

H. B. No. 126  
As Re-referred to the Senate  
Ways and Means Committee

\_\_\_\_\_ moved to amend as follows:

- In line 1 of the title, delete "section" and insert "sections 4503.06,"; after "5715.19" insert ", and 5717.01" 1
- In line 2 of the title, delete "require" and insert "modify and limit the manner by which"; delete "that" and insert "may" 2
- In line 3 of the title, delete "to formally pass an authorizing" 3
- Delete line 4 of the title 4
- In line 5 of the title, delete "property owners" 5
- In line 6, delete "section" and insert "sections 4503.06,"; after "5715.19" insert ", and 5717.01" 6
- After line 7, insert: 7
- "Sec. 4503.06. (A) The owner of each manufactured or mobile home that has acquired situs in this state shall pay either a real property tax pursuant to Title LVII of the Revised Code or a manufactured home tax pursuant to division (C) of this section." 8



(B) The owner of a manufactured or mobile home shall pay	16
real property taxes if either of the following applies:	17
(1) The manufactured or mobile home acquired situs in the	18
state or ownership in the home was transferred on or after	19
January 1, 2000, and all of the following apply:	20
(a) The home is affixed to a permanent foundation as	21
defined in division (C) (5) of section 3781.06 of the Revised	22
Code.	23
(b) The home is located on land that is owned by the owner	24
of the home.	25
(c) The certificate of title has been inactivated by the	26
clerk of the court of common pleas that issued it, pursuant to	27
division (H) of section 4505.11 of the Revised Code.	28
(2) The manufactured or mobile home acquired situs in the	29
state or ownership in the home was transferred before January 1,	30
2000, and all of the following apply:	31
(a) The home is affixed to a permanent foundation as	32
defined in division (C) (5) of section 3781.06 of the Revised	33
Code.	34
(b) The home is located on land that is owned by the owner	35
of the home.	36
(c) The owner of the home has elected to have the home	37
taxed as real property and, pursuant to section 4505.11 of the	38
Revised Code, has surrendered the certificate of title to the	39
auditor of the county containing the taxing district in which	40
the home has its situs, together with proof that all taxes have	41
been paid.	42
(d) The county auditor has placed the home on the real	43

property tax list and delivered the certificate of title to the 44  
clerk of the court of common pleas that issued it and the clerk 45  
has inactivated the certificate. 46

(C) (1) Any mobile or manufactured home that is not taxed 47  
as real property as provided in division (B) of this section is 48  
subject to an annual manufactured home tax, payable by the 49  
owner, for locating the home in this state. The tax as levied in 50  
this section is for the purpose of supplementing the general 51  
revenue funds of the local subdivisions in which the home has 52  
its situs pursuant to this section. 53

(2) The year for which the manufactured home tax is levied 54  
commences on the first day of January and ends on the following 55  
thirty-first day of December. The state shall have the first 56  
lien on any manufactured or mobile home on the list for the 57  
amount of taxes, penalties, and interest charged against the 58  
owner of the home under this section. The lien of the state for 59  
the tax for a year shall attach on the first day of January to a 60  
home that has acquired situs on that date. The lien for a home 61  
that has not acquired situs on the first day of January, but 62  
that acquires situs during the year, shall attach on the next 63  
first day of January. The lien shall continue until the tax, 64  
including any penalty or interest, is paid. 65

(3) (a) The situs of a manufactured or mobile home located 66  
in this state on the first day of January is the local taxing 67  
district in which the home is located on that date. 68

(b) The situs of a manufactured or mobile home not located 69  
in this state on the first day of January, but located in this 70  
state subsequent to that date, is the local taxing district in 71  
which the home is located thirty days after it is acquired or 72  
first enters this state. 73

(4) The tax is collected by and paid to the county treasurer of the county containing the taxing district in which the home has its situs.

(D) The manufactured home tax shall be computed and assessed by the county auditor of the county containing the taxing district in which the home has its situs as follows:

(1) On a home that acquired situs in this state prior to January 1, 2000:

(a) By multiplying the assessable value of the home by the tax rate of the taxing district in which the home has its situs, and deducting from the product thus obtained any reduction authorized under section 4503.065 of the Revised Code. The tax levied under this formula shall not be less than thirty-six dollars, unless the home qualifies for a reduction in assessable value under section 4503.065 of the Revised Code, in which case there shall be no minimum tax and the tax shall be the amount calculated under this division.

(b) The assessable value of the home shall be forty per cent of the amount arrived at by the following computation:

(i) If the cost to the owner, or market value at time of purchase, whichever is greater, of the home includes the furnishings and equipment, such cost or market value shall be multiplied according to the following schedule:

	1	2	3
A	For the first calendar year in which the	x	80%

home is owned by the current owner

B	2nd calendar year	x 75%
C	3rd "	x 70%
D	4th "	x 65%
E	5th "	x 60%
F	6th "	x 55%
G	7th "	x 50%
H	8th "	x 45%
I	9th "	x 40%
J	10th and each year thereafter	x 35%

The first calendar year means any period between the first 98  
day of January and the thirty-first day of December of the first 99  
year. 100

(ii) If the cost to the owner, or market value at the time 101  
of purchase, whichever is greater, of the home does not include 102  
the furnishings and equipment, such cost or market value shall 103  
be multiplied according to the following schedule: 104

105

	1	2	3
A	For the first calendar year in which the	x 95%	

home is owned by the current owner

B	2nd calendar year	x	90%
C	3rd "	x	85%
D	4th "	x	80%
E	5th "	x	75%
F	6th "	x	70%
G	7th "	x	65%
H	8th "	x	60%
I	9th "	x	55%
J	10th and each year thereafter	x	50%

The first calendar year means any period between the first 106  
day of January and the thirty-first day of December of the first 107  
year. 108

(2) On a home in which ownership was transferred or that 109  
first acquired situs in this state on or after January 1, 2000: 110

