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Sub. H. B. No. 126

Representative Merrin

Cosponsors: Representatives Wiggam, Carruthers, Click, Cutrona, Edwards, Fowler Arthur, Ghanbari, Gross, Hall, Holmes, Householder, John, Johnson, Jones, Kick, Lanese, McClain, Plummer, Riedel, Roemer, Seitz, Stephens, Stewart, Swearingen, Wilkin, Young, B., Young, T.

Senators Brenner, Cirino, Huffman, S., Johnson, Lang, McColley, Roegner, Schaffer

A BILL

To amend sections 4503.06, 5715.19, and 5717.01 of
the Revised Code to modify and limit the manner
by which local governments may contest property
values. 1
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BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. That sections 4503.06, 5715.19, and 5717.01 of
the Revised Code be amended to read as follows: 5
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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. 7
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(B) The owner of a manufactured or mobile home shall pay
real property taxes if either of the following applies: 12
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(1) The manufactured or mobile home acquired situs in the state or ownership in the home was transferred on or after January 1, 2000, and all of the following apply:

(a) The home is affixed to a permanent foundation as defined in division (C) (5) of section 3781.06 of the Revised Code.

(b) The home is located on land that is owned by the owner of the home.

(c) The certificate of title has been inactivated by the clerk of the court of common pleas that issued it, pursuant to division (H) of section 4505.11 of the Revised Code.

(2) The manufactured or mobile home acquired situs in the state or ownership in the home was transferred before January 1, 2000, and all of the following apply:

(a) The home is affixed to a permanent foundation as defined in division (C) (5) of section 3781.06 of the Revised Code.

(b) The home is located on land that is owned by the owner of the home.

(c) The owner of the home has elected to have the home taxed as real property and, pursuant to section 4505.11 of the Revised Code, has surrendered the certificate of title to the auditor of the county containing the taxing district in which the home has its situs, together with proof that all taxes have been paid.

(d) The county auditor has placed the home on the real property tax list and delivered the certificate of title to the clerk of the court of common pleas that issued it and the clerk

has inactivated the certificate. 42

(C) (1) Any mobile or manufactured home that is not taxed 43
as real property as provided in division (B) of this section is 44
subject to an annual manufactured home tax, payable by the 45
owner, for locating the home in this state. The tax as levied in 46
this section is for the purpose of supplementing the general 47
revenue funds of the local subdivisions in which the home has 48
its situs pursuant to this section. 49

(2) The year for which the manufactured home tax is levied 50
commences on the first day of January and ends on the following 51
thirty-first day of December. The state shall have the first 52
lien on any manufactured or mobile home on the list for the 53
amount of taxes, penalties, and interest charged against the 54
owner of the home under this section. The lien of the state for 55
the tax for a year shall attach on the first day of January to a 56
home that has acquired situs on that date. The lien for a home 57
that has not acquired situs on the first day of January, but 58
that acquires situs during the year, shall attach on the next 59
first day of January. The lien shall continue until the tax, 60
including any penalty or interest, is paid. 61

(3) (a) The situs of a manufactured or mobile home located 62
in this state on the first day of January is the local taxing 63
district in which the home is located on that date. 64

(b) The situs of a manufactured or mobile home not located 65
in this state on the first day of January, but located in this 66
state subsequent to that date, is the local taxing district in 67
which the home is located thirty days after it is acquired or 68
first enters this state. 69

(4) The tax is collected by and paid to the county 70

treasurer of the county containing the taxing district in which 71
the home has its situs. 72

(D) The manufactured home tax shall be computed and 73
assessed by the county auditor of the county containing the 74
taxing district in which the home has its situs as follows: 75

(1) On a home that acquired situs in this state prior to 76
January 1, 2000: 77

(a) By multiplying the assessable value of the home by the 78
tax rate of the taxing district in which the home has its situs, 79
and deducting from the product thus obtained any reduction 80
authorized under section 4503.065 of the Revised Code. The tax 81
levied under this formula shall not be less than thirty-six 82
dollars, unless the home qualifies for a reduction in assessable 83
value under section 4503.065 of the Revised Code, in which case 84
there shall be no minimum tax and the tax shall be the amount 85
calculated under this division. 86

(b) The assessable value of the home shall be forty per 87
cent of the amount arrived at by the following computation: 88

(i) If the cost to the owner, or market value at time of 89
purchase, whichever is greater, of the home includes the 90
furnishings and equipment, such cost or market value shall be 91
multiplied according to the following schedule: 92

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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 day of January and the thirty-first day of December of the first year. 94
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(ii) If the cost to the owner, or market value at the time of purchase, whichever is greater, of the home does not include the furnishings and equipment, such cost or market value shall be multiplied according to the following schedule: 97
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A	For the first calendar year in which the home is owned by the current owner	x 95%
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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 102
day of January and the thirty-first day of December of the first 103
year. 104

(2) On a home in which ownership was transferred or that 105
first acquired situs in this state on or after January 1, 2000: 106

(a) By multiplying the assessable value of the home by the 107
effective tax rate, as defined in section 323.08 of the Revised 108
Code, for residential real property of the taxing district in 109
which the home has its situs, and deducting from the product 110
thus obtained the reductions required or authorized under 111
section 319.302, division (B) of section 323.152, or section 112
4503.065 of the Revised Code. 113

