



*Synopsis of Senate Committee Amendments**

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Legislative Service Commission

Sub. H.B. 294

126th General Assembly

(S. Ways and Means and Economic Development)

Abandoned land

Authorizes the record owner or other person having a legal ownership or security interest in abandoned land to file a petition with the county board of revision for immediate dismissal of the complaint for foreclosure, so that any attempts to collect delinquent taxes must be conducted under existing law's judicial foreclosure proceedings.

Requires the clerk of courts to include information in the notice of summons and complaint for foreclosure regarding that right to file a petition for immediate dismissal of the complaint.

Provides that the board may adopt rules to administer cases subject to its jurisdiction under the property valuation law (Chapter 5715.) and under the bill's foreclosure proceedings.

Provides that the board may prepare final orders of sale and deeds upon any adjudication of foreclosure under the bill.

Authorizes the board, upon its own motion, to dismiss a foreclosure action filed under the bill if it determines that the action is too complex or a court would be a more appropriate forum.

Authorizes the county auditor and county treasurer to compile or certify an abandoned land list in any manner and at such times as will give effect to the expedited foreclosure of those lands.

Adds to the definition of "unoccupied" the concept that the property is not merely temporarily uninhabited because it is undergoing a change in tenancy or improvements.

Allows a record owner or person having an ownership interest in abandoned land to raise issues pertaining to service of process and the parcel's status as abandoned land.

* This synopsis does not address amendments that may have been adopted on the Senate floor.

Adds counties to the entities that may petition for transfer of abandoned land that did not sell at public auction.

Requires a community development organization, municipal corporation, county, or township that files a petition for transfer of abandoned land that did not sell at public auction to commence basic exterior improvements to the land not later than 30 days after receiving title to it.

Makes various technical changes in the bill's expedited foreclosure of abandoned land provisions for the purpose of clarity and conciseness.

Other real property issues

Establishes an appeal procedure for challenging determinations of eligibility for the 10% "rollback" exemption from real property taxation.

Reduces the time period for designating delinquent vacant lands subject to judicial foreclosure and forfeiture under existing law.

Requires the owner of residential rental property to file certain owner information with the county auditor and update it if changes occur.

Requires nonresident owners of residential rental property in Ohio to designate an in-state agent for service of process.

Provides that the information filed about residential rental property owners and nonresident owners' agents is a public record.

Provides that failure to meet these information and agent designation requirements is a minor misdemeanor.

Sourcing of sales to collect sales taxes

Makes the existing delay to destination-based sourcing under the sales tax law for vendors with total delivery sales of less than \$5 million contingent on the Tax Commissioner's determination, on or before February 1, 2007, that certified service provider services are being provided by the Governing Board of the Streamlined Sales and Use Tax Agreement for all delivery sales.

Extends to December 31, 2007, the date by which vendors with total delivery sales of less than \$30 million must begin destination-based sourcing, if the Tax Commissioner determines that certified service provider services are not being provided by the Governing Board for all delivery sales.

Extends the date by which the County Compensation Tax Study Committee was to be appointed and was to have filed a report of the extent to which each county is impacted by the destination-based sourcing of sales.

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