(a) By multiplying the assessable value of the home by the 111  
effective tax rate, as defined in section 323.08 of the Revised 112  
Code, for residential real property of the taxing district in 113  
which the home has its situs, and deducting from the product 114  
thus obtained the reductions required or authorized under 115  
section 319.302, division (B) of section 323.152, or section 116  
4503.065 of the Revised Code. 117

(b) The assessable value of the home shall be thirty-five 118

per cent of its true value as determined under division (L) of 119  
this section. 120

(3) On or before the fifteenth day of January each year, 121  
the county auditor shall record the assessable value and the 122  
amount of tax on the manufactured or mobile home on the tax list 123  
and deliver a duplicate of the list to the county treasurer. In 124  
the case of an emergency as defined in section 323.17 of the 125  
Revised Code, the tax commissioner, by journal entry, may extend 126  
the times for delivery of the duplicate for an additional 127  
fifteen days upon receiving a written application from the 128  
county auditor regarding an extension for the delivery of the 129  
duplicate, or from the county treasurer regarding an extension 130  
of the time for the billing and collection of taxes. The 131  
application shall contain a statement describing the emergency 132  
that will cause the unavoidable delay and must be received by 133  
the tax commissioner on or before the last day of the month 134  
preceding the day delivery of the duplicate is otherwise 135  
required. When an extension is granted for delivery of the 136  
duplicate, the time period for payment of taxes shall be 137  
extended for a like period of time. When a delay in the closing 138  
of a tax collection period becomes unavoidable, the tax 139  
commissioner, upon application by the county auditor and county 140  
treasurer, may order the time for payment of taxes to be 141  
extended if the tax commissioner determines that penalties have 142  
accrued or would otherwise accrue for reasons beyond the control 143  
of the taxpayers of the county. The order shall prescribe the 144  
final extended date for payment of taxes for that collection 145  
period. 146

(4) After January 1, 1999, the owner of a manufactured or 147  
mobile home taxed pursuant to division (D)(1) of this section 148  
may elect to have the home taxed pursuant to division (D)(2) of 149

this section by filing a written request with the county auditor 150  
of the taxing district in which the home is located on or before 151  
the first day of December of any year. Upon the filing of the 152  
request, the county auditor shall determine whether all taxes 153  
levied under division (D) (1) of this section have been paid, and 154  
if those taxes have been paid, the county auditor shall tax the 155  
manufactured or mobile home pursuant to division (D) (2) of this 156  
section commencing in the next tax year. 157

(5) A manufactured or mobile home that acquired situs in 158  
this state prior to January 1, 2000, shall be taxed pursuant to 159  
division (D) (2) of this section if no manufactured home tax had 160  
been paid for the home and the home was not exempted from 161  
taxation pursuant to division (E) of this section for the year 162  
for which the taxes were not paid. 163

(6) (a) Immediately upon receipt of any manufactured home 164  
tax duplicate from the county auditor, but not less than twenty 165  
days prior to the last date on which the first one-half taxes 166  
may be paid without penalty as prescribed in division (F) of 167  
this section, the county treasurer shall cause to be prepared 168  
and mailed or delivered to each person charged on that duplicate 169  
with taxes, or to an agent designated by such person, the tax 170  
bill prescribed by the tax commissioner under division (D) (7) of 171  
this section. When taxes are paid by installments, the county 172  
treasurer shall mail or deliver to each person charged on such 173  
duplicate or the agent designated by that person a second tax 174  
bill showing the amount due at the time of the second tax 175  
collection. The second half tax bill shall be mailed or 176  
delivered at least twenty days prior to the close of the second 177  
half tax collection period. A change in the mailing address of 178  
any tax bill shall be made in writing to the county treasurer. 179  
Failure to receive a bill required by this section does not 180



excuse failure or delay to pay any taxes shown on the bill or, 181  
except as provided in division (B) (1) of section 5715.39 of the 182  
Revised Code, avoid any penalty, interest, or charge for such 183  
delay. 184

(b) After delivery of the copy of the delinquent 185  
manufactured home tax list under division (H) of this section, 186  
the county treasurer may prepare and mail to each person in 187  
whose name a home is listed an additional tax bill showing the 188  
total amount of delinquent taxes charged against the home as 189  
shown on the list. The tax bill shall include a notice that the 190  
interest charge prescribed by division (G) of this section has 191  
begun to accrue. 192

(7) Each tax bill prepared and mailed or delivered under 193  
division (D) (6) of this section shall be in the form and contain 194  
the information required by the tax commissioner. The 195  
commissioner may prescribe different forms for each county and 196  
may authorize the county auditor to make up tax bills and tax 197  
receipts to be used by the county treasurer. The tax bill shall 198  
not contain or be mailed or delivered with any information or 199  
material that is not required by this section or that is not 200  
authorized by section 321.45 of the Revised Code or by the tax 201  
commissioner. In addition to the information required by the 202  
commissioner, each tax bill shall contain the following 203  
information: 204

(a) The taxes levied and the taxes charged and payable 205  
against the manufactured or mobile home; 206

(b) The following notice: "Notice: If the taxes are not 207  
paid within sixty days after the county auditor delivers the 208  
delinquent manufactured home tax list to the county treasurer, 209  
you and your home may be subject to collection proceedings for 210

tax delinquency." Failure to provide such notice has no effect 211  
upon the validity of any tax judgment to which a home may be 212  
subjected. 213

(c) In the case of manufactured or mobile homes taxed 214  
under division (D) (2) of this section, the following additional 215  
information: 216

(i) The effective tax rate. The words "effective tax rate" 217  
shall appear in boldface type. 218

(ii) The following notice: "Notice: If the taxes charged 219  
against this home have been reduced by the 2-1/2 per cent tax 220  
reduction for residences occupied by the owner but the home is 221  
not a residence occupied by the owner, the owner must notify the 222  
county auditor's office not later than March 31 of the year for 223  
which the taxes are due. Failure to do so may result in the 224  
owner being convicted of a fourth degree misdemeanor, which is 225  
punishable by imprisonment up to 30 days, a fine up to \$250, or 226  
both, and in the owner having to repay the amount by which the 227  
taxes were erroneously or illegally reduced, plus any interest 228  
that may apply. 229