(b) The assessable value of the home shall be thirty-five 114
per cent of its true value as determined under division (L) of 115

this section. 116

(3) On or before the fifteenth day of January each year, 117
the county auditor shall record the assessable value and the 118
amount of tax on the manufactured or mobile home on the tax list 119
and deliver a duplicate of the list to the county treasurer. In 120
the case of an emergency as defined in section 323.17 of the 121
Revised Code, the tax commissioner, by journal entry, may extend 122
the times for delivery of the duplicate for an additional 123
fifteen days upon receiving a written application from the 124
county auditor regarding an extension for the delivery of the 125
duplicate, or from the county treasurer regarding an extension 126
of the time for the billing and collection of taxes. The 127
application shall contain a statement describing the emergency 128
that will cause the unavoidable delay and must be received by 129
the tax commissioner on or before the last day of the month 130
preceding the day delivery of the duplicate is otherwise 131
required. When an extension is granted for delivery of the 132
duplicate, the time period for payment of taxes shall be 133
extended for a like period of time. When a delay in the closing 134
of a tax collection period becomes unavoidable, the tax 135
commissioner, upon application by the county auditor and county 136
treasurer, may order the time for payment of taxes to be 137
extended if the tax commissioner determines that penalties have 138
accrued or would otherwise accrue for reasons beyond the control 139
of the taxpayers of the county. The order shall prescribe the 140
final extended date for payment of taxes for that collection 141
period. 142

(4) After January 1, 1999, the owner of a manufactured or 143
mobile home taxed pursuant to division (D)(1) of this section 144
may elect to have the home taxed pursuant to division (D)(2) of 145
this section by filing a written request with the county auditor 146

of the taxing district in which the home is located on or before 147
the first day of December of any year. Upon the filing of the 148
request, the county auditor shall determine whether all taxes 149
levied under division (D) (1) of this section have been paid, and 150
if those taxes have been paid, the county auditor shall tax the 151
manufactured or mobile home pursuant to division (D) (2) of this 152
section commencing in the next tax year. 153

(5) A manufactured or mobile home that acquired situs in 154
this state prior to January 1, 2000, shall be taxed pursuant to 155
division (D) (2) of this section if no manufactured home tax had 156
been paid for the home and the home was not exempted from 157
taxation pursuant to division (E) of this section for the year 158
for which the taxes were not paid. 159

(6) (a) Immediately upon receipt of any manufactured home 160
tax duplicate from the county auditor, but not less than twenty 161
days prior to the last date on which the first one-half taxes 162
may be paid without penalty as prescribed in division (F) of 163
this section, the county treasurer shall cause to be prepared 164
and mailed or delivered to each person charged on that duplicate 165
with taxes, or to an agent designated by such person, the tax 166
bill prescribed by the tax commissioner under division (D) (7) of 167
this section. When taxes are paid by installments, the county 168
treasurer shall mail or deliver to each person charged on such 169
duplicate or the agent designated by that person a second tax 170
bill showing the amount due at the time of the second tax 171
collection. The second half tax bill shall be mailed or 172
delivered at least twenty days prior to the close of the second 173
half tax collection period. A change in the mailing address of 174
any tax bill shall be made in writing to the county treasurer. 175
Failure to receive a bill required by this section does not 176
excuse failure or delay to pay any taxes shown on the bill or, 177

except as provided in division (B)(1) of section 5715.39 of the Revised Code, avoid any penalty, interest, or charge for such delay.

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

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

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

(b) The following notice: "Notice: If the taxes are not paid within sixty days after the county auditor delivers the delinquent manufactured home tax list to the county treasurer, you and your home may be subject to collection proceedings for tax delinquency." Failure to provide such notice has no effect

upon the validity of any tax judgment to which a home may be subjected.	208 209
(c) In the case of manufactured or mobile homes taxed under division (D) (2) of this section, the following additional information:	210 211 212
(i) The effective tax rate. The words "effective tax rate" shall appear in boldface type.	213 214
(ii) The following notice: "Notice: If the taxes charged against this home have been reduced by the 2-1/2 per cent tax reduction for residences occupied by the owner but the home is not a residence occupied by the owner, the owner must notify the county auditor's office not later than March 31 of the year for which the taxes are due. Failure to do so may result in the owner being convicted of a fourth degree misdemeanor, which is punishable by imprisonment up to 30 days, a fine up to \$250, or both, and in the owner having to repay the amount by which the taxes were erroneously or illegally reduced, plus any interest that may apply.	215 216 217 218 219 220 221 222 223 224 225
If the taxes charged against this home have not been reduced by the 2-1/2 per cent tax reduction and the home is a residence occupied by the owner, the home may qualify for the tax reduction. To obtain an application for the tax reduction or further information, the owner may contact the county auditor's office at _____ (insert the address and telephone number of the county auditor's office)."	226 227 228 229 230 231 232
(E) (1) A manufactured or mobile home is not subject to this section when any of the following applies:	233 234
(a) It is taxable as personal property pursuant to section 5709.01 of the Revised Code. Any manufactured or mobile home	235 236

that is used as a residence shall be subject to this section and 237
shall not be taxable as personal property pursuant to section 238
5709.01 of the Revised Code. 239

(b) It bears a license plate issued by any state other 240
than this state unless the home is in this state in excess of an 241
accumulative period of thirty days in any calendar year. 242

(c) The annual tax has been paid on the home in this state 243
for the current year. 244

(d) The tax commissioner has determined, pursuant to 245
section 5715.27 of the Revised Code, that the property is exempt 246
from taxation, or would be exempt from taxation under Chapter 247
5709. of the Revised Code if it were classified as real 248
property. 249

