

**As Reported by the Senate Public Safety, Local Government and
Veterans Affairs Committee**

130th General Assembly

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Sub. H. B. No. 72

Representatives Brenner, Gerberry

**Cosponsors: Representatives Adams, R., Anielski, Antonio, Baker,
Barborak, Beck, Blair, Blessing, Boose, Buchy, Burkley, Carney, Celebrezze,
Conditt, Damschroder, Derickson, Driehaus, Duffey, Fedor, Green,
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O'Brien, Patterson, Pillich, Ramos, Retherford, Rogers, Ruhl, Sprague,
Stebelton, Stinziano, Strahorn, Thompson, Wachtmann Speaker Batchelder**

Senator LaRose

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A B I L L

To amend sections 135.807, 149.412, 149.52, 317.02, 1
317.04, 317.05, 317.07, 317.08, 317.09, 317.10, 2
317.111, 317.112, 317.12, 317.13, 317.15, 317.17, 3
317.18, 317.19, 317.20, 317.22, 317.26, 317.28, 4
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319.302, 323.152, 323.43, 503.13, 703.16, 707.09, 6
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5301.01, 5301.14, 5301.21, 5301.25, 5301.255, 14
5301.28, 5301.32, 5301.33, 5301.331, 5301.332, 15
5301.34, 5301.35, 5301.52, 5301.56, 5302.15, 16

5302.17, 5302.171, 5302.222, 5309.13, 5309.41, 17
5309.64, 5310.35, 5310.38, 5705.19, 5709.084, 18
5715.701, 5719.04, 5721.35, 5733.41, 5741.03, 19
5747.02, 5747.025, 5747.451, and 5815.15 and to 20
repeal sections 317.201, 711.12, and 5310.37 of 21
the Revised Code and to amend Sections 803.80 and 22
803.90 of Am. Sub. H.B. 59 of the 130th General 23
Assembly generally to modernize and make other 24
changes regarding how the county recorder's office 25
maintains records, to correct and modify recent 26
amendments to tax-related law, to lengthen the 27
maximum term of a property tax levy for the 28
purpose of zoological parks operated or supported 29
by a county, and to declare an emergency. 30

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

Section 1. That sections 135.807, 149.412, 149.52, 317.02, 31
317.04, 317.05, 317.07, 317.08, 317.09, 317.10, 317.111, 317.112, 32
317.12, 317.13, 317.15, 317.17, 317.18, 317.19, 317.20, 317.22, 33
317.26, 317.28, 317.29, 317.31, 317.32, 317.35, 317.36, 319.203, 34
319.302, 323.152, 323.43, 503.13, 703.16, 707.09, 709.06, 709.32, 35
709.38, 709.39, 723.04, 723.05, 961.02, 961.05, 971.15, 1311.06, 36
1311.35, 1311.42, 1337.08, 1513.33, 1513.37, 1701.73, 1701.81, 37
1701.811, 1702.38, 1702.43, 1702.462, 1705.38, 1705.381, 1729.38, 38
1776.70, 1776.74, 1782.433, 1782.4310, 2113.62, 2505.13, 2937.27, 39
3929.18, 4123.76, 4123.78, 4141.23, 4503.065, 4961.39, 5301.01, 40
5301.14, 5301.21, 5301.25, 5301.255, 5301.28, 5301.32, 5301.33, 41
5301.331, 5301.332, 5301.34, 5301.35, 5301.52, 5301.56, 5302.15, 42
5302.17, 5302.171, 5302.222, 5309.13, 5309.41, 5309.64, 5310.35, 43
5310.38, 5705.19, 5709.084, 5715.701, 5719.04, 5721.35, 5733.41, 44
5741.03, 5747.02, 5747.025, 5747.451, and 5815.15 of the Revised 45
Code be amended to read as follows: 46

Sec. 135.807. (A) A property tax payment linked deposit 47
program shall provide for the delivery of a lien certificate to an 48
eligible lending institution making payment to the county 49
treasurer, pursuant to a loan agreement between the eligible 50
lending institution and eligible borrower, of some or all of the 51
taxes then due on the homestead of that eligible borrower. 52

(B)(1) To ensure uniformity among all counties, the tax 53
commissioner shall prescribe the form for a lien certificate 54
delivered pursuant to division (A) of this section, which form 55
shall include the identity of the homestead, the eligible 56
borrower, the eligible lending institution, the amount of taxes 57
paid by that eligible lending institution, and the tax year for 58
which the taxes were paid. The tax commissioner shall distribute 59
the forms to the county treasurers of all counties in which a 60
property tax payment linked deposit program is established. 61

(2) A county treasurer shall use the lien certificate form 62
prescribed by the tax commissioner, except that, prior to the time 63
that a lien certificate form is prescribed and the forms are 64
distributed by the tax commissioner, the form shall be prepared by 65
the county treasurer of the county, contain the information 66
required by division (B)(1) of this section, and include the 67
following sentence: "This lien certificate is delivered pursuant 68
to section 135.807 of the Revised Code and vests in the eligible 69
lending institution the first lien held previously by the state 70
and its taxing districts for the amount of taxes paid by the 71
eligible lending institution, together with any and all unpaid 72
interest thereon." 73

(C)(1) The delivery of the lien certificate pursuant to 74
division (A) of this section vests in the eligible lending 75
institution the first lien held previously by the state and its 76
taxing districts for the amount of the taxes paid by the eligible 77

lending institution, together with any unpaid interest thereon 78
from the date of delivery at the interest rate specified in the 79
loan agreement between the eligible lending institution and the 80
eligible borrower. The lien is superior to any subsequent tax 81
liens. 82

(2) Subject to division (C)(3) of this section, the lien 83
certificate delivered pursuant to division (A) of this section is 84
superior to all other liens and encumbrances upon the homestead 85
described in that lien certificate, and the lien continues in full 86
force and effect until the amount of all taxes paid by the 87
eligible lending institution, together with any unpaid interest 88
thereon, has been repaid to the eligible lending institution. 89

(3) With respect to the priority as among first liens of the 90
state and its taxing districts, the priority is determined by the 91
date that the first liens of the state and its taxing districts 92
attached pursuant to section 323.11 of the Revised Code, with 93
first priority to the earliest attached lien and each immediately 94
subsequent priority based upon the next earliest attached lien. 95

(D) The eligible lending institution may record the lien 96
certificate or memorandum thereof as a mortgage on the land in the 97
office of the county recorder of the county in which the homestead 98
is situated. The county recorder shall record the certificate in 99
the ~~record of mortgages~~ official records provided for in ~~division~~ 100
~~(B)~~ of section 317.08 of the Revised Code and shall index the 101
certificate in the indexes provided for under section 317.18 of 102
the Revised Code. If the lien subsequently is canceled, the 103
cancellation also shall be recorded by the county recorder. When a 104
loan is repaid in full, the eligible financial institution shall 105
promptly record the full payment and cancel or otherwise release 106
the lien. On repayment of the loan in full, the lien certificate 107
shall be null and void. 108

Sec. 149.412. (A) There is hereby created in each special 109
taxing district that is a public office as defined in section 110
149.011 of the Revised Code and that is not specifically 111
designated in section 149.38, 149.39, 149.41, 149.411, or 149.42 112
of the Revised Code a special taxing district records commission 113
composed of, at a minimum, the chairperson, a fiscal 114
representative, and a legal representative of the governing board 115
of the special taxing district. The commission shall meet at least 116
once every twelve months and upon the call of the chairperson. 117

The functions of the commission shall be to review 118
applications for one-time disposal of obsolete records and 119
schedules of records retention and disposition submitted by any 120
employee of the special taxing district. The commission may 121
dispose of records pursuant to the procedure outlined in section 122
149.381 of the Revised Code. The commission, at any time, may 123
review any schedule it has previously approved and, for good cause 124
shown, may revise that schedule under the procedure outlined in 125
that section. 126

(B) A special taxing district, the territory of which is 127
coextensive with the territorial limits of a county, upon mutual 128
assent between the special taxing district and the board of county 129
commissioners, may designate the county records commission as the 130
records commission for the special taxing district. Such a 131
designation authorizes the county records commission to exercise 132
all of the duties and responsibilities of a special taxing 133
district records commission. The mutual assent may be manifested 134
in an agreement defining the terms and conditions under which the 135
county records commission is to perform public records-related 136
functions, including establishing records retention and 137
destruction schedules, on behalf of the special taxing district. 138

Sec. 149.52. As used in this section, "archaeological site" 139

means any mounds, earthworks, burial or settlement sites, or other 140
place where evidence of prehistoric or early historic settlement 141
or occupation lies on or below the surface of the ground. 142

The Ohio historical society may accept articles dedicating as 143
preserves real property upon which significant archaeological 144
sites are located, if funds and services are available for their 145
preservation and protection. 146

An archaeological preserve is established when articles of 147
dedication have been filed by or at the direction of the owner of 148
site, or a governmental agency having ownership or control 149
thereof, in the office of the county recorder of the county in 150
which the site is located. 151

Articles of dedication shall be executed by the owner of the 152
land in the same manner and with the same effect as a deed or 153
conveyance of an interest in real property and shall be 154
irrevocable except as provided in this section. The county 155
recorder may not accept articles of dedication for recording 156
unless they have been accepted by the director of the Ohio 157
historical society. The articles shall be recorded in the ~~county~~ 158
~~record of deeds~~ official records of the county recorder. The 159
director may not accept articles of dedication unless they contain 160
terms restricting the use of the property which adequately provide 161
for its preservation and protection, for restoration where 162
appropriate, and for archaeological research and study. Whenever 163
possible and consistent with such purposes, the articles shall 164
provide for public access in order that the maximum benefit be 165
obtained. 166

Articles of dedication may contain provisions for the 167
management, custody, and transfer to the state or the society of 168
real property or any estate, or right therein, provisions defining 169
the rights of the owner or operating agency and of the society and 170
its agents, and such other provisions as may be necessary or 171

advisable to carry out the uses and purposes for which the 172
property is dedicated. They may contain conditions under which the 173
owner and the society may agree to rescind the articles. 174

The attorney general, upon request of the director, may bring 175
an action for injunction in any court of competent jurisdiction to 176
enforce the terms of articles of dedication. 177

The director may make or accept amendments of any articles of 178
dedication upon terms and conditions that are consistent with the 179
purposes for which the preserve is dedicated. If the fee simple 180
interest in the property is not held by the society, no amendments 181
shall be made without the written consent of the owner. Each 182
amendment shall be recorded in the same manner as the articles of 183
dedication. 184

Archaeological preserves dedicated under this section shall 185
not be taken for any other use or purpose except another public 186
use or purpose after a finding by a court ~~or~~ of common pleas of 187
the existence of an imperative and unavoidable public necessity 188
for such other public use or purpose. 189

All departments, agencies, units, instrumentalities, and 190
political subdivisions of the state, including counties, 191
townships, municipal corporations, park districts, conservancy 192
districts, universities, colleges, and school districts, may 193
dedicate real property under their jurisdiction as archaeological 194
preserves in accordance with this section. 195

No person shall violate any terms or conditions of the 196
articles of dedication of an archaeological preserve. No person 197
shall sell, offer for sale, or possess any artifacts or skeletal 198
remains removed without privilege to do so from an archaeological 199
preserve dedicated under this section. Whoever violates this 200
section is guilty of a misdemeanor of the second degree. Whoever 201
violates or threatens to violate this section may be enjoined from 202

violation. 203

Sec. 317.02. Before entering upon the duties of ~~his~~ office, 204
the county recorder shall give a bond, conditioned for the 205
faithful discharge of the duties ~~of his office~~, signed by a 206
bonding or surety company authorized to do business in this state, 207
or, at ~~his~~ the recorder's option, by two or more freeholders 208
having real estate in the value of double the amount of the bond 209
over and above all encumbrances to the state in the sum of not 210
less than ten thousand dollars, the surety company and the amount 211
of the bond to be approved by the board of county commissioners. 212
The expense or premium for ~~such~~ the bond shall be paid by the 213
board and charged to the general fund of the county. ~~Such~~ The 214
bond, with the oath of office required by sections 3.22 and 3.23 215
of the Revised Code, and by Section 7 of Article XV, Ohio 216
Constitution, and the approval of the board indorsed thereon, 217
shall be deposited with the county treasurer. 218

Sec. 317.04. The county recorder shall keep a seal of office, 219
to be procured at the expense of the county, which ~~he~~ the county 220
recorder shall affix to all ~~his~~ certificates attached to copies of 221
records. 222

Sec. 317.05. The county recorder may appoint deputies to aid 223
~~him~~ in the performance of ~~his~~ the county recorder's duties. Such 224
an appointment or removal shall be in writing and filed with the 225
county treasurer. The county recorder and ~~his~~ the recorder's 226
sureties shall be responsible for ~~his~~ the deputies' neglect of 227
duty or misconduct in office. Before entering upon the discharge 228
of their duties ~~such,~~ the deputies shall take the oath of office 229
as prescribed in section 317.02 of the Revised Code. 230

Sec. 317.07. ~~On going out of~~ Upon leaving office, each county 231

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recorder shall deliver to ~~his~~ the county recorder's successor, the 232
 seal of office, all books, records, and other instruments of 233
 writing belonging to the office, and take ~~his~~ the successor's 234
 receipt for them. In case of the county recorder's death ~~of the~~ 235
~~recorder,~~ his the county recorder's personal representatives shall 236
 deliver ~~such the~~ seal, books, records, and ~~papers~~ instruments to 237
~~his the~~ successor in office. 238

Sec. 317.08. (A) ~~Except as provided in divisions (C), (D),~~ 239
~~and (E) of this section,~~ The county recorder shall keep six 240
~~separate sets of records as follows~~ record all instruments in one 241
general record series to be known as the "official records." The 242
county recorder shall record in the official records all of the 243
following instruments that are presented for recording, upon 244
payment of the fees prescribed by law: 245

(1) ~~A record of deeds, in which shall be recorded all deeds~~ 246
Deeds and other instruments of writing for the absolute and 247
 unconditional sale or conveyance of lands, tenements, and 248
 hereditaments; ~~all notices~~ 249

(2) Notices as provided in sections 5301.47 to 5301.56 of the 250
 Revised Code; ~~all judgments~~ 251

(3) Judgments or decrees in actions brought under section 252
 5303.01 of the Revised Code; ~~all declarations~~ 253

(4) Declarations and bylaws, and all amendments to 254
 declarations and bylaws, as provided in Chapter 5311. of the 255
 Revised Code; ~~affidavits~~ 256

(5) Affidavits as provided in sections 5301.252 and 5301.56 257
 of the Revised Code; ~~all certificates~~ 258

(6) Certificates as provided in section 5311.17 of the 259
 Revised Code; ~~all articles~~ 260

(7) Articles dedicating archaeological preserves accepted by 261

the director of the Ohio historical society under section 149.52	262
of the Revised Code; all articles	263
<u>(8) Articles</u> dedicating nature preserves accepted by the	264
director of natural resources under section 1517.05 of the Revised	265
Code; all conveyances	266
<u>(9) Conveyances</u> of conservation easements and agricultural	267
easements under section 5301.68 of the Revised Code; all	268
instruments	269
<u>(10) Instruments</u> extinguishing agricultural easements under	270
section 901.21 or 5301.691 of the Revised Code or pursuant to <u>the</u>	271
terms of such an easement granted to a charitable organization	272
under section 5301.68 of the Revised Code; all instruments	273
<u>(11) Instruments</u> or orders described in division (B)(2)(b) of	274
section 5301.56 of the Revised Code; all no	275
<u>(12) No</u> further action letters issued under section 122.654	276
or 3746.11 of the Revised Code; all covenants	277
<u>(13) Covenants</u> not to sue issued under section 3746.12 of the	278
Revised Code, including all covenants not to sue issued pursuant	279
to section 122.654 of the Revised Code; any restrictions	280
<u>(14) Restrictions</u> on the use of property contained in a no	281
further action letter issued under section 122.654 of the Revised	282
Code, any restrictions on the use of property identified pursuant	283
to division (C)(3)(a) of section 3746.10 of the Revised Code, and	284
any restrictions on the use of property contained in a deed or	285
other instrument as provided in division (E) or (F) of section	286
3737.882 of the Revised Code; any	287
<u>(15) Any</u> easement executed or granted under section 3734.22,	288
3734.24, 3734.25, or 3734.26 of the Revised Code; any	289
<u>(16) Any</u> environmental covenant entered into in accordance	290
with sections 5301.80 to 5301.92 of the Revised Code; all	291

memoranda	292
(17) Memoranda of trust, as described in division (A) of	293
section 5301.255 of the Revised Code, that describe specific real	294
property; and all agreements	295
(18) Agreements entered into under division (A) of section	296
1506.44 of the Revised Code;	297
(2) A record of mortgages, in which shall be recorded all of	298
the following:	299
(a) All mortgages <u>(19) Mortgages</u> , including amendments,	300
supplements, modifications, and extensions of mortgages, or other	301
instruments of writing by which lands, tenements, or hereditaments	302
are or may be mortgaged or otherwise conditionally sold, conveyed,	303
affected, or encumbered;	304
(b) All executory <u>(20) Executory</u> installment contracts for	305
the sale of land executed after September 29, 1961, that by their	306
terms are not required to be fully performed by one or more of the	307
parties to them within one year of the date of the contracts;	308
(c) All options <u>(21) Options</u> to purchase real estate,	309
including supplements, modifications, and amendments of the	310
options, but no option of that nature shall be recorded if it does	311
not state a specific day and year of expiration of its validity;	312
(d) <u>(22)</u> Any tax certificate sold under section 5721.33 of the	313
Revised Code, or memorandum of it, that is presented for filing of	314
record-	315
(3) A record of powers;	316
<u>(23) Powers</u> of attorney, including all memoranda of trust, as	317
described in division (A) of section 5301.255 of the Revised Code,	318
that do not describe specific real property;	319
(4) A record of plats, in which shall be recorded all plats	320
<u>(24) Plats</u> and maps of town lots, of the subdivision of town lots,	321

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and of other divisions or surveys of lands, any center line survey 322
of a highway located within the county, the plat of which shall be 323
furnished by the director of transportation or county engineer, 324
and all drawings and amendments to drawings, as provided in 325
Chapter 5311. of the Revised Code; 326

~~(5) A record of leases, in which shall be recorded all~~ 327
~~leases,~~ (25) Leases, memoranda of leases, and supplements, 328
modifications, and amendments of leases and memoranda of leases; 329

~~(6) A record of declarations~~ (26) Declarations executed 330
pursuant to section 2133.02 of the Revised Code and durable powers 331
of attorney for health care executed pursuant to section 1337.12 332
of the Revised Code; 333

(27) Unemployment compensation liens, internal revenue tax 334
liens, and other liens in favor of the United States as described 335
in division (A) of section 317.09 of the Revised Code, personal 336
tax liens, mechanic's liens, agricultural product liens, notices 337
of liens, certificates of satisfaction or partial release of 338
estate tax liens, discharges of recognizances, excise and 339
franchise tax liens on corporations, broker's liens, and liens 340
provided for in section 1513.33, 1513.37, 3752.13, 4141.23, 341
5111.022, or 5311.18 of the Revised Code; and 342

(28) Corrupt activity lien notices filed pursuant to section 343
2923.36 of the Revised Code and medicaid fraud lien notices filed 344
pursuant to section 2933.75 of the Revised Code. 345

(B) All instruments or memoranda of instruments entitled to 346
record shall be recorded in the ~~proper record in the~~ order in 347
which they are presented for ~~record~~ recording. ~~The recorder may~~ 348
~~index, keep, and record in one volume unemployment compensation~~ 349
~~liens, internal revenue tax liens and other liens in favor of the~~ 350
~~United States as described in division (A) of section 317.09 of~~ 351
~~the Revised Code, personal tax liens, mechanic's liens,~~ 352

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~~agricultural product liens, notices of liens, certificates of 353
satisfaction or partial release of estate tax liens, discharges of 354
recognizances, excise and franchise tax liens on corporations, 355
broker's liens, and liens provided for in sections 1513.33, 356
1513.37, 3752.13, 5164.56, and 5311.18 of the Revised Code. 357~~

The recording of an option to purchase real estate, including 358
any supplement, modification, and amendment of the option, under 359
this section shall serve as notice to any purchaser of an interest 360
in the real estate covered by the option only during the period of 361
the validity of the option as stated in the option. 362

~~(C) In lieu of keeping the six separate sets of addition to 363
the official records required in divisions (A)(1) to (6) of this 364
section and the records required in divisions (D) and (E) of this 365
section, a county recorder may record all the instruments required 366
to be recorded by this section in two separate sets of record 367
books. One set shall be called the "official records" and shall 368
contain the instruments listed in divisions (A)(1), (2), (3), (5), 369
and (6) and (D) and (E) of this section. The second elect to keep 370
a separate set of records shall that contain the instruments 371
listed in division (A)(4)(24) of this section. 372~~

~~(D) Except as provided in division (C) of this section, the 373
county recorder shall keep a separate set of records containing 374
all corrupt activity lien notices filed with the recorder pursuant 375
to section 2923.36 of the Revised Code and a separate set of 376
records containing all medicaid fraud lien notices filed with the 377
recorder pursuant to section 2933.75 of the Revised Code. 378~~

~~(E)(1) The As part of the official records, the county 379
recorder shall keep a separate set of records containing all 380
transfers, conveyances, or assignments of any type of tangible or 381
intangible personal property or any rights or interests in that 382
property if and to the extent that any person wishes to record 383
that personal property transaction and if the applicable 384~~

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instrument is acknowledged before a notary public. If the 385
transferor is a natural person, the notice of personal property 386
transfer shall be recorded in the county in this state in which 387
the transferor maintains the transferor's principal residence. If 388
the transferor is not a natural person, the notice of personal 389
property transfer shall be recorded in the county in this state in 390
which the transferor maintains its principal place of business. If 391
the transferor does not maintain a principal residence or a 392
principal place of business in this state and the transfer is to a 393
trustee of a legacy trust formed pursuant to Chapter 5816. of the 394
Revised Code, the notice of personal property transfer shall be 395
recorded in the county in this state where that trustee maintains 396
a principal residence or principal place of business. In all other 397
instances, the notice of personal property transfer shall be 398
recorded in the county in this state where the property described 399
in the notice is located. 400

~~(2) The records described in division (E)(1) of this section 401
shall be maintained in or as part of the "official records" under 402
division (C) of this section. 403~~

Sec. 317.09. (A)(1) Notices of liens for internal revenue 404
taxes, of liens arising under section 107 of the "Comprehensive 405
Environmental Response, Compensation, and Liability Act of 1980," 406
94 Stat. 2781, 42 U.S.C.A. 9607, as amended, and of any other lien 407
in favor of the United States, as provided in the statutes of the 408
United States or in any regulation adopted under those statutes, 409
certificates discharging the liens, and certificates of release of 410
the liens shall be filed for record, by mail or otherwise, in the 411
office of the county recorder of the county in which the property 412
subject to the lien is situated. If a duplicate copy of a notice 413
of a lien or a certificate of discharge or release of a lien is 414
provided, the county recorder shall endorse on the copy the date 415
and hour that the notice or certificate was received for filing 416

and recording and shall return the copy, by mail or otherwise, to 417
the district director of the internal revenue service of the Ohio 418
district from which the notice or certificate originated, the 419
regional administrator of the region of the United States 420
environmental protection agency from which the notice or 421
certificate originated, or the other official of the United States 422
who originated the notice or certificate, whichever is applicable. 423

(2) ~~Except as provided in division (B) of this section, when~~ 424
When a notice of a lien in favor of the United States is filed, 425
the county recorder shall ~~enter it in a book or an electronic or~~ 426
~~magnetic medium known as the "federal tax and other federal lien~~ 427
~~index," in alphabetical order, showing on one line the name and~~ 428
~~residence of the person named in the notice, the serial number or~~ 429
~~other identifying number of the notice, and the total amount of~~ 430
record the lien in the official records provided for in section 431
317.08 of the Revised Code and shall index the lien in the indexes 432
provided for under section 317.18 of the Revised Code. ~~Except as~~ 433
~~provided in division (C) of this section, the~~ The county recorder 434
shall file and keep all original notices of liens in numerical 435
order. ~~Except as provided in division (C) of this section, when~~ 436
When a certificate of discharge or release of any lien in favor of 437
the United States is issued by the proper official of the United 438
States or the official's delegate and is filed for record in the 439
office of the county recorder in which the original notice of the 440
lien is filed, the county recorder shall enter record the 441
certificate ~~with the date of filing in the federal tax and other~~ 442
~~federal lien index on the line on which the notice of the lien so~~ 443
~~discharged or released is entered and permanently attach the~~ 444
~~original~~ in the official records provided for in section 317.08 of 445
the Revised Code and shall index the certificate of discharge or 446
release ~~to the original notice of the lien~~ in the indexes provided 447
for in section 317.18 of the Revised Code. 448

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~~(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

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copy of any matter in reference to bankruptcy, which any act of 480
 congress provides for, as being necessary to be filed in the 481
 county wherein lands of the bankrupt are situated, in order to be 482
 notice of such bankruptcy. Such a certified copy shall be recorded 483
 in the ~~record of deeds~~ official records and indexed in the same 484
 manner as deeds, in the name of the bankrupt as grantor, and in 485
 the name of the trustee in bankruptcy, or receiver, as grantee. 486
 The county recorder shall be paid the same fees for recording such 487
a certified copy as is provided in section 317.32 of the Revised 488
 Code. 489

Sec. 317.111. No instrument by which the title to real estate 490
 or personal property, or any interest therein or lien thereon, is 491
 conveyed, created, encumbered, assigned, or otherwise disposed of, 492
 shall be received for record or filing by the county recorder 493
 unless the name of the person who, and governmental agency, if 494
 any, ~~which, that~~ that prepared ~~such the~~ instrument appears ~~at the~~ 495
~~conclusion of such~~ upon the instrument, and ~~such the~~ name is 496
 either printed, typewritten, stamped, or signed in a legible 497
 manner. An instrument is in compliance with this section if it 498
 contains a statement in the following form: "This instrument was 499
 prepared by (name)." 500

This section does not apply to any instrument executed prior 501
 to October 5, 1955, nor to the following: any decree, order, 502
 judgment, or writ of any court; any will or death certificate; any 503
 instrument executed or acknowledged outside of this state. 504

Sec. 317.112. (A) Each instrument and its contents by which 505
 the title to real estate or personal property, or by which any 506
 interest in or lien on real estate or personal property, is 507
 conveyed, created, encumbered, assigned, discharged, canceled, or 508
 otherwise disposed of, and that is presented to the county 509
 recorder for recording or filing ~~shall satisfy each of the~~ 510

~~following requirements:~~ 511

~~(1) The instrument shall be of a quality of paper that~~ 512
~~permits the legible reproduction of the instrument by photographic~~ 513
~~or microphotographic processes;~~ 514

~~(2) The, and the~~ contents of the instrument shall be 515
sufficiently legible to permit their reproduction by photographic 516
or microphotographic processes. 517

(B)(1) If an instrument that is described in division (A) of 518
this section and that is presented for recording or filing does 519
not satisfy ~~each of~~ the requirements of that division, the county 520
recorder ~~may,~~ prior to recording or filing the instrument, may 521
require the person who presented the instrument for recording or 522
filing to do either of the following: 523

(a) If the instrument presented was a copy of an original 524
document, to substitute the original document for recording or 525
filing if it satisfies the requirements of division (A) of this 526
section; or 527

(b) To prepare or cause to be prepared, and present for 528
recording or filing a true copy of the instrument, which true copy 529
shall be handwritten or typewritten, satisfy the requirements of 530
division (A) of this section, and contain a certification of the 531
person who prepared the true copy that it is a true copy of the 532
instrument. 533

(2) The county recorder shall attach a true copy of an 534
instrument that is presented for recording or filing pursuant to 535
division (B)(1)(b) of this section to the instrument that was 536
presented for recording or filing. 537

(3) The notice that is imparted by the recording or filing of 538
an instrument is not affected if the county recorder accepts an 539
instrument for recording or filing that subsequently is found not 540
to satisfy ~~each of~~ the requirements of division (A) of this 541

section. 542

(C) This section does not apply to wills or death 543
certificates. 544

Sec. 317.12. Upon the presentation of a deed or other 545
instrument of writing for record, the county recorder shall 546
indorse thereon the date, the precise time of its presentation, 547
and a file number. ~~Such~~ The file numbering shall be consecutive 548
and in the order in which the instrument of writing is received 549
for record, except financing statements, which ~~shall~~ may have a 550
separate series of file numbers and may be filed separately, as 551
provided by sections 1309.501 to 1309.527 of the Revised Code. 552
~~Until recorded, each instrument shall be kept on file in the same~~ 553
~~numerical order, for easy reference. If required, the~~ The recorder 554
shall, without fee, give to the person presenting such instrument 555
a receipt naming the parties thereto, and the date thereof, ~~and a~~ 556
~~brief description of the premises.~~ When a deed or other instrument 557
is recorded, the county recorder shall indorse on it the time when 558
recorded, and the number or letter and page of the ~~book~~ official 559
records in which it is recorded. 560

Sec. 317.13. (A) Except as otherwise provided in division (B) 561
of this section, the county recorder shall record in the ~~proper~~ 562
~~record~~ official records, in legible handwriting, typewriting, or 563
printing, or by any authorized photographic or electronic process, 564
all deeds, mortgages, plats, or other instruments of writing that 565
are required or authorized by the Revised Code to be recorded and 566
that are presented to the county recorder for that purpose. The 567
county recorder shall record the instruments in regular 568
succession, according to the priority of presentation, and shall 569
enter the file number at the beginning of the record. On the 570
record of each instrument, the county recorder shall record the 571
date and precise time the instrument was presented for record. All 572

records made, prior to July 28, 1949, by means authorized by this 573
section or by section 9.01 of the Revised Code shall be deemed 574
properly made. 575

(B) The county recorder may refuse to record an instrument of 576
writing presented ~~to the recorder~~ for recording if the instrument 577
is not required or authorized by the Revised Code to be recorded 578
or the county recorder has reasonable cause to believe the 579
instrument is materially false or fraudulent. This division does 580
not create a duty upon a recorder to inspect, evaluate, or 581
investigate an instrument of writing that is presented for 582
recording. 583

(C) If a person presents an instrument of writing to the 584
county recorder for recording and the county recorder, pursuant to 585
division (B) of this section, refuses to record the instrument, 586
the person ~~may commence an action in or apply~~ has a cause of 587
action for an order from the court of common pleas in the county 588
that the county recorder serves, to require the county recorder to 589
record the instrument. If the court determines that the instrument 590
is required or authorized by the Revised Code to be recorded and 591
is not materially false or fraudulent, it shall order the county 592
recorder to record the instrument. 593

Sec. 317.15. When a deed or other instrument of writing for 594
the sale, conveyance, or encumbrance of lands, tenements, or 595
hereditaments, situated within this state, has been recorded in 596
the ~~proper~~ official records of a county of the state, other than 597
the county in which they are situated, whether or not the county 598
in which ~~such~~ the instrument is recorded ever comprised a part of 599
the territory in which ~~such~~ the lands, tenements, and 600
hereditaments are situated, any person interested therein may 601
procure, from the official records of the county in which the 602
instrument is recorded, a certified copy of ~~such~~ the record from 603

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the county recorder, with ~~his~~ the seal of office affixed thereto, 604
and cause it to be recorded in the county where such lands, 605
tenements, or hereditaments lie, in the manner provided by section 606
5301.25 of the Revised Code. In making such a record, the 607
certificate shall have the same validity and legal effect as the 608
record of other deeds and instruments of writing. 609

Sec. 317.17. When directed by the board of county 610
commissioners to do so, the county recorder may transcribe in 611
~~suitable books~~ the official records provided for that purpose, 612
from the records of other counties, all deeds, mortgages, powers 613
of attorney, and other instruments of writing, for the sale, 614
conveyance, or encumbrance of lands, tenements, or hereditaments 615
situated within ~~his~~ the county recorder's county. When 616
transcribed, ~~such~~ those records shall be part of the records of 617
the county and have the same legal effect as other records of 618
instruments of like kind recorded originally in ~~his~~ the county 619
recorder's office. Copies of ~~such~~ those records shall be received 620
in evidence in the same manner and with the same effect as 621
original records of like instruments. 622

Sec. 317.18. ~~At the beginning of each day's business, the~~ The 623
county recorder shall make and keep up ~~general alphabetical~~ 624
~~indexes,~~ direct and reverse, indexes of all the names of both 625
parties to all instruments previously received for record by ~~him~~ 626
the county recorder. ~~The volume and page where each such~~ 627
~~instrument is recorded may be omitted until it is actually~~ 628
~~recorded if the file number is entered in place of the volume or~~ 629
~~page.~~ The indexes shall show the kind of instrument, the range, 630
township, and section or the survey number and number of acres, or 631
the permanent parcel number provided for under section 319.28 of 632
the Revised Code, or the lot and subplot number and the part 633
thereof, all as the case requires, of each tract, parcel, or lot 634

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of land described in any such instrument. The name of each grantor 635
shall be entered in the direct index ~~under the appropriate letter,~~ 636
~~followed on the same line by, and~~ the name of the each grantee, 637
~~or, if there is more than one grantee, by the name of the first~~ 638
~~grantee followed by "and others" or its equivalent. The name of~~ 639
each grantee shall be entered in the reverse index ~~under the~~ 640
~~appropriate letter, followed on the same line by the name of the~~ 641
~~grantor, or, if there is more than one grantor, by the name of the~~ 642
~~first grantor followed by "and others" or its equivalent.~~ 643

As to notices of claims filed in accordance with sections 644
5301.51, 5301.52, and 5301.56 of the Revised Code, there shall be 645
entered in the reverse index ~~under the appropriate letter~~ the name 646
of each claimant, followed ~~on the same line~~ by the name of the 647
present owner of title against whom the claim is asserted, if the 648
notice contains the name of the present owner; or, if the notice 649
contains the names of more than one such owner, there shall be 650
entered the name of the first owner followed by "and others" or 651
its equivalent. 652

In all cases of deeds, mortgages, or other instruments made 653
by any sheriff, master commissioner, marshal, auditor, executor, 654
administrator, trustee, or other officer, for the sale, 655
conveyance, or encumbrance of any lands, tenements, or 656
hereditaments, and recorded in the recorder's office, the recorder 657
shall index the parties to such instrument under their appropriate 658
letters, respectively, as follows: 659