If the taxes charged against this home have not been 230  
reduced by the 2-1/2 per cent tax reduction and the home is a 231  
residence occupied by the owner, the home may qualify for the 232  
tax reduction. To obtain an application for the tax reduction or 233  
further information, the owner may contact the county auditor's 234  
office at \_\_\_\_\_ (insert the address and telephone number of 235  
the county auditor's office)." 236

(E) (1) A manufactured or mobile home is not subject to 237  
this section when any of the following applies: 238

(a) It is taxable as personal property pursuant to section 239

5709.01 of the Revised Code. Any manufactured or mobile home	240
that is used as a residence shall be subject to this section and	241
shall not be taxable as personal property pursuant to section	242
5709.01 of the Revised Code.	243
(b) It bears a license plate issued by any state other	244
than this state unless the home is in this state in excess of an	245
accumulative period of thirty days in any calendar year.	246
(c) The annual tax has been paid on the home in this state	247
for the current year.	248
(d) The tax commissioner has determined, pursuant to	249
section 5715.27 of the Revised Code, that the property is exempt	250
from taxation, or would be exempt from taxation under Chapter	251
5709. of the Revised Code if it were classified as real	252
property.	253
(2) A travel trailer or park trailer, as these terms are	254
defined in section 4501.01 of the Revised Code, is not subject	255
to this section if it is unused or unoccupied and stored at the	256
owner's normal place of residence or at a recognized storage	257
facility.	258
(3) A travel trailer or park trailer, as these terms are	259
defined in section 4501.01 of the Revised Code, is subject to	260
this section and shall be taxed as a manufactured or mobile home	261
if it has a situs longer than thirty days in one location and is	262
connected to existing utilities, unless either of the following	263
applies:	264
(a) The situs is in a state facility or a camping or park	265
area as defined in division (C), (Q), (S), or (V) of section	266
3729.01 of the Revised Code.	267

(b) The situs is in a camping or park area that is a tract of land that has been limited to recreational use by deed or zoning restrictions and subdivided for sale of five or more individual lots for the express or implied purpose of occupancy by either self-contained recreational vehicles as defined in division (T) of section 3729.01 of the Revised Code or by dependent recreational vehicles as defined in division (D) of section 3729.01 of the Revised Code.

(F) Except as provided in division (D) (3) of this section, the manufactured home tax is due and payable as follows:

(1) When a manufactured or mobile home has a situs in this state, as provided in this section, on the first day of January, one-half of the amount of the tax is due and payable on or before the first day of March and the balance is due and payable on or before the thirty-first day of July. At the option of the owner of the home, the tax for the entire year may be paid in full on the first day of March.

(2) When a manufactured or mobile home first acquires a situs in this state after the first day of January, no tax is due and payable for that year.

(G) (1) (a) Except as otherwise provided in division (G) (1) (b) of this section, if one-half of the current taxes charged under this section against a manufactured or mobile home, together with the full amount of any delinquent taxes, are not paid on or before the first day of March in that year, or on or before the last day for such payment as extended pursuant to section 4503.063 of the Revised Code, a penalty of ten per cent shall be charged against the unpaid balance of such half of the current taxes. If the total amount of all such taxes is not paid on or before the thirty-first day of July, next thereafter, or

on or before the last day for payment as extended pursuant to 298  
section 4503.063 of the Revised Code, a like penalty shall be 299  
charged on the balance of the total amount of the unpaid current 300  
taxes. 301

(b) After a valid delinquent tax contract that includes 302  
unpaid current taxes from a first-half collection period 303  
described in division (F) of this section has been entered into 304  
under section 323.31 of the Revised Code, no ten per cent 305  
penalty shall be charged against such taxes after the second- 306  
half collection period while the delinquent tax contract remains 307  
in effect. On the day a delinquent tax contract becomes void, 308  
the ten per cent penalty shall be charged against such taxes and 309  
shall equal the amount of penalty that would have been charged 310  
against unpaid current taxes outstanding on the date on which 311  
the second-half penalty would have been charged thereon under 312  
division (G) (1) (a) of this section if the contract had not been 313  
in effect. 314

(2) (a) On the first day of the month following the last 315  
day the second installment of taxes may be paid without penalty 316  
beginning in 2000, interest shall be charged against and 317  
computed on all delinquent taxes other than the current taxes 318  
that became delinquent taxes at the close of the last day such 319  
second installment could be paid without penalty. The charge 320  
shall be for interest that accrued during the period that began 321  
on the preceding first day of December and ended on the last day 322  
of the month that included the last date such second installment 323  
could be paid without penalty. The interest shall be computed at 324  
the rate per annum prescribed by section 5703.47 of the Revised 325  
Code and shall be entered as a separate item on the delinquent 326  
manufactured home tax list compiled under division (H) of this 327  
section. 328

(b) On the first day of December beginning in 2000, the interest shall be charged against and computed on all delinquent taxes. The charge shall be for interest that accrued during the period that began on the first day of the month following the last date prescribed for the payment of the second installment of taxes in the current year and ended on the immediately preceding last day of November. The interest shall be computed at the rate per annum prescribed by section 5703.47 of the Revised Code and shall be entered as a separate item on the delinquent manufactured home tax list.

(c) After a valid undertaking has been entered into for the payment of any delinquent taxes, no interest shall be charged against such delinquent taxes while the undertaking remains in effect in compliance with section 323.31 of the Revised Code. If a valid undertaking becomes void, interest shall be charged against the delinquent taxes for the periods that interest was not permitted to be charged while the undertaking was in effect. The interest shall be charged on the day the undertaking becomes void and shall equal the amount of interest that would have been charged against the unpaid delinquent taxes outstanding on the dates on which interest would have been charged thereon under divisions (G) (1) and (2) of this section had the undertaking not been in effect.

