



Aida S. Montano

Legislative Service Commission

Sub. S.B. 277

127th General Assembly (H. Civil and Commercial Law)

The Committee made the following changes to the bill:

- (1) It clarified the bill's prohibition against a municipal corporation marshaling a lien held by the state as not applying to a lien for real property taxes and assessments. Under current R.C. 5721.10, not affected by the bill, the state has a first lien for real property taxes and assessments. Thus, the Committee clarified this prohibition as not applying to a lien for real property taxes and assessments.
- (2) It made technical, structural changes that combined related divisions, removed duplicative phrases, and relocated a certain provision.

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^{*} This synopsis does not address amendments that may have been adopted on the House floor.