(2) A travel trailer or park trailer, as these terms are 250
defined in section 4501.01 of the Revised Code, is not subject 251
to this section if it is unused or unoccupied and stored at the 252
owner's normal place of residence or at a recognized storage 253
facility. 254

(3) A travel trailer or park trailer, as these terms are 255
defined in section 4501.01 of the Revised Code, is subject to 256
this section and shall be taxed as a manufactured or mobile home 257
if it has a situs longer than thirty days in one location and is 258
connected to existing utilities, unless either of the following 259
applies: 260

(a) The situs is in a state facility or a camping or park 261
area as defined in division (C), (Q), (S), or (V) of section 262
3729.01 of the Revised Code. 263

(b) The situs is in a camping or park area that is a tract 264
of land that has been limited to recreational use by deed or 265

zoning restrictions and subdivided for sale of five or more 266
individual lots for the express or implied purpose of occupancy 267
by either self-contained recreational vehicles as defined in 268
division (T) of section 3729.01 of the Revised Code or by 269
dependent recreational vehicles as defined in division (D) of 270
section 3729.01 of the Revised Code. 271

(F) Except as provided in division (D)(3) of this section, 272
the manufactured home tax is due and payable as follows: 273

(1) When a manufactured or mobile home has a situs in this 274
state, as provided in this section, on the first day of January, 275
one-half of the amount of the tax is due and payable on or 276
before the first day of March and the balance is due and payable 277
on or before the thirty-first day of July. At the option of the 278
owner of the home, the tax for the entire year may be paid in 279
full on the first day of March. 280

(2) When a manufactured or mobile home first acquires a 281
situs in this state after the first day of January, no tax is 282
due and payable for that year. 283

(G) (1) (a) Except as otherwise provided in division (G) (1) 284
(b) of this section, if one-half of the current taxes charged 285
under this section against a manufactured or mobile home, 286
together with the full amount of any delinquent taxes, are not 287
paid on or before the first day of March in that year, or on or 288
before the last day for such payment as extended pursuant to 289
section 4503.063 of the Revised Code, a penalty of ten per cent 290
shall be charged against the unpaid balance of such half of the 291
current taxes. If the total amount of all such taxes is not paid 292
on or before the thirty-first day of July, next thereafter, or 293
on or before the last day for payment as extended pursuant to 294
section 4503.063 of the Revised Code, a like penalty shall be 295

charged on the balance of the total amount of the unpaid current 296
taxes. 297

(b) After a valid delinquent tax contract that includes 298
unpaid current taxes from a first-half collection period 299
described in division (F) of this section has been entered into 300
under section 323.31 of the Revised Code, no ten per cent 301
penalty shall be charged against such taxes after the second- 302
half collection period while the delinquent tax contract remains 303
in effect. On the day a delinquent tax contract becomes void, 304
the ten per cent penalty shall be charged against such taxes and 305
shall equal the amount of penalty that would have been charged 306
against unpaid current taxes outstanding on the date on which 307
the second-half penalty would have been charged thereon under 308
division (G) (1) (a) of this section if the contract had not been 309
in effect. 310

(2) (a) On the first day of the month following the last 311
day the second installment of taxes may be paid without penalty 312
beginning in 2000, interest shall be charged against and 313
computed on all delinquent taxes other than the current taxes 314
that became delinquent taxes at the close of the last day such 315
second installment could be paid without penalty. The charge 316
shall be for interest that accrued during the period that began 317
on the preceding first day of December and ended on the last day 318
of the month that included the last date such second installment 319
could be paid without penalty. The interest shall be computed at 320
the rate per annum prescribed by section 5703.47 of the Revised 321
Code and shall be entered as a separate item on the delinquent 322
manufactured home tax list compiled under division (H) of this 323
section. 324

(b) On the first day of December beginning in 2000, the 325

interest shall be charged against and computed on all delinquent 326
taxes. The charge shall be for interest that accrued during the 327
period that began on the first day of the month following the 328
last date prescribed for the payment of the second installment 329
of taxes in the current year and ended on the immediately 330
preceding last day of November. The interest shall be computed 331
at the rate per annum prescribed by section 5703.47 of the 332
Revised Code and shall be entered as a separate item on the 333
delinquent manufactured home tax list. 334

(c) After a valid undertaking has been entered into for 335
the payment of any delinquent taxes, no interest shall be 336
charged against such delinquent taxes while the undertaking 337
remains in effect in compliance with section 323.31 of the 338
Revised Code. If a valid undertaking becomes void, interest 339
shall be charged against the delinquent taxes for the periods 340
that interest was not permitted to be charged while the 341
undertaking was in effect. The interest shall be charged on the 342
day the undertaking becomes void and shall equal the amount of 343
interest that would have been charged against the unpaid 344
delinquent taxes outstanding on the dates on which interest 345
would have been charged thereon under divisions (G) (1) and (2) 346
of this section had the undertaking not been in effect. 347

(3) If the full amount of the taxes due at either of the 348
times prescribed by division (F) of this section is paid within 349
ten days after such time, the county treasurer shall waive the 350
collection of and the county auditor shall remit one-half of the 351
penalty provided for in this division for failure to make that 352
payment by the prescribed time. 353

(4) The treasurer shall compile and deliver to the county 354
auditor a list of all tax payments the treasurer has received as 355

provided in division (G) (3) of this section. The list shall 356
include any information required by the auditor for the 357
remission of the penalties waived by the treasurer. The taxes so 358
collected shall be included in the settlement next succeeding 359
the settlement then in process. 360