(3) If the full amount of the taxes due at either of the times prescribed by division (F) of this section is paid within ten days after such time, the county treasurer shall waive the collection of and the county auditor shall remit one-half of the penalty provided for in this division for failure to make that payment by the prescribed time.

(4) The treasurer shall compile and deliver to the county

auditor a list of all tax payments the treasurer has received as 359  
provided in division (G) (3) of this section. The list shall 360  
include any information required by the auditor for the 361  
remission of the penalties waived by the treasurer. The taxes so 362  
collected shall be included in the settlement next succeeding 363  
the settlement then in process. 364

(H) (1) The county auditor shall compile annually a 365  
"delinquent manufactured home tax list" consisting of homes the 366  
county treasurer's records indicate have taxes that were not 367  
paid within the time prescribed by divisions (D) (3) and (F) of 368  
this section, have taxes that remain unpaid from prior years, or 369  
have unpaid tax penalties or interest that have been assessed. 370

(2) Within thirty days after the settlement under division 371  
(H) (2) of section 321.24 of the Revised Code, the county auditor 372  
shall deliver a copy of the delinquent manufactured home tax 373  
list to the county treasurer. The auditor shall update and 374  
publish the delinquent manufactured home tax list annually in 375  
the same manner as delinquent real property tax lists are 376  
published. The county auditor may apportion the cost of 377  
publishing the list among taxing districts in proportion to the 378  
amount of delinquent manufactured home taxes so published that 379  
each taxing district is entitled to receive upon collection of 380  
those taxes, or the county auditor may charge the owner of a 381  
home on the list a flat fee established under section 319.54 of 382  
the Revised Code for the cost of publishing the list and, if the 383  
fee is not paid, may place the fee upon the delinquent 384  
manufactured home tax list as a lien on the listed home, to be 385  
collected as other manufactured home taxes. 386

(3) When taxes, penalties, or interest are charged against 387  
a person on the delinquent manufactured home tax list and are 388

not paid within sixty days after the list is delivered to the 389  
county treasurer, the county treasurer shall, in addition to any 390  
other remedy provided by law for the collection of taxes, 391  
penalties, and interest, enforce collection of such taxes, 392  
penalties, and interest by civil action in the name of the 393  
treasurer against the owner for the recovery of the unpaid taxes 394  
following the procedures for the recovery of delinquent real 395  
property taxes in sections 323.25 to 323.28 of the Revised Code. 396  
The action may be brought in municipal or county court, provided 397  
the amount charged does not exceed the monetary limitations for 398  
original jurisdiction for civil actions in those courts. 399

It is sufficient, having made proper parties to the suit, 400  
for the county treasurer to allege in the treasurer's bill of 401  
particulars or petition that the taxes stand chargeable on the 402  
books of the county treasurer against such person, that they are 403  
due and unpaid, and that such person is indebted in the amount 404  
of taxes appearing to be due the county. The treasurer need not 405  
set forth any other matter relating thereto. If it is found on 406  
the trial of the action that the person is indebted to the 407  
state, judgment shall be rendered in favor of the county 408  
treasurer prosecuting the action. The judgment debtor is not 409  
entitled to the benefit of any law for stay of execution or 410  
exemption of property from levy or sale on execution in the 411  
enforcement of the judgment. 412

Upon the filing of an entry of confirmation of sale or an 413  
order of forfeiture in a proceeding brought under this division, 414  
title to the manufactured or mobile home shall be in the 415  
purchaser. The clerk of courts shall issue a certificate of 416  
title to the purchaser upon presentation of proof of filing of 417  
the entry of confirmation or order and, in the case of a 418  
forfeiture, presentation of the county auditor's certificate of 419



sale. 420

(I) The total amount of taxes collected shall be 421  
distributed in the following manner: four per cent shall be 422  
allowed as compensation to the county auditor for the county 423  
auditor's service in assessing the taxes; two per cent shall be 424  
allowed as compensation to the county treasurer for the services 425  
the county treasurer renders as a result of the tax levied by 426  
this section. Such amounts shall be paid into the county 427  
treasury, to the credit of the county general revenue fund, on 428  
the warrant of the county auditor. Fees to be paid to the credit 429  
of the real estate assessment fund shall be collected pursuant 430  
to division (C) of section 319.54 of the Revised Code and paid 431  
into the county treasury, on the warrant of the county auditor. 432  
The balance of the taxes collected shall be distributed among 433  
the taxing subdivisions of the county in which the taxes are 434  
collected and paid in the same ratio as those taxes were 435  
collected for the benefit of the taxing subdivision. The taxes 436  
levied and revenues collected under this section shall be in 437  
lieu of any general property tax and any tax levied with respect 438  
to the privilege of using or occupying a manufactured or mobile 439  
home in this state except as provided in sections 4503.04 and 440  
5741.02 of the Revised Code. 441

(J) An agreement to purchase or a bill of sale for a 442  
manufactured home shall show whether or not the furnishings and 443  
equipment are included in the purchase price. 444

(K) If the county treasurer and the county prosecuting 445  
attorney agree that an item charged on the delinquent 446  
manufactured home tax list is uncollectible, they shall certify 447  
that determination and the reasons to the county board of 448  
revision. If the board determines the amount is uncollectible, 449

it shall certify its determination to the county auditor, who 450  
shall strike the item from the list. 451

(L) (1) The county auditor shall appraise at its true value 452  
any manufactured or mobile home in which ownership is 453  
transferred or which first acquires situs in this state on or 454  
after January 1, 2000, and any manufactured or mobile home the 455  
owner of which has elected, under division (D) (4) of this 456  
section, to have the home taxed under division (D) (2) of this 457  
section. The true value shall include the value of the home, any 458  
additions, and any fixtures, but not any furnishings in the 459  
home. In determining the true value of a manufactured or mobile 460  
home, the auditor shall consider all facts and circumstances 461  
relating to the value of the home, including its age, its 462  
capacity to function as a residence, any obsolete 463  
characteristics, and other factors that may tend to prove its 464  
true value. 465

