 131.44 of the Revised Code, the amount of tax as determined under division (A) of this section shall be reduced by the percentage prescribed in that certification for taxable years beginning in the calendar year in which that certification is made.

(C) The levy of this tax on income does not prevent a municipal corporation, a joint economic development zone created under section 715.691, or a joint economic development district created under section 715.70 or 715.71 or sections 715.72 to 715.81 of the Revised Code from levying a tax on income.

(D) This division applies only to taxable years of a trust beginning in 2002 or thereafter.

(1) The tax imposed by this section on a trust shall be computed by multiplying the Ohio modified taxable income of the trust by the rates prescribed by division (A) of this section.

(2) A resident trust may claim a credit against the tax computed under division (D) of this section equal to the lesser of (1) the tax paid to another state or the District of Columbia on the resident trust's modified nonbusiness income, other than the portion of the resident trust's nonbusiness income that is qualifying investment income as defined in section 5747.012 of the Revised Code, or (2) the effective tax rate, based on modified Ohio taxable income, multiplied by the resident trust's modified nonbusiness income other than the portion of the resident trust's nonbusiness income that is qualifying investment income. The credit applies before any other applicable credits.

(3) The credits enumerated in divisions (A)(1) to (13) of section 5747.98 of the Revised Code do not apply to a trust subject to division (D) of this section. Any credits enumerated in other divisions of section 5747.98 of the Revised Code apply to a trust subject to division (D) of this section. To the extent that the trust distributes income for the taxable year for which a credit is available to the trust, the credit shall be shared by the trust and its beneficiaries. The tax commissioner and the trust shall be guided by applicable regulations of the United States treasury regarding the sharing of credits.

(E) For the purposes of this section, "trust" means any trust described in Subchapter J of Chapter 1 of the Internal Revenue Code, excluding trusts that are not irrevocable as defined in division (I)(3)(b) of section 5747.01 of the Revised Code and that have no modified Ohio taxable income for the taxable year, charitable remainder trusts, qualified funeral trusts and preneed funeral contract trusts established pursuant to sections 4717.31 to 4717.38 of the Revised Code that are not qualified funeral trusts, endowment and

perpetual care trusts, qualified settlement trusts and funds, designated settlement trusts and funds, and trusts exempted from taxation under section 501(a) of the Internal Revenue Code.

Sec. 5747.025. (A) Except as otherwise provided in this division, the personal exemption for the taxpayer and the taxpayer's spouse shall be seven hundred fifty dollars each for the taxable year beginning in 1996, eight hundred fifty dollars each for the taxable year beginning in 1997, nine hundred fifty dollars each for the taxable year beginning in 1998, and one thousand fifty dollars each for the taxable year beginning in 1999 and taxable years beginning after 1999. The personal exemption amount prescribed in this division for taxable years beginning after 1999 shall be adjusted each year in the manner prescribed in division (C) of this section. In the case of an individual with respect to whom an exemption under section 5747.02 of the Revised Code is allowable to another taxpayer for a taxable year beginning in the calendar year in which the individual's taxable year begins, the exemption amount applicable to such individual for such individual's taxable year shall be zero.

(B) The personal exemption for each dependent shall be eight hundred fifty dollars for the taxable year beginning in 1996, and one thousand fifty dollars for the taxable year beginning in 1997 and taxable years beginning after 1997. The personal exemption amount prescribed in this division for taxable years beginning after 1999 shall be adjusted each year in the manner prescribed in division (C) of this section.

(C) ~~In~~ Except as otherwise provided in this division, in August of each year, the tax commissioner shall determine the percentage increase in the gross domestic product deflator determined by the bureau of economic analysis of the United States department of commerce from the first day of January of the preceding calendar year to the last day of December of the preceding year, and adjust make a new adjustment to the personal exemption amount for taxable years beginning in the current calendar year by multiplying that amount by the percentage increase in the gross domestic product deflator for that period; adding the resulting product to the personal exemption amount for taxable years beginning in the preceding calendar year; and rounding the resulting sum upward to the nearest multiple of fifty dollars. The adjusted amount applies to taxable years beginning in the calendar year in which the adjustment is made and to taxable years beginning in each ensuing calendar year until a calendar year in which a new adjustment is made pursuant to this division. The commissioner shall not make ~~such an~~ a new adjustment in any calendar year in which the amount resulting from the adjustment would be less than the amount

resulting from the adjustment in the preceding calendar year. The commissioner shall not make ~~such an~~ a new adjustment for taxable years beginning in 2013, 2014, or 2015.