(A) The names of the persons represented by such officer as 660
owners of the lands, tenements, or hereditaments described in any 661
such instruments; 662

(B) The official designation of the officer by whom such 663
instrument was made; 664

(C) The individual names of the officers by whom such 665

instrument was made. 666

~~In all cases of instruments filed in accordance with Chapter 667
5311. of the Revised Code, the name of each owner shall be entered 668
in the direct index, under the appropriate letter, followed on the 669
same line by the name of the condominium property, and the name of 670
the condominium property shall be entered in the reverse index 671
under the appropriate letter followed on the same line by the name 672
of the owner of the property, or, if the instrument contains the 673
names of more than one owner, there shall be entered the name of 674
the first owner followed by "and others" or its equivalent. 675~~

~~Any general alphabetical index shall be commenced in 676
conformity to this section, and whenever Whenever, in the opinion 677
of the board of county commissioners, it becomes necessary to 678
transcribe, on account of its worn out or incomplete condition, 679
any volume of an index in use, such volume shall be revised and 680
transcribed to conform with this section; except that in counties 681
having a sectional index in conformity with section 317.20 of the 682
Revised Code, such transcript shall be only a copy of the 683
original. 684~~

Sec. 317.19. The county recorder shall keep a daily register 685
of deeds ~~and a daily register of~~ and mortgages, in which ~~he~~ shall 686
~~note~~ be noted, as soon as filed, in alphabetical order according 687
to the names of the grantors, respectively, all deeds and 688
mortgages affecting real estate, filed in ~~his~~ the county 689
recorder's office. ~~He~~ The county recorder shall keep ~~such the~~ 690
register in ~~his~~ the county recorder's office, and it shall be open 691
to the inspection of the public during business hours. The county 692
recorder may destroy ~~such the~~ the daily register after the expiration 693
of a period of ten years from the date of the last entry in ~~such~~ 694
the register. 695

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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 728
in the sum that the board fixes. The work shall be done to the 729
acceptance of the auditor of state upon allowance by the board. 730
The board may reject any and all bids for the work, provided that 731
no more than five cents shall be paid for each entry of each tract 732
or lot of land. 733

(D) When the sectional indexes are brought up and completed, 734
the county recorder shall maintain the indexes and comply with 735
division (E) of this section in connection with registered land. 736

(E)(1) As used in division (E) of this section, "housing 737
accommodations" and "restrictive covenant" have the same meanings 738
as in section 4112.01 of the Revised Code. 739

(2) In connection with any transfer of registered land that 740
occurs on and after March 30, 1999, in accordance with Chapters 741
5309. and 5310. of the Revised Code, the county recorder shall 742
delete from the sectional indexes maintained under this section 743
all references to any restrictive covenant that appears to apply 744
to the transferred registered land, if any inclusion of the 745
restrictive covenant in a transfer, rental, or lease of housing 746
accommodations, any honoring or exercising of the restrictive 747
covenant, or any attempt to honor or exercise the restrictive 748
covenant constitutes an unlawful discriminatory practice under 749
division (H)(9) of section 4112.02 of the Revised Code. 750

Sec. 317.22. No deed of absolute conveyance of land or any 751
conveyance, absolute or otherwise, of minerals or mineral rights 752
shall be recorded by the county recorder until: 753

(A) The conveyance presented to the county recorder bears the 754
stamp of the county auditor stating the conveyance has been 755
examined and the grantor has complied with section 319.202 of the 756
Revised Code; 757

(B) Such conveyance has been presented to the county auditor, 758
and by the county auditor indorsed "transferred," or "transfer not 759
necessary." 760

Before any real estate, the title to which has passed under 761
the laws of descent, is transferred from the name of the ancestor 762
to the heir at law or next of kin of such ancestor, or to any 763
grantee of such heir or next of kin; and before any deed or 764
conveyance of real estate made by any such heir or next of kin is 765
presented to or filed for record by the recorder, the heir or next 766
of kin, or that person's grantee, agent, or attorney shall present 767
to the auditor the affidavit of such heir or next of kin, or of 768
two persons resident of this state, each of whom has personal 769
knowledge of the facts. Such affidavit shall set forth the date of 770
the ancestor's death, and the place of residence at the time of 771
death; the fact that the ancestor died intestate; the names, ages, 772
and addresses, so far as known and can be ascertained, of each of 773
such ancestor's heirs at law and next of kin, who, by the 774
ancestor's death, inherited such real estate, the relationship of 775
each to the ancestor, and the part or portion of such real estate 776
inherited by each. Such transfers shall be made by the auditor in 777
accordance with the statement contained in the affidavit, and the 778
auditor shall indorse upon the deed or conveyance the fact that 779
such transfer was made by affidavit. The affidavit shall be filed 780
with the county recorder of the county in which such real estate 781
is situated, at or before the time such deed or conveyance is 782
filed with the county recorder, and shall be recorded by the 783
county recorder of the county in the ~~record of deeds~~ official 784
records and indexed in the ~~general index of deeds~~ direct and 785
reverse indexes in the county recorder's office, in the name of 786
such ancestor as grantor and of each such heir or next of kin as 787
grantee, in the same manner as if such names occurred in a deed of 788
conveyance from the ancestor to such heirs at law. The county 789
recorder shall receive the same fees for such indexing and 790

recording as provided by section 317.32 of the Revised Code. 791

(C) The record of such affidavit shall, in the trial of any 792
cause, so far as competent, be prima-facie evidence. 793

(D) No county recorder shall record a conveyance if the 794
indorsement, indorsements, or stamps of indorsement of a county 795
auditor indicating compliance with section 319.202 of the Revised 796
Code on the conveyance are in whole or in part defaced, illegible, 797
or incomplete. 798

Sec. 317.26. Upon the presentation of any instrument of 799
writing for filing or record, the county recorder shall indorse 800
thereon the fee ~~charged by him~~ for filing or recording ~~such the~~ 801
instrument, ~~and also enter such fee upon the margin of the folio~~ 802
~~upon which the filing or recording of such instrument is entered.~~ 803

Sec. 317.28. No county recorder, and no deputy, or employee 804
of ~~such the county~~ recorder, shall take the acknowledgement of any 805
instrument required to be filed or recorded in ~~his~~ the county 806
recorder's office. 807

Sec. 317.29. When the records in the county recorder's 808
office, or any part of them, become defaced or injured, the 809
recorder, when directed to do so by the board of county 810
commissioners, shall transcribe them into new books or on other 811
media, which shall be as valid as the original record, and 812
transcripts from the new books or other media shall be received 813
and taken as of the same force and effect. 814

Sec. 317.31. When any instrument or record mentioned in 815
section 317.30 of the Revised Code is presented to the county 816
recorder or other proper custodian of such records, ~~he~~ the county 817
recorder or other custodian shall forthwith record and index it in 818
the same manner as provided for in the original recording. A 819

competent person shall compare such record with the instrument so 820
recorded, and, if correctly recorded, certify on the margin of the 821
page upon which ~~such~~ the record has been made the correctness of 822
it. 823

Sec. 317.32. The county recorder shall charge and collect the 824
following fees, to include, except as otherwise provided in 825
division (A)(2) of this section, base fees for the recorder's 826
services and housing trust fund fees collected pursuant to section 827
317.36 of the Revised Code: 828

(A)(1) Except as otherwise provided in division (A)(2) of 829
this section, for recording and indexing an instrument if the 830
photocopy or any similar process is employed, a base fee of 831
fourteen dollars for the first two pages and a housing trust fund 832
fee of fourteen dollars, and a base fee of four dollars and a 833
housing trust fund fee of four dollars for each subsequent page, 834
size eight and one-half inches by fourteen inches, or fraction of 835
a page, including the caption page, of such instrument; 836

(2) For recording and indexing an instrument described in 837
division ~~(E)(1)~~(D) of section 317.08 of the Revised Code if the 838
photocopy or any similar process is employed, a fee of 839
twenty-eight dollars for the first two pages to be deposited as 840
specified elsewhere in this division, and a fee of eight dollars 841
to be deposited in the same manner for each subsequent page, size 842
eight and one-half inches by fourteen inches, or fraction of a 843
page, including the caption page, of that instrument. If the 844
county recorder's technology fund has been established under 845
section 317.321 of the Revised Code, of the twenty-eight dollars, 846
fourteen dollars shall be deposited into the county treasury to 847
the credit of the county recorder's technology fund and fourteen 848
dollars shall be deposited into the county treasury to the credit 849
of the county general fund. If the county recorder's technology 850

fund has not been established, the twenty-eight dollars shall be 851
deposited into the county treasury to the credit of the county 852
general fund. 853

(B) For certifying a photocopy from the record previously 854
recorded, a base fee of one dollar and a housing trust fund fee of 855
one dollar per page, size eight and one-half inches by fourteen 856
inches, or fraction of a page; for each certification if the 857
recorder's seal is required, except as to instruments issued by 858
the armed forces of the United States, a base fee of fifty cents 859
and a housing trust fund fee of fifty cents; 860

~~(C) For manual or typewritten recording of assignment or 861
satisfaction of mortgage or lease or any other marginal entry, a 862
base fee of four dollars and a housing trust fund fee of four 863
dollars; 864~~

~~(D)~~ For entering any marginal reference by separate recorded 865
instrument, a base fee of two dollars and a housing trust fund fee 866
of two dollars for each marginal reference set out in that 867
instrument, in addition to the fees set forth in division (A)(1) 868
of this section; 869

~~(E)~~(D) For indexing in the real estate mortgage records, 870
pursuant to section 1309.519 of the Revised Code, financing 871
statements covering crops growing or to be grown, timber to be 872
cut, minerals or the like, including oil and gas, accounts subject 873
to section 1309.301 of the Revised Code, or fixture filings made 874
pursuant to section 1309.334 of the Revised Code, a base fee of 875
two dollars and a housing trust fund fee of two dollars for each 876
name indexed; 877

~~(F) For recording manually any plat not exceeding six lines, 878
a base fee of two dollars and a housing trust fund fee of two 879
dollars, and for each additional line, a base fee of ten cents and 880
a housing trust fund fee of ten cents; 881~~

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~~(G)~~(E) For filing zoning resolutions, including text and 882
maps, in the office of the recorder as required under sections 883
303.11 and 519.11 of the Revised Code, a base fee of twenty-five 884
dollars and a housing trust fund fee of twenty-five dollars, 885
regardless of the size or length of the resolutions; 886

~~(H)~~(F) For filing zoning amendments, including text and maps, 887
in the office of the recorder as required under sections 303.12 888
and 519.12 of the Revised Code, a base fee of ten dollars and a 889
housing trust fund fee of ten dollars regardless of the size or 890
length of the amendments; 891

~~(I)~~(G) For photocopying a document, other than at the time of 892
recording and indexing as provided for in division (A)(1) or (2) 893
of this section, a base fee of one dollar and a housing trust fund 894
fee of one dollar per page, size eight and one-half inches by 895
fourteen inches, or fraction thereof; 896

~~(J)~~(H) For local facsimile transmission of a document, a base 897
fee of one dollar and a housing trust fund fee of one dollar per 898
page, size eight and one-half inches by fourteen inches, or 899
fraction thereof; for long distance facsimile transmission of a 900
document, a base fee of two dollars and a housing trust fund fee 901
of two dollars per page, size eight and one-half inches by 902
fourteen inches, or fraction thereof; 903

~~(K)~~(I) For recording a declaration executed pursuant to 904
section 2133.02 of the Revised Code or a durable power of attorney 905
for health care executed pursuant to section 1337.12 of the 906
Revised Code, or both a declaration and a durable power of 907
attorney for health care, a base fee of at least fourteen dollars 908
but not more than twenty dollars and a housing trust fund fee of 909
at least fourteen dollars but not more than twenty dollars. 910

In any county in which the recorder employs the photostatic 911
or any similar process for recording maps, plats, or prints the 912

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recorder shall determine, charge, and collect for the recording or 913
 rerecording of any map, plat, or print, a base fee of five cents 914
 and a housing trust fund fee of five cents per square inch, for 915
 each square inch of the map, plat, or print filed for that 916
 recording or rerecording, with a minimum base fee of twenty 917
 dollars and a minimum housing trust fund fee of twenty dollars; 918
 for certifying a copy from the record, a base fee of two cents and 919
 a housing trust fund fee of two cents per square inch of the 920
 record, with a minimum base fee of two dollars and a minimum 921
 housing trust fund fee of two dollars. 922

The fees provided in this section shall be paid upon the 923
 presentation of the instruments for record or upon the application 924
 for any certified copy of the record, except that the payment of 925
~~fees associated with the filing and recording of, or the copying~~ 926
~~of, notices of internal revenue tax liens and notices of other~~ 927
~~liens in favor of the United States as described in division (A)~~ 928
~~of section 317.09 of the Revised Code and certificates of~~ 929
~~discharge or release of those liens, shall be governed by section~~ 930
 317.09 of the Revised Code, and the payment of fees for providing 931
 copies of instruments conveying or extinguishing agricultural 932
 easements to the office of farmland preservation in the department 933
 of agriculture under division (H) of section 5301.691 of the 934
 Revised Code shall be governed by that division. 935

Sec. 317.35. (A) The county recorder shall record the plans 936
 and drawings filed ~~with him~~ under section 9.56 of the Revised Code 937
 and shall make them available for public inspection. 938

(B) For ~~his~~ services provided, the county recorder shall 939
 charge for photocopying ten dollars for the first two pages and 940
 two dollars for each page thereafter. 941

Sec. 317.36. (A) The county recorder shall collect the low- 942

and moderate-income housing trust fund fee as specified in 943
sections 317.114, 317.32, 1563.42, 1702.59, 2505.13, 4141.23, 944
4509.60, 5164.56, 5310.15, 5703.93, 5719.07, 5727.56, ~~5733.18,~~ 945
5733.22, 6101.09, and 6115.09 of the Revised Code. The amount of 946
any housing trust fund fee the recorder is authorized to collect 947
is equal to the amount of any base fee the recorder is authorized 948
to collect for services. The housing trust fund fee shall be 949
collected in addition to the base fee. 950

(B) The recorder shall certify the amounts collected as 951
housing trust fund fees pursuant to division (A) of this section 952
into the county treasury as housing trust fund fees to be paid to 953
the treasurer of state pursuant to section 319.63 of the Revised 954
Code. 955

Sec. 319.203. Subject to division (B) of section 315.251 of 956
the Revised Code, the county auditor and the county engineer of 957
each county, by written agreement, shall adopt standards governing 958
conveyances of real property in the county. These standards may 959
include the requirements specified in section 315.251 of the 960
Revised Code. The county auditor and county engineer may modify 961
those standards from time to time as they consider necessary or 962
desirable. The standards shall be adopted or modified only after 963
the county auditor and county engineer have held two public 964
hearings, not less than ten days apart, concerning adoption or 965
modification of the standards. The standards shall be available 966
for public inspection during normal business hours at the offices 967
of the county auditor and county engineer. 968

Before the county auditor transfers any conveyance of real 969
property presented to the auditor under section 319.20 or 315.251 970
of the Revised Code, the county auditor shall review the 971
conveyance to determine whether it complies with the standards 972
adopted under this section, Chapter 317. of the Revised Code, and 973

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local county recorder requirements. The county auditor shall not 974
transfer, and the county recorder shall not record, any conveyance 975
that does not comply with ~~these~~ the standards adopted under this 976
section, Chapter 317. of the Revised Code, and local county 977
recorder requirements. 978

Sec. 319.302. (A)(1) Real property that is not intended 979
primarily for use in a business activity shall qualify for a 980
partial exemption from real property taxation. For purposes of 981
this partial exemption, "business activity" includes all uses of 982
real property, except farming; leasing property for farming; 983
occupying or holding property improved with single-family, 984
two-family, or three-family dwellings; leasing property improved 985
with single-family, two-family, or three-family dwellings; or 986
holding vacant land that the county auditor determines will be 987
used for farming or to develop single-family, two-family, or 988
three-family dwellings. For purposes of this partial exemption, 989
"farming" does not include land used for the commercial production 990
of timber that is receiving the tax benefit under section 5713.23 991
or 5713.31 of the Revised Code and all improvements connected with 992
such commercial production of timber. 993

(2) Each year, the county auditor shall review each parcel of 994
real property to determine whether it qualifies for the partial 995
exemption provided for by this section as of the first day of 996
January of the current tax year. 997

(B) After complying with section 319.301 of the Revised Code, 998
the county auditor shall reduce the remaining sums to be levied by 999
qualifying levies against each parcel of real property that is 1000
listed on the general tax list and duplicate of real and public 1001
utility property for the current tax year and that qualifies for 1002
partial exemption under division (A) of this section, and against 1003
each manufactured and mobile home that is taxed pursuant to 1004

division (D)(2) of section 4503.06 of the Revised Code and that is 1005
on the manufactured home tax list for the current tax year, by ten 1006
per cent, to provide a partial exemption for that parcel or home. 1007
For the purposes of this division: 1008

(1) "Qualifying levy" means a levy approved at an election 1009
held before ~~the effective date of the amendment of this section by~~ 1010
~~H.B. 59 of the 130th general assembly September 29, 2013~~; a levy 1011
within the ten-mill limitation, ~~or~~ a levy provided for by the 1012
charter of a municipal corporation, that was levied on the tax 1013
list for tax year 2013; a subsequent renewal of any such levy; or 1014
a subsequent substitute for such a levy under section 5705.199 of 1015
the Revised Code. 1016

(2) "Qualifying levy" does not include any replacement 1017
imposed under section 5705.192 of the Revised Code of any levy 1018
described in division (B)(1) of this section. 1019

(C) Except as otherwise provided in sections 323.152, 1020
323.158, 505.06, and 715.263 of the Revised Code, the amount of 1021
the taxes remaining after any such reduction shall be the real and 1022
public utility property taxes charged and payable on each parcel 1023
of real property, including property that does not qualify for 1024
partial exemption under division (A) of this section, and the 1025
manufactured home tax charged and payable on each manufactured or 1026
mobile home, and shall be the amounts certified to the county 1027
treasurer for collection. Upon receipt of the real and public 1028
utility property tax duplicate, the treasurer shall certify to the 1029
tax commissioner the total amount by which the real property taxes 1030
were reduced under this section, as shown on the duplicate. Such 1031
reduction shall not directly or indirectly affect the 1032
determination of the principal amount of notes that may be issued 1033
in anticipation of any tax levies or the amount of bonds or notes 1034
for any planned improvements. If after application of sections 1035
5705.31 and 5705.32 of the Revised Code and other applicable 1036

provisions of law, including divisions (F) and (I) of section 1037
321.24 of the Revised Code, there would be insufficient funds for 1038
payment of debt charges on bonds or notes payable from taxes 1039
reduced by this section, the reduction of taxes provided for in 1040
this section shall be adjusted to the extent necessary to provide 1041
funds from such taxes. 1042

(D) The tax commissioner may adopt rules governing the 1043
administration of the partial exemption provided for by this 1044
section. 1045

(E) The determination of whether property qualifies for 1046
partial exemption under division (A) of this section is solely for 1047
the purpose of allowing the partial exemption under division (B) 1048
of this section. 1049

Sec. 323.152. In addition to the reduction in taxes required 1050
under section 319.302 of the Revised Code, taxes shall be reduced 1051
as provided in divisions (A) and (B) of this section. 1052

(A)(1) Division (A) of this section applies to any of the 1053
following persons: 1054

(a) A person who is permanently and totally disabled; 1055

(b) A person who is sixty-five years of age or older; 1056

(c) A person who is the surviving spouse of a deceased person 1057
who was permanently and totally disabled or sixty-five years of 1058
age or older and who applied and qualified for a reduction in 1059
taxes under this division in the year of death, provided the 1060
surviving spouse is at least fifty-nine but not sixty-five or more 1061
years of age on the date the deceased spouse dies. 1062

(2) Real property taxes on a homestead owned and occupied, or 1063
a homestead in a housing cooperative occupied, by a person to whom 1064
division (A) of this section applies shall be reduced for each 1065
year for which an application for the reduction has been approved. 1066

The reduction shall equal one of the following amounts, as 1067
applicable to the person: 1068

(a) If the person received a reduction under division (A) of 1069
this section for tax year 2006, the greater of the reduction for 1070
that tax year or the amount computed under division (A)(3) of this 1071
section; 1072

(b) If the person received a reduction under division (A) of 1073
this section for tax year 2013 or under section ~~4503.066~~ 4503.065 1074
of the Revised Code for tax year 2014 or the person is the 1075
surviving spouse of such a person and the surviving spouse is at 1076
least fifty-nine years of age on the date the deceased spouse 1077
dies, the amount computed under division (A)(3) of this section. 1078
For purposes of divisions (A)(2)(b) and (c) of this section, a 1079
person receives a reduction under division (A) of this section or 1080
under section 4503.065 of the Revised Code for tax year 2013 or 1081
2014, respectively, if the person files a late application for 1082
that respective tax year that is approved by the county auditor 1083
under section 323.153 or 4503.066 of the Revised Code. 1084

(c) If the person ~~did not receive a reduction under division~~ 1085
~~(A) of this section or under section 4503.066 of the Revised Code~~ 1086
~~for tax year 2013~~ is not described in division (A)(2)(a) or (b) of 1087
this section and the person's total income does not exceed thirty 1088
thousand dollars, as adjusted under division (A)(4) of this 1089
section, the amount computed under division (A)(3) of this 1090
section. 1091

(3) The amount of the reduction under division (A)(3) of this 1092
section equals the product of the following: 1093

(a) Twenty-five thousand dollars of the true value of the 1094
property in money; 1095

(b) The assessment percentage established by the tax 1096
commissioner under division (B) of section 5715.01 of the Revised 1097

Code, not to exceed thirty-five per cent; 1098

(c) The effective tax rate used to calculate the taxes 1099
charged against the property for the current year, where 1100
"effective tax rate" is defined as in section 323.08 of the 1101
Revised Code; 1102

(d) The quantity equal to one minus the sum of the percentage 1103
reductions in taxes received by the property for the current tax 1104
year under section 319.302 of the Revised Code and division (B) of 1105
section 323.152 of the Revised Code. 1106

(4) Each calendar year, the tax commissioner shall adjust the 1107
total income threshold described in division (A)(2)(c) of this 1108
section by completing the following calculations in September of 1109
each year: 1110

(a) Determine the percentage increase in the gross domestic 1111
product deflator determined by the bureau of economic analysis of 1112
the United States department of commerce from the first day of 1113
January of the preceding calendar year to the last day of December 1114
of the preceding calendar year; 1115

(b) Multiply that percentage increase by the total income 1116
threshold for the current tax year; 1117

(c) Add the resulting product to the total income threshold 1118
for the current tax year; 1119

(d) Round the resulting sum to the nearest multiple of one 1120
hundred dollars. 1121

The commissioner shall certify the amount resulting from the 1122
adjustment to each county auditor not later than the first day of 1123
December each year. The certified amount applies to the following 1124
tax year for persons described in division (A)(2)(c) of this 1125
section. The commissioner shall not make the adjustment in any 1126
calendar year in which the amount resulting from the adjustment 1127

would be less than the total income threshold for the current tax 1128
year. 1129

(B) To provide a partial exemption, real property taxes on 1130
any homestead, and manufactured home taxes on any manufactured or 1131
mobile home on which a manufactured home tax is assessed pursuant 1132
to division (D)(2) of section 4503.06 of the Revised Code, shall 1133
be reduced for each year for which an application for the 1134
reduction has been approved. The amount of the reduction shall 1135
equal two and one-half per cent of the amount of taxes to be 1136
levied by qualifying levies on the homestead or the manufactured 1137
or mobile home after applying section 319.301 of the Revised Code. 1138
For the purposes of this division, "qualifying levy" has the same 1139
meaning as in section 319.302 of the Revised Code. 1140

(C) The reductions granted by this section do not apply to 1141
special assessments or respread of assessments levied against the 1142
homestead, and if there is a transfer of ownership subsequent to 1143
the filing of an application for a reduction in taxes, such 1144
reductions are not forfeited for such year by virtue of such 1145
transfer. 1146

(D) The reductions in taxable value referred to in this 1147
section shall be applied solely as a factor for the purpose of 1148
computing the reduction of taxes under this section and shall not 1149
affect the total value of property in any subdivision or taxing 1150
district as listed and assessed for taxation on the tax lists and 1151
duplicates, or any direct or indirect limitations on indebtedness 1152
of a subdivision or taxing district. If after application of 1153
sections 5705.31 and 5705.32 of the Revised Code, including the 1154
allocation of all levies within the ten-mill limitation to debt 1155
charges to the extent therein provided, there would be 1156
insufficient funds for payment of debt charges not provided for by 1157
levies in excess of the ten-mill limitation, the reduction of 1158
taxes provided for in sections 323.151 to 323.159 of the Revised 1159

Code shall be proportionately adjusted to the extent necessary to 1160
provide such funds from levies within the ten-mill limitation. 1161

(E) No reduction shall be made on the taxes due on the 1162
homestead of any person convicted of violating division (D) or (E) 1163
of section 323.153 of the Revised Code for a period of three years 1164
following the conviction. 1165

Sec. 323.43. Each person owning lands may authorize or 1166
consent to the payment by another of the taxes levied upon those 1167
lands or the surface owner of lands may pay the taxes levied upon 1168
coal under the land if the taxes are delinquent, without consent 1169
of the owner of the coal. A person paying those taxes shall first 1170
obtain from the owner of the lands, except in the case of coal, a 1171
certificate of authority to pay them that is signed and 1172
acknowledged before an officer authorized to administer oaths. The 1173
certificate shall contain an accurate description of the property 1174
as shown by the tax duplicate, the amount of the taxes levied on 1175
the property, the year for which they were levied, the name of the 1176
person authorized to pay them, and the date of the payment of the 1177
taxes. 1178

If the tax on coal has been paid by the surface owner, the 1179
certificate shall contain an accurate description of the property 1180
as shown by the tax duplicate, the amount of the taxes levied on 1181
the coal, the year for which they were levied, and the date of the 1182
payment of the taxes. 1183

The person paying those taxes shall file the certificate in 1184
the office of the county recorder for record within ten days from 1185
the date of the payment of the taxes. When the certificate has 1186
been filed, the amount of the tax, with interest at eight per cent 1187
per annum from the date of the payment of the tax, shall become a 1188
lien upon such real estate in preference to all liens thereafter 1189
attaching to the property, and in preference to all pre-existing 1190

liens the holders of which have executed and acknowledged that 1191
certificate of authority. The money paid, with the interest 1192
thereon, may be recovered from the person legally liable for the 1193
payment of the tax. An action may be brought by the person paying 1194
the tax at any time after the expiration of one year from the date 1195
of the payment. If the surface owner has paid taxes on coal under 1196
this section, the surface owner may bring an action in foreclosure 1197
in the same manner provided by law for the foreclosure of 1198
mortgages on land. The surface owner shall have the option after 1199
judgment in the foreclosure action to purchase the coal at the 1200
appraised amount or to have the coal sold at public sale in 1201
accordance with law. The certificate filed with the recorder shall 1202
be recorded and canceled in the same manner as mortgages on real 1203
estate in ~~a book separately kept and indexed by the recorder for~~ 1204
~~that purpose, and~~ the official records of the county recorder. The 1205
county recorder shall receive the fees prescribed by law for 1206
recording real estate mortgages. 1207

Sec. 503.13. The petition, map, and order of the board of 1208
county commissioners, certified by the county auditor, shall be 1209
recorded in the ~~plat book in the office~~ official records of the 1210
county recorder, and as soon as a record is made, proceedings 1211
under sections 503.09 to 503.12, ~~inclusive,~~ of the Revised Code, 1212
for the erection of a new township shall be complete. 1213

Sec. 703.16. The city auditor ~~shall,~~ upon the passage by the 1214
legislative authority of a resolution surrendering the corporate 1215
rights of the city, shall make two certified transcripts of such 1216
resolution, one of which shall forthwith be delivered to the 1217
county recorder, who shall record it in the ~~proper~~ official 1218
records ~~in his office,~~ and the other shall be forwarded to the 1219
secretary of state. 1220

Sec. 707.09. The county recorder shall file the transcript or 1221
other papers provided by section 707.08 of the Revised Code in ~~his~~ 1222
the county recorder's office, and at the expiration of sixty days 1223
thereafter, unless enjoined as provided in section 707.11 of the 1224
Revised Code, ~~he~~ the county recorder shall make a record of the 1225
petition, transcript, if any, and map in the ~~proper book of~~ 1226
official records. ~~He~~ The county recorder shall also file a copy of 1227
the record with the secretary of state. The county recorder shall 1228
preserve in ~~his~~ the county recorder's office the original papers 1229
or copies of the original papers delivered to ~~him~~ the county 1230
recorder by the board of county commissioners. 1231

The incorporation shall be effective as of the date that the 1232
record is filed with the secretary of state. 1233

Sec. 709.06. If the resolution or ordinance required by 1234
section 709.04 of the Revised Code is an acceptance of the 1235
proposed annexation, the auditor or clerk of the municipal 1236
corporation to which annexation is proposed shall make three 1237
copies, containing the petition, the map or plat accompanying the 1238
petition, a transcript of the proceedings of the board of county 1239
commissioners, and resolutions and ordinances in relation to the 1240
annexation, with a certificate to each copy that it is correct. 1241
Such certificate shall be signed by the auditor or clerk in ~~his~~ 1242
the auditor's or clerk's official capacity, and shall be 1243
authenticated by the seal of the municipal corporation if there is 1244
any. The auditor or clerk shall forthwith deliver one such copy to 1245
the county auditor and one such copy to the county recorder, who 1246
shall ~~make a record thereof~~ it in the ~~proper book of~~ official 1247
records ~~and file and preserve it~~. The other copy shall be 1248
forwarded by the auditor or clerk to the secretary of state. 1249

Sec. 709.32. Under the direction of the municipal corporation 1250

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to which territory is proposed to be annexed, the auditor or clerk 1251
thereof shall make and certify two transcripts of all the 1252
ordinances, abstracts of the returns of the votes, and other 1253
papers relating to annexation, one of which shall be filed in the 1254
~~office~~ official records of the county recorder, ~~who, having made a~~ 1255
~~record thereof, shall file and preserve it,~~ and the other shall be 1256
forwarded to the secretary of state. 1257

Sec. 709.38. Upon petition of a majority of the freehold 1258
electors owning lands in any portion of the territory of a 1259
municipal corporation, or, if no freehold electors own land 1260
therein, upon petition of a majority of the owners of lands 1261
therein, accurately described in such petition with an accurate 1262
map or plat thereof, praying to have such portion of territory 1263
detached therefrom, the board of county commissioners, with the 1264
assent of the legislative authority of the municipal corporation 1265
given in an ordinance passed for the purpose, shall detach such 1266
portion of the territory therefrom and attach it to any township 1267
contiguous thereto, or, if the petition so requests, such board 1268
shall erect the territory into a new township, the boundaries of 1269
which need not include twenty-two square miles of territory. 1270

Before any such territory is attached or detached, under this 1271
section, the following requirements shall be met: 1272

(A) The board shall: 1273

(1) Ascertain and apportion the amount of existing 1274
indebtedness of the municipal corporation from which the 1275
detachment is made, which indebtedness shall be assumed and paid 1276
by the township contiguous thereto and to which the territory is 1277
attached, or by the new township, if a new township is erected, or 1278
by the corporate successors of such township, and such 1279
apportionment shall be made in proportion to the tax duplicate for 1280
the detached territory transferred to a contiguous township 1281

erected into a new township to the total tax duplicate for the 1282
remaining portion of the municipal corporation from which the 1283
detachment is made; 1284

(2) Ascertain, adjust, and divide between the contiguous 1285
township or the new township, if a new township is erected, and 1286
the remaining portion of the municipal corporation all moneys and 1287
other credits belonging to such municipal corporation in the same 1288
proportion as is provided in this section for division and 1289
apportionment of any indebtedness; 1290

(3) Order the amount so adjusted and divided to be paid or 1291
delivered by the parties in possession thereof to the proper 1292
officers of the contiguous township or new township and to the 1293
remaining portion of the municipal corporation. 1294

(B) After such apportionment is made each section of the 1295
original territory by which the indebtedness was incurred shall be 1296
primarily liable for the portion of the indebtedness so 1297
apportioned. 1298

(C) In the issuing of bonds under Chapter 133. of the Revised 1299
Code, and in arriving at the limitations imposed in such sections, 1300
only the portion of the indebtedness apportioned to each section 1301
of territory shall be counted as the net indebtedness. 1302

(D) The petition, map, ordinance, and the order of the board, 1303
certified by the county auditor, shall be recorded in the ~~plat~~ 1304
~~book~~ official records in the office of the county recorder, and as 1305
soon as such record is made the proceedings shall be complete, 1306
both as to the detaching of such territory from the municipal 1307
corporation and the annexation thereof to the township or the 1308
erection of the territory into the new township, and as to the 1309
apportionment of the indebtedness. 1310

(E) Wherever territory has been detached from a municipal 1311
corporation and attached to a township or created into a new 1312

township, the board of township trustees of such township, or, 1313
where if such township has become a municipal corporation or been 1314
annexed to any municipal corporation, the legislative authority of 1315
the corporate successor of ~~such~~ the township may, by ordinance, 1316
duly passed, contract, through its proper officers, with the 1317
municipal corporation from which the detachment was originally 1318
made, to apportion the indebtedness of the original territory in 1319
the manner provided in this section. Such a contract shall be made 1320
by ordinance or resolution, duly passed by the legislative 1321
authority of the municipal corporation or board of township 1322
trustees, and the effect of ~~such~~ the contract shall be the same as 1323
if such apportionment was originally made by the board of county 1324
commissioners, as provided by this section. 1325

Sec. 709.39. The freehold electors owning lands in any 1326
portion of a village, such portion being contiguous to an 1327
adjoining township, and comprising not less than one thousand five 1328
hundred acres of land, may file a petition with the board of 1329
elections in such county requesting that an election be held to 1330
obtain the opinion of the freehold electors owning lands and 1331
residing within such portion of the village upon the question of 1332
the detachment of the portion from such village, or, upon the 1333
question of the detachment of such portion from the village and 1334
the erection of such detached portion into a new township. Such 1335
petition shall contain: 1336