(2) (a) If a manufactured or mobile home has been the 466  
subject of an arm's length sale between a willing seller and a 467  
willing buyer within a reasonable length of time prior to the 468  
determination of true value, the county auditor shall consider 469  
the sale price of the home to be the true value for taxation 470  
purposes. 471

(b) The sale price in an arm's length transaction between 472  
a willing seller and a willing buyer shall not be considered the 473  
true value of the home if either of the following occurred after 474  
the sale: 475

(i) The home has lost value due to a casualty. 476

(ii) An addition or fixture has been added to the home. 477

(3) The county auditor shall have each home viewed and 478

appraised at least once in each six-year period in the same year 479  
in which real property in the county is appraised pursuant to 480  
Chapter 5713. of the Revised Code, and shall update the 481  
appraised values in the third calendar year following the 482  
appraisal. The person viewing or appraising a home may enter the 483  
home to determine by actual view any additions or fixtures that 484  
have been added since the last appraisal. In conducting the 485  
appraisals and establishing the true value, the auditor shall 486  
follow the procedures set forth for appraising real property in 487  
sections 5713.01 and 5713.03 of the Revised Code. 488

(4) The county auditor shall place the true value of each 489  
home on the manufactured home tax list upon completion of an 490  
appraisal. 491

(5) (a) If the county auditor changes the true value of a 492  
home, the auditor shall notify the owner of the home in writing, 493  
delivered by mail or in person. The notice shall be given at 494  
least thirty days prior to the issuance of any tax bill that 495  
reflects the change. Failure to receive the notice does not 496  
invalidate any proceeding under this section. 497

(b) Any owner of a home or any other person or party 498  
~~listed in that would be authorized to file a complaint under~~ 499  
division (A) (1) of section 5715.19 of the Revised Code if the 500  
home was real property may file a complaint against the true 501  
value of the home as appraised under this section. The complaint 502  
shall be filed with the county auditor on or before the thirty- 503  
first day of March of the current tax year or the date of 504  
closing of the collection for the first half of manufactured 505  
home taxes for the current tax year, whichever is later. The 506  
auditor shall present to the county board of revision all 507  
complaints filed with the auditor under this section. The board 508

shall hear and investigate the complaint and may take action on 509  
it as provided under sections 5715.11 to 5715.19 of the Revised 510  
Code. 511

(c) If the county board of revision determines, pursuant 512  
to a complaint against the valuation of a manufactured or mobile 513  
home filed under this section, that the amount of taxes, 514  
assessments, or other charges paid was in excess of the amount 515  
due based on the valuation as finally determined, then the 516  
overpayment shall be refunded in the manner prescribed in 517  
section 5715.22 of the Revised Code. 518

(d) Payment of all or part of a tax under this section for 519  
any year for which a complaint is pending before the county 520  
board of revision does not abate the complaint or in any way 521  
affect the hearing and determination thereof. 522

(M) If the county auditor determines that any tax or other 523  
charge or any part thereof has been erroneously charged as a 524  
result of a clerical error as defined in section 319.35 of the 525  
Revised Code, the county auditor shall call the attention of the 526  
county board of revision to the erroneous charges. If the board 527  
finds that the taxes or other charges have been erroneously 528  
charged or collected, it shall certify the finding to the 529  
auditor. Upon receipt of the certification, the auditor shall 530  
remove the erroneous charges on the manufactured home tax list 531  
or delinquent manufactured home tax list in the same manner as 532  
is prescribed in section 319.35 of the Revised Code for 533  
erroneous charges against real property, and refund any 534  
erroneous charges that have been collected, with interest, in 535  
the same manner as is prescribed in section 319.36 of the 536  
Revised Code for erroneous charges against real property. 537

(N) As used in this section and section 4503.061 of the 538

Revised Code:	539
(1) "Manufactured home taxes" includes taxes, penalties, and interest charged under division (C) or (G) of this section and any penalties charged under division (G) or (H) (5) of section 4503.061 of the Revised Code.	540 541 542 543
(2) "Current taxes" means all manufactured home taxes charged against a manufactured or mobile home that have not appeared on the manufactured home tax list for any prior year. Current taxes become delinquent taxes if they remain unpaid after the last day prescribed for payment of the second installment of current taxes without penalty, whether or not they have been certified delinquent.	544 545 546 547 548 549 550
(3) "Delinquent taxes" means:	551
(a) Any manufactured home taxes that were charged against a manufactured or mobile home for a prior year, including any penalties or interest charged for a prior year and the costs of publication under division (H) (2) of this section, and that remain unpaid;	552 553 554 555 556
(b) Any current manufactured home taxes charged against a manufactured or mobile home that remain unpaid after the last day prescribed for payment of the second installment of current taxes without penalty, whether or not they have been certified delinquent, including any penalties or interest and the costs of publication under division (H) (2) of this section."	557 558 559 560 561 562
Delete lines 8 through 318	563
After line 318, insert:	564
" <b>Sec. 5715.19.</b> (A) As used in this section, "member" has the same meaning as in section 1705.01 or 1706.01 of the Revised	565 566

Code as applicable, "internet identifier of record" has the same 567  
meaning as in section 9.312 of the Revised Code, and "interim 568  
period" means, for each county, the tax year to which section 569  
5715.24 of the Revised Code applies and each subsequent tax year 570  
until the tax year in which that section applies again. 571

(1) Subject to division (A) (2) of this section, a 572  
complaint against any of the following determinations for the 573  
current tax year shall be filed with the county auditor on or 574  
before the thirty-first day of March of the ensuing tax year or 575  
the date of closing of the collection for the first half of real 576  
and public utility property taxes for the current tax year, 577  
whichever is later: 578

(a) Any classification made under section 5713.041 of the 579  
Revised Code; 580

(b) Any determination made under section 5713.32 or 581  
5713.35 of the Revised Code; 582

(c) Any recoupment charge levied under section 5713.35 of 583  
the Revised Code; 584

(d) The determination of the total valuation or assessment 585  
of any parcel that appears on the tax list, except parcels 586  
assessed by the tax commissioner pursuant to section 5727.06 of 587  
the Revised Code; 588