Sec. 5747.451. (A) The mere retirement from business or voluntary dissolution of a domestic or foreign qualifying entity does not exempt it from the requirements to make reports as required under sections 5747.42 to 5747.44 or to pay the taxes imposed under section 5733.41 or 5747.41 of the Revised Code. If any qualifying entity subject to the taxes imposed under section 5733.41 or 5747.41 of the Revised Code sells its business or stock of merchandise or quits its business, the taxes required to be paid prior to that time, together with any interest or penalty thereon, become due and payable immediately, and the qualifying entity shall make a final return within fifteen days after the date of selling or quitting business. The successor of the qualifying entity shall withhold a sufficient amount of the purchase money to cover the amount of such taxes, interest, and penalties due and unpaid until the qualifying entity produces a receipt from the tax commissioner showing that the taxes, interest, and penalties have been paid, or a certificate indicating that no taxes are due. If the purchaser of the business or stock of goods fails to withhold purchase money, the purchaser is personally liable for the payment of the taxes, interest, and penalties accrued and unpaid during the operation of the business by the qualifying entity. If the amount of those taxes, interest, and penalty unpaid at the time of the purchase exceeds the total purchase money, the tax commissioner may adjust the qualifying entity's liability for those taxes, interest, and penalty, or adjust the responsibility of the purchaser to pay that liability, in a manner calculated to maximize the collection of those liabilities.

(B) Annually, on the last day of each qualifying taxable year of a qualifying entity, the taxes imposed under section 5733.41 or 5747.41 of the Revised Code, together with any penalties subsequently accruing thereon, become a lien on all property in this state of the qualifying entity, whether such property is employed by the qualifying entity in the prosecution of its business or is in the hands of an assignee, trustee, or receiver for the benefit of the qualifying entity's creditors and investors. The lien shall continue until those taxes, together with any penalties subsequently accruing, are paid.

Upon failure of such a qualifying entity to pay those taxes on the day fixed for payment, the treasurer of state shall thereupon notify the tax commissioner, and the commissioner may file in the office of the county recorder in each county in this state in which the qualifying entity owns or has a beneficial interest in real estate, notice of the lien containing a brief

description of such real estate. No fee shall be charged for such a filing. The lien is not valid as against any mortgagee, purchaser, or judgment creditor whose rights have attached prior to the time the notice is so filed in the county in which the real estate which is the subject of such mortgage, purchase, or judgment lien is located. The notice shall be recorded in ~~a book~~ the official records kept by the county recorder, ~~called the qualifying entity tax lien record,~~ and indexed under the name of the qualifying entity charged with the tax. When the tax, together with any penalties subsequently accruing thereon, have been paid, the tax commissioner shall furnish to the qualifying entity an acknowledgment of such payment that the qualifying entity may record with the county recorder of each county in which notice of such lien has been filed, for which recording the county recorder shall charge and receive a fee of two dollars.

(C) In addition to all other remedies for the collection of any taxes or penalties due under law, whenever any taxes, interest, or penalties due from any qualifying entity under section 5733.41 of the Revised Code or this chapter have remained unpaid for a period of ninety days, or whenever any qualifying entity has failed for a period of ninety days to make any report or return required by law, or to pay any penalty for failure to make or file such report or return, the attorney general, upon the request of the tax commissioner, shall file a petition in the court of common pleas in the county of the state in which such qualifying entity has its principal place of business for a judgment for the amount of the taxes, interest, or penalties appearing to be due, the enforcement of any lien in favor of the state, and an injunction to restrain such qualifying entity and its officers, directors, and managing agents from the transaction of any business within this state, other than such acts as are incidental to liquidation or winding up, until the payment of such taxes, interest, and penalties, and the costs of the proceeding fixed by the court, or the making and filing of such report or return.

The petition shall be in the name of the state. Any of the qualifying entities having its principal places of business in the county may be joined in one suit. On the motion of the attorney general, the court of common pleas shall enter an order requiring all defendants to answer by a day certain, and may appoint a special master commissioner to take testimony, with such other power and authority as the court confers, and permitting process to be served by registered mail and by publication in a newspaper of general circulation in the county, which publication need not be made more than once, setting forth the name of each delinquent qualifying entity, the matter in which the qualifying entity is delinquent, the names of its officers,

directors, and managing agents, if set forth in the petition, and the amount of any taxes, fees, or penalties claimed to be owing by the qualifying entity.

All or any of the trustees or other fiduciaries, officers, directors, investors, beneficiaries, or managing agents of any qualifying entity may be joined as defendants with the qualifying entity.

If it appears to the court upon hearing that any qualifying entity that is a party to the proceeding is indebted to the state for taxes imposed under section 5733.41 or 5747.41 of the Revised Code, or interest or penalties thereon, judgment shall be entered therefor with interest; and if it appears that any qualifying entity has failed to make or file any report or return, a mandatory injunction may be issued against the qualifying entity, its trustees or other fiduciaries, officers, directors, and managing agents, enjoining them from the transaction of any business within this state, other than acts incidental to liquidation or winding up, until the making and filing of all proper reports or returns and until the payment in full of all taxes, interest, and penalties.