(A) An accurate description of the territory sought to be 1337
detached; 1338

(B) An accurate map or plat thereof; 1339

(C) If the erection of a new township is also sought, the 1340
name proposed for such new township; 1341

(D) The name of a person to act as agent of the petitioners; 1342

(E) Signatures equal in number to fifteen per cent of the 1343
total number of votes cast at the last general election in such 1344
territory. 1345

Within ten days after the filing of such petition with the 1346
board, the board shall determine whether the petition conforms to 1347
this section. If it does not conform, no further action shall be 1348
taken thereon. If it does conform, the board shall order an 1349
election, as prayed for in the petition, which election shall be 1350
held at a convenient place within the territory sought to be 1351
detached, on a day named by the board, which day shall be not less 1352
than ninety days thereafter. The board shall thereupon give ten 1353
days' notice of such election by publication in a newspaper of 1354
general circulation in such territory, and shall cause written or 1355
printed notices thereof to be posted in three or more public 1356
places in such territory. The election shall be conducted in the 1357
manner provided in Title XXXV of the Revised Code, and the judges 1358
and clerks thereof shall be designated by such board. 1359

If no freehold electors own lands in the portion of the 1360
village seeking to be detached, the owners of lands within that 1361
portion may file a petition with the board of county commissioners 1362
requesting that the board proceed with the detachment procedures, 1363
or with procedures for the detachment and erection of the portion 1364
of the village into a new township, pursuant to section 709.38 of 1365
the Revised Code. The petition shall contain the items required in 1366
divisions (A), (B), and (D) of this section, and signatures equal 1367
in number to at least a majority of the owners of land within the 1368
portion of the village seeking to be detached. 1369

The ballots shall contain the words "for detachment," and 1370
"against detachment." If a majority of the ballots cast at such 1371
election are cast against detachment, no further proceedings shall 1372
be had in relation thereto for a period of two years. If a 1373
majority of the votes cast at such election are cast for 1374

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detachment, the result of such election, together with the 1375
 original petition and plat and a transcript of all the proceedings 1376
 of such board in reference thereto shall be certified by the board 1377
 and delivered to the county recorder, who shall ~~forthwith make a~~ 1378
 record ~~of~~ in the official records the petition and plat and 1379
 transcript of all the proceedings of the board and the result of 1380
 the election, ~~in the public book of records, and preserve in the~~ 1381
~~recorder's office the original papers delivered to the recorder by~~ 1382
~~such board. The recorder shall certify thereon that the~~ 1383
~~transcribed petition and map are properly recorded.~~ After having 1384
 made such record, the county recorder shall certify and forward to 1385
 the secretary of state, a transcript thereof. 1386

The detachment of such territory from the village shall 1387
 thereupon be complete, and, if the petition included a request 1388
 that such territory be erected into a new township, the territory 1389
 shall thereupon constitute a new township, under the name and 1390
 style specified in such petition. All expense involved in holding 1391
 such election, and in the filing, recording, and transcribing of 1392
 the records, provided for in this section, shall be defrayed by 1393
 the petitioners, and the board and the county recorder may require 1394
 the payment thereof in advance as a condition precedent to the 1395
 taking by them, or either of them, of any action provided for in 1396
 this section. 1397

Sec. 723.04. The legislative authority of a municipal 1398
 corporation, on petition by a person owning a lot in the municipal 1399
 corporation praying that a street or alley in the immediate 1400
 vicinity of such lot be vacated or narrowed, or the name thereof 1401
 changed, upon hearing, and upon being satisfied that there is good 1402
 cause for such change of name, vacation, or narrowing, that it 1403
 will not be detrimental to the general interest, and that it 1404
 should be made, may, by ordinance, declare such street or alley 1405
 vacated, narrowed, or the name thereof changed. The legislative 1406

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authority may include in one ordinance the change of name, 1407
 vacation, or narrowing of more than one street, avenue, or alley. 1408
The original ordinance or a certified copy thereof shall be 1409
recorded in the official records of the county recorder. 1410

Sec. 723.05. The legislative authority of a municipal 1411
 corporation may, when there are two or more streets, avenues, or 1412
 alleys of the same name in the municipal corporation, by ordinance 1413
 and without petition therefor, change the name of any such street, 1414
 avenue, or alley so as to leave only one to be designated by the 1415
 original name. 1416

When, in the opinion of the legislative authority, there is 1417
 good cause for vacating or narrowing a street or alley, or any 1418
 part thereof, and that such vacation or narrowing will not be 1419
 detrimental to the general interest, it may, by ordinance and 1420
 without petition therefor, vacate or narrow such street or alley 1421
 or any part thereof. The original ordinance or a certified copy 1422
thereof shall be recorded in the official records of the county 1423
recorder. 1424

Sec. 961.02. The owner of any land used or to be used as a 1425
 pet cemetery shall file, or cause to be filed, in the office of 1426
 the county recorder of the county in which the land is located, a 1427
 declaration restricting the land to being used only for such 1428
 purposes as are usual and normal for the operation of a pet 1429
 cemetery. The owner shall execute the declaration in the same 1430
 manner and with the same effect as a conveyance of an interest in 1431
 land. The county recorder shall record the declaration in the 1432
~~record of deeds~~ official records. The restriction established in 1433
 such a recorded declaration may be removed only as provided in 1434
 section 961.05 of the Revised Code. Unless a restriction is so 1435
 removed, no person shall use land restricted as provided in this 1436
 section for any purpose other than for pet cemetery purposes. 1437

Sec. 961.05. (A) After a declaration has been filed pursuant 1438
to section 961.02 of the Revised Code, the land described in the 1439
declaration shall be used for pet cemetery purposes only unless 1440
the restriction for such use is removed by order of the court of 1441
common pleas in the county where the land is located in a 1442
proceeding brought by the pet cemetery owner or ~~his~~ the owner's 1443
heirs or assigns. 1444

(B) The court of common pleas may remove the restriction on 1445
the land upon proof satisfactory to the court that either of the 1446
following has occurred: 1447

(1) No interments have been made in, or all pet remains have 1448
been removed from, the land from which the restriction is sought 1449
to be removed; 1450

(2) The owner of the pet cemetery or ~~his~~ the owner's heirs or 1451
assigns have received, from those persons who own burial rights in 1452
the pet cemetery or their heirs or assigns, written authorization, 1453
acknowledged before a notary public, to remove the restriction 1454
from the land. Any person granting this authorization who wishes 1455
to have a pet that is already interred in the pet cemetery removed 1456
and reinterred ~~elsewhere~~ elsewhere shall so state on the 1457
authorization and the pet cemetery owner shall, at ~~his~~ the owner's 1458
expense, remove the pet remains and have them reinterred elsewhere 1459
and shall provide proof of this removal and reinterment. A pet 1460
cemetery owner need not obtain the authorization described in 1461
division (B)(2) of this section from a person who has purchased a 1462
burial right in the pet cemetery but who has not yet used that 1463
right for the interment of a pet, if the owner refunds to the 1464
purchaser or ~~his~~ the purchaser's heirs or assigns all moneys taken 1465
for the burial right, plus interest computed in the manner and at 1466
the rate agreed upon between the cemetery owner and the owner of 1467
the burial right. 1468

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(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 1499
wishes to avail ~~himself~~ self of sections 1311.01 to 1311.22 of the 1500
Revised Code, shall make and file for record in the office of the 1501
county recorder in the counties in which the improved property is 1502
located, an affidavit showing the amount due over and above all 1503
legal setoffs, a description of the property to be charged with 1504
the lien, the name and address of the person to or for whom the 1505
labor or work was performed or material was furnished, the name of 1506
the owner, part owner, or lessee, if known, the name and address 1507
of the lien claimant, and the first and last dates that the lien 1508
claimant performed any labor or work or furnished any material to 1509
the improvement giving rise to ~~his~~ the claimant's lien. If the 1510
affidavit is recorded, the omission or inaccuracy of any address 1511
in the affidavit does not affect its validity. The affidavit may 1512
be verified before any person authorized to administer oaths, 1513
whether agent for the owner, part owner, lessee, lien claimant, or 1514
an interested or other party. 1515

(B) The affidavit shall be filed within one of the following 1516
periods: 1517

(1) If the lien arises in connection with a one- or 1518
two-family dwelling or in connection with a residential unit of 1519
condominium property as defined in Chapter 5311. of the Revised 1520
Code, within sixty days from the date on which the last labor or 1521
work was performed or material was furnished by the person 1522
claiming the lien; 1523

(2) If the lien arises under section 1311.021 of the Revised 1524
Code, within one hundred twenty days from the date on which the 1525
last labor or work was performed or material was furnished by the 1526
person claiming the lien; 1527

(3) If the lien is one not described in division (B)(1) or 1528
(2) of this section, within seventy-five days from the date on 1529

which the last of the labor or work was performed or material was 1530
furnished by the person claiming the lien. 1531

(C) The affidavit may be in the following form: 1532

"AFFIDAVIT FOR MECHANICS' LIEN. 1533

State of Ohio, 1534

County of, ss: 1535

....., whose address is, being 1536

first duly sworn, says that, the lien 1537

claimant, furnished certain material or performed certain labor or 1538

work in the furtherance of improvements located on or removed to 1539

the land hereinafter described, in pursuance of a certain 1540

contract, with, the owner, part owner, 1541

lessee, original contractor, subcontractor, or other person, as 1542

the case may be, whose address is The first 1543

of the labor or work was performed or material was furnished on 1544

the day of, (year). The last 1545

of the labor or work was performed or material was furnished on 1546

the day of,(year), and there is 1547

justly and truly due, the lien claimant, 1548

therefor from, the owner, part owner, lessee, 1549

original contractor, subcontractor, or other person, as the case 1550

may be, over and above all legal setoffs, the sum of 1551

..... dollars, for which amount, 1552

the lien claimant, claims a lien on the land, building, or 1553

leasehold, of which is or was the owner, part 1554

owner, or lessee, as the case may be, which property is described 1555

as follows: 1556

..... 1557

..... 1558

..... 1559

.....	1560
Sworn to before me and subscribed in my presence this	1561
day of, (year).	1562
.....	
.....	
....."	
(D) For purposes of this section, the description of the	1564
property is sufficient if made in accordance with division (B)(1)	1565
of section 1311.04 of the Revised Code.	1566
(E) The <u>county</u> recorder shall indorse upon every affidavit	1567
the date and hour of its filing, and record it in a separate book	1568
kept for affidavits <u>the official records</u> . No exemptions apply	1569
against any lien under this chapter.	1570
(F) One or more laborers may authorize an agent to prepare,	1571
execute, file, and serve the affidavit required by this section.	1572
The affidavit may set forth the claims of one or more laborers,	1573
provided that the affidavit separately itemizes the claim of each	1574
laborer and may set forth claims for wages that are contractually	1575
due but are unpaid.	1576
Sec. 1311.35. The liens in section 1311.34 of the Revised	1577
Code are waived by the employee, as to any portion of such labor,	1578
unless within thirty days from the expiration of three months from	1579
the performance thereof, he <u>the employee</u> files with the county	1580
recorder of the county where the labor was performed an itemized	1581
statement, verified by affidavit, of the amount, kind, and value	1582
of the labor performed within such period, with all credits and	1583
offsets and the amount then due him <u>the employee</u> therefor. Such	1584
<u>The</u> statement, when filed, must <u>shall</u> be recorded in a book kept	1585
for the purpose <u>the official records</u> , and becomes a lien upon the	1586
real property of the employer without any specific description	1587
thereof, for the period of one year from the filing of the	1588

statement. 1589

Sec. 1311.42. To perfect a lien referred to in section 1590
1311.41 of the Revised Code, a person performing labor, furnishing 1591
material, or boarding, within forty days from the date that ~~he~~ the 1592
person ceased performing labor, or furnishing materials, or 1593
boarding on or for the railroad, shall file with the county 1594
recorder of the county where the labor was performed, or material 1595
or boarding furnished, an affidavit containing an itemized 1596
statement of the kind and amount of material furnished, or labor 1597
performed, the time when the contractor or subcontractor for whom, 1598
and the section and place where, on the line of the road the labor 1599
was performed, or material furnished, and the amount due therefor, 1600
after deducting all payments and setoffs. In case of boarding, 1601
such affidavit must have attached thereto an itemized account 1602
thereof, showing the name of the contractor or subcontractor on 1603
whose order it was furnished, the several persons to whom 1604
furnished, the weekly rate of boarding, and the several amounts 1605
unpaid by each respectively. On filing the affidavit, it shall be 1606
recorded in ~~a separate book to be provided therefor~~ the official 1607
records of the county recorder, and then ~~operate~~ it operates as a 1608
lien on the railroad, in the manner and subject only to the 1609
limitations provided in sections 1311.39 to 1311.47, ~~inclusive~~, of 1610
the Revised Code. 1611

Sec. 1337.08. The county recorder shall ~~keep~~ a record, in 1612
~~which shall be recorded~~ the official records all powers of 1613
attorney authorizing the transfer of personal property or the 1614
transaction of any business relating thereto. Upon presentation of 1615
such a power of attorney, the county recorder shall endorse 1616
thereon the date of its presentation, and after it is recorded 1617
endorse thereon the time at which the instrument was recorded, and 1618
the number or letter and page of the ~~book~~ official records in 1619

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which it is recorded. ~~He~~ The county recorder also shall keep an 1620
~~alphabetical~~ index of each power of attorney so recorded as 1621
provided in section 317.18 of the Revised Code. 1622

Sec. 1513.33. The amount of any grant to a community 1623
improvement corporation or nonprofit corporation made under 1624
section 1513.31 of the Revised Code or the state's expenses 1625
incurred in reclaiming unreclaimed land owned by a community 1626
improvement corporation or nonprofit corporation under section 1627
1513.32 of the Revised Code shall constitute a loan by the state 1628
to the corporation. Entry into a grant contract under section 1629
1513.31 of the Revised Code or into a reclamation agreement under 1630
section 1513.32 of the Revised Code by the chief of the division 1631
of mineral resources management constitutes the designation of the 1632
community improvement corporation or nonprofit corporation as the 1633
state's agent for the commercial or industrial development of the 1634
land named in the contract or agreement. 1635

Each grant contract under section 1513.31 of the Revised Code 1636
or reclamation agreement under section 1513.32 of the Revised Code 1637
shall include terms for repayment of the grant or reimbursement of 1638
the state for its reclamation expenses, which shall require 1639
repayment of the loan in full upon the first sale, lease, or 1640
rental of the land reclaimed under the contract or agreement if 1641
the entire parcel of reclaimed land is sold, leased, or rented. If 1642
the corporation establishes a business enterprise on the entire 1643
parcel of reclaimed land, the contract shall require repayment of 1644
the loan in full upon the commencement of operation of the 1645
business enterprise. If the reclaimed land is sold, leased, or 1646
rented in portions or the corporation establishes a business 1647
enterprise on any portion of the reclaimed land, the contract or 1648
agreement shall require repayment of that portion of the loan that 1649
corresponds to the portion of the reclaimed land sold, leased, or 1650
rented upon the first sale, lease, or rental of that portion, or 1651

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upon commencement of operation of the business enterprise on that 1652
portion, by the corporation in the proportion that the acreage of 1653
the reclaimed land sold, leased, rented, or used in business by 1654
the corporation bears to the total acreage of land reclaimed under 1655
the contract or agreement. 1656

To secure repayment of the moneys granted under section 1657
1513.31 of the Revised Code or of the state's reclamation expenses 1658
under section 1513.32 of the Revised Code to or on behalf of a 1659
community improvement corporation or nonprofit corporation, the 1660
state shall have a lien on the land owned by the corporation that 1661
is land reclaimed under section 1513.31 or 1513.32 of the Revised 1662
Code equal to the amount of the grant made under section 1513.31 1663
of the Revised Code or to the state's expenses incurred in 1664
reclaiming the land under section 1513.32 of the Revised Code. 1665
Within thirty days after the final grant payment is made under 1666
section 1513.31 of the Revised Code or after the completion of the 1667
reclamation work under section 1513.32 of the Revised Code, the 1668
chief shall cause to be recorded in the office of the county 1669
recorder of the county in which the reclaimed land is located a 1670
statement that shall contain an itemized accounting of the grant 1671
paid under section 1513.31 of the Revised Code or an itemized 1672
record of the state's expenses incurred in reclaiming the land 1673
under section 1513.32 of the Revised Code. The statement shall 1674
constitute a notice of lien and operate as of the date of delivery 1675
as a lien on the land reclaimed in the amount of the grant moneys 1676
paid out or the reclamation expenses incurred by the state and 1677
shall have priority as a lien second only to the lien of real 1678
property taxes imposed upon the land. The notice of lien and the 1679
lien shall not be valid as against any mortgagee, pledgee, 1680
purchaser, or judgment creditor whose rights have attached prior 1681
to the date of filing of the statement by the chief or to any 1682
prior or subsequent lien for real property taxes imposed pursuant 1683
to section 5719.04 of the Revised Code. 1684

The county recorder shall record and index the chief's 1685
statement, under the name of the state and the corporation, in the 1686
official records of ~~mechanic's liens~~ maintained by the county 1687
recorder's office. The county recorder shall impose no charge for 1688
the recording or indexing of the statement. If the land is 1689
registered, the county recorder shall make a notation and enter a 1690
memorial of the lien upon the page of the register in which the 1691
last certificate of title to the land is registered, stating the 1692
name of the claimant, amount claimed, volume and page of the 1693
record where recorded, and exact time the memorial was entered. 1694

The lien shall continue in force so long as any portion of 1695
the amount granted under section 1513.31 of the Revised Code or 1696
the state's reclamation expenses incurred under section 1513.32 of 1697
the Revised Code remains unpaid. Upon repayment in full of those 1698
moneys or expenses, the chief promptly shall issue a certificate 1699
of release of the lien. Upon presentation of the certificate of 1700
release, the county recorder of the county where the lien is 1701
recorded shall record the lien as having been discharged. 1702

A lien imposed under this section shall be foreclosed upon 1703
the substantial failure of a corporation to repay any portion of 1704
the amount granted under section 1513.31 of the Revised Code or 1705
the state's reclamation expenses incurred under section 1513.32 of 1706
the Revised Code in accordance with the terms of the grant 1707
contract or reclamation agreement. Before foreclosing any lien 1708
under this section, the chief shall make a written demand upon the 1709
corporation to comply with the repayment terms of the contract or 1710
agreement. If the corporation does not pay the amount due within 1711
sixty days, the chief shall refer the matter to the attorney 1712
general, who shall institute a civil action to foreclose the lien 1713
of the state. 1714

All moneys collected from loan repayments and lien 1715
foreclosures under this section shall be credited to the 1716

unreclaimed lands fund created by section 1513.30 of the Revised Code. 1717
1718

Sec. 1513.37. (A) There is hereby created in the state 1719
treasury the abandoned mine reclamation fund, which shall be 1720
administered by the chief of the division of mineral resources 1721
management. The fund shall consist of grants from the secretary of 1722
the interior from the federal abandoned mine reclamation fund 1723
established by Title IV of the "Surface Mining Control and 1724
Reclamation Act of 1977," 91 Stat. 445, 30 U.S.C.A. 1201, 1725
regulations adopted under it, and amendments to the act and 1726
regulations. Expenditures from the abandoned mine reclamation fund 1727
shall be made by the chief for the following purposes: 1728

(1) Reclamation and restoration of land and water resources 1729
adversely affected by past coal mining, including, but not limited 1730
to, reclamation and restoration of abandoned strip mine areas, 1731
abandoned coal processing areas, and abandoned coal refuse 1732
disposal areas; sealing and filling of abandoned deep mine entries 1733
and voids; planting of land adversely affected by past coal 1734
mining; prevention of erosion and sedimentation; prevention, 1735
abatement, treatment, and control of water pollution created by 1736
coal mine drainage, including restoration of streambeds and 1737
construction and operation of water treatment plants; prevention, 1738
abatement, and control of burning coal refuse disposal areas and 1739
burning coal in situ; and prevention, abatement, and control of 1740
coal mine subsidence; 1741

(2) Acquisition and filling of voids and sealing of tunnels, 1742
shafts, and entryways of noncoal lands; 1743

(3) Acquisition of land as provided for in this section; 1744

(4) Administrative expenses incurred in accomplishing the 1745
purposes of this section; 1746

(5) All other necessary expenses to accomplish the purposes of this section.	1747 1748
(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:	1749 1750 1751
(1) The protection of public health, safety, general welfare, and property from extreme danger of adverse effects of coal mining practices;	1752 1753 1754
(2) The protection of public health, safety, and general welfare from adverse effects of coal mining practices;	1755 1756
(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;	1757 1758 1759 1760 1761
(4) Research and demonstration projects relating to the development of coal mining reclamation and water quality control program methods and techniques;	1762 1763 1764
(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;	1765 1766 1767 1768
(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.	1769 1770 1771 1772
(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	1773 1774 1775 1776

the following criteria: 1777

(a) Are lands that were abandoned or left in an inadequate 1778
reclamation status prior to August 3, 1977, and for which there is 1779
no continuing reclamation responsibility under state or federal 1780
laws; 1781

(b) Are lands for which the chief finds that surface coal 1782
mining operations occurred at any time between August 4, 1977, and 1783
August 16, 1982, and that any moneys for reclamation or abatement 1784
that are available pursuant to a bond, performance security, or 1785
other form of financial guarantee or from any other source are not 1786
sufficient to provide for adequate reclamation or abatement at the 1787
site; 1788

(c) Are lands for which the chief finds that surface coal 1789
mining operations occurred at any time between August 4, 1977, and 1790
November 5, 1990, that the surety of the mining operator became 1791
insolvent during that time, and that, as of November 5, 1990, any 1792
moneys immediately available from proceedings relating to that 1793
insolvency or from any financial guarantee or other source are not 1794
sufficient to provide for adequate reclamation or abatement at the 1795
site. 1796

(2) In determining which sites to reclaim pursuant to 1797
divisions (C)(1)(b) and (c) of this section, the chief shall 1798
follow the priorities stated in divisions (B)(1) and (2) of this 1799
section and shall ensure that priority is given to those sites 1800
that are in the immediate vicinity of a residential area or that 1801
have an adverse economic impact on a local community. 1802

(3) Surface coal mining operations on lands eligible for 1803
remining shall not affect the eligibility of those lands for 1804
reclamation and restoration under this section after the release 1805
of the bond, performance security, or other form of financial 1806
guarantee for any such operation as provided under division (F) of 1807

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section 1513.16 of the Revised Code. If the bond, performance 1808
security, or other form of financial guarantee for a surface coal 1809
mining operation on lands eligible for remining is forfeited, 1810
moneys available under this section may be used if the amount of 1811
the bond, performance security, or other form of financial 1812
guarantee is not sufficient to provide for adequate reclamation or 1813
abatement, except that if conditions warrant, the chief 1814
immediately shall exercise the authority granted under division 1815
(L) of this section. 1816

(D) The chief may submit to the secretary of the interior a 1817
state reclamation plan and annual projects to carry out the 1818
purposes of this section. 1819

(1) The reclamation plan generally shall identify the areas 1820
to be reclaimed, the purposes for which the reclamation is 1821
proposed, the relationship of the lands to be reclaimed and the 1822
proposed reclamation to surrounding areas, the specific criteria 1823
for ranking and identifying projects to be funded, and the legal 1824
authority and programmatic capability to perform the work in 1825
accordance with this section. 1826

(2) On an annual basis, the chief may submit to the secretary 1827
an application for support of the abandoned mine reclamation fund 1828
and implementation of specific reclamation projects. The annual 1829
requests shall include such information as may be requested by the 1830
secretary. 1831

Before submitting an annual application to the secretary, the 1832
chief first shall submit it to the council on unreclaimed strip 1833
mined lands for review and approval by the council. The chief 1834
shall not submit such an application to the secretary until it has 1835
been approved by the council. The chief shall submit applications 1836
for administrative costs, imminent hazards, or emergency projects 1837
to the council for review. 1838

(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:

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- (a) An identification of the qualified hydrologic unit. As 1871
used in division (E) of this section, "qualified hydrologic unit" 1872
means a hydrologic unit that meets all of the following criteria: 1873
- (i) The water quality in the unit has been significantly 1874
affected by acid mine drainage from coal mining practices in a 1875
manner that has an adverse impact on biological resources. 1876
- (ii) The unit contains lands and waters that meet the 1877
eligibility requirements established under division (C) of this 1878
section and any of the priorities established in divisions (B)(1) 1879
to (3) of this section. 1880
- (iii) The unit contains lands and waters that are proposed to 1881
be the subject of expenditures from the reclamation forfeiture 1882
fund created in section 1513.18 of the Revised Code or the 1883
unreclaimed lands fund created in section 1513.30 of the Revised 1884
Code. 1885
- (b) The extent to which acid mine drainage is affecting the 1886
water quality and biological resources within the hydrologic unit; 1887
- (c) An identification of the sources of acid mine drainage 1888
within the hydrologic unit; 1889
- (d) An identification of individual projects and the measures 1890
proposed to be undertaken to abate and treat the causes or effects 1891
of acid mine drainage within the hydrologic unit; 1892
- (e) The cost of undertaking the proposed abatement and 1893
treatment measures; 1894
- (f) An identification of existing and proposed sources of 1895
funding for those measures; 1896
- (g) An analysis of the cost-effectiveness and environmental 1897
benefits of abatement and treatment measures. 1898
- (3) The chief may make grants of moneys from the acid mine 1899
drainage abatement and treatment fund to watershed groups for 1900

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conducting projects to accomplish the purposes of this section. A 1901
grant may be made in an amount equal to not more than fifty per 1902
cent of each of the following: 1903

(a) Reasonable and necessary expenses for the collection and 1904
analysis of data sufficient to do either or both of the following: 1905

(i) Identify a watershed as a qualified hydrologic unit; 1906

(ii) Monitor the quality of water in a qualified hydrologic 1907
unit before, during, and at any time after completion of the 1908
project by the watershed group. 1909

(b) Engineering design costs and construction costs involved 1910
in the project, provided that the project is conducted in a 1911
qualified hydrologic unit and the chief considers the project to 1912
be a priority. 1913

A watershed group that wishes to obtain a grant under 1914
division (E)(3) of this section shall submit an application to the 1915
chief on forms provided by the division of mineral resources 1916
management, together with detailed estimates and timetables for 1917
accomplishing the stated goals of the project and any other 1918
information that the chief requires. 1919

For the purposes of establishing priorities for awarding 1920
grants under division (E)(3) of this section, the chief shall 1921
consider each project's feasibility, cost-effectiveness, and 1922
environmental benefit, together with the availability of matching 1923
funding, including in-kind services, for the project. 1924

The chief shall enter into a contract for funding with each 1925
applicant awarded a grant to ensure that the moneys granted are 1926
used for the purposes of this section and that the work that the 1927
project involves is done properly. The contract is not subject to 1928
division (B) of section 127.16 of the Revised Code. The final 1929
payment of grant moneys shall not be made until the chief inspects 1930
and approves the completed project. 1931

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The chief shall require each applicant awarded a grant under 1932
this section who conducts a project involving construction work to 1933
pay workers at the greater of their regular rate of pay, as 1934
established by contract, agreement, or prior custom or practice, 1935
or the average wage rate paid in this state for the same or 1936
similar work performed in the same or a similar locality by 1937
private companies doing similar work on similar projects. 1938

As used in division (E)(3) of this section, "watershed group" 1939
means a charitable organization as defined in section 1716.01 of 1940
the Revised Code that has been established for the purpose of 1941
conducting reclamation of land and waters adversely affected by 1942
coal mining practices and specifically for conducting acid mine 1943
drainage abatement. 1944

(F)(1) If the chief makes a finding of fact that land or 1945
water resources have been adversely affected by past coal mining 1946
practices; the adverse effects are at a stage where, in the public 1947
interest, action to restore, reclaim, abate, control, or prevent 1948
the adverse effects should be taken; the owners of the land or 1949
water resources where entry must be made to restore, reclaim, 1950
abate, control, or prevent the adverse effects of past coal mining 1951
practices are not known or are not readily available; or the 1952
owners will not give permission for the state, political 1953
subdivisions, or their agents, employees, or contractors to enter 1954
upon the property to restore, reclaim, abate, control, or prevent 1955
the adverse effects of past coal mining practices; then, upon 1956
giving notice by mail to the owners, if known, or, if not known, 1957
by posting notice upon the premises and advertising once in a 1958
newspaper of general circulation in the municipal corporation or 1959
county in which the land lies, the chief or the chief's agents, 1960
employees, or contractors may enter upon the property adversely 1961
affected by past coal mining practices and any other property to 1962
have access to the property to do all things necessary or 1963

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expedient to restore, reclaim, abate, control, or prevent the 1964
adverse effects. The entry shall be construed as an exercise of 1965
the police power for the protection of the public health, safety, 1966
and general welfare and shall not be construed as an act of 1967
condemnation of property nor of trespass on it. The moneys 1968
expended for the work and the benefits accruing to any such 1969
premises so entered upon shall be chargeable against the land and 1970
shall mitigate or offset any claim in or any action brought by any 1971
owner of any interest in the premises for any alleged damages by 1972
virtue of the entry, but this provision is not intended to create 1973
new rights of action or eliminate existing immunities. 1974

(2) The chief or the chief's authorized representatives may 1975
enter upon any property for the purpose of conducting studies or 1976
exploratory work to determine the existence of adverse effects of 1977
past coal mining practices and to determine the feasibility of 1978
restoration, reclamation, abatement, control, or prevention of 1979
such adverse effects. The entry shall be construed as an exercise 1980
of the police power for the protection of the public health, 1981
safety, and general welfare and shall not be construed as an act 1982
of condemnation of property nor trespass on it. 1983

(3) The chief may acquire any land by purchase, donation, or 1984
condemnation that is adversely affected by past coal mining 1985
practices if the chief determines that acquisition of the land is 1986
necessary to successful reclamation and that all of the following 1987
apply: 1988

(a) The acquired land, after restoration, reclamation, 1989
abatement, control, or prevention of the adverse effects of past 1990
coal mining practices, will serve recreation and historic 1991
purposes, serve conservation and reclamation purposes, or provide 1992
open space benefits. 1993

(b) Permanent facilities such as a treatment plant or a 1994
relocated stream channel will be constructed on the land for the 1995

restoration, reclamation, abatement, control, or prevention of the 1996
adverse effects of past coal mining practices. 1997

(c) Acquisition of coal refuse disposal sites and all coal 1998
refuse thereon will serve the purposes of this section or public 1999
ownership is desirable to meet emergency situations and prevent 2000
recurrences of the adverse effects of past coal mining practices. 2001

(4)(a) Title to all lands acquired pursuant to this section 2002
shall be in the name of the state. The price paid for land 2003
acquired under this section shall reflect the market value of the 2004
land as adversely affected by past coal mining practices. 2005

(b) The chief may receive grants on a matching basis from the 2006
secretary of the interior for the purpose of carrying out this 2007
section. 2008

(5)(a) Where land acquired pursuant to this section is 2009
considered to be suitable for industrial, commercial, residential, 2010
or recreational development, the chief may sell the land by public 2011
sale under a system of competitive bidding at not less than fair 2012
market value and under other requirements imposed by rule to 2013
ensure that the lands are put to proper use consistent with local 2014
and state land use plans, if any, as determined by the chief. 2015

(b) The chief, when requested, and after appropriate public 2016
notice, shall hold a public meeting in the county, counties, or 2017
other appropriate political subdivisions of the state in which 2018
lands acquired pursuant to this section are located. The meetings 2019
shall be held at a time that shall afford local citizens and 2020
governments the maximum opportunity to participate in the decision 2021
concerning the use or disposition of the lands after restoration, 2022
reclamation, abatement, control, or prevention of the adverse 2023
effects of past coal mining practices. 2024

(6) In addition to the authority to acquire land under 2025
division (F)(3) of this section, the chief may use money in the 2026

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fund to acquire land by purchase, donation, or condemnation, and 2027
to reclaim and transfer acquired land to a political subdivision, 2028
or to any person, if the chief determines that it is an integral 2029
and necessary element of an economically feasible plan for the 2030
construction or rehabilitation of housing for persons disabled as 2031
the result of employment in the mines or work incidental to that 2032
employment, persons displaced by acquisition of land pursuant to 2033
this section, persons dislocated as the result of adverse effects 2034
of coal mining practices that constitute an emergency as provided 2035
in the "Surface Mining Control and Reclamation Act of 1977," 91 2036
Stat. 466, 30 U.S.C.A. 1240, or amendments to it, or persons 2037
dislocated as the result of natural disasters or catastrophic 2038
failures from any cause. Such activities shall be accomplished 2039
under such terms and conditions as the chief requires, which may 2040
include transfers of land with or without monetary consideration, 2041
except that to the extent that the consideration is below the fair 2042
market value of the land transferred, no portion of the difference 2043
between the fair market value and the consideration shall accrue 2044
as a profit to those persons. No part of the funds provided under 2045
this section may be used to pay the actual construction costs of 2046
housing. The chief may carry out the purposes of division (F)(6) 2047
of this section directly or by making grants and commitments for 2048
grants and may advance money under such terms and conditions as 2049
the chief may require to any agency or instrumentality of the 2050
state or any public body or nonprofit organization designated by 2051
the chief. 2052

(G)(1) Within six months after the completion of projects to 2053
restore, reclaim, abate, control, or prevent adverse effects of 2054
past coal mining practices on privately owned land, the chief 2055
shall itemize the moneys so expended and may file a statement of 2056
the expenditures in the office of the county recorder of the 2057
county in which the land lies, together with a notarized appraisal 2058
by an independent appraiser of the value of the land before the 2059

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restoration, reclamation, abatement, control, or prevention of 2060
adverse effects of past coal mining practices if the moneys so 2061
expended result in a significant increase in property value. The 2062
statement shall constitute a lien upon the land as of the date of 2063
the expenditures of the moneys and shall have priority as a lien 2064
second only to the lien of real property taxes imposed upon the 2065
land. The lien shall not exceed the amount determined by the 2066
appraisal to be the increase in the fair market value of the land 2067
as a result of the restoration, reclamation, abatement, control, 2068
or prevention of the adverse effects of past coal mining 2069
practices. No lien shall be filed under division (G) of this 2070
section against the property of any person who owned the surface 2071
prior to May 2, 1977, and did not consent to, participate in, or 2072
exercise control over the mining operation that necessitated the 2073
reclamation performed. 2074