(H) (1) The county auditor shall compile annually a 361
"delinquent manufactured home tax list" consisting of homes the 362
county treasurer's records indicate have taxes that were not 363
paid within the time prescribed by divisions (D) (3) and (F) of 364
this section, have taxes that remain unpaid from prior years, or 365
have unpaid tax penalties or interest that have been assessed. 366

(2) Within thirty days after the settlement under division 367
(H) (2) of section 321.24 of the Revised Code, the county auditor 368
shall deliver a copy of the delinquent manufactured home tax 369
list to the county treasurer. The auditor shall update and 370
publish the delinquent manufactured home tax list annually in 371
the same manner as delinquent real property tax lists are 372
published. The county auditor may apportion the cost of 373
publishing the list among taxing districts in proportion to the 374
amount of delinquent manufactured home taxes so published that 375
each taxing district is entitled to receive upon collection of 376
those taxes, or the county auditor may charge the owner of a 377
home on the list a flat fee established under section 319.54 of 378
the Revised Code for the cost of publishing the list and, if the 379
fee is not paid, may place the fee upon the delinquent 380
manufactured home tax list as a lien on the listed home, to be 381
collected as other manufactured home taxes. 382

(3) When taxes, penalties, or interest are charged against 383
a person on the delinquent manufactured home tax list and are 384
not paid within sixty days after the list is delivered to the 385

county treasurer, the county treasurer shall, in addition to any 386
other remedy provided by law for the collection of taxes, 387
penalties, and interest, enforce collection of such taxes, 388
penalties, and interest by civil action in the name of the 389
treasurer against the owner for the recovery of the unpaid taxes 390
following the procedures for the recovery of delinquent real 391
property taxes in sections 323.25 to 323.28 of the Revised Code. 392
The action may be brought in municipal or county court, provided 393
the amount charged does not exceed the monetary limitations for 394
original jurisdiction for civil actions in those courts. 395

It is sufficient, having made proper parties to the suit, 396
for the county treasurer to allege in the treasurer's bill of 397
particulars or petition that the taxes stand chargeable on the 398
books of the county treasurer against such person, that they are 399
due and unpaid, and that such person is indebted in the amount 400
of taxes appearing to be due the county. The treasurer need not 401
set forth any other matter relating thereto. If it is found on 402
the trial of the action that the person is indebted to the 403
state, judgment shall be rendered in favor of the county 404
treasurer prosecuting the action. The judgment debtor is not 405
entitled to the benefit of any law for stay of execution or 406
exemption of property from levy or sale on execution in the 407
enforcement of the judgment. 408

Upon the filing of an entry of confirmation of sale or an 409
order of forfeiture in a proceeding brought under this division, 410
title to the manufactured or mobile home shall be in the 411
purchaser. The clerk of courts shall issue a certificate of 412
title to the purchaser upon presentation of proof of filing of 413
the entry of confirmation or order and, in the case of a 414
forfeiture, presentation of the county auditor's certificate of 415
sale. 416

(I) The total amount of taxes collected shall be 417
distributed in the following manner: four per cent shall be 418
allowed as compensation to the county auditor for the county 419
auditor's service in assessing the taxes; two per cent shall be 420
allowed as compensation to the county treasurer for the services 421
the county treasurer renders as a result of the tax levied by 422
this section. Such amounts shall be paid into the county 423
treasury, to the credit of the county general revenue fund, on 424
the warrant of the county auditor. Fees to be paid to the credit 425
of the real estate assessment fund shall be collected pursuant 426
to division (C) of section 319.54 of the Revised Code and paid 427
into the county treasury, on the warrant of the county auditor. 428
The balance of the taxes collected shall be distributed among 429
the taxing subdivisions of the county in which the taxes are 430
collected and paid in the same ratio as those taxes were 431
collected for the benefit of the taxing subdivision. The taxes 432
levied and revenues collected under this section shall be in 433
lieu of any general property tax and any tax levied with respect 434
to the privilege of using or occupying a manufactured or mobile 435
home in this state except as provided in sections 4503.04 and 436
5741.02 of the Revised Code. 437

(J) An agreement to purchase or a bill of sale for a 438
manufactured home shall show whether or not the furnishings and 439
equipment are included in the purchase price. 440

(K) If the county treasurer and the county prosecuting 441
attorney agree that an item charged on the delinquent 442
manufactured home tax list is uncollectible, they shall certify 443
that determination and the reasons to the county board of 444
revision. If the board determines the amount is uncollectible, 445
it shall certify its determination to the county auditor, who 446
shall strike the item from the list. 447

(L) (1) The county auditor shall appraise at its true value 448
any manufactured or mobile home in which ownership is 449
transferred or which first acquires situs in this state on or 450
after January 1, 2000, and any manufactured or mobile home the 451
owner of which has elected, under division (D) (4) of this 452
section, to have the home taxed under division (D) (2) of this 453
section. The true value shall include the value of the home, any 454
additions, and any fixtures, but not any furnishings in the 455
home. In determining the true value of a manufactured or mobile 456
home, the auditor shall consider all facts and circumstances 457
relating to the value of the home, including its age, its 458
capacity to function as a residence, any obsolete 459
characteristics, and other factors that may tend to prove its 460
true value. 461

(2) (a) If a manufactured or mobile home has been the 462
subject of an arm's length sale between a willing seller and a 463
willing buyer within a reasonable length of time prior to the 464
determination of true value, the county auditor shall consider 465
the sale price of the home to be the true value for taxation 466
purposes. 467