If the trustees or other fiduciaries, officers, directors, investors, beneficiaries, or managing agents of a qualifying entity are not made parties in the first instance, and a judgment or an injunction is rendered or issued against the qualifying entity, those officers, directors, investors, or managing agents may be made parties to such proceedings upon the motion of the attorney general, and, upon notice to them of the form and terms of such injunction, they shall be bound thereby as fully as if they had been made parties in the first instance.

In any action authorized by this division, a statement of the tax commissioner, or the secretary of state, when duly certified, shall be prima-facie evidence of the amount of taxes, interest, or penalties due from any qualifying entity, or of the failure of any qualifying entity to file with the commissioner or the secretary of state any report required by law, and any such certificate of the commissioner or the secretary of state may be required in evidence in any such proceeding.

On the application of any defendant and for good cause shown, the court may order a separate hearing of the issues as to any defendant.

The costs of the proceeding shall be apportioned among the parties as the court deems proper.

The court in such proceeding may make, enter, and enforce such other judgments and orders and grant such other relief as is necessary or incidental to the enforcement of the claims and lien of the state.

In the performance of the duties enjoined upon the attorney general by this division, the attorney general may direct any prosecuting attorney to

bring an action, as authorized by this division, in the name of the state with respect to any delinquent qualifying entities within the prosecuting attorney's county, and like proceedings and orders shall be had as if such action were instituted by the attorney general.

(D) If any qualifying entity fails to make and file the reports or returns required under this chapter, or to pay the penalties provided by law for failure to make and file such reports or returns for a period of ninety days after the time prescribed by this chapter, the attorney general, on the request of the tax commissioner, shall commence an action in quo warranto in the court of appeals of the county in which that qualifying entity has its principal place of business to forfeit and annul its privileges and franchises. If the court is satisfied that any such qualifying entity is in default, it shall render judgment ousting such qualifying entity from the exercise of its privileges and franchises within this state, and shall otherwise proceed as provided in sections 2733.02 to 2733.39 of the Revised Code.

Sec. 5815.15. No fiduciary or other person having the possession or control of any property subject to a power of appointment, other than the donee or holder of such power, has notice of a release of the power until a copy of the release is delivered to the fiduciary or other person having possession or control.

No purchaser or mortgagee of real property subject to a power of appointment has notice of a release of the power until a copy of the release is delivered to the officer charged by law with the recording of deeds in the county in which the property is situated. If the property is in this state, the county recorder to whom a release is delivered shall record the release in the ~~record of powers of attorney~~ official records, and shall charge a fee computed in the same manner as the fee charged for recording deeds.

SECTION 2. That existing sections 135.807, 149.412, 149.52, 317.02, 317.04, 317.05, 317.07, 317.08, 317.09, 317.10, 317.111, 317.112, 317.12, 317.13, 317.15, 317.17, 317.18, 317.19, 317.20, 317.22, 317.26, 317.28, 317.29, 317.31, 317.32, 317.35, 317.36, 319.203, 319.302, 323.152, 323.43, 503.13, 703.16, 707.09, 709.06, 709.32, 709.38, 709.39, 723.04, 723.05, 961.02, 961.05, 971.15, 1311.06, 1311.35, 1311.42, 1337.08, 1513.33, 1513.37, 1701.73, 1701.81, 1701.811, 1702.38, 1702.43, 1702.462, 1705.38, 1705.381, 1729.38, 1776.70, 1776.74, 1782.433, 1782.4310, 2113.62, 2505.13, 2937.27, 3929.18, 4123.76, 4123.78, 4141.23, 4503.065, 4961.39, 5301.01, 5301.14, 5301.21, 5301.25, 5301.255, 5301.28, 5301.32, 5301.33, 5301.331, 5301.332, 5301.34, 5301.35, 5301.52, 5301.56, 5302.15, 5302.17, 5302.171, 5302.222, 5309.13, 5309.41, 5309.64, 5310.35, 5310.38, 5705.19,

5709.084, 5715.701, 5719.04, 5721.35, 5733.41, 5741.03, 5747.02, 5747.025, 5747.451, and 5815.15 and sections 317.201, 711.12, and 5310.37 of the Revised Code are hereby repealed.