(e) The determination of the total valuation of any parcel 589  
that appears on the agricultural land tax list, except parcels 590  
assessed by the tax commissioner pursuant to section 5727.06 of 591  
the Revised Code; 592

(f) Any determination made under division (A) of section 593  
319.302 of the Revised Code. 594

If such a complaint is filed by mail or certified mail, 595  
the date of the United States postmark placed on the envelope or 596  
sender's receipt by the postal service shall be treated as the 597  
date of filing. A private meter postmark on an envelope is not a 598  
valid postmark for purposes of establishing the filing date. 599

Any person owning taxable real property in the county or 600  
in a taxing district with territory in the county; such a 601  
person's spouse; a tenant of the property owner, if the property 602  
is classified as to use for tax purposes as commercial or 603  
industrial, the lease requires the tenant to pay the entire 604  
amount of taxes charged against the property, and the lease 605  
allows, or the property owner otherwise authorizes, the tenant 606  
to file such a complaint with respect to the property; an 607  
individual who is retained by such a person or tenant and who 608  
holds a designation from a professional assessment organization, 609  
such as the institute for professionals in taxation, the 610  
national council of property taxation, or the international 611  
association of assessing officers; a public accountant who holds 612  
a permit under section 4701.10 of the Revised Code, a general or 613  
residential real estate appraiser licensed or certified under 614  
Chapter 4763. of the Revised Code, or a real estate broker 615  
licensed under Chapter 4735. of the Revised Code, who is 616  
retained by such a person or tenant; if the person or tenant is 617  
a firm, company, association, partnership, limited liability 618  
company, or corporation, an officer, a salaried employee, a 619  
partner, or a member of that person or tenant; if the person or 620  
tenant is a trust, a trustee of the trust; in the case of a 621  
county, the board of county commissioners; ~~the,~~ prosecuting 622  
attorney, or treasurer of the county; in the case of a township 623  
with territory in the county, the board of township trustees ~~of~~ 624  
~~any township with territory within the county;~~ in the case of a 625

school district with territory in the county, the board of 626  
education of ~~any the school district with any territory in the~~ 627  
~~county;~~ or, in the case of a municipal corporation with 628  
territory in the county, the mayor or legislative authority of 629  
~~any the municipal corporation with any territory in the county~~ 630  
may file such a complaint regarding any such determination 631  
affecting ~~any real property in the county, except that a person~~ 632  
~~owning taxable real property in another county may file such a~~ 633  
~~complaint only with regard to any such determination affecting~~ 634  
~~real property in the county that is located in the same taxing~~ 635  
~~district as that person's real property is located~~ owned or, if 636  
applicable, leased by that person or political subdivision. The 637  
county auditor shall present to the county board of revision all 638  
complaints filed with the auditor. 639

(2) No person, board, or officer shall file a complaint 640  
against the valuation or assessment of any parcel that appears 641  
on the tax list if it filed a complaint against the valuation or 642  
assessment of that parcel for any prior tax year in the same 643  
interim period, unless the person, board, or officer alleges 644  
that the valuation or assessment should be changed due to one or 645  
more of the following circumstances that occurred after the tax 646  
lien date for the tax year for which the prior complaint was 647  
filed and that the circumstances were not taken into 648  
consideration with respect to the prior complaint: 649

(a) The property was sold in an arm's length transaction, 650  
as described in section 5713.03 of the Revised Code; 651

(b) The property lost value due to some casualty; 652

(c) Substantial improvement was added to the property; 653

(d) An increase or decrease of at least fifteen per cent 654



in the property's occupancy has had a substantial economic 655  
impact on the property. 656

(3) If a county board of revision, the board of tax 657  
appeals, or any court dismisses a complaint filed under this 658  
section or section 5715.13 of the Revised Code for the reason 659  
that the act of filing the complaint was the unauthorized 660  
practice of law or the person filing the complaint was engaged 661  
in the unauthorized practice of law, ~~the party affected by a~~ 662  
~~decrease in valuation or the party's agent, or the person owning~~ 663  
~~taxable real property in the county or in a taxing district with~~ 664  
~~territory in the county, a person authorized to file a complaint~~ 665  
under division (A) of this section may refile the complaint, 666  
notwithstanding division (A) (2) of this section. 667

(4) (a) No complaint filed under this section or section 668  
5715.13 of the Revised Code shall be dismissed for the reason 669  
that the complaint fails to accurately identify the owner of the 670  
property that is the subject of the complaint. 671

(b) If a complaint fails to accurately identify the owner 672  
of the property that is the subject of the complaint, the board 673  
of revision shall exercise due diligence to ensure the correct 674  
property owner is notified as required by ~~divisions (B) and~~ 675  
division (C) of this section. 676

(5) Notwithstanding division (A) (2) of this section, a 677  
person, board, or officer may file a complaint against the 678  
valuation or assessment of any parcel that appears on the tax 679  
list if it filed a complaint against the valuation or assessment 680  
of that parcel for any prior tax year in the same interim period 681  
if the person, board, or officer withdrew the complaint before 682  
the complaint was heard by the board. 683