(2) The landowner may petition, within sixty days after the 2075
filing of the lien, to determine the increase in the fair market 2076
value of the land as a result of the restoration, reclamation, 2077
abatement, control, or prevention of the adverse effects of past 2078
coal mining practices. The amount reported to be the increase in 2079
value of the premises shall constitute the amount of the lien and 2080
shall be recorded with the statement provided in this section. Any 2081
party aggrieved by the decision may appeal as provided by state 2082
law. 2083

(3) The lien provided in division (G) of this section shall 2084
be recorded and indexed, under the name of the state and the 2085
landowner, in ~~a lien index~~ the official records in the office of 2086
the county recorder of the county in which the land lies. The 2087
county recorder shall impose no charge for the recording or 2088
indexing of the lien. If the land is registered, the county 2089
recorder shall make a notation and enter a memorial of the lien 2090
upon the page of the register in which the last certificate of 2091

title to the land is registered, stating the name of the claimant, 2092
amount claimed, volume and page of the record where recorded, and 2093
exact time the memorial was entered. 2094

(4) The lien shall continue in force so long as any portion 2095
of the amount of the lien remains unpaid. If the lien remains 2096
unpaid at the time of conveyance of the land on which the lien was 2097
placed, the conveyance may be set aside. Upon repayment in full of 2098
the moneys expended under this section, the chief promptly shall 2099
issue a certificate of release of the lien. Upon presentation of 2100
the certificate of release, the county recorder of the county in 2101
which the lien is recorded shall record the lien as having been 2102
discharged. 2103

(5) A lien imposed under this section shall be foreclosed 2104
upon the substantial failure of a landowner to pay any portion of 2105
the amount of the lien. Before foreclosing any lien under this 2106
section, the chief shall make a written demand upon the landowner 2107
for payment. If the landowner does not pay the amount due within 2108
sixty days, the chief shall refer the matter to the attorney 2109
general, who shall institute a civil action to foreclose the lien. 2110

(H)(1) The chief may fill voids, seal abandoned tunnels, 2111
shafts, and entryways, and reclaim surface impacts of underground 2112
or strip mines that the chief determines could endanger life and 2113
property, constitute a hazard to the public health and safety, or 2114
degrade the environment. 2115

(2) In those instances where mine waste piles are being 2116
reworked for conservation purposes, the incremental costs of 2117
disposing of the wastes from those operations by filling voids and 2118
sealing tunnels may be eligible for funding, provided that the 2119
disposal of these wastes meets the purposes of this section. 2120

(3) The chief may acquire by purchase, donation, easement, or 2121
otherwise such interest in land as the chief determines necessary 2122

to carry out division (H) of this section. 2123

(I) The chief shall report annually to the secretary of the 2124
interior on operations under the fund and include recommendations 2125
as to its future uses. 2126

(J)(1) The chief may engage in any work and do all things 2127
necessary or expedient, including the adoption of rules, to 2128
implement and administer this section. 2129

(2) The chief may engage in cooperative projects under this 2130
section with any agency of the United States, any other state, or 2131
their governmental agencies or with any state university or 2132
college as defined in section 3345.27 of the Revised Code. The 2133
cooperative projects are not subject to division (B) of section 2134
127.16 of the Revised Code. 2135

(3) The chief may request the attorney general to initiate in 2136
any court of competent jurisdiction an action in equity for an 2137
injunction to restrain any interference with the exercise of the 2138
right to enter or to conduct any work provided in this section, 2139
which remedy is in addition to any other remedy available under 2140
this section. 2141

(4) The chief may construct or operate a plant or plants for 2142
the control and treatment of water pollution resulting from mine 2143
drainage. The extent of this control and treatment may be 2144
dependent upon the ultimate use of the water. Division (J)(4) of 2145
this section does not repeal or supersede any portion of the 2146
"Federal Water Pollution Control Act," 70 Stat. 498 (1965), 33 2147
U.S.C.A. 1151, as amended, and no control or treatment under 2148
division (J)(4) of this section, in any way, shall be less than 2149
that required by that act. The construction of a plant or plants 2150
may include major interceptors and other facilities appurtenant to 2151
the plant. 2152

(5) The chief may transfer money from the abandoned mine 2153

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reclamation fund and the acid mine drainage abatement and 2154
treatment fund to other appropriate state agencies or to state 2155
universities or colleges in order to carry out the reclamation 2156
activities authorized by this section. 2157

(K) The chief may contract for any part of work to be 2158
performed under this section, with or without advertising for 2159
bids, if the chief determines that a condition exists that could 2160
reasonably be expected to cause substantial physical harm to 2161
persons, property, or the environment and to which persons or 2162
improvements on real property are currently exposed. 2163

The chief shall require every contractor performing 2164
reclamation work under this section to pay its workers at the 2165
greater of their regular rate of pay, as established by contract, 2166
agreement, or prior custom or practice, or the average wage rate 2167
paid in this state for the same or similar work as determined by 2168
the chief under section 1513.02 of the Revised Code. 2169

(L)(1) The chief may contract for the emergency restoration, 2170
reclamation, abatement, control, or prevention of adverse effects 2171
of mining practices on eligible lands if the chief determines that 2172
an emergency exists constituting a danger to the public health, 2173
safety, or welfare and that no other person or agency will act 2174
expeditiously to restore, reclaim, abate, control, or prevent 2175
those adverse effects. The chief may enter into a contract for 2176
emergency work under division (L) of this section without 2177
advertising for bids. Any such contract or any purchase of 2178
materials for emergency work under division (L) of this section is 2179
not subject to division (B) of section 127.16 of the Revised Code. 2180

(2) The chief or the chief's agents, employees, or 2181
contractors may enter on any land where such an emergency exists, 2182
and on other land in order to have access to that land, in order 2183
to restore, reclaim, abate, control, or prevent the adverse 2184
effects of mining practices and to do all things necessary or 2185

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expedient to protect the public health, safety, or welfare. Such 2186
 an entry shall be construed as an exercise of the police power and 2187
 shall not be construed as an act of condemnation of property or of 2188
 trespass. The moneys expended for the work and the benefits 2189
 accruing to any premises so entered upon shall be chargeable 2190
 against the land and shall mitigate or offset any claim in or any 2191
 action brought by any owner of any interest in the premises for 2192
 any alleged damages by virtue of the entry. This provision is not 2193
 intended to create new rights of action or eliminate existing 2194
 immunities. 2195

Sec. 1701.73. (A)(1) Upon the adoption of any amendment or 2196
 amended articles, a certificate containing a copy of the 2197
 resolution adopting the amendment or amended articles, a statement 2198
 of the manner of its adoption, and, in the case of adoption of the 2199
 resolution by the incorporators or directors, a statement of the 2200
 basis for such adoption, shall be filed with the secretary of 2201
 state, and thereupon the articles shall be amended accordingly, 2202
 any change of shares provided for in the amendment or amended 2203
 articles shall become effective, and the amended articles shall 2204
 supersede the existing articles. 2205

(2) Except as provided in division (A)(3) of this section, 2206
 when an amendment or amended articles are adopted by the directors 2207
 pursuant to section 1701.70 of the Revised Code, the corporation 2208
 shall send notice of the amendment or amended articles, and a copy 2209
 or summary of the amendment or amended articles, by mail, 2210
 overnight delivery service, or any other means of communication 2211
 authorized by the shareholder to whom the notice and copy or 2212
 summary are sent, to each shareholder of the corporation of record 2213
 as of the date on which the directors approved the amendment or 2214
 amended articles. The notice shall be sent to the shareholders 2215
 within twenty days after the filing of the certificate required by 2216
 division (A)(1) of this section. 2217

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(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 2249
be on a form prescribed by the secretary of state and shall set 2250
forth only the information required by this section. 2251

(B)(1) The certificate of merger or consolidation shall set 2252
forth all of the following: 2253

(a) The name and the form of entity of each constituent 2254
entity and the state under the laws of which each constituent 2255
entity exists; 2256

(b) A statement that each constituent entity has complied 2257
with all of the laws under which it exists and that the laws 2258
permit the merger or consolidation; 2259

(c) The name and mailing address of the person or entity that 2260
is to provide, in response to any written request made by a 2261
shareholder, partner, or other equity holder of a constituent 2262
entity, a copy of the agreement of merger or consolidation; 2263

(d) The effective date of the merger or consolidation, which 2264
date may be on or after the date of the filing of the certificate; 2265

(e) The signature of each representative authorized to sign 2266
the certificate on behalf of each constituent entity and the 2267
office held or the capacity in which the representative is acting; 2268

(f) A statement that the agreement of merger or consolidation 2269
is authorized on behalf of each constituent entity and that each 2270
person who signed the certificate on behalf of each entity is 2271
authorized to do so; 2272

(g) In the case of a merger, a statement that one or more 2273
specified constituent entities will be merged into a specified 2274
surviving entity or, in the case of a consolidation, a statement 2275
that the constituent entities will be consolidated into a new 2276
entity; 2277

(h) In the case of a merger, if the surviving entity is a 2278

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foreign entity not licensed to transact business in this state, 2279
the name and address of the statutory agent upon whom any process, 2280
notice, or demand against any constituent entity may be served; 2281

(i) In the case of a consolidation, the name and address of 2282
the statutory agent upon whom any process, notice, or demand 2283
against any constituent entity or the new entity may be served. 2284

(2) In the case of a consolidation into a new domestic 2285
corporation, limited liability company, or limited partnership, 2286
the articles of incorporation, the articles of organization, or 2287
the certificate of limited partnership of the new domestic entity 2288
shall be filed with the certificate of merger or consolidation. 2289

(3) In the case of a merger into a domestic corporation, 2290
limited liability company, or limited partnership, any amendments 2291
to the articles of incorporation, articles of organization, or 2292
certificate of limited partnership of the surviving domestic 2293
entity shall be filed with the certificate of merger or 2294
consolidation. 2295

(4) If the surviving or new entity is a foreign entity that 2296
desires to transact business in this state as a foreign 2297
corporation, limited liability company, or limited partnership, 2298
the certificate of merger or consolidation shall be accompanied by 2299
the information required by division (B)(8), (9), or (10) of 2300
section 1701.791 of the Revised Code. 2301

(5) If a foreign or domestic corporation licensed to transact 2302
business in this state is a constituent entity and the surviving 2303
or new entity resulting from the merger or consolidation is not a 2304
foreign or domestic corporation that is to be licensed to transact 2305
business in this state, the certificate of merger or consolidation 2306
shall be accompanied by the affidavits, receipts, certificates, or 2307
other evidence required by division (H) of section 1701.86 of the 2308
Revised Code, with respect to each domestic constituent 2309

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corporation, and by the affidavits, receipts, certificates, or 2310
other evidence required by division (C) or (D) of section 1703.17 2311
of the Revised Code, with respect to each foreign constituent 2312
corporation licensed to transact business in this state. 2313

(C) If any constituent entity in a merger or consolidation is 2314
organized or formed under the laws of a state other than this 2315
state or under any chapter of the Revised Code other than this 2316
chapter, there also shall be filed in the proper office all 2317
documents that are required to be filed in connection with the 2318
merger or consolidation by the laws of that state or by that 2319
chapter. 2320

(D) Upon the filing of a certificate of merger or 2321
consolidation and other filings as described in division (C) of 2322
this section or at such later date as the certificate of merger or 2323
consolidation specifies, the merger or consolidation is effective. 2324

(E) The secretary of state shall furnish, upon request and 2325
payment of the fee specified in division (D) of section 111.16 of 2326
the Revised Code, the secretary of state's certificate setting 2327
forth the name and the form of entity of each constituent entity 2328
and the states under the laws of which each constituent entity 2329
existed prior to the merger or consolidation, the name and the 2330
form of entity of the surviving or new entity and the state under 2331
the laws of which the surviving entity exists or the new entity is 2332
to exist, the date of filing of the certificate of merger or 2333
consolidation with the secretary of state, and the effective date 2334
of the merger or consolidation. The certificate of the secretary 2335
of state, or a copy of the certificate of merger or consolidation 2336
certified by the secretary of state, may be filed for record in 2337
the office of the recorder of any county in this state and, if 2338
filed, shall be recorded in the official records of ~~deeds for~~ that 2339
county. For that recording, the county recorder shall charge and 2340
collect the same fee as in the case of deeds. 2341

Sec. 1701.811. (A) Upon the adoption of a declaration of 2342
conversion pursuant to section 1701.782 or 1701.792 of the Revised 2343
Code, or at a later time as authorized by the declaration of 2344
conversion, a certificate of conversion that is signed by an 2345
authorized representative of the converting entity shall be filed 2346
with the secretary of state. The certificate shall be on a form 2347
prescribed by the secretary of state and shall set forth only the 2348
information required by this section. 2349

(B)(1) The certificate of conversion shall set forth all of 2350
the following: 2351

(a) The name and the form of entity of the converting entity 2352
and the state under the laws of which the converting entity 2353
exists; 2354

(b) A statement that the converting entity has complied with 2355
all of the laws under which it exists and that the laws permit the 2356
conversion; 2357

(c) The name and mailing address of the person or entity that 2358
is to provide a copy of the declaration of conversion in response 2359
to any written request made by a shareholder, partner, or member 2360
of the converting entity; 2361

(d) The effective date of the conversion, which date may be 2362
on or after the date of the filing of the certificate pursuant to 2363
this section; 2364

(e) The signature of the representative or representatives 2365
authorized to sign the certificate on behalf of the converting 2366
entity and the office held or the capacity in which the 2367
representative is acting; 2368

(f) A statement that the declaration of conversion is 2369
authorized on behalf of the converting entity and that each person 2370
signing the certificate on behalf of the converting entity is 2371

authorized to do so; 2372

(g) The name and the form of the converted entity and the 2373
state under the laws of which the converted entity will exist; 2374

(h) If the converted entity is a foreign entity that will not 2375
be licensed in this state, the name and address of the statutory 2376
agent upon whom any process, notice, or demand may be served. 2377

(2) In the case of a conversion into a new domestic 2378
corporation, limited liability company, limited partnership, or 2379
other partnership, any organizational document, including a 2380
designation of agent, that would be filed upon the creation of the 2381
new entity shall be filed with the certificate of conversion. 2382

(3) If the converted entity is a foreign entity that desires 2383
to transact business in this state, the certificate of conversion 2384
shall be accompanied by the information required by division 2385
(B)(8), (9), or (10) of section 1701.791 of the Revised Code. 2386

(4) If a foreign or domestic corporation licensed to transact 2387
business in this state is the converting entity, the certificate 2388
of conversion shall be accompanied by the affidavits, receipts, 2389
certificates, or other evidence required by division (H) of 2390
section 1701.86 of the Revised Code with respect to a converting 2391
domestic corporation, or by the affidavits, receipts, 2392
certificates, or other evidence required by division (C) or (D) of 2393
section 1703.17 of the Revised Code with respect to a foreign 2394
corporation. 2395

(C) If the converting entity or the converted entity is 2396
organized or formed under the laws of a state other than this 2397
state or under any chapter of the Revised Code other than this 2398
chapter, all documents required to be filed in connection with the 2399
conversion by the laws of that state or that chapter shall be 2400
filed in the proper office. 2401

(D) Upon the filing of a certificate of conversion and other 2402

filings required by division (C) of this section or at any later 2403
date that the certificate of conversion specifies, the conversion 2404
is effective, subject to the limitation that no conversion will be 2405
effective if there are reasonable grounds to believe that the 2406
conversion would render the converted entity unable to pay its 2407
obligations as they become due in the usual course of its affairs. 2408

(E) The secretary of state shall furnish, upon request and 2409
payment of the fee specified in division (K)(2) of section 111.16 2410
of the Revised Code, the secretary of state's certificate setting 2411
forth all of the following: 2412

(1) The name and form of entity of the converting entity and 2413
the state under the laws of which it existed prior to the 2414
conversion; 2415

(2) The name and the form of entity of the converted entity 2416
and the state under the laws of which it will exist; 2417

(3) The date of filing of the certificate of conversion with 2418
the secretary of state and the effective date of the conversion. 2419

(F) The certificate of the secretary of state, or a copy of 2420
the certificate of conversion certified by the secretary of state, 2421
may be filed for record in the office of the recorder of any 2422
county in this state and, if filed, shall be recorded in the 2423
official records of ~~deeds for~~ that county. For the recording, the 2424
county recorder shall charge and collect the same fee as in the 2425
case of deeds. 2426

Sec. 1702.38. (A) The articles may be amended from time to 2427
time in any respect if the articles as amended set forth all the 2428
provisions that are required in, and only those provisions that 2429
may properly be in, original articles filed at the time of 2430
adopting the amendment, other than with respect to the initial 2431
directors, except that a public benefit corporation shall not 2432

amend its articles in such manner that it will cease to be a 2433
public benefit corporation. 2434

(B) Without limiting the generality of the authority 2435
described in division (A) of this section, the articles may be 2436
amended to: 2437

(1) Change the name of the corporation; 2438

(2) Change the place in this state where its principal office 2439
is to be located; 2440

(3) Change, enlarge, or diminish its purpose or purposes; 2441

(4) Change any provision of the articles or add any provision 2442
that may properly be included in the articles. 2443

(C)(1) The voting members present in person, by use of 2444
authorized communications equipment, by mail, or, if permitted, by 2445
proxy at a meeting held for that purpose, may adopt an amendment 2446
by the affirmative vote of a majority of the voting members 2447
present if a quorum is present or, if the articles or the 2448
regulations provide or permit, by the affirmative vote of a 2449
greater or lesser proportion or number of the voting members, and 2450
by the affirmative vote of the voting members of any particular 2451
class that is required by the articles or the regulations. 2452

(2) For purposes of division (C)(1) of this section, 2453
participation by a voting member at a meeting through the use of 2454
any of the means of communication described in that division 2455
constitutes presence in person of that voting member at the 2456
meeting for purposes of determining a quorum. 2457

(D) In addition to or in lieu of adopting an amendment to the 2458
articles, the voting members may adopt amended articles by the 2459
same action or vote as that required to adopt the amendment. 2460

(E) The directors may adopt amended articles to consolidate 2461
the original articles and all previously adopted amendments to the 2462

articles that are in force at the time, or the voting members at a 2463
meeting held for that purpose may adopt the amended articles by 2464
the same vote as that required to adopt an amendment. 2465

(F) Amended articles shall set forth all the provisions that 2466
are required in, and only the provisions that may properly be in, 2467
original articles filed at the time of adopting the amended 2468
articles, other than with respect to the initial directors, and 2469
shall contain a statement that they supersede the existing 2470
articles. 2471

(G) Upon the adoption of any amendment or amended articles, a 2472
certificate containing a copy of the resolution adopting the 2473
amendment or amended articles, a statement of the manner of its 2474
adoption, and, in the case of adoption of the resolution by the 2475
directors, a statement of the basis for such adoption, shall be 2476
filed with the secretary of state, and upon that filing the 2477
articles shall be amended accordingly, and the amended articles 2478
shall supersede the existing articles. The certificate shall be 2479
signed by any authorized officer of the corporation. 2480

(H) A copy of an amendment or amended articles changing the 2481
name of a corporation or its principal office in this state, 2482
certified by the secretary of state, may be filed for record in 2483
the office of the county recorder of any county in this state, and 2484
for that recording the county recorder shall charge and collect 2485
the same fee as provided for in division (A)(1) of section 317.32 2486
of the Revised Code. That copy shall be recorded in the official 2487
records of ~~deeds~~ the county recorder. 2488

Sec. 1702.43. (A) Upon adoption by each constituent entity of 2489
an agreement of merger or consolidation pursuant to section 2490
1702.41 or 1702.411 of the Revised Code, a certificate of merger 2491
or consolidation signed by any authorized representative of each 2492
constituent entity, shall be filed with the secretary of state. 2493

The certificate shall be on a form prescribed by the secretary of 2494
state and shall set forth only the information required by this 2495
section. 2496

(1) The certificate of merger or consolidation shall set 2497
forth all of the following: 2498

(a) The name of each constituent entity and the state under 2499
whose laws each constituent entity exists; 2500

(b) A statement that each constituent entity has complied 2501
with all of the laws under which it exists and that the laws 2502
permit the merger or consolidation; 2503

(c) The name and mailing address of the person or entity that 2504
is to provide, in response to any written request made by a member 2505
or other person, a copy of the agreement of merger or 2506
consolidation; 2507

(d) The effective date of the merger or consolidation, which 2508
date may be on or after the date of the filing of the certificate; 2509

(e) The signature of each representative authorized to sign 2510
the certificate on behalf of each constituent entity and the 2511
office each representative authorized to sign holds or the 2512
capacity in which the representative is acting; 2513

(f) A statement that the agreement of merger or consolidation 2514
is authorized on behalf of each constituent entity and that each 2515
person who signed the certificate on behalf of each entity is 2516
authorized to do so; 2517

(g) In the case of a merger, a statement that one or more 2518
specified constituent entities will be merged into a specified 2519
surviving entity or, in the case of a consolidation, a statement 2520
that the constituent entities will be consolidated into a new 2521
entity; 2522

(h) In the case of a merger, if the surviving entity is a 2523

foreign entity not licensed to transact business in this state, 2524
the name and address of the statutory agent upon whom any process, 2525
notice, or demand may be served; 2526

(i) In the case of a consolidation, the name and address of 2527
the statutory agent upon whom any process, notice, or demand 2528
against any constituent entity or the new entity may be served. 2529

(2) In the case of a consolidation into a new domestic 2530
corporation, the articles of incorporation of the new domestic 2531
corporation shall be filed with the certificate of consolidation. 2532

(3) In the case of a merger into a domestic corporation, any 2533
amendments to the articles of incorporation of the surviving 2534
domestic corporation shall be filed with the certificate of 2535
merger. Filing requirements with respect to mergers and 2536
consolidations in which a domestic corporation is not the 2537
surviving or resulting entity shall be subject to division (B) of 2538
section 1702.43 of the Revised Code. 2539

(4) If the surviving or new entity is a foreign entity that 2540
desires to transact business in this state as a foreign 2541
corporation, limited liability company, limited partnership, or 2542
unincorporated association, the certificate of merger or 2543
consolidation shall be accompanied by the information required by 2544
division (A)(3)(h), (i), (j), or (k) of section 1702.411 of the 2545
Revised Code, whichever is applicable. 2546

(5) If a domestic or foreign corporation licensed to transact 2547
business in this state is a constituent entity and the surviving 2548
or new entity resulting from the merger or consolidation is not a 2549
domestic or foreign corporation that is to be licensed to transact 2550
business in this state, the certificate of merger or consolidation 2551
shall be accompanied by the affidavits, receipts, certificates, or 2552
other evidence required by division (G) of section 1702.47 of the 2553
Revised Code, with respect to each domestic corporation, and by 2554

the affidavits, receipts, certificates, or other evidence required 2555
by division (C) or (D) of section 1703.17 of the Revised Code, 2556
with respect to each foreign constituent corporation licensed to 2557
transact business in this state. 2558

(B) If any constituent entity in a merger or consolidation is 2559
organized or formed under the laws of a state other than this 2560
state or under any chapter of the Revised Code other than this 2561
chapter, there also shall be filed in the proper office all 2562
documents that are required to be filed in connection with the 2563
merger or consolidation by the laws of that state or by that 2564
chapter. 2565

(C) Upon the filing of a certificate of merger or 2566
consolidation and other filings as described in division (B) of 2567
this section, or at a later date that the certificate of merger or 2568
consolidation specifies, the merger or consolidation shall become 2569
effective. 2570

(D) The secretary of state shall furnish, upon request and 2571
payment of the fee specified in division (D) of section 111.16 of 2572
the Revised Code, a certificate setting forth the name and form of 2573
each constituent entity and the state under whose laws each 2574
constituent entity existed prior to the merger or consolidation, 2575
the name and form of the surviving or new entity and the state 2576
under whose laws the surviving entity exists or the new entity is 2577
to exist, the date of filing of the certificate of merger or 2578
consolidation with the secretary of state, and the effective date 2579
of the merger or consolidation. The certificate of the secretary 2580
of state or a copy of the merger or consolidation certified by the 2581
secretary of state may be filed for record in the office of the 2582
county recorder of any county in this state and, if filed, shall 2583
be recorded in the official records of ~~deeds for~~ that county. For 2584
that recording, the county recorder shall charge and collect the 2585
same fee as in the case of deeds. 2586

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; 2617

(h) If the converted entity is a foreign entity that will not 2618
be licensed in this state, the name and address of the statutory 2619
agent upon whom any process, notice, or demand may be served. 2620

(2) In the case of a conversion into a limited liability 2621
company, limited partnership, or other partnership, any 2622
organizational document, including a designation of agent, that 2623
would be filed upon the creation of the new entity shall be filed 2624
with the certificate of conversion. 2625

(3) If the converted entity is a foreign entity that desires 2626
to transact business in this state, the certificate of conversion 2627
shall be accompanied by the information required by divisions 2628
(B)(1)(c)(ii) and (iii) of section 1702.461 of the Revised Code. 2629

(4) If a foreign or domestic corporation licensed to transact 2630
business in this state is the converting entity, the certificate 2631
of conversion shall be accompanied by the affidavits, receipts, 2632
certificates, or other evidence required by division (G) of 2633
section 1702.47 of the Revised Code, with respect to a converting 2634
domestic corporation, or by the affidavits, receipts, 2635
certificates, or other evidence required by division (C) or (D) of 2636
section 1703.17 of the Revised Code with respect to a foreign 2637
corporation. 2638

(C) If the converting entity or the converted entity is 2639
organized or formed under the laws of a state other than this 2640
state or under any chapter of the Revised Code other than this 2641
chapter, all documents required to be filed in connection with the 2642
conversion by the laws of that state or that chapter shall be 2643
filed in the proper office. 2644

(D) Upon the filing of a certificate of conversion and other 2645
filings required by division (C) of this section or at any later 2646
date that the certificate of conversion specifies, the conversion 2647

is effective, subject to the limitation that no conversion shall 2648
be effective if there are reasonable grounds to believe that the 2649
conversion would render the converted entity unable to pay its 2650
obligations as they become due in the usual course of its affairs. 2651

(E) The secretary of state shall furnish, upon request and 2652
payment of the fee specified in division (K)(2) of section 111.16 2653
of the Revised Code, the secretary of state's certificate setting 2654
forth all of the following: 2655

(1) The name and form of entity of the converting entity and 2656
the state under the laws of which it existed prior to the 2657
conversion; 2658

(2) The name and form of entity of the converted entity and 2659
the state under the laws of which it will exist; 2660

(3) The date of filing of the certificate of conversion with 2661
the secretary of state and the effective date of the conversion. 2662

(F) The certificate of the secretary of state, or a copy of 2663
the certificate of conversion certified by the secretary of state, 2664
may be filed for record in the office of the county recorder of 2665
any county in this state and, if filed, shall be recorded in the 2666
official records of ~~deeds for~~ that county. For the recording, the 2667
county recorder shall charge and collect the same fee as in the 2668
case of deeds. 2669

Sec. 1705.38. (A) Upon the adoption by each constituent 2670
entity of an agreement of merger or consolidation pursuant to 2671
section 1705.36 or 1705.37 of the Revised Code, a certificate of 2672
merger or consolidation shall be filed with the secretary of state 2673
that is signed by a manager of each constituent limited liability 2674
company in which the management is not reserved to its members, by 2675
at least one member of each other constituent limited liability 2676
company, by at least one general partner of each constituent 2677

partnership, and by an authorized representative of each other 2678
constituent entity. The certificate shall be on a form prescribed 2679
by the secretary of state and shall set forth only the information 2680
required by this section. 2681

(B)(1) The certificate of merger or consolidation shall set 2682
forth all of the following: 2683

(a) The name and the form of entity of each constituent 2684
entity and the state under the laws of which each constituent 2685
entity exists; 2686

(b) A statement that each constituent entity has complied 2687
with all of the laws under which it exists and that the laws 2688
permit the merger or consolidation; 2689

(c) The name and mailing address of the person or entity that 2690
is to provide, in response to any written request made by a 2691
shareholder, partner, or other equity holder of a constituent 2692
entity, a copy of the agreement of merger or consolidation; 2693

(d) The effective date of the merger or consolidation, which 2694
date may be on or after the date of the filing of the certificate; 2695

(e) The signature of the representative or representatives 2696
authorized to sign the certificate on behalf of each constituent 2697
entity and the office held or the capacity in which the 2698
representative is acting; 2699

(f) A statement that the agreement of merger or consolidation 2700
is authorized on behalf of each constituent entity and that the 2701
persons who signed the certificate on behalf of each entity are 2702
authorized to do so; 2703

(g) In the case of a merger, a statement that one or more 2704
specified constituent entities will be merged into a specified 2705
surviving entity or, in the case of a consolidation, a statement 2706
that the constituent entities will be consolidated into a new 2707

entity; 2708

(h) In the case of a merger, if the surviving entity is a 2709
foreign entity not licensed to transact business in this state, 2710
the name and address of the statutory agent upon whom any process, 2711
notice, or demand may be served; 2712

(i) In the case of a consolidation, the name and address of 2713
the statutory agent upon whom any process, notice, or demand 2714
against any constituent entity or the new entity may be served. 2715

(2) In the case of a consolidation into a new domestic 2716
corporation, limited liability company, or limited partnership, 2717
the articles of incorporation, the articles of organization, or 2718
the certificate of limited partnership of the new domestic entity 2719
shall be filed with the certificate of merger or consolidation. 2720

(3) In the case of a merger into a domestic corporation, 2721
limited liability company, or limited partnership, any amendments 2722
to the articles of incorporation, articles of organization, or 2723
certificate of limited partnership of the surviving domestic 2724
entity shall be filed with the certificate of merger or 2725
consolidation. 2726

(4) If the surviving or new entity is a foreign entity that 2727
desires to transact business in this state as a foreign 2728
corporation, limited liability company, or limited partnership, 2729
the certificate of merger or consolidation shall be accompanied by 2730
the information required by division (B)(8), (9), or (10) of 2731
section 1705.37 of the Revised Code. 2732

(5) If a foreign or domestic corporation licensed to transact 2733
business in this state is a constituent entity and the surviving 2734
or new entity resulting from the merger or consolidation is not a 2735
foreign or domestic corporation that is to be licensed to transact 2736
business in this state, the certificate of merger or consolidation 2737
shall be accompanied by the affidavits, receipts, certificates, or 2738

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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.