(b) The sale price in an arm's length transaction between 468
a willing seller and a willing buyer shall not be considered the 469
true value of the home if either of the following occurred after 470
the sale: 471

(i) The home has lost value due to a casualty. 472

(ii) An addition or fixture has been added to the home. 473

(3) The county auditor shall have each home viewed and 474
appraised at least once in each six-year period in the same year 475
in which real property in the county is appraised pursuant to 476

Chapter 5713. of the Revised Code, and shall update the 477
appraised values in the third calendar year following the 478
appraisal. The person viewing or appraising a home may enter the 479
home to determine by actual view any additions or fixtures that 480
have been added since the last appraisal. In conducting the 481
appraisals and establishing the true value, the auditor shall 482
follow the procedures set forth for appraising real property in 483
sections 5713.01 and 5713.03 of the Revised Code. 484

(4) The county auditor shall place the true value of each 485
home on the manufactured home tax list upon completion of an 486
appraisal. 487

(5) (a) If the county auditor changes the true value of a 488
home, the auditor shall notify the owner of the home in writing, 489
delivered by mail or in person. The notice shall be given at 490
least thirty days prior to the issuance of any tax bill that 491
reflects the change. Failure to receive the notice does not 492
invalidate any proceeding under this section. 493

(b) Any owner of a home or any other person or party 494
~~listed in that would be authorized to file a complaint under~~ 495
division (A) (1) of section 5715.19 of the Revised Code if the 496
home was real property may file a complaint against the true 497
value of the home as appraised under this section. The complaint 498
shall be filed with the county auditor on or before the thirty- 499
first day of March of the current tax year or the date of 500
closing of the collection for the first half of manufactured 501
home taxes for the current tax year, whichever is later. The 502
auditor shall present to the county board of revision all 503
complaints filed with the auditor under this section. The board 504
shall hear and investigate the complaint and may take action on 505
it as provided under sections 5715.11 to 5715.19 of the Revised 506

Code. 507

(c) If the county board of revision determines, pursuant 508
to a complaint against the valuation of a manufactured or mobile 509
home filed under this section, that the amount of taxes, 510
assessments, or other charges paid was in excess of the amount 511
due based on the valuation as finally determined, then the 512
overpayment shall be refunded in the manner prescribed in 513
section 5715.22 of the Revised Code. 514

(d) Payment of all or part of a tax under this section for 515
any year for which a complaint is pending before the county 516
board of revision does not abate the complaint or in any way 517
affect the hearing and determination thereof. 518

(M) If the county auditor determines that any tax or other 519
charge or any part thereof has been erroneously charged as a 520
result of a clerical error as defined in section 319.35 of the 521
Revised Code, the county auditor shall call the attention of the 522
county board of revision to the erroneous charges. If the board 523
finds that the taxes or other charges have been erroneously 524
charged or collected, it shall certify the finding to the 525
auditor. Upon receipt of the certification, the auditor shall 526
remove the erroneous charges on the manufactured home tax list 527
or delinquent manufactured home tax list in the same manner as 528
is prescribed in section 319.35 of the Revised Code for 529
erroneous charges against real property, and refund any 530
erroneous charges that have been collected, with interest, in 531
the same manner as is prescribed in section 319.36 of the 532
Revised Code for erroneous charges against real property. 533

(N) As used in this section and section 4503.061 of the 534
Revised Code: 535

(1) "Manufactured home taxes" includes taxes, penalties, 536
and interest charged under division (C) or (G) of this section 537
and any penalties charged under division (G) or (H) (5) of 538
section 4503.061 of the Revised Code. 539

(2) "Current taxes" means all manufactured home taxes 540
charged against a manufactured or mobile home that have not 541
appeared on the manufactured home tax list for any prior year. 542
Current taxes become delinquent taxes if they remain unpaid 543
after the last day prescribed for payment of the second 544
installment of current taxes without penalty, whether or not 545
they have been certified delinquent. 546

(3) "Delinquent taxes" means: 547

(a) Any manufactured home taxes that were charged against 548
a manufactured or mobile home for a prior year, including any 549
penalties or interest charged for a prior year and the costs of 550
publication under division (H) (2) of this section, and that 551
remain unpaid; 552

(b) Any current manufactured home taxes charged against a 553
manufactured or mobile home that remain unpaid after the last 554
day prescribed for payment of the second installment of current 555
taxes without penalty, whether or not they have been certified 556
delinquent, including any penalties or interest and the costs of 557
publication under division (H) (2) of this section. 558

Sec. 5715.19. (A) As used in this section, "member" has 559
the same meaning as in section 1705.01 or 1706.01 of the Revised 560
Code as applicable, "internet identifier of record" has the same 561
meaning as in section 9.312 of the Revised Code, and "interim 562
period" means, for each county, the tax year to which section 563
5715.24 of the Revised Code applies and each subsequent tax year 564

until the tax year in which that section applies again. 565

(1) Subject to division (A)(2) of this section, a 566
complaint against any of the following determinations for the 567
current tax year shall be filed with the county auditor on or 568
before the thirty-first day of March of the ensuing tax year or 569
the date of closing of the collection for the first half of real 570
and public utility property taxes for the current tax year, 571
whichever is later: 572

(a) Any classification made under section 5713.041 of the 573
Revised Code; 574

(b) Any determination made under section 5713.32 or 575
5713.35 of the Revised Code; 576

(c) Any recoupment charge levied under section 5713.35 of 577
the Revised Code; 578