SECTION 3. That Sections 803.80 and 803.90 of Am. Sub. H.B. 59 of the 130th General Assembly be amended to read as follows:

Sec. 803.80. (A) The amendment by ~~this act~~ Am. Sub. H.B. 59 of the 130th General Assembly of divisions (A)(26) and (GG) of section 5747.01, section 5747.022 by adding the last sentence thereto, and of division (A) of section 5747.025 of the Revised Code applies to taxable years beginning on or after January 1, 2014.

(B) The amendment by ~~this act~~ Am. Sub. H.B. 59 of the 130th General Assembly of divisions (A)(26), (29), (31), and (GG) of section 5747.01, the first sentence of section 5747.022, division (C) of section 5747.025, and of sections 5747.02, 5747.05, 5747.08, 5747.21, 5747.22, and 5748.01 and the repeal of section 5747.211 of the Revised Code apply to taxable years beginning on or after January 1, 2013.

Sec. 803.90. (A) Except as provided in division (B) of this section, the amendment by ~~this act~~ Am. Sub. H.B. 59 of the 130th General Assembly of section 5751.01 of the Revised Code applies to tax periods ending on or after the effective date of that amendment.

(B) The amendment by ~~this act~~ Am. Sub. H.B. 59 of the 130th General Assembly of section 5751.02, division (A) of section 5751.051, divisions (B)(1), (B)(2), and (J) of section 5751.20, and all divisions of section 5751.01 of the Revised Code except divisions (F)(2)(z) and ~~(jj)(ii)~~ of that section shall take effect July 1, 2014.

(C) The amendment by ~~this act~~ Am. Sub. H.B. 59 of the 130th General Assembly of divisions (F)(2)(z) and ~~(jj)(ii)~~ of section 5751.01 of the Revised Code applies to ~~original returns filed~~ tax periods beginning on or after January 1, 2014.

(D) The amendment by ~~this act~~ Am. Sub. H.B. 59 of the 130th General Assembly of section 5751.03 and division (B)(2) of section 5751.051 of the Revised Code applies to tax periods beginning on or after January 1, 2014.

SECTION 4. That existing Sections 803.80 and 803.90 of Am. Sub. H.B. 59 of the 130th General Assembly are hereby repealed.



SECTION 5. (A) As used in this section:

(1) "Qualified certificate holder" means a certificate holder that has a taxable year that ended in 2012 on any day other than December 31, 2012.

(2) "Certificate holder" has the same meaning as in section 149.311 of the Revised Code.

(3) "Taxable year" and "tax year" have the same meanings as in section 5733.04 of the Revised Code.

(B) A qualified certificate holder of a rehabilitation tax credit certificate with an effective date on or before December 31, 2012, that authorizes the holder to claim a credit under section 5733.47 of the Revised Code for tax years after tax year 2013 may claim that credit at any time before December 31, 2013, on forms and in the method prescribed in Chapter 5733. of the Revised Code applicable to tax years prior to tax year 2014.

SECTION 6. The amendment by this act of section 5709.084 of the Revised Code applies to tax year 2013 and every tax year thereafter.

SECTION 7. Section 319.203 of the Revised Code is presented in this act as a composite of the section as amended by both Am. Sub. S.B. 262 and Am. Sub. S.B. 287 of the 121st General Assembly. The General Assembly, applying the principle stated in division (B) of section 1.52 of the Revised Code that amendments are to be harmonized if reasonably capable of simultaneous operation, finds that the composite is the resulting version of the section in effect prior to the effective date of the section as presented in this act.

Section 5709.084 of the Revised Code is presented in this act as a composite of the section as amended by both Am. Sub. H.B. 487 and Am. Sub. H.B. 508 of the 129th General Assembly. The General Assembly, applying the principle stated in division (B) of section 1.52 of the Revised Code that amendments are to be harmonized if reasonably capable of simultaneous operation, finds that the composite is the resulting version of the section in effect prior to the effective date of the section as presented in this act.

SECTION 8. The amendment by this act of sections 5733.41, 5747.02, and 5747.025 of the Revised Code is exempt from the referendum under Ohio Constitution, Article II, Section 1d and therefore takes effect

immediately when this act becomes law.

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*Speaker* \_\_\_\_\_ *of the House of Representatives.*

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*President* \_\_\_\_\_ *of the Senate.*

Passed \_\_\_\_\_, 20\_\_\_\_

Approved \_\_\_\_\_, 20\_\_\_\_

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*Governor.*

Sub. H. B. No. 72

130th G.A.

The section numbering of law of a general and permanent nature is complete and in conformity with the Revised Code.

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*Director, Legislative Service Commission.*

Filed in the office of the Secretary of State at Columbus, Ohio, on the \_\_\_ day of \_\_\_\_\_, A. D. 20\_\_\_\_.

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*Secretary of State.*

File No. \_\_\_\_\_ Effective Date \_\_\_\_\_