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(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;

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(e) The signature and title of the representative or	2800
representatives authorized to sign the certificate on behalf of	2801
the converting entity;	2802
(f) A statement that the declaration of conversion is	2803
authorized on behalf of the converting entity and that each person	2804
signing the certificate on behalf of the converting entity is	2805
authorized to do so;	2806
(g) The name and the form of the converted entity and the	2807
state under the laws of which the converted entity will exist;	2808
(h) If the converted entity is a foreign entity that will not	2809
be licensed in this state, the name and address of the statutory	2810
agent upon whom any process, notice or demand may be served.	2811
(2) In the case of a conversion into a new domestic	2812
corporation, limited liability company, limited partnership, or	2813
other partnership, any organizational document that would be filed	2814
upon the creation of the converted entity shall be filed with the	2815
certificate of conversion.	2816
(3) If the converted entity is a foreign entity that desires	2817
to transact business in this state, the certificate of conversion	2818
shall be accompanied by the information required by division	2819
(B)(8), (9), or (10) of section 1705.37 of the Revised Code.	2820
(4) If a foreign or domestic corporation licensed to transact	2821
business in this state is the converting entity, the certificate	2822
of conversion shall be accompanied by the affidavits, receipts,	2823
certificates, or other evidence required by division (H) of	2824
section 1701.86 of the Revised Code with respect to a converting	2825
domestic corporation or by the affidavits, receipts, certificates,	2826
or other evidence required by division (C) or (D) of section	2827
1703.17 of the Revised Code with respect to a foreign corporation.	2828
(C) If the converting entity or the converted entity is	2829
organized or formed under the laws of a state other than this	2830

state or under any chapter of the Revised Code other than this 2831
chapter, all documents required to be filed in connection with the 2832
conversion by the laws of that state or that chapter shall be 2833
filed in the proper office. 2834

(D) Upon the filing of a certificate of conversion and other 2835
filings required by division (C) of this section or at any later 2836
date that the certificate of conversion specifies, the conversion 2837
is effective, subject to the limitation that no conversion will be 2838
effective if there are reasonable grounds to believe that the 2839
conversion would render the converted entity unable to pay its 2840
obligations as they become due in the usual course of its affairs. 2841

(E) The secretary of state shall furnish, upon request and 2842
payment of the fee specified in division (K)(2) of section 111.16 2843
of the Revised Code, the secretary of state's certificate setting 2844
forth all of the following: 2845

(1) The name and form of entity of the converting entity and 2846
the state under the laws of which it existed prior to the 2847
conversion; 2848

(2) The name and the form of entity of the converted entity 2849
and the state under the law of which it will exist; 2850

(3) The date of filing of the certificate of conversion with 2851
the secretary of state and the effective date of the conversion. 2852

(F) The certificate of the secretary of state, or a copy of 2853
the certificate of conversion certified by the secretary of state, 2854
may be filed for record in the office of the county recorder of 2855
any county in this state and, if filed, shall be recorded in the 2856
official records of ~~deeds for~~ that county. For the recording, the 2857
county recorder shall charge and collect the same fee as in the 2858
case of deeds. 2859

Sec. 1729.38. (A)(1) Upon adoption of an agreement of merger 2860

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 ~~or~~ 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 2892
desires to transact business in this state as a foreign entity, 2893
the certificate shall be accompanied by the information required 2894
for qualification of a foreign entity in this state by Chapter 2895
1703. of the Revised Code, in the case of a foreign corporation or 2896
foreign cooperative, or by sections 1705.53 and 1705.54 of the 2897
Revised Code, in the case of a foreign limited liability company. 2898

(B) A copy of the certificate of merger or consolidation, 2899
certified by the secretary of state, may be filed for record in 2900
the office of the county recorder of any county in this state. For 2901
such recording, the county recorder shall charge and collect the 2902
same fee as in the case of deeds. The certified copy of the 2903
certificate of merger or consolidation shall be recorded in the 2904
official records of ~~deeds~~ the county recorder. 2905

(C) For purposes of this section, "domestic entity" means a 2906
corporation other than an association or a limited liability 2907
company organized under the laws of this state. 2908

Sec. 1776.70. (A) Upon the adoption by each constituent 2909
entity of an agreement of merger or consolidation pursuant to 2910
section 1776.68 or 1776.69 of the Revised Code, the resulting 2911
entity shall file a certificate of merger or consolidation with 2912
the secretary of state, unless the only constituent entities that 2913
are domestic entities are partnerships, and in the case of a 2914
consolidation, the resulting entity is a domestic partnership, in 2915
which case the filing of a certificate of merger or consolidation 2916
is optional. Any certificate shall be on a form the secretary of 2917
state prescribes, signed by an authorized representative of each 2918
constituent entity, and set forth only the information this 2919
section requires. 2920

(B)(1) The certificate of merger or consolidation shall set 2921
forth all of the following: 2922

(a) The name and the form of entity of each constituent entity and the state under the laws of which each constituent entity exists;	2923 2924 2925
(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;	2926 2927 2928
(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;	2929 2930 2931 2932
(d) The effective date of the merger or consolidation, which date shall be on or after the date of the filing of the certificate;	2933 2934 2935
(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;	2936 2937 2938 2939
(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;	2940 2941 2942 2943
(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;	2944 2945 2946 2947 2948
(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;	2949 2950 2951
(i) In the case of a merger, if the surviving entity is a	2952

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foreign entity not licensed to transact business in this state, 2953
the name and address of the statutory agent upon whom any process, 2954
notice, or demand may be served; 2955

(j) In the case of a consolidation, the name and address of 2956
the statutory agent upon whom any process, notice, or demand 2957
against any constituent entity or the new entity may be served. 2958

(2) In the case of a consolidation into a new domestic 2959
corporation, limited liability company, or limited partnership, 2960
the articles of incorporation, the articles of organization, or 2961
the certificate of limited partnership of the new domestic entity 2962
shall be filed with the certificate of consolidation. 2963

(3) In the case of a merger into a domestic corporation, 2964
limited liability company, or limited partnership, any amendments 2965
to the articles of incorporation, articles of organization, or 2966
certificate of limited partnership of the surviving domestic 2967
entity shall be filed with the certificate of merger. 2968

(4) If the surviving or new entity is a foreign entity that 2969
desires to transact business in this state as a foreign 2970
corporation, limited liability company, limited partnership, or 2971
limited liability partnership, the certificate of merger or 2972
consolidation shall be accompanied by the information required by 2973
division (B)(7), (8), (9), or (10) of section 1776.69 of the 2974
Revised Code. 2975

(5) If a domestic corporation or a foreign corporation 2976
licensed to transact business in this state is a constituent 2977
entity and the surviving or new entity resulting from the merger 2978
or consolidation is not a domestic corporation or a foreign 2979
corporation that is to be licensed to transact business in this 2980
state, the certificate of merger or consolidation shall be 2981
accompanied by the affidavits, receipts, certificates, or other 2982
evidence required by division (H) of section 1701.86 of the 2983

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Revised Code, with respect to each domestic constituent 2984
corporation, and by the affidavits, receipts, certificates, or 2985
other evidence required by division (C) or (D) of section 1703.17 2986
of the Revised Code, with respect to each foreign constituent 2987
corporation licensed to transact business in this state. 2988

(C) If any constituent entity in a merger or consolidation is 2989
organized or formed under the laws of a state other than this 2990
state or under any chapter of the Revised Code other than this 2991
chapter, there also shall be filed in the proper office all 2992
documents that are required to be filed in connection with the 2993
merger or consolidation by the laws of that state or by that 2994
chapter. 2995

(D)(1) Upon the filing of a certificate of merger or 2996
consolidation and other filings as described in division (C) of 2997
this section, or at any later date that the certificate of merger 2998
or consolidation specifies, the merger or consolidation is 2999
effective, subject to the limitation specified in division (B)(6) 3000
of section 1776.68 of the Revised Code. 3001

(2) If domestic partnerships are the only domestic entities 3002
that are constituent entities or the resulting entity in a merger 3003
or consolidation, and the agreement of merger or consolidation 3004
provides for a means of determining when the merger becomes 3005
effective, other than based upon the filing of a certificate of 3006
merger, the merger becomes effective at the time determined in 3007
accordance with the agreement of merger or consolidation. 3008

(E)(1) Upon request and payment of the fee division (K)(2) of 3009
section 111.16 of the Revised Code specifies, the secretary of 3010
state shall furnish a certificate setting forth the name and form 3011
of entity of each constituent entity and the states under the laws 3012
of which each constituent entity existed prior to the merger or 3013
consolidation, the name and the form of entity of the surviving or 3014
new entity and the state under the laws of which the surviving 3015

entity exists or the new entity is to exist, the date of filing of 3016
the certificate of merger or consolidation with the secretary of 3017
state, and the effective date of the merger or consolidation. 3018

(2) The certificate of the secretary of state, or a copy of 3019
the certificate of merger or consolidation certified by the 3020
secretary of state, may be filed for record in the office of the 3021
county recorder of any county in this state and, if filed, shall 3022
be recorded in the official records of ~~deeds for~~ that county. For 3023
that recording, the county recorder shall charge and collect the 3024
same fee as in the case of deeds. 3025

Sec. 1776.74. (A) Upon the adoption of a declaration of 3026
conversion pursuant to section 1776.72 or 1776.73 of the Revised 3027
Code, or at a later time as authorized by the declaration of 3028
conversion, a certificate of conversion that is signed by an 3029
authorized representative of the converting entity shall be filed 3030
by the authorized representative with the secretary of state. The 3031
certificate shall be on a form prescribed by the secretary of 3032
state and shall set forth only the information required by this 3033
section. 3034

(B)(1) The certificate of conversion shall set forth all of 3035
the following: 3036

(a) The name and the form of entity of the converting entity 3037
and the state under the laws of which the converting entity 3038
exists; 3039

(b) A statement that the converting entity has complied with 3040
all of the laws under which it exists and that those laws permit 3041
the conversion; 3042

(c) The name and mailing address of the person or entity that 3043
is to provide a copy of the declaration of conversion in response 3044
to any written request made by a shareholder, partner, or member 3045

of the converting entity; 3046

(d) The effective date of the conversion, which date may be 3047
on or after the date of the filing of the certificate pursuant to 3048
this section; 3049

(e) The signature of the representative or representatives 3050
authorized to sign the certificate on behalf of the converting 3051
entity and the office held or the capacity in which the 3052
representative is acting; 3053

(f) A statement that the declaration of conversion is 3054
authorized on behalf of the converting entity and that each person 3055
who has signed the certificate on behalf of the converting entity 3056
is authorized to do so; 3057

(g) The name and the form of the converted entity and the 3058
state under the laws of which the converted entity will exist; 3059

(h) If the converted entity is a foreign entity that will not 3060
be licensed in this state, the name and address of the statutory 3061
agent upon whom any process, notice, or demand may be served. 3062

(2) In the case of a conversion into a new domestic 3063
corporation, limited liability company, limited partnership, or 3064
other partnership, any organizational document that would be filed 3065
upon the creation of the converted entity shall be filed with the 3066
certificate of conversion. 3067

(3) If the converted entity is a foreign entity that desires 3068
to transact business in this state, the certificate of conversion 3069
shall be accompanied by the information required by division 3070
(B)(7), (8), (9), or (10) of section 1776.69 of the Revised Code. 3071

(4) If a domestic corporation or a foreign corporation 3072
licensed to transact business in this state is the converting 3073
entity, the certificate of conversion shall be accompanied by the 3074
affidavits, receipts, certificates, or other evidence required by 3075

division (H) of section 1701.86 of the Revised Code with respect 3076
to a converting domestic corporation, or by the affidavits, 3077
receipts, certificates, or other evidence required by division (C) 3078
or (D) of section 1703.17 of the Revised Code with respect to a 3079
foreign corporation. 3080

(C) If the converting entity or the converted entity is 3081
organized or formed under the laws of a state other than this 3082
state or under any chapter of the Revised Code other than this 3083
chapter, all documents required to be filed in connection with the 3084
conversion by the laws of that state or that chapter also shall be 3085
filed in the proper office. 3086

(D) Upon the filing of a certificate of conversion and other 3087
filings required by division (C) of this section, or at any later 3088
date that the certificate of conversion specifies, the conversion 3089
is effective, subject to the limitation that no conversion shall 3090
be effected if there are reasonable grounds to believe that the 3091
conversion would render the converted entity unable to pay its 3092
obligations as the obligations become due in the usual course of 3093
the converted entity's affairs. 3094

(E) Upon request and payment of the fee specified in division 3095
(K)(2) of section 111.16 of the Revised Code, the secretary of 3096
state shall furnish a certificate setting forth all of the 3097
following: 3098

(1) The name and form of entity of the converting entity and 3099
the state under the laws of which it existed prior to the 3100
conversion; 3101

(2) The name and the form of entity of the converted entity 3102
and the state under the law of which it will exist; 3103

(3) The date of filing of the certificate of conversion with 3104
the secretary of state and the effective date of the conversion. 3105

(F) The certificate of the secretary of state or a copy of 3106

the certificate of conversion certified by the secretary of state, 3107
may be filed for record in the office of the county recorder of 3108
any county in this state and, if filed, shall be recorded in the 3109
official records of ~~deeds for~~ that county. For the recording, the 3110
county recorder shall charge and collect the same fee as in the 3111
case of deeds. 3112

Sec. 1782.433. (A) Upon the adoption by each constituent 3113
entity of an agreement of merger or consolidation pursuant to 3114
section 1782.431 or 1782.432 of the Revised Code, a certificate of 3115
merger or consolidation shall be filed with the secretary of state 3116
that is signed by an authorized representative of each constituent 3117
entity. The certificate shall be on a form prescribed by the 3118
secretary of state and shall set forth only the information 3119
required by this section. 3120

(B)(1) The certificate of merger or consolidation shall set 3121
forth all of the following: 3122

(a) The name and the form of entity of each constituent 3123
entity and the state under the laws of which each constituent 3124
entity exists; 3125

(b) A statement that each constituent entity has complied 3126
with all of the laws under which it exists and that the laws 3127
permit the merger or consolidation; 3128

(c) The name and mailing address of the person or entity that 3129
is to provide, in response to any written request made by a 3130
shareholder, partner, or other equity holder of a constituent 3131
entity, a copy of the agreement of merger or consolidation; 3132

(d) The effective date of the merger or consolidation, which 3133
date may be on or after the date of the filing of the certificate; 3134

(e) The signature of the representative or representatives 3135
authorized to sign the certificate on behalf of each constituent 3136

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entity and the office held or the capacity in which the 3137
representative is acting; 3138

(f) A statement that the agreement of merger or consolidation 3139
is authorized on behalf of each constituent entity and that the 3140
persons who signed the certificate on behalf of each entity are 3141
authorized to do so; 3142

(g) In the case of a merger, a statement that one or more 3143
specified constituent entities will be merged into a specified 3144
surviving entity or, in the case of a consolidation, a statement 3145
that the constituent entities will be consolidated into a new 3146
entity; 3147

(h) In the case of a merger, if the surviving entity is a 3148
foreign entity not licensed to transact business in this state, 3149
the name and address of the statutory agent upon whom any process, 3150
notice, or demand may be served; 3151

(i) In the case of a consolidation, the name and address of 3152
the statutory agent upon whom any process, notice, or demand 3153
against any constituent entity or the new entity may be served. 3154

(2) In the case of a consolidation into a new domestic 3155
corporation, limited liability company, or limited partnership, 3156
the articles of incorporation, the articles of organization, or 3157
the certificate of limited partnership of the new domestic entity 3158
shall be filed with the certificate of merger or consolidation. 3159

(3) In the case of a merger into a domestic corporation, 3160
limited liability company, or limited partnership, any amendments 3161
to the articles of incorporation, articles of organization, or 3162
certificate of limited partnership of the surviving domestic 3163
entity shall be filed with the certificate of merger or 3164
consolidation. 3165

(4) If the surviving or new entity is a foreign entity that 3166
desires to transact business in this state as a foreign 3167

corporation, limited liability company, or limited partnership, 3168
the certificate of merger or consolidation shall be accompanied by 3169
the information required by division (B)(7), (8), or (9) of 3170
section 1782.432 of the Revised Code. 3171

(5) If a foreign or domestic corporation licensed to transact 3172
business in this state is a constituent entity and the surviving 3173
or new entity resulting from the merger or consolidation is not a 3174
foreign or domestic corporation that is to be licensed to transact 3175
business in this state, the certificate of merger or consolidation 3176
shall be accompanied by the affidavits, receipts, certificates, or 3177
other evidence required by division (H) of section 1701.86 of the 3178
Revised Code, with respect to each domestic constituent 3179
corporation, and by the affidavits, receipts, certificates, or 3180
other evidence required by division (C) or (D) of section 1703.17 3181
of the Revised Code, with respect to each foreign constituent 3182
corporation licensed to transact business in this state. 3183

(C) If any constituent entity in a merger or consolidation is 3184
organized or formed under the laws of a state other than this 3185
state or under any chapter of the Revised Code other than this 3186
chapter, there also shall be filed in the proper office all 3187
documents that are required to be filed in connection with the 3188
merger or consolidation by the laws of that state or by that 3189
chapter. 3190

(D) Upon the filing of a certificate of merger or 3191
consolidation and other filings as described in division (C) of 3192
this section or at any later date that the certificate of merger 3193
or consolidation specifies, the merger or consolidation is 3194
effective. 3195

(E) The secretary of state shall furnish, upon request and 3196
payment of the fee specified in division (K)(2) of section 111.16 3197
of the Revised Code, the secretary of state's certificate setting 3198
forth: the name and form of entity of each constituent entity and 3199

the states under the laws of which each constituent entity existed 3200
prior to the merger or consolidation; the name and the form of 3201
entity of the surviving or new entity and the state under the laws 3202
of which the surviving entity exists or the new entity is to 3203
exist; the date of filing of the certificate of merger or 3204
consolidation with the secretary of state; and the effective date 3205
of the merger or consolidation. The certificate of the secretary 3206
of state, or a copy of the certificate of merger or consolidation 3207
certified by the secretary of state, may be filed for record in 3208
the office of the county recorder of any county in this state and, 3209
if filed, shall be recorded in the official records of ~~deeds for~~ 3210
that county. For that recording, the county recorder shall charge 3211
and collect the same fee as in the case of deeds. 3212

Sec. 1782.4310. (A) Upon the adoption of a declaration of 3213
conversion pursuant to section 1782.438 or 1782.439 of the Revised 3214
Code, or at a later time as authorized by the declaration of 3215
conversion, a certificate of conversion that is signed by an 3216
authorized representative of the converting entity shall be filed 3217
with the secretary of state. The certificate shall be on a form 3218
prescribed by the secretary of state and shall set forth only the 3219
information required by this section. 3220

(B)(1) The certificate of conversion shall set forth all of 3221
the following: 3222

(a) The name and the form of entity of the converting entity 3223
and the state under the laws of which the converting entity 3224
exists; 3225

(b) A statement that the converting entity has complied with 3226
all of the laws under which it exists and that those laws permit 3227
the conversion; 3228

(c) The name and mailing address of the person or entity that 3229
is to provide a copy of the declaration of conversion in response 3230

to any written request made by a shareholder, partner, or member 3231
of the converting entity; 3232

(d) The effective date of the conversion, which date may be 3233
on or after the date of the filing of the certificate pursuant to 3234
this section; 3235

(e) The signature of the representative or representatives 3236
authorized to sign the certificate on behalf of the converting 3237
entity and the office held or the capacity in which the 3238
representative is acting; 3239

(f) A statement that the declaration of conversion is 3240
authorized on behalf of the converting entity and that each person 3241
that signed the certificate on behalf of the converting entity is 3242
authorized to do so; 3243

(g) The name and the form of the converted entity and the 3244
state under the laws of which the converted entity will exist; 3245

(h) If the converted entity is a foreign entity that will not 3246
be licensed in this state, the name and address of the statutory 3247
agent upon whom any process, notice, or demand may be served. 3248

(2) In the case of a conversion into a new domestic 3249
corporation, limited liability company, or partnership, any 3250
organizational document that would be filed upon the creation of 3251
the converted entity shall be filed with the certificate of 3252
conversion. 3253

(3) If the converted entity is a foreign entity that desires 3254
to transact business in this state, the certificate of conversion 3255
shall be accompanied by the information required by division 3256
(B)(7), (8), or (9) of section 1782.432 of the Revised Code. 3257

(4) If a foreign or domestic corporation licensed to transact 3258
business in this state is the converting entity, the certificate 3259
of conversion shall be accompanied by the affidavits, receipts, 3260

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certificates, or other evidence required by division (H) of 3261
section 1701.86 of the Revised Code with respect to a converting 3262
domestic corporation, or by the affidavits, receipts, 3263
certificates, or other evidence required by division (C) or (D) of 3264
section 1703.17 of the Revised Code with respect to a foreign 3265
corporation. 3266

(C) If the converting entity or the converted entity is 3267
organized or formed under the laws of a state other than this 3268
state or under any chapter of the Revised Code other than this 3269
chapter, all documents required to be filed in connection with the 3270
conversion by the laws of that state or that chapter shall be 3271
filed in the proper office. 3272

(D) Upon the filing of a certificate of conversion and other 3273
filings required by division (C) of this section, or at any later 3274
date that the certificate of conversion specifies, the conversion 3275
is effective, subject to the limitation that no conversion shall 3276
be effected if there are reasonable grounds to believe that the 3277
conversion would render the converted entity unable to pay its 3278
obligations as they become due in the usual course of its affairs. 3279

(E) The secretary of state shall furnish, upon request and 3280
payment of the fee specified in division (K)(2) of section 111.16 3281
of the Revised Code, the secretary of state's certificate setting 3282
forth all of the following: 3283

(1) The name and form of entity of the converting entity and 3284
the state under the laws of which it existed prior to the 3285
conversion; 3286

(2) The name and the form of entity of the converted entity 3287
and the state under the law of which it will exist; 3288

(3) The date of filing of the certificate of conversion with 3289
the secretary of state and the effective date of the conversion. 3290

(F) The certificate of the secretary of state, or a copy of 3291

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the certificate of conversion certified by the secretary of state, 3292
 may be filed for record in the office of the county recorder of 3293
 any county in this state and, if filed, shall be recorded in the 3294
official records of deeds for that county. For the recording, the 3295
 county recorder shall charge and collect the same fee as in the 3296
 case of deeds. 3297

Sec. 2113.62. Upon receipt of the certificate provided for in 3298
 section 2113.61 of the Revised Code, the county recorder shall 3299
 record it in the ~~books provided for the recording of deeds~~ 3300
official records and index ~~those records~~ the certificate in the 3301
 name of the decedent as grantor and the person to whom the real 3302
 property passes as grantee in the ~~index~~ indexes provided for ~~the~~ 3303
~~record of deeds~~ in section 317.18 of the Revised Code. 3304

Sec. 2505.13. If a supersedeas bond has been executed and 3305
 filed and the surety is one other than a surety company, the clerk 3306
 of the court with which the bond has been filed, upon request, 3307
 shall issue a certificate that sets forth the fact that the bond 3308
 has been filed and that states the style and number of the appeal, 3309
 the amount of the bond, and the sureties on it. Such a certificate 3310
 may be filed in the office of the county recorder of any county in 3311
 which the sureties may own land, and, when filed, the bond shall 3312
 be a lien upon the land of the sureties in such county. The lien 3313
 shall be extinguished upon the satisfaction, reversal, or vacation 3314
 of the final order, judgment, or decree involved, or by an order 3315
 of the court that entered the final order, judgment, or decree, 3316
 that releases the lien or releases certain land from the operation 3317
 of the lien. 3318

The clerk, ~~upon request,~~ shall issue a notice of discharge of 3319
 such a lien, which ~~may~~ shall be filed in the office of any county 3320
 recorder in whose office the certificate of lien was filed. Such 3321
 notice shall state that the final order, judgment, or decree 3322

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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 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. 3355

Sec. 3929.18. Any building insured by a mutual company must 3356
be pledged to such company, together with the right and title of 3357
the insured in the land upon which it is situated, to the amount 3358
of the premium note or contingent liability, and the company shall 3359
have a lien on such building and land to the amount of such note 3360
or liability. Such lien shall not take effect until the company 3361
files, with the county recorder of the county in which the 3362
property insured is located, a certificate stating the date, 3363
number, and amount of the premium note or contingent liability, 3364
and such a description of the property insured as will enable a 3365
person readily to identify it. The lien is valid for a period of 3366
five years from the date of filing, unless sooner released or 3367
satisfied in the same manner provided by law for the release and 3368
satisfaction of mortgages on real property or discharged by the 3369
final judgment or order of a court of competent jurisdiction. 3370

A lien may be extended by the filing of an extension 3371
certificate that references the original certificate and any 3372
previous extension certificates prior to the expiration date of 3373
the original certificate or then current extension certificate, in 3374
which case the lien is valid for a period of five years from the 3375
date of the filing of the extension certificate unless sooner 3376
released or satisfied in the manner provided in this section. Any 3377
lien filed under this section prior to ~~the effective date of this~~ 3378
~~amendment~~ July 14, 2004, shall be valid for a period of five years 3379
after ~~the effective date of this amendment~~ July 14, 2004, unless 3380
sooner released or satisfied in the manner provided in this 3381
section, and may be extended by the filing of an extension 3382
certificate prior to the expiration of the five-year period. 3383

The county recorder ~~must~~ shall record ~~and index~~ such 3384
certificates in the recorder's ~~book of liens, for which the~~ 3385

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official records and shall index such certificates as provided in 3386
section 317.18 of the Revised Code. The county recorder shall 3387
 receive a fee as provided in section 317.32 of the Revised Code. 3388

Sec. 4123.76. When an application for compensation or 3389
 benefits or an application for further compensation or benefits is 3390
 filed with the industrial commission or the bureau of workers' 3391
 compensation under section 4123.75 of the Revised Code against an 3392
 employer who has not complied with section 4123.35 of the Revised 3393
 Code, the bureau shall make and file for record in the office of 3394
 the county recorder in the counties where the employer's property 3395
 is located, an affidavit showing the date on which the application 3396
 was filed with the commission or the bureau, the name and address 3397
 of the employer against whom it was filed, and the fact that the 3398
 employer had not complied with section 4123.35 of the Revised 3399
 Code. The county recorder shall accept and file the affidavit and 3400
 record and index the ~~same affidavit as a mortgage on real estate~~ 3401
~~and shall file the same as a chattel mortgage and the recorder~~ 3402
~~shall index the same as a mortgage on real estate and as a chattel~~ 3403
~~mortgage~~ in the official record. A copy of the application or 3404
 other bureau record documenting the claim shall be filed with the 3405
 affidavit. A copy of the affidavit shall be served upon the 3406
 employer by the bureau. The affidavit constitutes a valid lien 3407
 from the time of filing, in favor of the bureau, upon the real 3408
 property and ~~tangible~~ personal property of the employer located 3409
 within the county. The administrator of workers' compensation 3410
 shall have the lien canceled of record after the employer has paid 3411
 to the claimant or to the bureau the amount of the compensation or 3412
 benefits which has been ordered paid to the claimant, or when the 3413
 application has finally been denied after the claimant has 3414
 exhausted the remedies provided by law in such cases, or when the 3415
 employer has filed a bond in the amount and with surety as the 3416
 administrator approves conditioned on the payment of all sums 3417

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ordered paid to the claimant. The recorder shall make no charge 3418
for the services provided by this section to be performed by the 3419
recorder. 3420

Sec. 4123.78. If any employer fails to comply with section 3421
4123.35 of the Revised Code in accordance with the rules of the 3422
administrator of workers' compensation, the administrator shall 3423
file with the county recorder of any counties in which the 3424
employer's property is located, its certificate of the amount of 3425
premium due from the employer, and that amount shall be a lien 3426
from the date of filing against the real property and personal 3427
property of the employer within the county in which the 3428
certificate is filed. The county recorder shall ~~accept and file~~ 3429
~~the certificate and record and index~~ the same certificate as a 3430
~~mortgage on real estate and shall file the same as a chattel~~ 3431
~~mortgage and he shall index the same as mortgage on real estate~~ 3432
~~and as a chattel mortgage~~ in the official record. The county 3433
recorder shall make no charge for the services provided by this 3434
section to be performed by ~~him~~ the county recorder. 3435

Sec. 4141.23. (A) Contributions shall accrue and become 3436
payable by each employer for each calendar year or other period as 3437
prescribed by this chapter. Such contributions become due and 3438
shall be paid by each employer to the director of job and family 3439
services for the unemployment compensation fund in accordance with 3440
such regulations as the director prescribes, and shall not be 3441
deducted, in whole or in part, from the remuneration of 3442
individuals in the employer's employ. 3443

In the payment of any contributions, a fractional part of a 3444
dollar may be disregarded unless it amounts to fifty cents or 3445
more, in which case it may be increased to the next higher dollar. 3446

(B)(1) Any contribution or payment in lieu of contribution, 3447

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due from an employer on or before December 31, 1992, shall, if not 3448
paid when due, bear interest at the rate of ten per cent per 3449
annum. In such computation any fraction of a month shall be 3450
considered as a full month. 3451

(2) Any contribution, payment in lieu of contribution, 3452
interest, forfeiture, or fine due from an employer on or after 3453
January 1, 1993, shall, if not paid when due, bear interest at the 3454
annual rate of fourteen per cent compounded monthly on the 3455
aggregate receivable balance due. In such computation any fraction 3456
of a month shall be considered as a full month. 3457

(C) The director may waive the interest assessed under 3458
division (B)(2) of this section if the employer meets all of the 3459
following conditions within thirty days after the date the 3460
director mails or delivers the notice of assessment of interest: 3461

(1) Provides to the director a written request for a waiver 3462
of interest clearly demonstrating that the employer's failure to 3463
timely pay contributions, payments in lieu of contributions, 3464
interest, forfeiture, and fines was a result of circumstances 3465
beyond the control of the employer or the employer's agent, except 3466
that negligence on the part of the employer or the employer's 3467
agent shall not be considered beyond the control of the employer 3468
or the employer's agent; 3469

(2) Furnishes to the director all quarterly reports required 3470
under section 4141.20 of the Revised Code; 3471

(3) Pays in full all contributions, payments in lieu of 3472
contributions, interest, forfeiture, and fines for each quarter 3473
for which such payments are due. 3474

The director shall deny an employer's request for a waiver of 3475
interest after finding that the employer's failure to timely 3476
furnish reports or make payments as required under this chapter 3477
was due to an attempt to evade payment. 3478

(D) Any contribution, interest, forfeiture, or fine required 3479
to be paid under this chapter by any employer shall, if not paid 3480
when due, become a lien upon the real and personal property of 3481
such employer. Upon failure of such employer to pay the 3482
contributions, interest, forfeiture, or fine required to be paid 3483
under this chapter, the director shall file notice of such lien, 3484
for which there shall be no charge, in the office of the county 3485
recorder of the county in which it is ascertained that such 3486
employer owns real estate or personal property. The director shall 3487
notify the employer by mail of the lien. The absence of proof that 3488
the notice was sent does not affect the validity of the lien. Such 3489
lien shall not be valid as against the claim of any mortgagee, 3490
pledgee, purchaser, judgment creditor, or other lienholder of 3491
record at the time such notice is filed. 3492

If the employer acquires real or personal property after 3493
notice of lien is filed, such lien shall not be valid as against 3494
the claim of any mortgagee, pledgee, subsequent bona fide 3495
purchaser for value, judgment creditor, or other lienholder of 3496
record to such after-acquired property, unless the notice of lien 3497
is refiled after such property was acquired by the employer and 3498
before the competing lien attached to such after-acquired property 3499
or before the conveyance to such subsequent bona fide purchaser 3500
for value. 3501

Such a notice shall be recorded in ~~a book kept by the~~ 3502
~~recorder called the "unemployment compensation lien record" and~~ 3503
~~indexed therein in an alphabetical index~~ the county recorder's 3504
official records and indexed in the direct and reverse indexes 3505
under the name of ~~such~~ the employer. When such unpaid 3506
contributions, interest, forfeiture, or fines have been paid, the 3507
employer may record with the county recorder of the county in 3508
which such notice of lien has been filed and recorded, notice of 3509
such payment, and the notice of payment shall be recorded in the 3510

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county recorder's official records and indexed in the direct and 3511
reverse indexes. For recording the notice of payment, the county 3512
recorder shall charge and receive from the employer a base fee of 3513
two dollars for services and a housing trust fund fee of two 3514
dollars pursuant to section 317.36 of the Revised Code. 3515

(E) Notwithstanding other provisions in this section, the 3516
director may reduce, in whole or in part, the amount of interest, 3517
forfeiture, or fines required to be paid under this chapter if the 3518
director determines that the reduction is in the best interest of 3519
the unemployment compensation fund. 3520

(F) Assessment of contributions shall not be made after four 3521
years from the date on which such contributions became payable, 3522
and no action in court for the collection of contributions without 3523
assessment of such contributions shall be begun after the 3524
expiration of five years from the date such contributions became 3525
payable. In case of a false or fraudulent report or of a willful 3526
attempt in any manner to evade contributions, such contributions 3527
may be assessed or a proceeding in court for the collection of 3528
such contributions may be begun without assessment at any time. 3529
When the assessment of contributions has been made within such 3530
four-year period provided, action in court to collect such 3531
contributions may be begun within, but not later than, six years 3532
after such assessment. 3533

(G) In the event of a distribution of an employer's assets, 3534
pursuant to an order of any court under the law of this state, 3535
including any receivership, assignment for benefit of creditors, 3536
adjudicated insolvency, or similar proceedings, contributions, 3537
interest, forfeiture, or fine then or thereafter due have the same 3538
priority as provided by law for the payment of taxes due the state 3539
and shall be paid out of the trust fund in the same manner as 3540
provided for other claims for unpaid taxes due the state. 3541

(H) If the attorney general finds after investigation that 3542

any claim for delinquent contributions, interest, forfeitures, or 3543
fines owing to the director is uncollectible, in whole or in part, 3544
the attorney general shall recommend to the director the 3545
cancellation of such claim or any part thereof. The director may 3546
thereupon effect such cancellation. 3547

Sec. 4503.065. (A) This section applies to any of the 3548
following persons: 3549

(1) An individual who is permanently and totally disabled; 3550

(2) An individual who is sixty-five years of age or older; 3551

(3) An individual who is the surviving spouse of a deceased 3552
person who was permanently and totally disabled or sixty-five 3553
years of age or older and who applied and qualified for a 3554
reduction in assessable value under this section in the year of 3555
death, provided the surviving spouse is at least fifty-nine but 3556
not sixty-five or more years of age on the date the deceased 3557
spouse dies. 3558

(B) The manufactured home tax on a manufactured or mobile 3559
home that is paid pursuant to division (C) of section 4503.06 of 3560
the Revised Code and that is owned and occupied as a home by an 3561
individual whose domicile is in this state and to whom this 3562
section applies, shall be reduced for any tax year for which an 3563
application for such reduction has been approved, provided the 3564
individual did not acquire ownership from a person, other than the 3565
individual's spouse, related by consanguinity or affinity for the 3566
purpose of qualifying for the reduction. An owner includes a 3567
settlor of a revocable or irrevocable inter vivos trust holding 3568
the title to a manufactured or mobile home occupied by the settlor 3569
as of right under the trust. 3570

(1) For manufactured and mobile homes for which the tax 3571
imposed by section 4503.06 of the Revised Code is computed under 3572

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division (D)(2) of that section, the reduction shall equal one of 3573
the following amounts, as applicable to the person: 3574

(a) If the person received a reduction under this section for 3575
tax year 2007, the greater of the reduction for that tax year or 3576
the amount computed under division (B)(2) of this section; 3577

(b) If the person received a reduction under this section for 3578
tax year 2014 or under division (A) of section 323.152 of the 3579
Revised Code for tax year 2013 or the person is the surviving 3580
spouse of such a person and the surviving spouse is at least 3581
fifty-nine years of age on the date the deceased spouse dies, the 3582
amount computed under division (B)(2) of this section. For 3583
purposes of divisions (B)(1)(b) and (c) of this section, a person 3584
receives a reduction under this section or division (A) of section 3585
323.152 of the Revised Code for tax year 2014 or 2013, 3586
respectively, if the person files a late application for that 3587
respective tax year that is approved by the county auditor under 3588
section 4503.066 or 323.153 of the Revised Code. 3589

(c) If the person ~~did not receive a reduction under this~~ 3590
~~section for tax year 2014 or under division (A) of section 323.152~~ 3591
~~of the Revised Code for tax year 2013~~ is not described in division 3592
(B)(1)(a) or (b) of this section and the person's total income 3593
does not exceed thirty thousand dollars, as adjusted under 3594
division (B)(5) of this section, the amount computed under 3595
division (B)(2) of this section. 3596

(2) The amount of the reduction under division (B)(2) of this 3597
section equals the product of the following: 3598

(a) Twenty-five thousand dollars of the true value of the 3599
property in money; 3600

(b) The assessment percentage established by the tax 3601
commissioner under division (B) of section 5715.01 of the Revised 3602
Code, not to exceed thirty-five per cent; 3603

(c) The effective tax rate used to calculate the taxes 3604
charged against the property for the current year, where 3605
"effective tax rate" is defined as in section 323.08 of the 3606
Revised Code; 3607

(d) The quantity equal to one minus the sum of the percentage 3608
reductions in taxes received by the property for the current tax 3609
year under section 319.302 of the Revised Code and division (B) of 3610
section 323.152 of the Revised Code. 3611

(3) For manufactured and mobile homes for which the tax 3612
imposed by section 4503.06 of the Revised Code is computed under 3613
division (D)(1) of that section, the reduction shall equal one of 3614
the following amounts, as applicable to the person: 3615

(a) If the person received a reduction under this section for 3616
tax year 2007, the greater of the reduction for that tax year or 3617
the amount computed under division (B)(4) of this section; 3618