(B) (1) Within thirty days after the last date such 684  
complaints may be filed, the auditor shall give notice of each 685  
complaint in which the stated amount of overvaluation, 686  
undervaluation, discriminatory valuation, illegal valuation, or 687  
incorrect determination is at least seventeen thousand five 688  
hundred dollars to ~~each property owner whose property is the~~ 689  
~~subject of the complaint, if the complaint was not filed by the~~ 690  
~~owner or the owner's spouse, and to each board of education~~ 691  
whose school district may be affected by the complaint. Within 692  
thirty days after receiving such notice, and in accordance with 693  
division (B) (2) of this section, a board of education; ~~a~~ 694  
~~property owner; the owner's spouse; a tenant of the owner, if~~ 695  
~~that tenant would be eligible to file a complaint under division~~ 696  
~~(A) of this section with respect to the property; an individual~~ 697  
~~who is retained by such an owner or tenant and who holds a~~ 698  
~~designation from a professional assessment organization, such as~~ 699  
~~the institute for professionals in taxation, the national~~ 700  
~~council of property taxation, or the international association~~ 701  
~~of assessing officers; a public accountant who holds a permit~~ 702  
~~under section 4701.10 of the Revised Code, a general or~~ 703  
~~residential real estate appraiser licensed or certified under~~ 704  
~~Chapter 4763. of the Revised Code, or a real estate broker~~ 705  
~~licensed under Chapter 4735. of the Revised Code, who is~~ 706  
~~retained by such an owner or tenant; or, if the owner or tenant~~ 707  
~~is a firm, company, association, partnership, limited liability~~ 708  
~~company, corporation, or trust, an officer, a salaried employee,~~ 709  
~~a partner, a member, or trustee of that owner or tenant, \_may~~ 710  
file a complaint ~~in support of or~~ objecting to the amount of 711  
alleged overvaluation, undervaluation, discriminatory valuation, 712  
illegal valuation, or incorrect determination stated in a 713  
previously filed complaint or objecting to the current 714

valuation. Upon the filing of a complaint under this division, 715  
the board of education, ~~property owner, or tenant~~ shall be made 716  
a party to the action. 717

(2) A board of education may not file a complaint under 718  
division (B) (1) of this section unless the board first adopts a 719  
resolution authorizing the filing of the complaint. The 720  
resolution shall include a description of evidence supporting 721  
the board's objection to the previously filed complaint or to 722  
the current valuation or assessment of the property that is the 723  
subject of the complaint. 724

A board shall not adopt a resolution required under this 725  
division that identifies more than one complaint. Such a 726  
resolution shall not include any other matter and shall be 727  
adopted by a separate vote from the question of whether to adopt 728  
any other resolution. 729

The board of revision has jurisdiction to consider a 730  
complaint filed pursuant to a resolution adopted under this 731  
division only if the board of education certifies a copy of the 732  
resolution with the complaint. 733

(C) Each board of revision shall notify any complainant 734  
and also the property owner, if the property owner's address is 735  
known, when a complaint is filed by one other than the property 736  
owner, not less than ten days prior to the hearing, either by 737  
certified mail or, if the board has record of an internet 738  
identifier of record associated with the owner, by ordinary mail 739  
and by that internet identifier of record of the time and place 740  
the same will be heard. The board of revision shall hear and 741  
render its decision on a complaint within one hundred eighty 742  
days after the last day a complaint may be filed with the board 743  
under division (A) (1) of this section or, if a complaint is 744

filed within thirty days after receiving notice from the auditor 745  
as provided in division (B) of this section, within one hundred 746  
eighty days after such filing. 747

(D) The determination of any such complaint shall relate 748  
back to the date when the lien for taxes or recoupment charges 749  
for the current year attached or the date as of which liability 750  
for such year was determined. Liability for taxes and recoupment 751  
charges for such year and each succeeding year until the 752  
complaint is finally determined and for any penalty and interest 753  
for nonpayment thereof within the time required by law shall be 754  
based upon the determination, valuation, or assessment as 755  
finally determined. Each complaint shall state the amount of 756  
overvaluation, undervaluation, discriminatory valuation, illegal 757  
valuation, or incorrect classification or determination upon 758  
which the complaint is based. The treasurer shall accept any 759  
amount tendered as taxes or recoupment charge upon property 760  
concerning which a complaint is then pending, computed upon the 761  
claimed valuation as set forth in the complaint. If a complaint 762  
filed under this section for the current year is not determined 763  
by the board within the time prescribed for such determination, 764  
the complaint and any proceedings in relation thereto shall be 765  
continued by the board as a valid complaint for any ensuing year 766  
until such complaint is finally determined by the board or upon 767  
any appeal from a decision of the board. In such case, the 768  
original complaint shall continue in effect without further 769  
filing by the original taxpayer, the original taxpayer's 770  
assignee, or any other person or entity authorized to file a 771  
complaint under this section. 772

(E) If a taxpayer files a complaint ~~as to the~~ 773  
~~classification, valuation, assessment, or any determination~~ 774  
~~affecting the taxpayer's own property under this section and~~ 775

tenders less than the full amount of taxes or recoupment charges 776  
as finally determined, an interest charge shall accrue as 777  
follows: 778

(1) If the amount finally determined is less than the 779  
amount billed but more than the amount tendered, the taxpayer 780  
shall pay interest at the rate per annum prescribed by section 781  
5703.47 of the Revised Code, computed from the date that the 782  
taxes were due on the difference between the amount finally 783  
determined and the amount tendered. This interest charge shall 784  
be in lieu of any penalty or interest charge under section 785  
323.121 of the Revised Code unless the taxpayer failed to file a 786  
complaint and tender an amount as taxes or recoupment charges 787  
within the time required by this section, in which case section 788  
323.121 of the Revised Code applies. 789

(2) If the amount of taxes finally determined is equal to 790  
or greater than the amount billed and more than the amount 791  
tendered, the taxpayer shall pay interest at the rate prescribed 792  
by section 5703.47 of the Revised Code from the date the taxes 793  
were due on the difference between the amount finally determined 794  
and the amount tendered, such interest to be in lieu of any 795  
interest charge but in addition to any penalty prescribed by 796  
section 323.121 of the Revised Code. 797

(F) Upon request of a complainant, the tax commissioner 798  
shall determine the common level of assessment of real property 799  
in the county for the year stated in the request that is not 800  
valued under section 5713.31 of the Revised Code, which common 801  
level of assessment shall be expressed as a percentage of true 802  
value and the common level of assessment of lands valued under 803  
such section, which common level of assessment shall also be 804  
expressed as a percentage of the current agricultural use value 805

of such lands. Such determination shall be made on the basis of 806  
the most recent available sales ratio studies of the 807  
commissioner and such other factual data as the commissioner 808  
deems pertinent. 809

