



# Ohio Legislative Service Commission

## Bill Analysis

Joseph D. Heller

### **S.B. 90**

128th General Assembly  
(As Introduced)

**Sens.** Kearney and Seitz, Wagoner, Morano, Goodman, Smith, Turner, Schiavoni

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## **BILL SUMMARY**

- Authorizes local governments to exempt homes that have been vacant for at least 12 months from non-school district property taxation for up to three years when purchased by an owner-occupant.
- Authorizes the remission of previously unpaid taxes on such homes.

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## **CONTENT AND OPERATION**

### **Vacant home real property tax exemption**

(R.C. 5709.89)

The bill authorizes townships and municipal corporations to exempt vacant homes from property taxation upon their purchase by persons who will occupy them. The exemption does not apply to taxes levied by school districts.

To be considered "vacant," a home must have been unoccupied for at least the 12 months preceding the sale. The exemption applies only to single-family homes or condominiums, and it is limited to no more than one acre of land surrounding the home. A home must be purchased on or after the effective date of the resolution or ordinance granting exemption, for not more than \$150,000, and by an individual domiciled in Ohio who occupies the home within 60 days after taking possession. For the purpose of the exemption, "purchase" includes a purchase under a land installment contract (a contract whereby the purchase price is paid in installments and title is retained by the seller as security and, typically, the purchaser has a right of tenancy during the term of the contract).

### **Application; term**

To claim an exemption under the bill, an owner must apply as is required for any other property tax exemption. The exemption begins in the tax year in which the deed is transferred (or the land installment contract is recorded), and terminates at the earlier of three years or the end of the tax year the individual no longer owns or occupies the home.

### **Remission of unpaid taxes; administration**

A board of township trustees or legislative authority of a municipal corporation that authorizes the exemption must request the Tax Commissioner to remit real property taxes charged against properties entitled to exemption, and must certify a resolution granting the exemption to the county auditor. The Tax Commissioner is authorized to remit any previously unpaid or delinquent taxes, and any penalties and interest.

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## **HISTORY**

<b>ACTION</b>	<b>DATE</b>
Introduced	04-02-09

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