(d) The determination of the total valuation or assessment 579
of any parcel that appears on the tax list, except parcels 580
assessed by the tax commissioner pursuant to section 5727.06 of 581
the Revised Code; 582

(e) The determination of the total valuation of any parcel 583
that appears on the agricultural land tax list, except parcels 584
assessed by the tax commissioner pursuant to section 5727.06 of 585
the Revised Code; 586

(f) Any determination made under division (A) of section 587
319.302 of the Revised Code. 588

If such a complaint is filed by mail or certified mail, 589
the date of the United States postmark placed on the envelope or 590
sender's receipt by the postal service shall be treated as the 591
date of filing. A private meter postmark on an envelope is not a 592

valid postmark for purposes of establishing the filing date. 593

Any person owning taxable real property in the county or 594
in a taxing district with territory in the county; such a 595
person's spouse; a tenant of the property owner, if the property 596
is classified as to use for tax purposes as commercial or 597
industrial, the lease requires the tenant to pay the entire 598
amount of taxes charged against the property, and the lease 599
allows, or the property owner otherwise authorizes, the tenant 600
to file such a complaint with respect to the property; an 601
individual who is retained by such a person or tenant and who 602
holds a designation from a professional assessment organization, 603
such as the institute for professionals in taxation, the 604
national council of property taxation, or the international 605
association of assessing officers; a public accountant who holds 606
a permit under section 4701.10 of the Revised Code, a general or 607
residential real estate appraiser licensed or certified under 608
Chapter 4763. of the Revised Code, or a real estate broker 609
licensed under Chapter 4735. of the Revised Code, who is 610
retained by such a person or tenant; if the person or tenant is 611
a firm, company, association, partnership, limited liability 612
company, or corporation, an officer, a salaried employee, a 613
partner, or a member of that person or tenant; if the person or 614
tenant is a trust, a trustee of the trust; in the case of a 615
county, the board of county commissioners, ~~the,~~ prosecuting 616
attorney, or treasurer of the county; in the case of a township 617
with territory in the county, the board of township trustees ~~of~~ 618
~~any township with territory within the county;~~ in the case of a 619
school district with territory in the county, the board of 620
education of ~~any the school district with any territory in the~~ 621
~~county;~~ or, in the case of a municipal corporation with 622
territory in the county, the mayor or legislative authority of 623

~~any the municipal corporation with any territory in the county~~ 624
may file such a complaint regarding any such determination 625
affecting ~~any real property in the county, except that a person~~ 626
~~owning taxable real property in another county may file such a~~ 627
~~complaint only with regard to any such determination affecting~~ 628
~~real property in the county that is located in the same taxing~~ 629
~~district as that person's real property is located~~ owned or, if 630
applicable, leased by that person or political subdivision. The 631
county auditor shall present to the county board of revision all 632
complaints filed with the auditor. 633

(2) No person, board, or officer shall file a complaint 634
against the valuation or assessment of any parcel that appears 635
on the tax list if it filed a complaint against the valuation or 636
assessment of that parcel for any prior tax year in the same 637
interim period, unless the person, board, or officer alleges 638
that the valuation or assessment should be changed due to one or 639
more of the following circumstances that occurred after the tax 640
lien date for the tax year for which the prior complaint was 641
filed and that the circumstances were not taken into 642
consideration with respect to the prior complaint: 643

(a) The property was sold in an arm's length transaction, 644
as described in section 5713.03 of the Revised Code; 645

(b) The property lost value due to some casualty; 646

(c) Substantial improvement was added to the property; 647

(d) An increase or decrease of at least fifteen per cent 648
in the property's occupancy has had a substantial economic 649
impact on the property. 650

(3) If a county board of revision, the board of tax 651
appeals, or any court dismisses a complaint filed under this 652

section or section 5715.13 of the Revised Code for the reason 653
that the act of filing the complaint was the unauthorized 654
practice of law or the person filing the complaint was engaged 655
in the unauthorized practice of law, ~~the party affected by a~~ 656
~~decrease in valuation or the party's agent, or the person owning~~ 657
~~taxable real property in the county or in a taxing district with~~ 658
~~territory in the county, a person authorized to file a complaint~~ 659
under division (A) of this section may refile the complaint, 660
notwithstanding division (A) (2) of this section. 661

(4) (a) No complaint filed under this section or section 662
5715.13 of the Revised Code shall be dismissed for the reason 663
that the complaint fails to accurately identify the owner of the 664
property that is the subject of the complaint. 665

(b) If a complaint fails to accurately identify the owner 666
of the property that is the subject of the complaint, the board 667
of revision shall exercise due diligence to ensure the correct 668
property owner is notified as required by ~~divisions (B) and~~ 669
division (C) of this section. 670

(5) Notwithstanding division (A) (2) of this section, a 671
person, board, or officer may file a complaint against the 672
valuation or assessment of any parcel that appears on the tax 673
list if it filed a complaint against the valuation or assessment 674
of that parcel for any prior tax year in the same interim period 675
if the person, board, or officer withdrew the complaint before 676
the complaint was heard by the board. 677