(b) If the person received a reduction under this section for 3619
tax year 2014 or under division (A) of section 323.152 of the 3620
Revised Code for tax year 2013 or the person is the surviving 3621
spouse of such a person and the surviving spouse is at least 3622
fifty-nine years of age on the date the deceased spouse dies, the 3623
amount computed under division (B)(4) of this section. For 3624
purposes of divisions (B)(3)(b) and (c) of this section, a person 3625
receives a reduction under this section or under division (A) of 3626
section 323.152 of the Revised Code for tax year 2014 or 2013, 3627
respectively, if the person files a late application for a refund 3628
of overpayments for that respective tax year that is approved by 3629
the county auditor under section 4503.066 of the Revised Code. 3630

(c) If the person ~~did not receive a reduction under this~~ 3631
~~section for tax year 2014 or under division (A) of section 323.152~~ 3632
~~of the Revised Code for tax year 2013~~ is not described in division 3633
(B)(3)(a) or (b) of this section and the person's total income 3634

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does not exceed thirty thousand dollars, as adjusted under 3635
division (B)(5) of this section, the amount computed under 3636
division (B)(4) of this section. 3637

(4) The amount of the reduction under division (B)(4) of this 3638
section equals the product of the following: 3639

(a) Twenty-five thousand dollars of the cost to the owner, or 3640
the market value at the time of purchase, whichever is greater, as 3641
those terms are used in division (D)(1) of section 4503.06 of the 3642
Revised Code; 3643

(b) The percentage from the appropriate schedule in division 3644
(D)(1)(b) of section 4503.06 of the Revised Code; 3645

(c) The assessment percentage of forty per cent used in 3646
division (D)(1)(b) of section 4503.06 of the Revised Code; 3647

(d) The tax rate of the taxing district in which the home has 3648
its situs. 3649

(5) Each calendar year, the tax commissioner shall adjust the 3650
income threshold described in divisions (B)(1)(c) and (B)(3)(c) of 3651
this section by completing the following calculations in September 3652
of each year: 3653

(a) Determine the percentage increase in the gross domestic 3654
product deflator determined by the bureau of economic analysis of 3655
the United States department of commerce from the first day of 3656
January of the preceding calendar year to the last day of December 3657
of the preceding calendar year; 3658

(b) Multiply that percentage increase by the total income 3659
threshold for the ensuing tax year; 3660

(c) Add the resulting product to the total income threshold 3661
for the ensuing tax year; 3662

(d) Round the resulting sum to the nearest multiple of one 3663
hundred dollars. 3664

The commissioner shall certify the amount resulting from the 3665
adjustment to each county auditor not later than the first day of 3666
December each year. The certified amount applies to the second 3667
ensuing tax year. The commissioner shall not make the adjustment 3668
in any calendar year in which the amount resulting from the 3669
adjustment would be less than the total income threshold for the 3670
ensuing tax year. 3671

(C) If the owner or the spouse of the owner of a manufactured 3672
or mobile home is eligible for a homestead exemption on the land 3673
upon which the home is located, the reduction to which the owner 3674
or spouse is entitled under this section shall not exceed the 3675
difference between the reduction to which the owner or spouse is 3676
entitled under division (B) of this section and the amount of the 3677
reduction under the homestead exemption. 3678

(D) No reduction shall be made with respect to the home of 3679
any person convicted of violating division (C) or (D) of section 3680
4503.066 of the Revised Code for a period of three years following 3681
the conviction. 3682

Sec. 4961.39. When the grant of a right of way or easement is 3683
not in the form of a lawfully executed deed or lease, the county 3684
recorder of the county where the land is situated, upon the 3685
request of the company owning the right of way or easement, shall 3686
record such grant in the ~~record book of leases,~~ official records 3687
and index it. Such record, or a copy thereof certified by the 3688
county recorder, shall be received in evidence in all courts and 3689
places in the same manner and to the same effect as the original. 3690
The correctness of such record or copy may be impeached by any 3691
interested party by competent proof. The county recorder is 3692
entitled to the usual fee for recording such grants and certifying 3693
copies thereof. 3694

Sec. 5301.01. (A) A deed, mortgage, land contract as referred 3695
to in division (A)~~(2)(b)~~(21) of section 317.08 of the Revised 3696
Code, or lease of any interest in real property and a memorandum 3697
of trust as described in division (A) of section 5301.255 of the 3698
Revised Code shall be signed by the grantor, mortgagor, vendor, or 3699
lessor in the case of a deed, mortgage, land contract, or lease or 3700
shall be signed by the trustee in the case of a memorandum of 3701
trust. The signing shall be acknowledged by the grantor, 3702
mortgagor, vendor, or lessor, or by the trustee, before a judge or 3703
clerk of a court of record in this state, or a county auditor, 3704
county engineer, notary public, or mayor, who shall certify the 3705
acknowledgement and subscribe the official's name to the 3706
certificate of the acknowledgement. 3707

(B)(1) If a deed, mortgage, land contract as referred to in 3708
division (A)~~(2)(b)~~(21) of section 317.08 of the Revised Code, 3709
lease of any interest in real property, or a memorandum of trust 3710
as described in division (A) of section 5301.255 of the Revised 3711
Code was executed prior to February 1, 2002, and was not 3712
acknowledged in the presence of, or was not attested by, two 3713
witnesses as required by this section prior to that date, both of 3714
the following apply: 3715

(a) The instrument is deemed properly executed and is 3716
presumed to be valid unless the signature of the grantor, 3717
mortgagor, vendor, or lessor in the case of a deed, mortgage, land 3718
contract, or lease or of the settlor and trustee in the case of a 3719
memorandum of trust was obtained by fraud. 3720

(b) The recording of the instrument in the office of the 3721
county recorder of the county in which the subject property is 3722
situated is constructive notice of the instrument to all persons, 3723
including without limitation, a subsequent purchaser in good faith 3724
or any other subsequent holder of an interest in the property, 3725

regardless of whether the instrument was recorded prior to, on, or 3726
after February 1, 2002. 3727

(2) Division (B)(1) of this section does not affect any 3728
accrued substantive rights or vested rights that came into 3729
existence prior to February 1, 2002. 3730

Sec. 5301.14. When a title deed, recorded by the auditor of 3731
state as required by section 5301.13 of the Revised Code, or 3732
recorded in the office of the secretary of state, the record of 3733
which is required to be kept in the office of the auditor of 3734
state, has been lost or destroyed by accident, without having been 3735
recorded in the county recorder's office, on demand and tender of 3736
the fees therefor, the auditor of state ~~must~~ shall furnish to any 3737
person a copy of such deed certified under ~~his~~ the auditor of 3738
state's official seal, which copy shall be received everywhere in 3739
this state as prima-facie evidence of the existence of the deed, 3740
and in all respects shall have the effect of certified copies from 3741
the official records of ~~deeds recorded in~~ the county where such 3742
lands are situated. 3743

Sec. 5301.21. When the owners of adjoining tracts of land, or 3744
of lots in a municipal corporation, agree upon the site of a 3745
corner or line common to such tracts or lots, in a written 3746
instrument containing a pertinent description thereof, either with 3747
or without a plat, executed, acknowledged, and recorded as are 3748
deeds, such corner or line thenceforth shall be established as 3749
between the parties to such agreement, and all persons 3750
subsequently deriving title from them. 3751

Such agreement ~~must~~ shall be recorded by the county recorder, 3752
in the ~~book in his office in which surveys are recorded~~ official 3753
records. The original agreement, after being so recorded, or a 3754
certified copy thereof from the record, is competent evidence in 3755

any court in this state against a party thereto, or person in 3756
privity with ~~him~~ a party. 3757

When a tract of land is owned by the state, the officer or 3758
board having administrative control thereof, with the approval of 3759
the attorney general, may execute said written instrument and 3760
following recording in the county where the land is situated, said 3761
instrument shall be filed with the auditor of state with the 3762
evidence of title to the land affected. 3763

Sec. 5301.25. (A) All deeds, land contracts referred to in 3764
division (A)~~(2)(b)~~(21) of section 317.08 of the Revised Code, and 3765
instruments of writing properly executed for the conveyance or 3766
encumbrance of lands, tenements, or hereditaments, other than as 3767
provided in division (C) of this section and section 5301.23 of 3768
the Revised Code, shall be recorded in the office of the county 3769
recorder of the county in which the premises are situated. Until 3770
so recorded or filed for record, they are fraudulent insofar as 3771
they relate to a subsequent bona fide purchaser having, at the 3772
time of purchase, no knowledge of the existence of that former 3773
deed, land contract, or instrument. 3774

(B) Whenever a survey is made of lands that are being 3775
conveyed, the county auditor shall require that the name of the 3776
person who made the survey appear in the deed. The name shall 3777
either be printed, typewritten, stamped, or signed in a legible 3778
manner. An instrument is in compliance with this division if it 3779
contains a statement in the following form: 3780

"A survey of this property was made by" 3781
(Name)

This division does not apply to any court decree, order, 3782
judgment, or writ, to any instrument executed or acknowledged 3783
outside of this state, or to any instrument executed within this 3784
state prior to September 20, 1965. 3785

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(C) All tax certificates sold pursuant to section 5721.32 or 3786
 5721.33 of the Revised Code, or memoranda thereof, may be recorded 3787
 in the office of the county recorder of the county in which the 3788
 premises are situated, as provided in division (B) of section 3789
 5721.35 of the Revised Code; provided, however, that the first and 3790
 superior lien of the state and its taxing districts conveyed to 3791
 the holder of the tax certificate, as provided in division (A) of 3792
 section 5721.35 of the Revised Code, shall in no way be diminished 3793
 or adversely affected if the tax certificate evidencing the 3794
 conveyance of such first and superior lien, or memorandum thereof, 3795
 is not recorded as provided in this section. 3796

Sec. 5301.255. (A) A memorandum of trust that satisfies both 3797
 of the following may be presented for recordation in the office of 3798
 the county recorder of any county in which real property that is 3799
 subject to the trust is located: 3800

(1) The memorandum shall be executed by the trustee of the 3801
 trust and acknowledged by the trustee of the trust in accordance 3802
 with section 5301.01 of the Revised Code. 3803

(2) The memorandum shall state all of the following: 3804

(a) The name and address of the trustee of the trust; 3805

(b) The date of execution of the trust; 3806

(c) The powers specified in the trust relative to the 3807
 acquisition, sale, or encumbering of real property by the trustee 3808
 or the conveyance of real property by the trustee, and any 3809
 restrictions upon those powers. 3810

(B) A memorandum of trust that satisfies divisions (A)(1) and 3811
 (2) of this section also may set forth the substance or actual 3812
 text of provisions of the trust that are not described in those 3813
 divisions. 3814

(C) A memorandum of trust that satisfies divisions (A)(1) and 3815

(2) of this section shall constitute notice only of the 3816
information contained in it. 3817

(D) Upon the presentation for recordation of a memorandum of 3818
trust that satisfies divisions (A)(1) and (2) of this section and 3819
the payment of the requisite fee prescribed in section 317.32 of 3820
the Revised Code, a county recorder shall record the memorandum of 3821
trust ~~as follows:~~ 3822

~~(1) Unless division (D)(2) of this section applies, in the 3823
record of deeds official records described in division (A)(1)(18) 3824
of section 317.08 of the Revised Code, if the memorandum of trust 3825
describes specific real property, or in the ~~record of powers of~~ 3826
~~attorney~~ official records described in division (A)(3)(24) of that 3827
section, if the memorandum of trust does not describe specific 3828
real property:~~ 3829

~~(2) If the county recorder records instruments in accordance 3830
with division (C) of section 317.08 of the Revised Code, in the 3831
official records described in that division. 3832~~

Sec. 5301.28. When the mortgagee of property within this 3833
state, or the party to whom the mortgage has been assigned, either 3834
by a separate instrument, or in writing on that mortgage, or on 3835
the margin of the record of the mortgage, which assignment, if in 3836
writing on the mortgage or on the margin of the record of the 3837
mortgage, need not be acknowledged, receives payment of any part 3838
of the money due the holder of the mortgage, and secured by the 3839
mortgage, and enters satisfaction or a receipt for the payment, 3840
either on the mortgage or its record, that satisfaction or 3841
receipt, when entered on the record, or copied on the record from 3842
the original mortgage by the county recorder, will release the 3843
mortgage to the extent of the receipt. In all cases when a 3844
mortgage has been assigned in writing on that mortgage, the 3845
recorder shall copy the assignment from the original mortgage upon 3846

the margin of the record of the mortgage before the satisfaction 3847
or receipt is entered upon the record of the mortgage. 3848

In a county in which the county recorder has determined to 3849
use the microfilm process as provided by section 9.01 of the 3850
Revised Code, the county recorder may require that all 3851
satisfactions of mortgages be made by separate instrument. The 3852
original instrument bearing the proper endorsement may be used as 3853
such a separate instrument. That separate instrument shall be 3854
recorded in the ~~book provided by section 5301.34 of the Revised~~ 3855
~~Code for the satisfactions of mortgages~~ county recorder's official 3856
records. The county recorder shall charge the fee for the 3857
recording as provided by section 317.32 of the Revised Code for 3858
recording mortgages. 3859

Sec. 5301.32. A mortgage may be assigned or partially 3860
released by a separate instrument of assignment or partial 3861
release, acknowledged as provided by section 5301.01 of the 3862
Revised Code. The separate instrument of assignment or partial 3863
release shall be recorded in the ~~book provided by section 5301.34~~ 3864
~~of the Revised Code for the recording of satisfactions of~~ 3865
~~mortgages~~ county recorder's official records. The county recorder 3866
shall be entitled to charge the fee for that recording as provided 3867
by section 317.32 of the Revised Code for recording deeds. The 3868
signature of a person on the assignment or partial release may be 3869
a facsimile of that person's signature. A facsimile of a signature 3870
on an assignment or partial release is equivalent to and 3871
constitutes the written signature of the person for all 3872
requirements regarding mortgage assignments or partial releases. 3873

In a county in which the county recorder has determined to 3874
use the microfilm process as provided by section 9.01 of the 3875
Revised Code, the county recorder may require that all assignments 3876
and partial releases of mortgages be by separate instruments. The 3877

original instrument bearing the proper endorsement may be used as 3878
the separate instrument. 3879

An assignment of a mortgage shall contain the then current 3880
mailing address of the assignee. 3881

Sec. 5301.33. Except in counties where deeds or other 3882
separate instruments are required as provided in this section, a 3883
lease, whether or not renewable forever, that is recorded in any 3884
county recorder's office, may be canceled or partially released by 3885
the lessor and lessee, or assigned by either of them, by writing 3886
the cancellation, partial release, or assignment on the original 3887
lease, or upon the margin of the record of the original lease, and 3888
by signing it. That cancellation, partial release, or assignment 3889
need not be acknowledged, but if written on the margin of the 3890
record, the signing shall be attested to by the county recorder. 3891
The assignment by the lessee, whether it is upon the lease, or 3892
upon the margin of the record of the lease, or by separate 3893
instrument, shall transfer all interest held by the lessee under 3894
the lease in the premises described in the lease, unless otherwise 3895
stated in the lease or in the assignment. For copying the 3896
cancellation, partial release, or assignment upon the margin of 3897
the record, if written upon the original instrument, or for 3898
attesting it, if written upon the margin of the record, the county 3899
recorder shall charge the fee provided by section 317.32 of the 3900
Revised Code for recording the assignment and satisfaction of 3901
mortgages. 3902

A lease, whether or not renewable forever, that is recorded 3903
in any county recorder's office, also may be canceled, partially 3904
released, or assigned by deed or by other separate instrument 3905
acknowledged as provided in section 5301.01 of the Revised Code. 3906
Unless in the form of a deed, a separate instrument of 3907
cancellation, partial release, or assignment shall be recorded in 3908

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the ~~record of leases~~ official records provided for by section 3909
317.08 of the Revised Code. The county recorder shall charge the 3910
fee for that recording as provided in section 317.32 of the 3911
Revised Code for recording deeds. 3912

If a lease has been canceled, partially released, or assigned 3913
by deed or by other separate instrument and that deed or other 3914
separate instrument recites the county recorder's file number of 3915
the original lease or the volume and page of the record in which 3916
the original lease is recorded, the county recorder shall note on 3917
the margin of the record of the original lease the county 3918
recorder's file number of the deed or other separate instrument or 3919
the volume and page of the record in which the same is recorded. 3920

"Lessor" and "lessee" as used in this section include an 3921
assignee of the interest of either. "Lease" as used in this 3922
section includes a memorandum of lease provided for by section 3923
5301.251 of the Revised Code. This section does not permit the 3924
assignment of any lease if the assignment is prohibited by the 3925
terms of the lease. 3926

In a county in which the county recorder has determined to 3927
use the microfilm process as provided by section 9.01 of the 3928
Revised Code, the county recorder may require that all 3929
cancellations, partial releases, and assignments of leases be by 3930
deed or other separate instrument. The original instrument bearing 3931
the proper endorsement may be used as such separate instrument. 3932

Sec. 5301.331. Except in counties where deeds or other 3933
instruments are required as provided in this section, a land 3934
contract that is recorded in the office of the county recorder may 3935
be cancelled, partially released by the vendor and vendee, or 3936
assigned by either of them by writing the cancellation, partial 3937
release, or assignment on the original land contract or upon the 3938
margin of the record of the original land contract, and by signing 3939

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it. That cancellation, partial release, or assignment need not be 3940
acknowledged, but if written on the margin of the record, the 3941
signing shall be attested to by the county recorder. The 3942
assignment by the vendee, whether it is on the land contract or 3943
upon the margin of the record of that contract, or by separate 3944
instrument, shall transfer the right held by the vendee under the 3945
land contract in the premises described in the contract unless 3946
otherwise stated in the land contract or in the assignment. For 3947
copying the cancellation, partial release, or assignment upon the 3948
margin of the record, or for attesting it, if written upon the 3949
margin of the record, the county recorder shall charge the fee 3950
provided by section 317.32 of the Revised Code for recording the 3951
assignment and satisfaction of mortgages. 3952

A land contract that is recorded in the office of the county 3953
recorder may also be cancelled, partially released, or assigned by 3954
deed or by other separate instrument, acknowledged as provided in 3955
section 5301.01 of the Revised Code. Unless in the form of a deed, 3956
a separate instrument of cancellation, partial release, or 3957
assignment shall be recorded in the ~~book provided by section~~ 3958
~~5301.34 of the Revised Code for recording satisfactions of~~ 3959
~~mortgages~~ county recorder's official records. The county recorder 3960
shall charge the fee for that record as provided for in section 3961
317.32 of the Revised Code for record fees. 3962

If a land contract has been cancelled, partially released, or 3963
assigned by deed or other separate instrument, and that deed or 3964
other separate instrument recites the county recorder's file 3965
number of the original land contract or the volume and page of the 3966
record in which the original land contract is recorded, the county 3967
recorder shall note on the margin of the original land contract 3968
the county recorder's file number of the deed or other separate 3969
instrument or the volume and page of the record in which the same 3970
is recorded. 3971

"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~~ 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 4003
for record an affidavit of forfeiture with the county recorder if 4004
the lessee does not have the lease released of record within 4005
thirty days from the date of receipt of the notice or of 4006
publication. 4007

(B) After thirty days and not more than sixty days from the 4008
date of proof of mailing or publication of the notice, the lessor, 4009
~~his~~ or the lessor's successors or assigns, may file with the 4010
county recorder an affidavit of forfeiture setting forth that ~~he~~ 4011
such person is the lessor of an oil or gas lease; the file number 4012
or volume and page of the lease record where the oil or gas lease 4013
is recorded; that the lessee, ~~his~~ or the lessee's successors or 4014
assigns, ~~has~~ have failed and neglected to comply with specifically 4015
described covenants provided for in the lease, reciting the facts 4016
constituting such failure, or that the term of the lease has 4017
expired; that there are no producing or drilling oil or gas wells 4018
on the leased premises; that the lease has been forfeited and is 4019
void; and that notice was served on the lessee, ~~his~~ or the 4020
lessee's successors or assigns, or that publication was made, and 4021
the manner and time thereof. 4022

(C) If the lessee, ~~his~~ or the lessee's successors or assigns, 4023
claims that the lease is in full force and effect, the lessee, ~~his~~ 4024
or the lessee's successors or assigns, shall, within sixty days 4025
after the mailing or publication of the notice of the lessor of 4026
~~his~~ the lessor's intention to declare the lease forfeited, notify 4027
the person who filed the affidavit of forfeiture of the claim, and 4028
file for record an affidavit with the office of the county 4029
recorder of the county in which the land is situated stating that 4030
the lease has not been forfeited and that the lessee, ~~his~~ or the 4031
lessee's successors or assigns, still claim that the lease is in 4032
full force and effect. 4033

(D) If the lessee, ~~his~~ or the lessee's successors or assigns, 4034

~~does~~ do not give such notice in writing to the lessor at any time 4035
prior to the sixtieth day after the mailing or publication of the 4036
notice of the lessor of ~~his~~ the lessor's intention to declare the 4037
lease forfeited, then the lessor shall ~~cause~~ file for record with 4038
the county recorder ~~to note upon the margin of the record of the~~ 4039
~~lease the following:~~ a notice of failure to file. The notice shall 4040
contain all of the following: 4041

(1) A statement that the person filing the notice is the 4042
lessor or the lessor's successors or assigns; 4043

(2) The document number or volume and page of the lease 4044
record where the oil or gas lease is recorded; 4045

(3) A general description of the land; 4046

(4) The statement: "This lease cancelled pursuant to 4047
affidavit of forfeiture recorded ~~in~~ as Document Number, or 4048
Official Record/Lease Vol., Page" ~~Thereafter~~ 4049

~~Thereafter~~, the record of the lease shall not be notice to 4050
the public of the existence of the lease or of any interest 4051
therein or rights thereunder and the record shall not be received 4052
in evidence in any court of the state on behalf of the lessee, ~~his~~ 4053
or the lessee's successors or assigns, or against the lessor, ~~his~~ 4054
or the lessor's successors or assigns. 4055

(E) For recording the affidavit of forfeiture, ~~for noting~~ 4056
~~such cancellation upon the margin of the record, and for recording~~ 4057
the affidavit giving notice that the lease has not been forfeited, 4058
and the notice of failure to file, the county recorder shall 4059
charge the fees provided by section 317.32 of the Revised Code. 4060

~~In a county in which the county recorder has determined to~~ 4061
~~use the microfilm process as provided by section 9.01 of the~~ 4062
~~Revised Code, the recorder may, where applicable, require that the~~ 4063
~~notation "This lease cancelled pursuant to affidavit of forfeiture~~ 4064
~~recorded in Lease Vol., Page" be entered on the~~ 4065

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~~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

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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;

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(3) Contain an accurate and full description of all land 4128
affected by the notice, which description shall be set forth in 4129
particular terms and not by general inclusions, except that if the 4130
claim is founded upon a recorded instrument, the description in 4131
the notice may be the same as that contained in such recorded 4132
instrument; 4133

(4) State the name of each record owner of the land affected 4134
by the notice, at the time of its recording, together with the 4135
recording information of the instrument by which each record owner 4136
acquired title to the land; 4137

(5) Be made by any person who has knowledge of the relevant 4138
facts or is competent to testify concerning them in court. 4139

(B) The notice shall be filed for record in the office of the 4140
county recorder of the county or counties where the land described 4141
in it is situated. The county recorder of each county shall accept 4142
all such notices presented ~~to him which~~ that describe land 4143
situated ~~in~~ within the county ~~in which he serves,~~ and shall enter 4144
and record them in the ~~deed~~ official records of that county, and 4145
shall index each notice in the ~~grantee deed~~ direct index under the 4146
names of the claimants appearing in that notice and in the ~~grantor~~ 4147
~~deed~~ reverse index under the names of the record owners appearing 4148
in that notice. ~~Such~~ If the county recorder maintains indexes 4149
under section 317.20 of the Revised Code, the notices also shall 4150
be indexed under the description of the real estate involved ~~in a~~ 4151
~~book set apart for that purpose to be known as the "Notice Index."~~ 4152
~~Each~~ The county recorder may shall charge the same fees for the 4153
recording of such notices as are charged for recording deeds. 4154

(C) A notice prepared, executed, and recorded in conformity 4155
with the requirements of this section, or a certified copy of it, 4156
shall be accepted as evidence of the facts stated insofar as they 4157
affect title to the land affected by that notice. 4158

(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:

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(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

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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

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storage operations may preserve the holder's interest, and those 4250
of any lessor of the interest, by a single claim, that defines the 4251
boundaries of the storage field or pool and its formations, 4252
without describing each separate interest claimed. The claim is 4253
prima-facie evidence of the use of each separate interest in 4254
underground gas storage operations. 4255

(D)(1) A mineral interest may be preserved indefinitely from 4256
being deemed abandoned under division (B) of this section by the 4257
occurrence of any of the circumstances described in division 4258
(B)(3) of this section, including, but not limited to, successive 4259
filings of claims to preserve mineral interests under division (C) 4260
of this section. 4261

(2) The filing of a claim to preserve a mineral interest 4262
under division (C) of this section does not affect the right of a 4263
lessor of an oil or gas lease to obtain its forfeiture under 4264
section 5301.332 of the Revised Code. 4265

(E) Before a mineral interest becomes vested under division 4266
(B) of this section in the owner of the surface of the lands 4267
subject to the interest, the owner of the surface of the lands 4268
subject to the interest shall do both of the following: 4269

(1) Serve notice by certified mail, return receipt requested, 4270
to each holder or each holder's successors or assignees, at the 4271
last known address of each, of the owner's intent to declare the 4272
mineral interest abandoned. If service of notice cannot be 4273
completed to any holder, the owner shall publish notice of the 4274
owner's intent to declare the mineral interest abandoned at least 4275
once in a newspaper of general circulation in each county in which 4276
the land that is subject to the interest is located. The notice 4277
shall contain all of the information specified in division (F) of 4278
this section. 4279

(2) At least thirty, but not later than sixty days after the 4280

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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;	4311 4312
(2) The volume and page number of the recorded instrument on which the mineral interest is based;	4313 4314
(3) A statement that the mineral interest has been abandoned pursuant to division (B) of this section;	4315 4316
(4) A recitation of the facts constituting the abandonment;	4317
(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.	4318 4319 4320
(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:	4321 4322 4323 4324 4325 4326 4327 4328
(a) A claim to preserve the mineral interest in accordance with division (C) of this section;	4329 4330
(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.	4331 4332 4333 4334
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.	4335 4336 4337
(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	4338 4339 4340

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file a claim to preserve the mineral interest, files such a claim 4341
more than sixty days after the date on which the notice was served 4342
or published under division (E) of this section, fails to file an 4343
affidavit that identifies an event described in division (B)(3) of 4344
this section that has occurred within the twenty years immediately 4345
preceding the date on which the notice was served or published 4346
under division (E) of this section, or files such an affidavit 4347
more than sixty days after the date on which the notice was served 4348
or published under that division, the owner of the surface of the 4349
lands subject to the interest who is seeking to have the interest 4350
deemed abandoned and vested in the owner shall ~~cause the county~~ 4351
~~recorder of each applicable county to memorialize the record on~~ 4352
~~which the severed mineral interest is based with the following:~~ 4353
file in the office of the county recorder of each county where the 4354
land that is subject to the mineral interest is located a notice 4355
of failure to file. The notice shall contain all of the following: 4356

(a) A statement that the person filing the notice is the 4357
owner of the surface of the lands subject to the mineral interest; 4358

(b) A description of the surface of the land that is subject 4359
to the mineral interest; 4360

(c) The statement: "This mineral interest abandoned pursuant 4361
to affidavit of abandonment recorded in volume , page" 4362

Immediately after the ~~county recorder memorializes the record~~ 4363
notice of failure to file a mineral interest is recorded, the 4364
mineral interest shall vest in the owner of the surface of the 4365
lands formerly subject to the interest, and the record of the 4366
mineral interest shall cease to be notice to the public of the 4367
existence of the mineral interest or of any rights under it. In 4368
addition, the record shall not be received as evidence in any 4369
court in this state on behalf of the former holder or the former 4370
holder's successors or assignees against the owner of the surface 4371
of the lands formerly subject to the interest. However, the 4372

abandonment and vesting of a mineral interest pursuant to 4373
divisions (E) to (I) of this section only shall be effective as to 4374
the property of the owner that filed the affidavit of abandonment 4375
under division (E) of this section. 4376

(I) For purposes of a recording under this section, a county 4377
recorder shall charge the fee established under section 317.32 of 4378
the Revised Code. 4379

~~A county recorder who uses microfilm as provided under 4380
section 9.01 of the Revised Code may require the memorial "This 4381
mineral interest abandoned pursuant to affidavit of abandonment 4382
recorded in volume, page" to be located on the 4383
affidavit of abandonment instead of the record on which the 4384
severed mineral interest is based, and the affidavit may be 4385
recorded under section 317.08 of the Revised Code. 4386~~

Sec. 5302.15. An instrument containing a form or forms of 4387
covenants, conditions, obligations, powers, and other clauses of a 4388
mortgage, may be recorded in the ~~record of mortgages~~ official 4389
records of any county. Every such instrument shall be entitled 4390
"Master Mortgage Form Recorded By (name of the person causing the 4391
instrument to be recorded)" and shall be dated and signed by the 4392
person causing it to be recorded, but need not be acknowledged. 4393
Upon presentation for record and payment of the fees provided in 4394
section 317.32 of the Revised Code, the county recorder shall 4395
record any such master mortgage form in the ~~record of mortgages~~ 4396
official records of the county and shall index it in the ~~general~~ 4397
alphabetical index of grantees direct and reverse indexes under 4398
the name appearing in the title, in the same manner as mortgages 4399
of real property. 4400

Sec. 5302.17. A deed conveying any interest in real property 4401
to two or more persons, and in substance following the form set 4402

forth in this section, when duly executed in accordance with 4403
Chapter 5301. of the Revised Code, creates a survivorship tenancy 4404
in the grantees, and upon the death of any of the grantees, vests 4405
the interest of the decedent in the survivor, survivors, or the 4406
survivor's or survivors' separate heirs and assigns. 4407

"SURVIVORSHIP DEED 4408

..... (marital status), of County, 4409
..... for valuable consideration paid, 4410
grant(s), (covenants, if any), to 4411
(marital status) and (marital status), for 4412
their joint lives, remainder to the survivor of them, whose 4413
tax-mailing addresses are, the following real 4414
property: 4415

(description of land or interest therein and encumbrances, 4416
reservations, and exceptions, if any) 4417

Prior Instrument Reference: 4418

....., wife (husband) of the grantor, releases all 4419
rights of dower therein. 4420

Executed this day of 4421

..... 4422

(Signature of Grantor) 4423

(Execution in accordance with Chapter 5301. of the Revised 4424
Code)" 4425

Any persons who are the sole owners of real property, prior 4426
to April 4, 1985, as tenants with a right of survivorship under 4427
the common or statutory law of this state or as tenants in common 4428
may create in themselves and in any other person or persons a 4429
survivorship tenancy in the real property by executing a deed as 4430
provided in this section conveying their entire, separate 4431
interests in the real property to themselves and to the other 4432
person or persons. 4433

Except as otherwise provided in this section, when a person 4434
holding real property as a survivorship tenant dies, the transfer 4435
of the interest of the decedent may be recorded by presenting to 4436
the county auditor and filing with the county recorder either a 4437
certificate of transfer as provided in section 2113.61 of the 4438
Revised Code, or an affidavit accompanied by a certified copy of a 4439
death certificate. The affidavit shall recite the names of the 4440
other survivorship tenant or tenants, the address of the other 4441
survivorship tenant or tenants, the date of death of the decedent, 4442
and a description of the real property. The county recorder shall 4443
~~make index reference to~~ record any certificate or affidavit so 4444
filed in the ~~record of deeds~~ official records. When a person 4445
holding real property as a survivorship tenant dies and the title 4446
to the property is registered pursuant to Chapter 5309. of the 4447
Revised Code, the procedure for the transfer of the interest of 4448
the decedent shall be pursuant to section 5309.081 of the Revised 4449
Code. 4450

Sec. 5302.171. Upon the death, resignation, removal, or other 4451
event terminating the appointment of a trustee of a trust, which 4452
trustee holds title to real property, the successor trustee or any 4453
co-trustee of the trust shall file with the county auditor and the 4454
county recorder of the county in which the real property is 4455
located, as soon as is practical, an affidavit reciting the name 4456
of the immediately preceding trustee and any co-trustees, the 4457
addresses of all trustees, a reference to the deed or other 4458
instrument vesting title in the trustees, and a legal description 4459
of the real property. The affidavit shall be ~~indexed and~~ recorded 4460
in the ~~record of deeds~~ official records of the county recorder, 4461
and indexed in the direct and reverse indexes provided for in 4462
section 317.18 of the Revised Code. 4463

The affidavit described in this section shall not be required 4464
if the original trust instrument naming the trustees and 4465

successors and containing relevant facts pertaining to the 4466
succession of trustees, or if a memorandum of trust in compliance 4467
with section 5301.255 of the Revised Code that contains relevant 4468
facts pertaining to the succession of trustees, is recorded in the 4469
office of the county recorder. 4470

Failure to file the affidavit required by this section does 4471
not affect title to real property in the one or more trustees. 4472

Sec. 5302.222. (A) The transfer of a deceased owner's real 4473
property or interest in real property as designated in a transfer 4474
on death designation affidavit provided in section 5302.22 of the 4475
Revised Code shall be recorded by presenting to the county auditor 4476
of the county in which the real property is located and filing 4477
with the county recorder of that county an affidavit of 4478
confirmation executed by any transfer on death beneficiary to whom 4479
the transfer is made. The affidavit of confirmation shall be 4480
verified before a person authorized to administer oaths and shall 4481
be accompanied by a certified copy of the death certificate for 4482
the deceased owner. The affidavit of confirmation shall contain 4483
all of the following information: 4484

(1) The name and address of each transfer on death 4485
beneficiary who survived the deceased owner or that is in 4486
existence on the date of death of the deceased owner. If a named 4487
beneficiary was designated as a transfer on death beneficiary 4488
solely in that person's capacity as a trustee of a trust and that 4489
trustee subsequently has been replaced by a successor trustee, the 4490
affidavit of confirmation shall include the name and address of 4491
the successor trustee and shall be accompanied by a copy of the 4492
recorded successor trustee affidavit described in section 5302.171 4493
of the Revised Code. 4494

