

**As Introduced**

**135th General Assembly  
Regular Session  
2023-2024**

**H. B. No. 630**

**Representative Lorenz**

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**A BILL**

To amend section 5713.041 of the Revised Code to 1  
classify car condominiums as residential 2  
property for tax purposes. 3

**BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:**

**Section 1.** That section 5713.041 of the Revised Code be 4  
amended to read as follows: 5

**Sec. 5713.041.** As used in this section, "car condominium" 6  
means real property in which each owner has an individual 7  
ownership interest in one or more units dedicated to the storage 8  
of a motor vehicle and may have an undivided ownership interest 9  
with the other owners in the common elements of the property. 10

Each separate parcel of real property shall be classified 11  
by the county auditor according to its principal, current use. 12  
Vacant lots and tracts of land upon which there are no 13  
structures or improvements shall be classified in accordance 14  
with their location and their highest and best probable legal 15  
use. In the case of lands containing or producing minerals, the 16  
minerals or any rights to the minerals that are listed and taxed 17  
separately from such lands shall be separately classified if the 18  
lands are also used for agricultural purposes, whether or not 19

the fee of the soil and the right to the minerals are owned by 20  
and assessed for taxation against the same person. For purposes 21  
of this section, lands and improvements thereon used for 22  
residential or agricultural purposes or as a car condominium 23  
shall be classified as residential/agricultural real property, 24  
and all other lands and improvements thereon and minerals or 25  
rights to minerals shall be classified as 26  
nonresidential/agricultural real property. Each year the auditor 27  
shall reclassify each parcel of real property whose principal, 28  
current use has changed from the preceding year to a use 29  
appropriate to classification in the other class. Except as 30  
otherwise provided in division (B) of section 5709.40, division 31  
(B) of section 5709.41, division (A) (2) of section 5709.73, or 32  
division (D) of section 5709.77 of the Revised Code, the 33  
classification required by this section is solely for the 34  
purpose of making the reductions in taxes required by section 35  
319.301 of the Revised Code, and this section shall not apply 36  
for purposes of classifying real property for any other purpose 37  
authorized or required by law or by rule of the tax 38  
commissioner. 39

The commissioner shall adopt rules governing the 40  
classification of property under this section, and no property 41  
shall be so classified except in accordance with such rules. 42

**Section 2.** That existing section 5713.041 of the Revised 43  
Code is hereby repealed. 44

**Section 3.** The amendment by this act of section 5713.041 45  
of the Revised Code applies to tax years ending on or after the 46  
effective date of this section. 47