(B) (1) Within thirty days after the last date such 678
complaints may be filed, the auditor shall give notice of each 679
complaint in which the stated amount of overvaluation, 680
undervaluation, discriminatory valuation, illegal valuation, or 681
incorrect determination is at least seventeen thousand five 682

hundred dollars to ~~each property owner whose property is the~~ 683
~~subject of the complaint, if the complaint was not filed by the~~ 684
~~owner or the owner's spouse, and to each board of education~~ 685
whose school district may be affected by the complaint. Within 686
thirty days after receiving such notice, and in accordance with 687
division (B) (2) of this section, a board of education; ~~a~~ 688
~~property owner; the owner's spouse; a tenant of the owner, if~~ 689
~~that tenant would be eligible to file a complaint under division~~ 690
~~(A) of this section with respect to the property; an individual~~ 691
~~who is retained by such an owner or tenant and who holds a~~ 692
~~designation from a professional assessment organization, such as~~ 693
~~the institute for professionals in taxation, the national~~ 694
~~council of property taxation, or the international association~~ 695
~~of assessing officers; a public accountant who holds a permit~~ 696
~~under section 4701.10 of the Revised Code, a general or~~ 697
~~residential real estate appraiser licensed or certified under~~ 698
~~Chapter 4763. of the Revised Code, or a real estate broker~~ 699
~~licensed under Chapter 4735. of the Revised Code, who is~~ 700
~~retained by such an owner or tenant; or, if the owner or tenant~~ 701
~~is a firm, company, association, partnership, limited liability~~ 702
~~company, corporation, or trust, an officer, a salaried employee,~~ 703
~~a partner, a member, or trustee of that owner or tenant, _may~~ 704
file a complaint ~~in support of or~~ objecting to the amount of 705
alleged overvaluation, undervaluation, discriminatory valuation, 706
illegal valuation, or incorrect determination stated in a 707
previously filed complaint or objecting to the current 708
valuation. Upon the filing of a complaint under this division, 709
the board of education, ~~property owner, or tenant~~ _shall be made 710
a party to the action. 711

(2) A board of education may not file a complaint under 712
division (B) (1) of this section unless the board first adopts a 713

resolution authorizing the filing of the complaint. If the 714
complaint will allege that the property that is the subject of 715
the complaint should be valued at an amount that is greater than 716
valuation determined by the county auditor, the resolution shall 717
include a description of evidence supporting that higher 718
valuation. 719

A board shall not adopt a resolution required under this 720
division that identifies more than one complaint. Such a 721
resolution shall not include any other matter and shall be 722
adopted by a separate vote from the question of whether to adopt 723
any other resolution. 724

The board of revision has jurisdiction to consider a 725
complaint filed pursuant to a resolution adopted under this 726
division only if the board of education certifies a copy of the 727
resolution with the complaint. 728

(C) ~~Each board of revision shall notify any a complainant~~ 729
~~and also the property owner, if the property owner's address is~~ 730
~~known, that filed the complaint under division (A) of this~~ 731
section when a complaint is filed by one other than the property 732
owner under division (B) of this section, not less than ten days 733
prior to the hearing, either by certified mail or, if the board 734
has record of an internet identifier of record associated with 735
~~the owner that complainant,~~ by ordinary mail and by that internet 736
identifier of record of the time and place the same will be 737
heard. If a complaint is filed under division (A) of this 738
section by a tenant of the property owner, such notice shall 739
also be provided to the property owner, if the property owner's 740
address is known, when a complaint is filed under division (A) 741
or (B) of this section. The board of revision shall hear and 742
render its decision on a complaint within one hundred eighty 743

days after the last day a complaint may be filed with the board 744
under division (A) (1) of this section or, if a complaint is 745
filed within thirty days after receiving notice from the auditor 746
as provided in division (B) of this section, within one hundred 747
eighty days after such filing. 748

(D) The determination of any such complaint shall relate 749
back to the date when the lien for taxes or recoupment charges 750
for the current year attached or the date as of which liability 751
for such year was determined. Liability for taxes and recoupment 752
charges for such year and each succeeding year until the 753
complaint is finally determined and for any penalty and interest 754
for nonpayment thereof within the time required by law shall be 755
based upon the determination, valuation, or assessment as 756
finally determined. Each complaint shall state the amount of 757
overvaluation, undervaluation, discriminatory valuation, illegal 758
valuation, or incorrect classification or determination upon 759
which the complaint is based. The treasurer shall accept any 760
amount tendered as taxes or recoupment charge upon property 761
concerning which a complaint is then pending, computed upon the 762
claimed valuation as set forth in the complaint. If a complaint 763
filed under this section for the current year is not determined 764
by the board within the time prescribed for such determination, 765
the complaint and any proceedings in relation thereto shall be 766
continued by the board as a valid complaint for any ensuing year 767
until such complaint is finally determined by the board or upon 768
any appeal from a decision of the board. In such case, the 769
original complaint shall continue in effect without further 770
filing by the original taxpayer, the original taxpayer's 771
assignee, or any other person or entity authorized to file a 772
complaint under this section. 773

(E) If a taxpayer files a complaint ~~as to the~~ 774

~~classification, valuation, assessment, or any determination~~ 775
~~affecting the taxpayer's own property under this section and~~ 776
tenders less than the full amount of taxes or recoupment charges 777
as finally determined, an interest charge shall accrue as 778
follows: 779

(1) If the amount finally determined is less than the 780
amount billed but more than the amount tendered, the taxpayer 781
shall pay interest at the rate per annum prescribed by section 782
5703.47 of the Revised Code, computed from the date that the 783
taxes were due on the difference between the amount finally 784
determined and the amount tendered. This interest charge shall 785
be in lieu of any penalty or interest charge under section 786
323.121 of the Revised Code unless the taxpayer failed to file a 787
complaint and tender an amount as taxes or recoupment charges 788
within the time required by this section, in which case section 789
323.121 of the Revised Code applies. 790