(2) The date of death of the deceased owner; 4495

(3) A description of the subject real property or interest in 4496

real property; 4497

(4) The name of each transfer on death beneficiary who has 4498
not survived the deceased owner or that is not in existence on the 4499
date of death of the deceased owner. 4500

(B) The affidavit of confirmation shall be accompanied by a 4501
certified copy of the death certificate for each transfer on death 4502
beneficiary who has not survived the deceased owner. 4503

(C) The county recorder shall ~~make an index reference in the~~ 4504
~~record of deeds to~~ in the official records any affidavit of 4505
confirmation filed ~~with the county recorder~~ under this section. 4506

(D) Upon the death of any individual holding real property or 4507
an interest in real property that is the subject of a transfer on 4508
death designation affidavit as provided in section 5302.22 of the 4509
Revised Code, if the title to the real property is registered 4510
pursuant to Chapter 5309. of the Revised Code, the procedure for 4511
the transfer of the interest of the deceased owner to the transfer 4512
on death beneficiary or beneficiaries designated in the affidavit 4513
shall be pursuant to section 5309.081 of the Revised Code. 4514

(E) Any person who knowingly makes any false statement in an 4515
affidavit of confirmation is guilty of falsification under 4516
division (A)(6) of section 2921.13 of the Revised Code. 4517

Sec. 5309.13. After the filing of the application to register 4518
the title to land or to any interest therein and before 4519
registration, the land described in such application may be dealt 4520
with and instruments relating thereto may be recorded and indexed, 4521
in the same manner as if no such application had been filed. As 4522
soon as an application is disposed of, the clerk of the probate 4523
court or the clerk of the court of common pleas shall make a 4524
memorandum stating the disposition of the case and shall send it 4525
to the county recorder, who shall record ~~and index~~ it with in the 4526

official records of deeds. 4527

Sec. 5309.41. In all cases in which a certificate of title, 4528
or any other instrument or memorandum affecting registered land, 4529
is wholly canceled, it shall be retained by the county recorder 4530
and filed in his office under its proper file number and carefully 4531
preserved. 4532

In all cases where part of the land described in a 4533
certificate of title is ~~only partially~~ transferred, the county 4534
recorder shall issue a new certificate of title to the ~~registered~~ 4535
~~owner,~~ transferee for the part of the land ~~not~~ transferred, and 4536
shall indorse on the transferor's registered ~~certificate~~ and ~~on~~ 4537
~~the duplicate certificate surrendered~~ certificates, a ~~memorial~~ 4538
notation partially canceling the same, and the reasons therefor, 4539
~~giving stating~~ the ~~volume and folium of the register where the new~~ 4540
~~title is registered,~~ and the number of the new certificate for the 4541
transferred land. The county recorder ~~may cancel the property or~~ 4542
~~estate transferred on the~~ shall maintain as active the 4543
transferor's registered and duplicate certificates for the residue 4544
of the ~~transferor~~ land not transferred without ~~the issue of~~ 4545
issuing a new certificate to the transferor for the residue. 4546

Sec. 5309.64. (A) Whenever registered land is sold to satisfy 4547
any judgment, decree, or order of a court, or the title is 4548
transferred or affected by a decree or judgment of a court, the 4549
purchaser, or the person in whose favor such decree was rendered, 4550
on filing with the county recorder a certificate that the terms of 4551
sale have been complied with and a certified copy of the order of 4552
sale and return thereof and confirmation, or a certified copy of 4553
the decree of the court transferring or affecting the title, as 4554
the case may be, is entitled to have the property transferred to 4555
the purchaser or person in whose favor the decree was rendered and 4556
the title registered accordingly and a new certificate of title 4557

issued therefor. 4558

(B) When registered land is sold by the sheriff under order 4559
of a court, the sheriff shall file with the county recorder a 4560
certificate that the terms of sale have been complied with and a 4561
certified copy of the order of sale and return thereof and 4562
confirmation. The purchaser is thereafter entitled to have the 4563
property transferred to the purchaser and the title registered 4564
accordingly and a new certificate of title issued therefor. 4565

(C) This section and its applications are not superseded, 4566
negated, or amended, in whole or in part, by section 5309.61 of 4567
the Revised Code. 4568

Sec. 5310.35. The board of county commissioners shall conduct 4569
the public hearing required by section 5310.33 of the Revised Code 4570
in accordance with this section. 4571

(A)(1) The board shall prepare a notice of the hearing that 4572
includes each of the following: 4573

(a) A statement that the board is considering abolishing land 4574
registration in the county, that abolition would require the 4575
deregistration of all registered land in the county, and that 4576
after abolition all land in the county would have to be dealt with 4577
as nonregistered land; 4578

(b) A statement that the board seeks evidence with regard to 4579
the matters listed in section 5310.34 of the Revised Code; 4580

(c) The date, time, and place of the hearing, which shall be 4581
not earlier than two nor later than three months after the 4582
resolution to consider the merits of abolishing land registration 4583
was adopted by the board; 4584

(d) A statement that any person affected by the proposed 4585
abolition of land registration may appear at the hearing and 4586
present evidence as provided in division (B) of this section. 4587

(2) The board shall serve the notice by ~~both of the following~~ 4588
~~means:~~ 4589

~~(a) Ordinary mail, evidenced by a certificate of mailing,~~ 4590
~~addressed to each person from whom a receipt or signature card,~~ 4591
~~giving residence and post office address, has been taken by the~~ 4592
~~county recorder under section 5309.30 or 5309.50 of the Revised~~ 4593
~~Code, and to each person who has filed an affidavit with the~~ 4594
~~county recorder under section 5309.72 of the Revised Code. The~~ 4595
~~county recorder, within one month after the adoption of a~~ 4596
~~resolution to consider the merits of abolishing land registration~~ 4597
~~in the county, shall provide the board with the names and~~ 4598
~~respective addresses of the persons who are entitled to notice~~ 4599
~~under this division.~~ 4600

~~If a notice is returned with an endorsement showing failure~~ 4601
~~of delivery, the board is under no further obligation to directly~~ 4602
~~serve the notice upon the addressee. The board shall preserve the~~ 4603
~~returned notice in the records pertaining to its consideration of~~ 4604
~~the merits of abolishing land registration in the county.~~ 4605

~~(b) Publication publication twice a week for two consecutive~~ 4606
~~weeks in a newspaper of general circulation in the county or as~~ 4607
~~provided in section 7.16 of the Revised Code. Publication of the~~ 4608
~~notice shall be completed at least one month prior to the date set~~ 4609
~~for the hearing.~~ 4610

(B) At the date, time, and place specified in the notice, the 4611
board shall conduct a hearing, which may be adjourned from day to 4612
day until complete, at which any person affected by the proposed 4613
abolition of land registration may appear in person, by attorney, 4614
or both, and present evidence, orally or in writing, with regard 4615
to the costs and benefits of maintaining land registration in the 4616
county. Any person who presents evidence may also present evidence 4617
refuting any evidence offered in opposition to the person's 4618
evidence. 4619

The board shall cause a stenographic record to be made of the 4620
hearing. The president of the board, or a member the president 4621
designates, shall preside at the hearing. 4622

Sec. 5310.38. (A) A resolution of abolition shall not be 4623
implemented ~~until one of the~~ later than one month following 4624
~~applies:~~ 4625

~~(1) The time for bringing an action under section 5310.37 of 4626
the Revised Code has expired without the commencement of such an 4627
action;~~ 4628

~~(2) An action was commenced under section 5310.37 of the 4629
Revised Code, the court has dismissed the action, and;~~ 4630

~~(a) The time for appeal of the dismissal has expired;~~ 4631

~~(b) The dismissal has been appealed, and appeals have been 4632
exhausted without the dismissal having been reversed.~~ 4633

~~(3) An action was commenced under section 5310.37 of the 4634
Revised Code, the court issued an order enjoining implementation 4635
of abolition of land registration, the board of county 4636
commissioners or county recorder appealed the order, and appeals 4637
have been exhausted with the order having been reversed its 4638
adoption. 4639~~

~~(B) The county recorder shall administer this section by 4640
closely monitoring the course of events following adoption of a 4641
resolution of abolition. Within ten days after implementation 4642
adoption of the resolution ~~becomes required under division (A) of~~ 4643
~~this section~~ by the board of county commissioners, the recorder 4644
shall notify the board, the clerk of the court of common pleas, 4645
and the clerk of the probate court in writing of the ~~fact~~ adoption 4646
of the resolution of abolition and set the date upon which 4647
implementation of abolition of land registration in the county is 4648
to begin. The date thus set, which is the "date of 4649~~

implementation," shall be not later than one month after the day 4650
upon which ~~implementation became required under division (A) of~~ 4651
~~this section~~ the resolution was adopted. 4652

If one or more parcels of land registered in the county lie 4653
partly in another county or counties, the recorder shall send a 4654
copy of the notice required by the preceding paragraph to the 4655
recorder, clerk of the court of common pleas, and clerk of the 4656
probate court of each such other county. 4657

(C) Beginning on the date of implementation, winding up of 4658
land registration shall proceed to completion in the county, and 4659
to the extent required in any nonabolishing county, as provided in 4660
sections 5310.41 to 5310.54 of the Revised Code. Except as 4661
necessary for the winding up of land registration, Chapter 5309. 4662
and sections 5310.01 to 5310.21 of the Revised Code do not apply 4663
in the county on and after the date of implementation. 4664

Sec. 5705.19. This section does not apply to school 4665
districts, county school financing districts, or lake facilities 4666
authorities. 4667

The taxing authority of any subdivision at any time and in 4668
any year, by vote of two-thirds of all the members of the taxing 4669
authority, may declare by resolution and certify the resolution to 4670
the board of elections not less than ninety days before the 4671
election upon which it will be voted that the amount of taxes that 4672
may be raised within the ten-mill limitation will be insufficient 4673
to provide for the necessary requirements of the subdivision and 4674
that it is necessary to levy a tax in excess of that limitation 4675
for any of the following purposes: 4676

(A) For current expenses of the subdivision, except that the 4677
total levy for current expenses of a detention facility district 4678
or district organized under section 2151.65 of the Revised Code 4679
shall not exceed two mills and that the total levy for current 4680

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expenses of a combined district organized under sections 2151.65	4681
and 2152.41 of the Revised Code shall not exceed four mills;	4682
(B) For the payment of debt charges on certain described	4683
bonds, notes, or certificates of indebtedness of the subdivision	4684
issued subsequent to January 1, 1925;	4685
(C) For the debt charges on all bonds, notes, and	4686
certificates of indebtedness issued and authorized to be issued	4687
prior to January 1, 1925;	4688
(D) For a public library of, or supported by, the subdivision	4689
under whatever law organized or authorized to be supported;	4690
(E) For a municipal university, not to exceed two mills over	4691
the limitation of one mill prescribed in section 3349.13 of the	4692
Revised Code;	4693
(F) For the construction or acquisition of any specific	4694
permanent improvement or class of improvements that the taxing	4695
authority of the subdivision may include in a single bond issue;	4696
(G) For the general construction, reconstruction,	4697
resurfacing, and repair of streets, roads, and bridges in	4698
municipal corporations, counties, or townships;	4699
(H) For parks and recreational purposes;	4700
(I) For the purpose of providing and maintaining fire	4701
apparatus, appliances, buildings, or sites therefor, or sources of	4702
water supply and materials therefor, or the establishment and	4703
maintenance of lines of fire alarm telegraph, or the payment of	4704
firefighting companies or permanent, part-time, or volunteer	4705
firefighting, emergency medical service, administrative, or	4706
communications personnel to operate the same, including the	4707
payment of any employer contributions required for such personnel	4708
under section 145.48 or 742.34 of the Revised Code, or the	4709
purchase of ambulance equipment, or the provision of ambulance,	4710

paramedic, or other emergency medical services operated by a fire 4711
department or firefighting company; 4712

(J) For the purpose of providing and maintaining motor 4713
vehicles, communications, other equipment, buildings, and sites 4714
for such buildings used directly in the operation of a police 4715
department, or the payment of salaries of permanent or part-time 4716
police, communications, or administrative personnel to operate the 4717
same, including the payment of any employer contributions required 4718
for such personnel under section 145.48 or 742.33 of the Revised 4719
Code, or the payment of the costs incurred by townships as a 4720
result of contracts made with other political subdivisions in 4721
order to obtain police protection, or the provision of ambulance 4722
or emergency medical services operated by a police department; 4723

(K) For the maintenance and operation of a county home or 4724
detention facility; 4725

(L) For community mental retardation and developmental 4726
disabilities programs and services pursuant to Chapter 5126. of 4727
the Revised Code, except that the procedure for such levies shall 4728
be as provided in section 5705.222 of the Revised Code; 4729

(M) For regional planning; 4730

(N) For a county's share of the cost of maintaining and 4731
operating schools, district detention facilities, forestry camps, 4732
or other facilities, or any combination thereof, established under 4733
section 2151.65 or 2152.41 of the Revised Code or both of those 4734
sections; 4735

(O) For providing for flood defense, providing and 4736
maintaining a flood wall or pumps, and other purposes to prevent 4737
floods; 4738

(P) For maintaining and operating sewage disposal plants and 4739
facilities; 4740

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- (Q) For the purpose of purchasing, acquiring, constructing, 4741
enlarging, improving, equipping, repairing, maintaining, or 4742
operating, or any combination of the foregoing, a county transit 4743
system pursuant to sections 306.01 to 306.13 of the Revised Code, 4744
or of making any payment to a board of county commissioners 4745
operating a transit system or a county transit board pursuant to 4746
section 306.06 of the Revised Code; 4747
- (R) For the subdivision's share of the cost of acquiring or 4748
constructing any schools, forestry camps, detention facilities, or 4749
other facilities, or any combination thereof, under section 4750
2151.65 or 2152.41 of the Revised Code or both of those sections; 4751
- (S) For the prevention, control, and abatement of air 4752
pollution; 4753
- (T) For maintaining and operating cemeteries; 4754
- (U) For providing ambulance service, emergency medical 4755
service, or both; 4756
- (V) For providing for the collection and disposal of garbage 4757
or refuse, including yard waste; 4758
- (W) For the payment of the police officer employers' 4759
contribution or the firefighter employers' contribution required 4760
under sections 742.33 and 742.34 of the Revised Code; 4761
- (X) For the construction and maintenance of a drainage 4762
improvement pursuant to section 6131.52 of the Revised Code; 4763
- (Y) For providing or maintaining senior citizens services or 4764
facilities as authorized by section 307.694, 307.85, 505.70, or 4765
505.706 or division (EE) of section 717.01 of the Revised Code; 4766
- (Z) For the provision and maintenance of zoological park 4767
services and facilities as authorized under section 307.76 of the 4768
Revised Code; 4769
- (AA) For the maintenance and operation of a free public 4770

museum of art, science, or history; 4771

(BB) For the establishment and operation of a 9-1-1 system, 4772
as defined in section 128.01 of the Revised Code; 4773

(CC) For the purpose of acquiring, rehabilitating, or 4774
developing rail property or rail service. As used in this 4775
division, "rail property" and "rail service" have the same 4776
meanings as in section 4981.01 of the Revised Code. This division 4777
applies only to a county, township, or municipal corporation. 4778

(DD) For the purpose of acquiring property for, constructing, 4779
operating, and maintaining community centers as provided for in 4780
section 755.16 of the Revised Code; 4781

(EE) For the creation and operation of an office or joint 4782
office of economic development, for any economic development 4783
purpose of the office, and to otherwise provide for the 4784
establishment and operation of a program of economic development 4785
pursuant to sections 307.07 and 307.64 of the Revised Code, or to 4786
the extent that the expenses of a county land reutilization 4787
corporation organized under Chapter 1724. of the Revised Code are 4788
found by the board of county commissioners to constitute the 4789
promotion of economic development, for the payment of such 4790
operations and expenses; 4791

(FF) For the purpose of acquiring, establishing, 4792
constructing, improving, equipping, maintaining, or operating, or 4793
any combination of the foregoing, a township airport, landing 4794
field, or other air navigation facility pursuant to section 505.15 4795
of the Revised Code; 4796

(GG) For the payment of costs incurred by a township as a 4797
result of a contract made with a county pursuant to section 4798
505.263 of the Revised Code in order to pay all or any part of the 4799
cost of constructing, maintaining, repairing, or operating a water 4800
supply improvement; 4801

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(HH) For a board of township trustees to acquire, other than 4802
by appropriation, an ownership interest in land, water, or 4803
wetlands, or to restore or maintain land, water, or wetlands in 4804
which the board has an ownership interest, not for purposes of 4805
recreation, but for the purposes of protecting and preserving the 4806
natural, scenic, open, or wooded condition of the land, water, or 4807
wetlands against modification or encroachment resulting from 4808
occupation, development, or other use, which may be styled as 4809
protecting or preserving "greenspace" in the resolution, notice of 4810
election, or ballot form. Except as otherwise provided in this 4811
division, land is not acquired for purposes of recreation, even if 4812
the land is used for recreational purposes, so long as no 4813
building, structure, or fixture used for recreational purposes is 4814
permanently attached or affixed to the land. Except as otherwise 4815
provided in this division, land that previously has been acquired 4816
in a township for these greenspace purposes may subsequently be 4817
used for recreational purposes if the board of township trustees 4818
adopts a resolution approving that use and no building, structure, 4819
or fixture used for recreational purposes is permanently attached 4820
or affixed to the land. The authorization to use greenspace land 4821
for recreational use does not apply to land located in a township 4822
that had a population, at the time it passed its first greenspace 4823
levy, of more than thirty-eight thousand within a county that had 4824
a population, at that time, of at least eight hundred sixty 4825
thousand. 4826

(II) For the support by a county of a crime victim assistance 4827
program that is provided and maintained by a county agency or a 4828
private, nonprofit corporation or association under section 307.62 4829
of the Revised Code; 4830

(JJ) For any or all of the purposes set forth in divisions 4831
(I) and (J) of this section. This division applies only to a 4832
township. 4833

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(KK) For a countywide public safety communications system	4834
under section 307.63 of the Revised Code. This division applies	4835
only to counties.	4836
(LL) For the support by a county of criminal justice services	4837
under section 307.45 of the Revised Code;	4838
(MM) For the purpose of maintaining and operating a jail or	4839
other detention facility as defined in section 2921.01 of the	4840
Revised Code;	4841
(NN) For purchasing, maintaining, or improving, or any	4842
combination of the foregoing, real estate on which to hold, and	4843
the operating expenses of, agricultural fairs operated by a county	4844
agricultural society or independent agricultural society under	4845
Chapter 1711. of the Revised Code. This division applies only to a	4846
county.	4847
(OO) For constructing, rehabilitating, repairing, or	4848
maintaining sidewalks, walkways, trails, bicycle pathways, or	4849
similar improvements, or acquiring ownership interests in land	4850
necessary for the foregoing improvements;	4851
(PP) For both of the purposes set forth in divisions (G) and	4852
(OO) of this section.	4853
(QQ) For both of the purposes set forth in divisions (H) and	4854
(HH) of this section. This division applies only to a township.	4855
(RR) For the legislative authority of a municipal	4856
corporation, board of county commissioners of a county, or board	4857
of township trustees of a township to acquire agricultural	4858
easements, as defined in section 5301.67 of the Revised Code, and	4859
to supervise and enforce the easements.	4860
(SS) For both of the purposes set forth in divisions (BB) and	4861
(KK) of this section. This division applies only to a county.	4862
(TT) For the maintenance and operation of a facility that is	4863

organized in whole or in part to promote the sciences and natural 4864
history under section 307.761 of the Revised Code. 4865

(UU) For the creation and operation of a county land 4866
reutilization corporation and for any programs or activities of 4867
the corporation found by the board of directors of the corporation 4868
to be consistent with the purposes for which the corporation is 4869
organized; 4870

(VV) For construction and maintenance of improvements and 4871
expenses of soil and water conservation district programs under 4872
Chapter 1515. of the Revised Code; 4873

(WW) For the OSU extension fund created under section 3335.35 4874
of the Revised Code for the purposes prescribed under section 4875
3335.36 of the Revised Code for the benefit of the citizens of a 4876
county. This division applies only to a county. 4877

(XX) For a municipal corporation that withdraws or proposes 4878
by resolution to withdraw from a regional transit authority under 4879
section 306.55 of the Revised Code to provide transportation 4880
services for the movement of persons within, from, or to the 4881
municipal corporation; 4882

(YY) For any combination of the purposes specified in 4883
divisions (NN), (VV), and (WW) of this section. This division 4884
applies only to a county. 4885

The resolution shall be confined to the purpose or purposes 4886
described in one division of this section, to which the revenue 4887
derived therefrom shall be applied. The existence in any other 4888
division of this section of authority to levy a tax for any part 4889
or all of the same purpose or purposes does not preclude the use 4890
of such revenues for any part of the purpose or purposes of the 4891
division under which the resolution is adopted. 4892

The resolution shall specify the amount of the increase in 4893
rate that it is necessary to levy, the purpose of that increase in 4894

rate, and the number of years during which the increase in rate 4895
shall be in effect, which may or may not include a levy upon the 4896
duplicate of the current year. The number of years may be any 4897
number not exceeding five, except as follows: 4898

(1) When the additional rate is for the payment of debt 4899
charges, the increased rate shall be for the life of the 4900
indebtedness. 4901

(2) When the additional rate is for any of the following, the 4902
increased rate shall be for a continuing period of time: 4903

(a) For the current expenses for a detention facility 4904
district, a district organized under section 2151.65 of the 4905
Revised Code, or a combined district organized under sections 4906
2151.65 and 2152.41 of the Revised Code; 4907

(b) For providing a county's share of the cost of maintaining 4908
and operating schools, district detention facilities, forestry 4909
camps, or other facilities, or any combination thereof, 4910
established under section 2151.65 or 2152.41 of the Revised Code 4911
or under both of those sections. 4912

(3) When the additional rate is for either of the following, 4913
the increased rate may be for a continuing period of time: 4914

(a) For the purposes set forth in division (I), (J), (U), or 4915
(KK) of this section; 4916

(b) For the maintenance and operation of a joint recreation 4917
district. 4918

(4) When the increase is for the purpose or purposes set 4919
forth in division (D), (G), (H), (Z), (CC), or (PP) of this 4920
section, the tax levy may be for any specified number of years or 4921
for a continuing period of time, as set forth in the resolution. 4922

~~(5) When the additional rate is for the purpose described in 4923
division (Z) of this section, the increased rate shall be for any 4924~~

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~~number of years not exceeding ten.~~ 4925

A levy for one of the purposes set forth in division (G), 4926
(I), (J), or (U) of this section may be reduced pursuant to 4927
section 5705.261 or 5705.31 of the Revised Code. A levy for one of 4928
the purposes set forth in division (G), (I), (J), or (U) of this 4929
section may also be terminated or permanently reduced by the 4930
taxing authority if it adopts a resolution stating that the 4931
continuance of the levy is unnecessary and the levy shall be 4932
terminated or that the millage is excessive and the levy shall be 4933
decreased by a designated amount. 4934

A resolution of a detention facility district, a district 4935
organized under section 2151.65 of the Revised Code, or a combined 4936
district organized under both sections 2151.65 and 2152.41 of the 4937
Revised Code may include both current expenses and other purposes, 4938
provided that the resolution shall apportion the annual rate of 4939
levy between the current expenses and the other purpose or 4940
purposes. The apportionment need not be the same for each year of 4941
the levy, but the respective portions of the rate actually levied 4942
each year for the current expenses and the other purpose or 4943
purposes shall be limited by the apportionment. 4944

Whenever a board of county commissioners, acting either as 4945
the taxing authority of its county or as the taxing authority of a 4946
sewer district or subdistrict created under Chapter 6117. of the 4947
Revised Code, by resolution declares it necessary to levy a tax in 4948
excess of the ten-mill limitation for the purpose of constructing, 4949
improving, or extending sewage disposal plants or sewage systems, 4950
the tax may be in effect for any number of years not exceeding 4951
twenty, and the proceeds of the tax, notwithstanding the general 4952
provisions of this section, may be used to pay debt charges on any 4953
obligations issued and outstanding on behalf of the subdivision 4954
for the purposes enumerated in this paragraph, provided that any 4955
such obligations have been specifically described in the 4956

resolution. 4957

A resolution adopted by the legislative authority of a 4958
municipal corporation that is for the purpose in division (XX) of 4959
this section may be combined with the purpose provided in section 4960
306.55 of the Revised Code, by vote of two-thirds of all members 4961
of the legislative authority. The legislative authority may 4962
certify the resolution to the board of elections as a combined 4963
question. The question appearing on the ballot shall be as 4964
provided in section 5705.252 of the Revised Code. 4965

The resolution shall go into immediate effect upon its 4966
passage, and no publication of the resolution is necessary other 4967
than that provided for in the notice of election. 4968

When the electors of a subdivision or, in the case of a 4969
qualifying library levy for the support of a library association 4970
or private corporation, the electors of the association library 4971
district, have approved a tax levy under this section, the taxing 4972
authority of the subdivision may anticipate a fraction of the 4973
proceeds of the levy and issue anticipation notes in accordance 4974
with section 5705.191 or 5705.193 of the Revised Code. 4975

Sec. 5709.084. Real and personal property comprising a 4976
convention center that is constructed or, in the case of personal 4977
property, acquired, after January 1, 2010, are exempt from 4978
taxation if the convention center is located in a county having a 4979
population, when construction of the convention center commences, 4980
of more than one million two hundred thousand according to the 4981
most recent federal decennial census, and if the convention 4982
center, or the land upon which the convention center is situated, 4983
is owned or leased by the county. For the purposes of this 4984
section, construction of the convention center commences upon the 4985
earlier of issuance of debt to finance all or a portion of the 4986
convention center, demolition of existing structures on the site, 4987

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or grading of the site in preparation for construction. 4988

Real and personal property comprising a convention center 4989
owned by the largest city in a county having a population greater 4990
than seven hundred thousand but less than nine hundred thousand 4991
according to the most recent federal decennial census is exempt 4992
from taxation, regardless of whether the property is leased to or 4993
otherwise operated or managed by a person other than the city. 4994

Real and personal property comprising a convention center 4995
owned by a convention facilities authority in a county having a 4996
population greater than one million according to the most recent 4997
federal decennial census is exempt from taxation, regardless of 4998
whether the property is leased to or otherwise operated or managed 4999
by a person other than the convention facilities authority. 5000

Real and personal property comprising a convention center or 5001
arena owned by the largest city in a county having a population 5002
greater than two hundred thirty-five thousand but less than three 5003
hundred thousand according to the most recent federal decennial 5004
census at the time of the construction of the convention center or 5005
arena is exempt from taxation, regardless of whether the property 5006
is leased to or otherwise operated or managed by a person other 5007
than the city. 5008

Real and personal property comprising a convention center or 5009
arena owned by the city in which the convention center or arena is 5010
located, and located in a county having a population greater than 5011
five hundred thousand but less than six hundred thousand according 5012
to the most recent federal decennial census at the time of the 5013
construction of the convention center or arena, is exempt from 5014
taxation, regardless of whether the property is leased to or 5015
otherwise operated or managed by a person other than the city. 5016

As used in this section, "convention center" and "arena" have 5017
the same meanings as in section 307.695 of the Revised Code. 5018

Sec. 5715.701. The county recorder shall discharge a lien 5019
described in section 5715.70 of the Revised Code when the release 5020
described in that section is presented to the county recorder. In 5021
addition to the discharge on the records by the county recorder, 5022
the release shall be recorded in ~~a book~~ the official records kept 5023
~~for that purpose~~ by the county recorder. The county recorder is 5024
entitled to the fees for such recording as provided by section 5025
317.32 of the Revised Code for recording deeds. 5026

Sec. 5719.04. (A) Immediately after each settlement required 5027
by division (D) of section 321.24 of the Revised Code, the county 5028
auditor shall make a tax list and duplicates thereof of all 5029
general personal and classified property taxes remaining unpaid, 5030
as shown by the county treasurer's books and the list of taxes 5031
returned as delinquent by the treasurer to the auditor at such 5032
settlement. The county auditor shall also include in such list all 5033
taxes assessed by the tax commissioner pursuant to law which were 5034
not charged upon the tax lists and duplicates on which such 5035
settlements were made nor previously charged upon a delinquent tax 5036
list and duplicates pursuant to this section, but the auditor 5037
shall not include taxes specifically excepted from collection 5038
pursuant to section 5711.32 of the Revised Code. Such tax list and 5039
duplicates shall contain the name of the person charged and the 5040
amount of such taxes, and the penalty, due and unpaid, and shall 5041
set forth separately the amount charged or chargeable on the 5042
general and on the classified list and duplicate. The auditor 5043
shall deliver one such duplicate to the treasurer on the first day 5044
of December, annually. Upon receipt of the duplicate the treasurer 5045
may prepare and mail tax bills to all persons charged with such 5046
delinquent taxes. Each bill shall include a notice that the 5047
interest charge prescribed by section 5719.041 of the Revised Code 5048
has begun to accrue. 5049

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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

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and penalty is less than one hundred dollars, shall be filed by 5082
the auditor on the first day of December, annually, in the office 5083
of the county recorder, and the same shall constitute a notice of 5084
lien and operate as of the date of delivery as a lien on the lands 5085
and tenements, vested legal interests therein, and permanent 5086
leasehold estates of each person named therein having such real 5087
estate in such county. Such notice of lien and such lien shall not 5088
be valid as against any mortgagee, pledgee, purchaser, or judgment 5089
creditor whose rights have attached prior to the date of such 5090
delivery. Such duplicate shall be kept by the county recorder, ~~7~~ 5091
~~designated as the personal tax lien record~~ in the official 5092
records, and indexed under the name of the person charged with 5093
such tax. No fee shall be charged by the county recorder for the 5094
services required under this section. 5095

The auditor shall add to the tax list made pursuant to this 5096
section all such taxes omitted in a previous year when assessed by 5097
the auditor or finally assessed by the tax commissioner pursuant 5098
to law, and by proper certificates cause the same to be added to 5099
the treasurer's delinquent tax duplicate provided for in this 5100
section, and, in proper cases, file notice of the lien with the 5101
recorder, as provided in this section. 5102

If the authority making any assessment believes that the 5103
collection of such taxes will be jeopardized by delay, such 5104
assessing authority shall so certify on the assessment certificate 5105
thereof, and the auditor shall include a certificate of such 5106
jeopardy in the certificate given by the auditor to the treasurer. 5107
In such event, the treasurer shall proceed immediately to collect 5108
such taxes, and to enforce the collection thereof by any means 5109
provided by law, and the treasurer may not accept a tender of any 5110
part of such taxes; but the person or the representatives of the 5111
person against whom such assessment is made may, in the event of 5112
an appeal to the tax commissioner therefrom, obtain a stay of 5113

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collection of the whole or any part of the amount of such 5114
 assessment by filing with the treasurer a bond in an amount not 5115
 exceeding double the amount as to which the stay is desired, with 5116
 such surety as the treasurer deems necessary, conditioned upon the 5117
 payment of the amount determined to be due by the decision of the 5118
 commissioner which has become final, and further conditioned that 5119
 if an appeal is not filed within the period provided by law, the 5120
 amount of collection which is stayed by the bond will be paid on 5121
 notice and demand of the treasurer at any time after the 5122
 expiration of such period. The taxpayer may waive such stay as to 5123
 the whole or any part of the amount covered by the bond, and if as 5124
 the result of such waiver any part of the amount covered by the 5125
 bond is paid, then the bond shall be proportionately reduced on 5126
 the request of the taxpayer. 5127

(B) Immediately after each settlement required by division 5128
 (D) of section 321.24 of the Revised Code, the auditor shall make 5129
 a separate list and duplicate, prepared as prescribed in division 5130
 (A) of this section, of all general personal and classified 5131
 property taxes that remain unpaid but are excepted from collection 5132
 pursuant to section 5711.32 of the Revised Code. The duplicate of 5133
 such list shall be delivered to the treasurer at the time of 5134
 delivery of the delinquent personal and classified property tax 5135
 duplicate. 5136

Sec. 5721.35. (A) Upon the sale and delivery of a tax 5137
 certificate, the tax certificate vests in the certificate holder 5138
 the first lien previously held by the state and its taxing 5139
 districts under section 5721.10 of the Revised Code for the amount 5140
 of taxes, assessments, interest, and penalty charged against a 5141
 certificate parcel, superior to all other liens and encumbrances 5142
 upon the parcel described in the tax certificate, in the amount of 5143
 the certificate redemption price, except liens for delinquent 5144
 taxes that attached to the certificate parcel prior to the 5145

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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.