(G) A complainant shall provide to the board of revision 810  
all information or evidence within the complainant's knowledge 811  
or possession that affects the real property that is the subject 812  
of the complaint. A complainant who fails to provide such 813  
information or evidence is precluded from introducing it on 814  
appeal to the board of tax appeals or the court of common pleas, 815  
except that the board of tax appeals or court may admit and 816  
consider the evidence if the complainant shows good cause for 817  
the complainant's failure to provide the information or evidence 818  
to the board of revision. 819

(H) In case of the pendency of any proceeding in court 820  
based upon an alleged excessive, discriminatory, or illegal 821  
valuation or incorrect classification or determination, the 822  
taxpayer may tender to the treasurer an amount as taxes upon 823  
property computed upon the claimed valuation as set forth in the 824  
complaint to the court. The treasurer may accept the tender. If 825  
the tender is not accepted, no penalty shall be assessed because 826  
of the nonpayment of the full taxes assessed. 827

(I) A board of education may not enter into a private 828  
payment agreement with respect to a complaint filed under this 829  
section or section 5715.13 of the Revised Code, and any such 830  
agreement is void and unenforceable. As used in this section, 831  
"private payment agreement" means any type of agreement in which 832  
a property owner, a tenant authorized to file a complaint under 833  
division (A) of this section, or any person acting on behalf of 834  
a property owner or such a tenant agrees to make one or more 835

payments to a school district in exchange for the board of 836  
education of that school district doing any of the following: 837

(1) Refraining from filing a complaint under division (B) 838  
of this section; 839

(2) Dismissing a complaint filed by the board under 840  
division (B) of this section; 841

(3) Resolving a claim under this section by settlement 842  
agreement. 843

**Sec. 5717.01.** An appeal from a decision of a county board 844  
of revision may be taken to the board of tax appeals within 845  
thirty days after notice of the decision of the county board of 846  
revision is mailed as provided in division (A) of section 847  
5715.20 of the Revised Code. Such an appeal may be taken by the 848  
county auditor, the tax commissioner, or any board, legislative 849  
authority, public official, or taxpayer authorized by section 850  
5715.19 of the Revised Code to file complaints against 851  
valuations or assessments with the auditor, except that a school 852  
district that files a complaint under division (B) of that 853  
section may not appeal the decision of the board of revision 854  
with respect to that complaint. Such appeal shall be taken by 855  
the filing of a notice of appeal, in person or by certified 856  
mail, express mail, facsimile transmission, electronic 857  
transmission, or by authorized delivery service, with the board 858  
of tax appeals and with the county board of revision. If notice 859  
of appeal is filed by certified mail, express mail, or 860  
authorized delivery service as provided in section 5703.056 of 861  
the Revised Code, the date of the United States postmark placed 862  
on the sender's receipt by the postal service or the date of 863  
receipt recorded by the authorized delivery service shall be 864  
treated as the date of filing. If notice of appeal is filed by 865

facsimile transmission or electronic transmission, the date and 866  
time the notice is received by the board shall be the date and 867  
time reflected on a timestamp provided by the board's electronic 868  
system, and the appeal shall be considered filed with the board 869  
on the date reflected on that timestamp. Any timestamp provided 870  
by another computer system or electronic submission device shall 871  
not affect the time and date the notice is received by the 872  
board. Upon receipt of such notice of appeal such county board 873  
of revision shall notify all persons thereof who were parties to 874  
the proceeding before such county board of revision by either 875  
certified mail or, if the board has record of an internet 876  
identifier of record associated with such a person, by ordinary 877  
mail and by that internet identifier of record, and shall file 878  
proof of such notice or, in the case of ordinary mail, an 879  
affidavit attesting that the board sent the notice with the 880  
board of tax appeals. The county board of revision shall 881  
thereupon certify to the board of tax appeals a transcript of 882  
the record of the proceedings of the county board of revision 883  
pertaining to the original complaint, and all evidence offered 884  
in connection therewith. Such appeal may be heard by the board 885  
of tax appeals at its offices in Columbus or in the county where 886  
the property is listed for taxation, or the board of tax appeals 887  
may cause its examiners to conduct such hearing and to report to 888  
it their findings for affirmation or rejection. An appeal may 889  
proceed pursuant to section 5703.021 of the Revised Code on the 890  
small claims docket if the appeal qualifies under that section. 891

The board of tax appeals may order the appeal to be heard 892  
on the record and the evidence certified to it by the county 893  
board of revision, or it may order the hearing of additional 894  
evidence, and it may make such investigation concerning the 895  
appeal as it deems proper. 896



As used in this section, "internet identifier of record"	897
has the same meaning as in section 9.312 of the Revised Code."	898
In line 319, delete "section" and insert "sections 4503.06,"; after	899
"5715.19" insert ", and 5717.01"	900
In line 320, delete "is" and insert "are"	901
In line 323, delete "2021" and insert "2022"	902
Delete lines 324 through 332	903

The motion was \_\_\_\_\_ agreed to.

SYNOPSIS 904

**Authority to file complaints; private payment agreements** 905

**R.C. 4503.06, 5715.19, and 5717.01; Section 3** 906

Replaces all provisions of the bill limiting the manner by	907
which local governments may challenge property tax valuations	908
with a board of revision with provisions that do the following:	909

-- Allows a person or political subdivision to file an	910
initial property tax complaint only with respect to property	911
that the person or subdivision owns.	912

-- Allows a school district to file a counter-complaint	913
only if the school board first adopts a resolution authorizing	914
the resolution that includes its evidence for a different	915
property valuation. (The current bill requires a resolution	916
before filing a counter-complaint, but does not specify that the	917
school board must outline evidence of a different valuation.)	918

-- Prohibits a property owner and a school district from entering into settlement agreements, whereby the owner pays the school district to dismiss, not file, or settle a counter-complaint.	919 920 921 922
-- Prohibits a school district from appealing the decision of a board of revision.	923 924
-- Delays the date the bill's changes apply to complaints filed for tax year 2022, rather than tax year 2021.	925 926