(2) If the amount of taxes finally determined is equal to 791
or greater than the amount billed and more than the amount 792
tendered, the taxpayer shall pay interest at the rate prescribed 793
by section 5703.47 of the Revised Code from the date the taxes 794
were due on the difference between the amount finally determined 795
and the amount tendered, such interest to be in lieu of any 796
interest charge but in addition to any penalty prescribed by 797
section 323.121 of the Revised Code. 798

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

such section, which common level of assessment shall also be 805
expressed as a percentage of the current agricultural use value 806
of such lands. Such determination shall be made on the basis of 807
the most recent available sales ratio studies of the 808
commissioner and such other factual data as the commissioner 809
deems pertinent. 810

(G) A complainant shall provide to the board of revision 811
all information or evidence within the complainant's knowledge 812
or possession that affects the real property that is the subject 813
of the complaint. A complainant who fails to provide such 814
information or evidence is precluded from introducing it on 815
appeal to the board of tax appeals or the court of common pleas, 816
except that the board of tax appeals or court may admit and 817
consider the evidence if the complainant shows good cause for 818
the complainant's failure to provide the information or evidence 819
to the board of revision. 820

(H) In case of the pendency of any proceeding in court 821
based upon an alleged excessive, discriminatory, or illegal 822
valuation or incorrect classification or determination, the 823
taxpayer may tender to the treasurer an amount as taxes upon 824
property computed upon the claimed valuation as set forth in the 825
complaint to the court. The treasurer may accept the tender. If 826
the tender is not accepted, no penalty shall be assessed because 827
of the nonpayment of the full taxes assessed. 828

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

division (A) of this section, or any person acting on behalf of 835
a property owner or such a tenant agrees to make one or more 836
payments to a school district in exchange for the board of 837
education of that school district doing any of the following: 838

(1) Refraining from filing a complaint under division (B) 839
of this section; 840

(2) Dismissing a complaint filed by the board under 841
division (B) of this section; 842

(3) Resolving a claim under this section by settlement 843
agreement. 844

A "private payment agreement" does not include any 845
agreement to resolve a claim under this section pursuant to 846
which an agreed-upon valuation for the property that is the 847
subject of the claim is approved by the county auditor and 848
reflected on the tax list, provided that agreement does not 849
require any payments described in this division. 850

Sec. 5717.01. An appeal from a decision of a county board 851
of revision may be taken to the board of tax appeals within 852
thirty days after notice of the decision of the county board of 853
revision is mailed as provided in division (A) of section 854
5715.20 of the Revised Code. Such an appeal may be taken by the 855
county auditor, the tax commissioner, or any board, legislative 856
authority, public official, or taxpayer authorized by section 857
5715.19 of the Revised Code to file complaints against 858
valuations or assessments with the auditor, except that a school 859
district that files a complaint under division (B) of that 860
section may not appeal the decision of the board of revision 861
with respect to that complaint. Such appeal shall be taken by 862
the filing of a notice of appeal, in person or by certified 863

mail, express mail, facsimile transmission, electronic 864
transmission, or by authorized delivery service, with the board 865
of tax appeals and with the county board of revision. If notice 866
of appeal is filed by certified mail, express mail, or 867
authorized delivery service as provided in section 5703.056 of 868
the Revised Code, the date of the United States postmark placed 869
on the sender's receipt by the postal service or the date of 870
receipt recorded by the authorized delivery service shall be 871
treated as the date of filing. If notice of appeal is filed by 872
facsimile transmission or electronic transmission, the date and 873
time the notice is received by the board shall be the date and 874
time reflected on a timestamp provided by the board's electronic 875
system, and the appeal shall be considered filed with the board 876
on the date reflected on that timestamp. Any timestamp provided 877
by another computer system or electronic submission device shall 878
not affect the time and date the notice is received by the 879
board. Upon receipt of such notice of appeal such county board 880
of revision shall notify all persons thereof who were parties to 881
the proceeding before such county board of revision by either 882
certified mail or, if the board has record of an internet 883
identifier of record associated with such a person, by ordinary 884
mail and by that internet identifier of record, and shall file 885
proof of such notice or, in the case of ordinary mail, an 886
affidavit attesting that the board sent the notice with the 887
board of tax appeals. The county board of revision shall 888
thereupon certify to the board of tax appeals a transcript of 889
the record of the proceedings of the county board of revision 890
pertaining to the original complaint, and all evidence offered 891
in connection therewith. Such appeal may be heard by the board 892
of tax appeals at its offices in Columbus or in the county where 893
the property is listed for taxation, or the board of tax appeals 894
may cause its examiners to conduct such hearing and to report to 895

it their findings for affirmation or rejection. An appeal may 896
proceed pursuant to section 5703.021 of the Revised Code on the 897
small claims docket if the appeal qualifies under that section. 898

The board of tax appeals may order the appeal to be heard 899
on the record and the evidence certified to it by the county 900
board of revision, or it may order the hearing of additional 901
evidence, and it may make such investigation concerning the 902
appeal as it deems proper. 903

As used in this section, "internet identifier of record" 904
has the same meaning as in section 9.312 of the Revised Code. 905

Section 2. That existing sections 4503.06, 5715.19, and 906
5717.01 of the Revised Code are hereby repealed. 907

Section 3. The amendment by this act of section 5715.19 of 908
the Revised Code applies to any complaint or counterclaim to a 909
complaint filed for tax year 2022 or any tax year thereafter. 910