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For the same purposes for which the tax is levied under 5176
section 5733.06 of the Revised Code, there is hereby levied a tax 5177
on every qualifying pass-through entity having at least one 5178
qualifying investor that is not an individual. The tax imposed by 5179
this section is imposed on the sum of the adjusted qualifying 5180
amounts of the qualifying pass-through entity's qualifying 5181
investors that are not individuals as follows: for qualifying 5182
investors subject to division (G)(2) of section 5733.01 of the 5183
Revised Code, at six and eight-tenths per cent for the entity's 5184
taxable year ending in 2005, at five and one-tenth per cent for 5185
the entity's taxable year ending in 2006, at three and four-tenths 5186
per cent for the entity's taxable year ending in 2007, at one and 5187
seven-tenths per cent for the entity's taxable year ending in 5188
2008, and at zero per cent for the entity's taxable year ending in 5189
2009 or in subsequent years; and for all other qualifying 5190
investors that are not individuals, at the rate ~~specified in~~ 5191
~~division (B) of section 5733.06 of the Revised Code that is in~~ 5192
~~effect on the last day of the entity's taxable year~~ of eight and 5193
one-half per cent. 5194

The tax imposed by this section applies only if the 5195
qualifying entity has nexus with this state under the Constitution 5196
of the United States for any portion of the qualifying entity's 5197
qualifying taxable year, and the sum of the qualifying entity's 5198
adjusted qualifying amounts exceeds one thousand dollars for the 5199
qualifying entity's qualifying taxable year. This section does not 5200
apply to a pass-through entity if all of the partners, 5201
shareholders, members, or investors of the pass-through entity are 5202
taxpayers for the purposes of section 5733.04 of the Revised Code 5203
without regard to section 5733.09 of the Revised Code for the 5204
entire qualifying taxable year of the pass-through entity. 5205

If, prior to the due date of the return, a qualifying 5206
pass-through entity receives from an investor a written 5207

representation, under penalties of perjury, that the investor is 5208
described in division (I)(1), (2), (6), (7), (8), or (9) of 5209
section 5733.40 of the Revised Code for the qualifying 5210
pass-through entity's entire qualifying taxable year, the 5211
qualifying pass-through entity is not required to withhold or pay 5212
the taxes or estimated taxes imposed under this section or 5213
sections 5747.41 to 5747.453 of the Revised Code with respect to 5214
that investor for that qualifying taxable year, and is not subject 5215
to any interest or interest penalties for failure to withhold or 5216
pay those taxes or estimated taxes with respect to that investor 5217
for that qualifying taxable year. 5218

If, prior to the due date of the return, a qualifying trust 5219
receives from a beneficiary of that trust a written 5220
representation, under penalties of perjury, that the beneficiary 5221
is a resident taxpayer for the purposes of Chapter 5747. of the 5222
Revised Code for the qualifying trust's entire qualifying taxable 5223
year, the qualifying trust is not required to withhold or pay the 5224
taxes or estimated taxes imposed under this section or sections 5225
5747.41 to 5747.453 of the Revised Code with respect to that 5226
beneficiary for that qualifying taxable year, and is not subject 5227
to any interest or interest penalties for failure to withhold or 5228
pay those taxes or estimated taxes with respect to that 5229
beneficiary for that qualifying taxable year. 5230

The tax commissioner may adopt rules for the purpose of the 5231
tax levied by this section or section 5747.41 of the Revised Code, 5232
including a rule defining "qualifying investor" or "qualifying 5233
beneficiary," and a rule requiring or permitting a qualifying 5234
entity to combine its income with related members and to pay the 5235
tax and estimated tax on a combined basis. 5236

Sections 5747.10 to 5747.19 and 5747.42 to 5747.453 of the 5237
Revised Code apply to a qualifying entity subject to the tax 5238
imposed under this section. 5239

The levy of the tax under this section does not prevent a 5240
municipal corporation or a joint economic development district 5241
created under section 715.70 or 715.71 or sections 715.72 to 5242
715.81 of the Revised Code from levying a tax on income. 5243

Sec. 5741.03. (A) One hundred per cent of all money deposited 5244
into the state treasury under sections 5741.01 to 5741.22 of the 5245
Revised Code that is not required to be distributed as provided in 5246
division (B) of this section shall be credited to the general 5247
revenue fund. 5248

(B) In any case where any county or transit authority has 5249
levied a tax or taxes pursuant to section 5741.021, 5741.022, or 5250
5741.023 of the Revised Code, the tax commissioner shall, within 5251
forty-five days after the end of each month, determine and certify 5252
to the director of budget and management the amount of the 5253
proceeds of such tax or taxes from billings and assessments 5254
received during that month, or shown on tax returns or reports 5255
filed during that month, to be returned to the county or transit 5256
authority levying the tax or taxes, which amounts shall be 5257
determined in the manner provided in section 5739.21 of the 5258
Revised Code. The director of budget and management shall 5259
transfer, from the general revenue fund, to the permissive tax 5260
distribution fund created by division (B)(1) of section 4301.423 5261
of the Revised Code and to the local sales tax administrative fund 5262
created by division (C) of section 5739.21 of the Revised Code, 5263
the amounts certified by the tax commissioner. The tax 5264
commissioner shall then, on or before the twentieth day of the 5265
month in which such certification is made, provide for payment of 5266
such respective amounts to the county treasurer or to the fiscal 5267
officer of the transit authority levying the tax or taxes. The 5268
amount transferred to the local sales tax administrative fund is 5269
for use by the tax commissioner in defraying costs the 5270
commissioner incurs in administering such taxes levied by a county 5271

or transit authority. 5272

(C)(1) Not later than the first day of January and of July 5273
each calendar year beginning July 1, 2015, the tax commissioner 5274
and the director of budget and management shall jointly determine 5275
the amount of tax imposed by section 5741.02 of the Revised Code 5276
and remitted under this chapter by remote sellers during the 5277
six-month period ending on the preceding last day of November and 5278
of May, respectively, reduced by any such tax remitted by sellers 5279
pursuant to an agreement entered into under section 5740.03 of the 5280
Revised Code during the six-month period and by any refunds issued 5281
during the six-month period to remote sellers from the tax refund 5282
fund on account of that tax. ~~Not~~ 5283

(2) Not later than that first day of January and of July of 5284
the calendar year beginning July 1, 2015, the director of budget 5285
and management shall transfer from the general revenue fund to the 5286
income tax reduction fund the amount ~~so~~ determined under division 5287
(C)(1) of this section, less one-half of the amount of that tax 5288
remitted during fiscal year 2013 by remote sellers that 5289
voluntarily registered under section 5741.17 of the Revised Code. 5290
Amounts transferred to the income tax reduction fund under this 5291
section shall be included in the determination of the percentage 5292
under division (B)(2) of section 131.44 of the Revised Code 5293
required to be made by the thirty-first day of July of the 5294
calendar year in which the commissioner makes the certifications 5295
under this division. 5296

Sec. 5747.02. (A) For the purpose of providing revenue for 5297
the support of schools and local government functions, to provide 5298
relief to property taxpayers, to provide revenue for the general 5299
revenue fund, and to meet the expenses of administering the tax 5300
levied by this chapter, there is hereby levied on every 5301
individual, trust, and estate residing in or earning or receiving 5302

income in this state, on every individual, trust, and estate 5303
 earning or receiving lottery winnings, prizes, or awards pursuant 5304
 to Chapter 3770. of the Revised Code, on every individual, trust, 5305
 and estate earning or receiving winnings on casino gaming, and on 5306
 every individual, trust, and estate otherwise having nexus with or 5307
 in this state under the Constitution of the United States, an 5308
 annual tax measured in the case of individuals by Ohio adjusted 5309
 gross income less an exemption for the taxpayer, the taxpayer's 5310
 spouse, and each dependent as provided in section 5747.025 of the 5311
 Revised Code; measured in the case of trusts by modified Ohio 5312
 taxable income under division (D) of this section; and measured in 5313
 the case of estates by Ohio taxable income. The tax imposed by 5314
 this section on the balance thus obtained is hereby levied as 5315
 follows: 5316

(1) For taxable years beginning in 2004: 5317

OHIO ADJUSTED GROSS INCOME LESS 5318

EXEMPTIONS (INDIVIDUALS)

OR 5319

MODIFIED OHIO 5320

TAXABLE INCOME (TRUSTS) 5321

OR 5322

OHIO TAXABLE INCOME (ESTATES) TAX 5323

\$5,000 or less .743% 5324

More than \$5,000 but not more \$37.15 plus 1.486% of the amount 5325
 than \$10,000 in excess of \$5,000

More than \$10,000 but not more \$111.45 plus 2.972% of the 5326
 than \$15,000 amount in excess of \$10,000

More than \$15,000 but not more \$260.05 plus 3.715% of the 5327
 than \$20,000 amount in excess of \$15,000

More than \$20,000 but not more \$445.80 plus 4.457% of the 5328
 than \$40,000 amount in excess of \$20,000

More than \$40,000 but not more \$1,337.20 plus 5.201% of the 5329

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than \$80,000	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	5330
More than \$100,000 but not more than \$200,000	\$4,606.20 plus 6.9% of the amount in excess of \$100,000	5331
More than \$200,000	\$11,506.20 plus 7.5% of the amount in excess of \$200,000	5332
(2) For taxable years beginning in 2005:		5333
OHIO ADJUSTED GROSS INCOME LESS EXEMPTIONS (INDIVIDUALS)		5334
OR		5335
MODIFIED OHIO TAXABLE INCOME (TRUSTS)		5336
OR		5337
OHIO TAXABLE INCOME (ESTATES)		5338
	TAX	5339
\$5,000 or less	.712%	5340
More than \$5,000 but not more than \$10,000	\$35.60 plus 1.424% of the amount in excess of \$5,000	5341
More than \$10,000 but not more than \$15,000	\$106.80 plus 2.847% of the amount in excess of \$10,000	5342
More than \$15,000 but not more than \$20,000	\$249.15 plus 3.559% of the amount in excess of \$15,000	5343
More than \$20,000 but not more than \$40,000	\$427.10 plus 4.27% of the amount in excess of \$20,000	5344
More than \$40,000 but not more than \$80,000	\$1,281.10 plus 4.983% of the amount in excess of \$40,000	5345
More than \$80,000 but not more than \$100,000	\$3,274.30 plus 5.693% of the amount in excess of \$80,000	5346
More than \$100,000 but not more than \$200,000	\$4,412.90 plus 6.61% of the amount in excess of \$100,000	5347
More than \$200,000	\$11,022.90 plus 7.185% of the amount in excess of \$200,000	5348
(3) For taxable years beginning in 2006:		5349

OHIO ADJUSTED GROSS INCOME LESS		5350
EXEMPTIONS (INDIVIDUALS)		
OR		5351
MODIFIED OHIO		5352
TAXABLE INCOME (TRUSTS)		5353
OR		5354
OHIO TAXABLE INCOME (ESTATES)	TAX	5355
\$5,000 or less	.681%	5356
More than \$5,000 but not more	\$34.05 plus 1.361% of the amount	5357
than \$10,000	in excess of \$5,000	
More than \$10,000 but not more	\$102.10 plus 2.722% of the	5358
than \$15,000	amount in excess of \$10,000	
More than \$15,000 but not more	\$238.20 plus 3.403% of the	5359
than \$20,000	amount in excess of \$15,000	
More than \$20,000 but not more	\$408.35 plus 4.083% of the	5360
than \$40,000	amount in excess of \$20,000	
More than \$40,000 but not more	\$1,224.95 plus 4.764% of the	5361
than \$80,000	amount in excess of \$40,000	
More than \$80,000 but not more	\$3,130.55 plus 5.444% of the	5362
than \$100,000	amount in excess of \$80,000	
More than \$100,000 but not more	\$4,219.35 plus 6.32% of the	5363
than \$200,000	amount in excess of \$100,000	
More than \$200,000	\$10,539.35 plus 6.87% of the	5364
	amount in excess of \$200,000	
(4) For taxable years beginning in 2007:		5365
OHIO ADJUSTED GROSS INCOME LESS		5366
EXEMPTIONS (INDIVIDUALS)		
OR		5367
MODIFIED OHIO		5368
TAXABLE INCOME (TRUSTS)		5369
OR		5370
OHIO TAXABLE INCOME (ESTATES)	TAX	5371
\$5,000 or less	.649%	5372

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More than \$5,000 but not more than \$10,000	\$32.45 plus 1.299% of the amount in excess of \$5,000	5373
More than \$10,000 but not more than \$15,000	\$97.40 plus 2.598% of the amount in excess of \$10,000	5374
More than \$15,000 but not more than \$20,000	\$227.30 plus 3.247% of the amount in excess of \$15,000	5375
More than \$20,000 but not more than \$40,000	\$389.65 plus 3.895% of the amount in excess of \$20,000	5376
More than \$40,000 but not more than \$80,000	\$1,168.65 plus 4.546% of the amount in excess of \$40,000	5377
More than \$80,000 but not more than \$100,000	\$2,987.05 plus 5.194% of the amount in excess of \$80,000	5378
More than \$100,000 but not more than \$200,000	\$4,025.85 plus 6.031% of the amount in excess of \$100,000	5379
More than \$200,000	\$10,056.85 plus 6.555% of the amount in excess of \$200,000	5380
(5) For taxable years beginning in 2008, 2009, or 2010:		5381
OHIO ADJUSTED GROSS INCOME LESS EXEMPTIONS (INDIVIDUALS)		5382
OR		5383
MODIFIED OHIO		5384
TAXABLE INCOME (TRUSTS)		5385
OR		5386
OHIO TAXABLE INCOME (ESTATES)	TAX	5387
\$5,000 or less	.618%	5388
More than \$5,000 but not more than \$10,000	\$30.90 plus 1.236% of the amount in excess of \$5,000	5389
More than \$10,000 but not more than \$15,000	\$92.70 plus 2.473% of the amount in excess of \$10,000	5390
More than \$15,000 but not more than \$20,000	\$216.35 plus 3.091% of the amount in excess of \$15,000	5391
More than \$20,000 but not more than \$40,000	\$370.90 plus 3.708% of the amount in excess of \$20,000	5392

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More than \$40,000 but not more than \$80,000	\$1,112.50 plus 4.327% of the amount in excess of \$40,000	5393
More than \$80,000 but not more than \$100,000	\$2,843.30 plus 4.945% of the amount in excess of \$80,000	5394
More than \$100,000 but not more than \$200,000	\$3,832.30 plus 5.741% of the amount in excess of \$100,000	5395
More than \$200,000	\$9,573.30 plus 6.24% of the amount in excess of \$200,000	5396
(6) For taxable years beginning in 2011 or 2012:		5397
OHIO ADJUSTED GROSS INCOME LESS EXEMPTIONS (INDIVIDUALS)		5398
OR		5399
MODIFIED OHIO		5400
TAXABLE INCOME (TRUSTS)		5401
OR		5402
OHIO TAXABLE INCOME (ESTATES)	TAX	5403
\$5,000 or less	.587%	5404
More than \$5,000 but not more than \$10,000	\$29.35 plus 1.174% of the amount in excess of \$5,000	5405
More than \$10,000 but not more than \$15,000	\$88.05 plus 2.348% of the amount in excess of \$10,000	5406
More than \$15,000 but not more than \$20,000	\$205.45 plus 2.935% of the amount in excess of \$15,000	5407
More than \$20,000 but not more than \$40,000	\$352.20 plus 3.521% of the amount in excess of \$20,000	5408
More than \$40,000 but not more than \$80,000	\$1,056.40 plus 4.109% of the amount in excess of \$40,000	5409
More than \$80,000 but not more than \$100,000	\$2,700.00 plus 4.695% of the amount in excess of \$80,000	5410
More than \$100,000 but not more than \$200,000	\$3,639.00 plus 5.451% of the amount in excess of \$100,000	5411
More than \$200,000	\$9,090.00 plus 5.925% of the amount in excess of \$200,000	5412

(7) For taxable years beginning in 2013:		5413
OHIO ADJUSTED GROSS INCOME LESS		5414
EXEMPTIONS (INDIVIDUALS)		
OR		5415
MODIFIED OHIO		5416
TAXABLE INCOME (TRUSTS)		5417
OR		5418
OHIO TAXABLE INCOME (ESTATES)	TAX	5419
\$5,000 or less	.537%	5420
More than \$5,000 but not more	\$26.86 plus 1.074% of the amount	5421
than \$10,000	in excess of \$5,000	
More than \$10,000 but not more	\$80.57 plus 2.148% of the amount	5422
than \$15,000	in excess of \$10,000	
More than \$15,000 but not more	\$187.99 plus 2.686% of the	5423
than \$20,000	amount in excess of \$15,000	
More than \$20,000 but not more	\$322.26 plus 3.222% of the	5424
than \$40,000	amount in excess of \$20,000	
More than \$40,000 but not more	\$966.61 plus 3.760% of the	5425
than \$80,000	amount in excess of \$40,000	
More than \$80,000 but not more	\$2,470.50 plus 4.296% of the	5426
than \$100,000	amount in excess of \$80,000	
More than \$100,000 but not more	\$3,329.68 plus 4.988% of the	5427
than \$200,000	amount in excess of \$100,000	
More than \$200,000	\$8,317.35 plus 5.421% of the	5428
	amount in excess of \$200,000	
(8) For taxable years beginning in 2014:		5429
OHIO ADJUSTED GROSS INCOME LESS		5430
EXEMPTIONS (INDIVIDUALS)		
OR		5431
MODIFIED OHIO		5432
TAXABLE INCOME (TRUSTS)		5433
OR		5434

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OHIO TAXABLE INCOME (ESTATES)	TAX	5435
\$5,000 or less	.534%	5436
More than \$5,000 but not more than \$10,000	\$26.71 plus 1.068% of the amount in excess of \$5,000	5437
More than \$10,000 but not more than \$15,000	\$80.13 plus 2.137% of the amount in excess of \$10,000	5438
More than \$15,000 but not more than \$20,000	\$186.96 plus 2.671% of the amount in excess of \$15,000	5439
More than \$20,000 but not more than \$40,000	\$320.50 plus 3.204% of the amount in excess of \$20,000	5440
More than \$40,000 but not more than \$80,000	\$961.32 plus 3.739% of the amount in excess of \$40,000	5441
More than \$80,000 but not more than \$100,000	\$2,457.00 plus 4.272% of the amount in excess of \$80,000	5442
More than \$100,000 but not more than \$200,000	\$3,311.49 plus 4.960% of the amount in excess of \$100,000	5443
More than \$200,000	\$8,271.90 plus 5.392% of the amount in excess of \$200,000	5444
(9) For taxable years beginning in 2015 or thereafter:		5445
OHIO ADJUSTED GROSS INCOME LESS		5446
EXEMPTIONS (INDIVIDUALS)		
OR		5447
MODIFIED OHIO		5448
TAXABLE INCOME (TRUSTS)		5449
OR		5450
OHIO TAXABLE INCOME (ESTATES)	TAX	5451
\$5,000 or less	.528%	5452
More than \$5,000 but not more than \$10,000	\$26.41 plus 1.057% of the amount in excess of \$5,000	5453
More than \$10,000 but not more than \$15,000	\$79.24 plus 2.113% of the amount in excess of \$10,000	5454
More than \$15,000 but not more than \$20,000	\$184.90 plus 2.642% of the amount in excess of \$15,000	5455

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More than \$20,000 but not more than \$40,000	\$316.98 plus 3.169% of the amount in excess of \$20,000	5456
More than \$40,000 but not more than \$80,000	\$950.76 plus 3.698% of the amount in excess of \$40,000	5457
More than \$80,000 but not more than \$100,000	\$2,430.00 plus 4.226% of the amount in excess of \$80,000	5458
More than \$100,000 but not more than \$200,000	\$3,275.10 plus 4.906% of the amount in excess of \$100,000	5459
More than \$200,000	\$8,181.00 plus 5.333% of the amount in excess of \$200,000	5460

~~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.

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(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 5515
trust subject to division (D) of this section. To the extent that 5516
the trust distributes income for the taxable year for which a 5517
credit is available to the trust, the credit shall be shared by 5518
the trust and its beneficiaries. The tax commissioner and the 5519
trust shall be guided by applicable regulations of the United 5520
States treasury regarding the sharing of credits. 5521

(E) For the purposes of this section, "trust" means any trust 5522
described in Subchapter J of Chapter 1 of the Internal Revenue 5523
Code, excluding trusts that are not irrevocable as defined in 5524
division (I)(3)(b) of section 5747.01 of the Revised Code and that 5525
have no modified Ohio taxable income for the taxable year, 5526
charitable remainder trusts, qualified funeral trusts and preneed 5527
funeral contract trusts established pursuant to sections 4717.31 5528
to 4717.38 of the Revised Code that are not qualified funeral 5529
trusts, endowment and perpetual care trusts, qualified settlement 5530
trusts and funds, designated settlement trusts and funds, and 5531
trusts exempted from taxation under section 501(a) of the Internal 5532
Revenue Code. 5533

Sec. 5747.025. (A) Except as otherwise provided in this 5534
division, the personal exemption for the taxpayer and the 5535
taxpayer's spouse shall be seven hundred fifty dollars each for 5536
the taxable year beginning in 1996, eight hundred fifty dollars 5537
each for the taxable year beginning in 1997, nine hundred fifty 5538
dollars each for the taxable year beginning in 1998, and one 5539
thousand fifty dollars each for the taxable year beginning in 1999 5540
and taxable years beginning after 1999. The personal exemption 5541
amount prescribed in this division for taxable years beginning 5542
after 1999 shall be adjusted each year in the manner prescribed in 5543
division (C) of this section. In the case of an individual with 5544
respect to whom an exemption under section 5747.02 of the Revised 5545
Code is allowable to another taxpayer for a taxable year beginning 5546

in the calendar year in which the individual's taxable year 5547
begins, the exemption amount applicable to such individual for 5548
such individual's taxable year shall be zero. 5549

(B) The personal exemption for each dependent shall be eight 5550
hundred fifty dollars for the taxable year beginning in 1996, and 5551
one thousand fifty dollars for the taxable year beginning in 1997 5552
and taxable years beginning after 1997. The personal exemption 5553
amount prescribed in this division for taxable years beginning 5554
after 1999 shall be adjusted each year in the manner prescribed in 5555
division (C) of this section. 5556

(C) ~~In~~ Except as otherwise provided in this division, in 5557
August of each year, the tax commissioner shall determine the 5558
percentage increase in the gross domestic product deflator 5559
determined by the bureau of economic analysis of the United States 5560
department of commerce from the first day of January of the 5561
preceding calendar year to the last day of December of the 5562
preceding year, and ~~adjust~~ make a new adjustment to the personal 5563
exemption amount for taxable years beginning in the current 5564
calendar year by multiplying that amount by the percentage 5565
increase in the gross domestic product deflator for that period; 5566
adding the resulting product to the personal exemption amount for 5567
taxable years beginning in the preceding calendar year; and 5568
rounding the resulting sum upward to the nearest multiple of fifty 5569
dollars. The adjusted amount applies to taxable years beginning in 5570
the calendar year in which the adjustment is made and to taxable 5571
years beginning in each ensuing calendar year until a calendar 5572
year in which a new adjustment is made pursuant to this division. 5573
The commissioner shall not make ~~such an~~ a new adjustment in any 5574
calendar year in which the amount resulting from the adjustment 5575
would be less than the amount resulting from the adjustment in the 5576
preceding calendar year. The commissioner shall not make ~~such an~~ a 5577
new adjustment for taxable years beginning in 2013, 2014, or 2015. 5578

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Sec. 5747.451. (A) The mere retirement from business or 5580
voluntary dissolution of a domestic or foreign qualifying entity 5581
does not exempt it from the requirements to make reports as 5582
required under sections 5747.42 to 5747.44 or to pay the taxes 5583
imposed under section 5733.41 or 5747.41 of the Revised Code. If 5584
any qualifying entity subject to the taxes imposed under section 5585
5733.41 or 5747.41 of the Revised Code sells its business or stock 5586
of merchandise or quits its business, the taxes required to be 5587
paid prior to that time, together with any interest or penalty 5588
thereon, become due and payable immediately, and the qualifying 5589
entity shall make a final return within fifteen days after the 5590
date of selling or quitting business. The successor of the 5591
qualifying entity shall withhold a sufficient amount of the 5592
purchase money to cover the amount of such taxes, interest, and 5593
penalties due and unpaid until the qualifying entity produces a 5594
receipt from the tax commissioner showing that the taxes, 5595
interest, and penalties have been paid, or a certificate 5596
indicating that no taxes are due. If the purchaser of the business 5597
or stock of goods fails to withhold purchase money, the purchaser 5598
is personally liable for the payment of the taxes, interest, and 5599
penalties accrued and unpaid during the operation of the business 5600
by the qualifying entity. If the amount of those taxes, interest, 5601
and penalty unpaid at the time of the purchase exceeds the total 5602
purchase money, the tax commissioner may adjust the qualifying 5603
entity's liability for those taxes, interest, and penalty, or 5604
adjust the responsibility of the purchaser to pay that liability, 5605
in a manner calculated to maximize the collection of those 5606
liabilities. 5607

(B) Annually, on the last day of each qualifying taxable year 5608
of a qualifying entity, the taxes imposed under section 5733.41 or 5609
5747.41 of the Revised Code, together with any penalties 5610

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subsequently accruing thereon, become a lien on all property in 5611
this state of the qualifying entity, whether such property is 5612
employed by the qualifying entity in the prosecution of its 5613
business or is in the hands of an assignee, trustee, or receiver 5614
for the benefit of the qualifying entity's creditors and 5615
investors. The lien shall continue until those taxes, together 5616
with any penalties subsequently accruing, are paid. 5617

Upon failure of such a qualifying entity to pay those taxes 5618
on the day fixed for payment, the treasurer of state shall 5619
thereupon notify the tax commissioner, and the commissioner may 5620
file in the office of the county recorder in each county in this 5621
state in which the qualifying entity owns or has a beneficial 5622
interest in real estate, notice of the lien containing a brief 5623
description of such real estate. No fee shall be charged for such 5624
a filing. The lien is not valid as against any mortgagee, 5625
purchaser, or judgment creditor whose rights have attached prior 5626
to the time the notice is so filed in the county in which the real 5627
estate which is the subject of such mortgage, purchase, or 5628
judgment lien is located. The notice shall be recorded in ~~a book~~ 5629
the official records kept by the county recorder, ~~called the~~ 5630
~~qualifying entity tax lien record~~, and indexed under the name of 5631
the qualifying entity charged with the tax. When the tax, together 5632
with any penalties subsequently accruing thereon, have been paid, 5633
the tax commissioner shall furnish to the qualifying entity an 5634
acknowledgment of such payment that the qualifying entity may 5635
record with the county recorder of each county in which notice of 5636
such lien has been filed, for which recording the county recorder 5637
shall charge and receive a fee of two dollars. 5638

(C) In addition to all other remedies for the collection of 5639
any taxes or penalties due under law, whenever any taxes, 5640
interest, or penalties due from any qualifying entity under 5641
section 5733.41 of the Revised Code or this chapter have remained 5642

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unpaid for a period of ninety days, or whenever any qualifying 5643
entity has failed for a period of ninety days to make any report 5644
or return required by law, or to pay any penalty for failure to 5645
make or file such report or return, the attorney general, upon the 5646
request of the tax commissioner, shall file a petition in the 5647
court of common pleas in the county of the state in which such 5648
qualifying entity has its principal place of business for a 5649
judgment for the amount of the taxes, interest, or penalties 5650
appearing to be due, the enforcement of any lien in favor of the 5651
state, and an injunction to restrain such qualifying entity and 5652
its officers, directors, and managing agents from the transaction 5653
of any business within this state, other than such acts as are 5654
incidental to liquidation or winding up, until the payment of such 5655
taxes, interest, and penalties, and the costs of the proceeding 5656
fixed by the court, or the making and filing of such report or 5657
return. 5658

The petition shall be in the name of the state. Any of the 5659
qualifying entities having its principal places of business in the 5660
county may be joined in one suit. On the motion of the attorney 5661
general, the court of common pleas shall enter an order requiring 5662
all defendants to answer by a day certain, and may appoint a 5663
special master commissioner to take testimony, with such other 5664
power and authority as the court confers, and permitting process 5665
to be served by registered mail and by publication in a newspaper 5666
of general circulation in the county, which publication need not 5667
be made more than once, setting forth the name of each delinquent 5668
qualifying entity, the matter in which the qualifying entity is 5669
delinquent, the names of its officers, directors, and managing 5670
agents, if set forth in the petition, and the amount of any taxes, 5671
fees, or penalties claimed to be owing by the qualifying entity. 5672

All or any of the trustees or other fiduciaries, officers, 5673
directors, investors, beneficiaries, or managing agents of any 5674

qualifying entity may be joined as defendants with the qualifying entity. 5675
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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. 5677
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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. 5690
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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. 5699
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On the application of any defendant and for good cause shown, 5707
the court may order a separate hearing of the issues as to any 5708
defendant. 5709

The costs of the proceeding shall be apportioned among the 5710
parties as the court deems proper. 5711

The court in such proceeding may make, enter, and enforce 5712
such other judgments and orders and grant such other relief as is 5713
necessary or incidental to the enforcement of the claims and lien 5714
of the state. 5715

In the performance of the duties enjoined upon the attorney 5716
general by this division, the attorney general may direct any 5717
prosecuting attorney to bring an action, as authorized by this 5718
division, in the name of the state with respect to any delinquent 5719
qualifying entities within the prosecuting attorney's county, and 5720
like proceedings and orders shall be had as if such action were 5721
instituted by the attorney general. 5722

(D) If any qualifying entity fails to make and file the 5723
reports or returns required under this chapter, or to pay the 5724
penalties provided by law for failure to make and file such 5725
reports or returns for a period of ninety days after the time 5726
prescribed by this chapter, the attorney general, on the request 5727
of the tax commissioner, shall commence an action in quo warranto 5728
in the court of appeals of the county in which that qualifying 5729
entity has its principal place of business to forfeit and annul 5730
its privileges and franchises. If the court is satisfied that any 5731
such qualifying entity is in default, it shall render judgment 5732
ousting such qualifying entity from the exercise of its privileges 5733
and franchises within this state, and shall otherwise proceed as 5734
provided in sections 2733.02 to 2733.39 of the Revised Code. 5735

Sec. 5815.15. No fiduciary or other person having the 5736
possession or control of any property subject to a power of 5737

appointment, other than the donee or holder of such power, has 5738
notice of a release of the power until a copy of the release is 5739
delivered to the fiduciary or other person having possession or 5740
control. 5741

No purchaser or mortgagee of real property subject to a power 5742
of appointment has notice of a release of the power until a copy 5743
of the release is delivered to the officer charged by law with the 5744
recording of deeds in the county in which the property is 5745
situated. If the property is in this state, the county recorder to 5746
whom a release is delivered shall record the release in the ~~record~~ 5747
~~of powers of attorney~~ official records, and shall charge a fee 5748
computed in the same manner as the fee charged for recording 5749
deeds. 5750

Section 2. That existing sections 135.807, 149.412, 149.52, 5751
317.02, 317.04, 317.05, 317.07, 317.08, 317.09, 317.10, 317.111, 5752
317.112, 317.12, 317.13, 317.15, 317.17, 317.18, 317.19, 317.20, 5753
317.22, 317.26, 317.28, 317.29, 317.31, 317.32, 317.35, 317.36, 5754
319.203, 319.302, 323.152, 323.43, 503.13, 703.16, 707.09, 709.06, 5755
709.32, 709.38, 709.39, 723.04, 723.05, 961.02, 961.05, 971.15, 5756
1311.06, 1311.35, 1311.42, 1337.08, 1513.33, 1513.37, 1701.73, 5757
1701.81, 1701.811, 1702.38, 1702.43, 1702.462, 1705.38, 1705.381, 5758
1729.38, 1776.70, 1776.74, 1782.433, 1782.4310, 2113.62, 2505.13, 5759
2937.27, 3929.18, 4123.76, 4123.78, 4141.23, 4503.065, 4961.39, 5760
5301.01, 5301.14, 5301.21, 5301.25, 5301.255, 5301.28, 5301.32, 5761
5301.33, 5301.331, 5301.332, 5301.34, 5301.35, 5301.52, 5301.56, 5762
5302.15, 5302.17, 5302.171, 5302.222, 5309.13, 5309.41, 5309.64, 5763
5310.35, 5310.38, 5705.19, 5709.084, 5715.701, 5719.04, 5721.35, 5764
5733.41, 5741.03, 5747.02, 5747.025, 5747.451, and 5815.15 and 5765
sections 317.201, 711.12, and 5310.37 of the Revised Code are 5766
hereby repealed. 5767

Section 3. That Sections 803.80 and 803.90 of Am. Sub. H.B. 5768

59 of the 130th General Assembly be amended to read as follows: 5769

Sec. 803.80. (A) The amendment by ~~this act~~ Am. Sub. H.B. 59 5770
of the 130th General Assembly of ~~divisions (A)(26) and (GG) of~~ 5771
~~section 5747.01,~~ section 5747.022 by adding the last sentence 5772
thereto, and of division (A) of section 5747.025 of the Revised 5773
Code applies to taxable years beginning on or after January 1, 5774
2014. 5775

(B) The amendment by ~~this act~~ Am. Sub. H.B. 59 of the 130th 5776
General Assembly of divisions (A)(26), (29), (31), and (GG) of 5777
section 5747.01, the first sentence of section 5747.022, division 5778
(C) of section 5747.025, and of sections 5747.02, 5747.05, 5779
5747.08, 5747.21, 5747.22, and 5748.01 and the repeal of section 5780
5747.211 of the Revised Code apply to taxable years beginning on 5781
or after January 1, 2013. 5782

Sec. 803.90. (A) Except as provided in division (B) of this 5783
section, the amendment by ~~this act~~ Am. Sub. H.B. 59 of the 130th 5784
General Assembly of section 5751.01 of the Revised Code applies to 5785
tax periods ending on or after the effective date of that 5786
amendment. 5787

(B) The amendment by ~~this act~~ Am. Sub. H.B. 59 of the 130th 5788
General Assembly of section 5751.02, division (A) of section 5789
5751.051, divisions (B)(1), (B)(2), and (J) of section 5751.20, 5790
and all divisions of section 5751.01 of the Revised Code except 5791
divisions (F)(2)(z) and ~~(jj)~~(ii) of that section shall take effect 5792
July 1, 2014. 5793

(C) The amendment by ~~this act~~ Am. Sub. H.B. 59 of the 130th 5794
General Assembly of divisions (F)(2)(z) and ~~(jj)~~(ii) of section 5795
5751.01 of the Revised Code applies to ~~original returns filed tax~~ 5796
periods beginning on or after January 1, 2014. 5797

(D) The amendment by ~~this act~~ Am. Sub. H.B. 59 of the 130th 5798

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 5827
that the composite is the resulting version of the section in 5828
effect prior to the effective date of the section as presented in 5829
this act. 5830

Section 5709.084 of the Revised Code is presented in this act 5831
as a composite of the section as amended by both Am. Sub. H.B. 487 5832
and Am. Sub. H.B. 508 of the 129th General Assembly. The General 5833
Assembly, applying the principle stated in division (B) of section 5834
1.52 of the Revised Code that amendments are to be harmonized if 5835
reasonably capable of simultaneous operation, finds that the 5836
composite is the resulting version of the section in effect prior 5837
to the effective date of the section as presented in this act. 5838

Section 8. This act is hereby declared to be an emergency 5839
measure necessary for the immediate preservation of the public 5840
peace, health, and safety. The reason for such necessity is that 5841
some tax-related changes in the act affect taxable years beginning 5842
in 2013 and the act would otherwise not be effective until 2014. 5843
Therefore, this act shall go into immediate effect. 5844

Section 9. The amendment by this act of sections 5733.41, 5845
5747.02, and 5747.025 of the Revised Code is exempt from the 5846
referendum under Ohio Constitution, Article II, Section 1d and 5847
therefore takes effect immediately when this act becomes law. 5848