

As Introduced

**130th General Assembly
Regular Session
2013-2014**

S. B. No. 159

Senator Schiavoni

Cosponsors: Senators Turner, Brown, Sawyer, Gentile

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A B I L L

To amend section 319.302 of the Revised Code to 1
extend the 10% and 2.5% partial property tax 2
"rollback" exemptions to new and replacement 3
levies approved at the 2013 general election and 4
to declare an emergency. 5

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

Section 1. That section 319.302 of the Revised Code be 6
amended to read as follows: 7

Sec. 319.302. (A)(1) Real property that is not intended 8
primarily for use in a business activity shall qualify for a 9
partial exemption from real property taxation. For purposes of 10
this partial exemption, "business activity" includes all uses of 11
real property, except farming; leasing property for farming; 12
occupying or holding property improved with single-family, 13
two-family, or three-family dwellings; leasing property improved 14
with single-family, two-family, or three-family dwellings; or 15
holding vacant land that the county auditor determines will be 16
used for farming or to develop single-family, two-family, or 17
three-family dwellings. For purposes of this partial exemption, 18
"farming" does not include land used for the commercial production 19

of timber that is receiving the tax benefit under section 5713.23 20
or 5713.31 of the Revised Code and all improvements connected with 21
such commercial production of timber. 22

(2) Each year, the county auditor shall review each parcel of 23
real property to determine whether it qualifies for the partial 24
exemption provided for by this section as of the first day of 25
January of the current tax year. 26

(B) After complying with section 319.301 of the Revised Code, 27
the county auditor shall reduce the remaining sums to be levied by 28
qualifying levies against each parcel of real property that is 29
listed on the general tax list and duplicate of real and public 30
utility property for the current tax year and that qualifies for 31
partial exemption under division (A) of this section, and against 32
each manufactured and mobile home that is taxed pursuant to 33
division (D)(2) of section 4503.06 of the Revised Code and that is 34
on the manufactured home tax list for the current tax year, by ten 35
per cent, to provide a partial exemption for that parcel or home. 36
For the purposes of this division: 37

(1) "Qualifying levy" means a levy approved at an election 38
held ~~on or before the effective date of the amendment of this~~ 39
~~section by H.B. 59 of the 130th general assembly November 5, 2013;~~ 40
a levy within the ten-mill limitation, or provided for by the 41
charter of a municipal corporation, that was levied on the tax 42
list for tax year 2013; a subsequent renewal of any such levy; or 43
a subsequent substitute for such a levy under section 5705.199 of 44
the Revised Code. 45

(2) "Qualifying levy" does not include any replacement 46
imposed under section 5705.192 of the Revised Code of any levy 47
described in division (B)(1) of this section. 48

(C) Except as otherwise provided in sections 323.152, 49
323.158, 505.06, and 715.263 of the Revised Code, the amount of 50

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

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

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

Section 2. That existing section 319.302 of the Revised Code is hereby repealed.

Section 3. This act is hereby declared to be an emergency

measure necessary for the immediate preservation of the public 82
peace, health, and safety. The reason for such necessity is that 83
the ten and two and one-half per cent partial property tax 84
"rollback" exemptions may not otherwise timely extend to new and 85
replacement levies approved at the 2013 general election. 86
Therefore, this act shall go into immediate effect. 87