

As Introduced

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

S. B. No. 300

Senators Brenner, Smith

A BILL

To amend sections 322.02, 322.03, and 322.06 of the
Revised Code to require any increased county
real estate and manufactured home conveyance
fees to be allocated for county-specific housing
purposes.

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

Section 1. That sections 322.02, 322.03, and 322.06 of the
Revised Code be amended to read as follows:

Sec. 322.02. (A) For the purpose of paying the costs of
enforcing and administering the tax ~~and,~~ providing additional
general revenue for the county, and funding housing initiatives,
any county may levy and collect a tax to be known as the real
property transfer tax on each deed conveying real property or
any interest in real property located wholly or partially within
the boundaries of the county at a rate not to exceed thirty
cents per hundred dollars for each one hundred dollars or
fraction thereof of the value of the real property or interest
in real property located within the boundaries of the county
granted, assigned, transferred, or otherwise conveyed by the
deed. The tax shall be levied pursuant to a resolution adopted

by the board of county commissioners of the county and, except 20
as provided in division (A) of section 322.07 of the Revised 21
Code, shall be levied at a uniform rate upon all deeds as 22
defined in division (D) of section 322.01 of the Revised Code. 23
Prior to the adoption of any such resolution, the board of 24
county commissioners shall conduct two public hearings thereon, 25
the second hearing to be not less than three nor more than ten 26
days after the first. Notice of the date, time, and place of the 27
hearings shall be given by publication in a newspaper of general 28
circulation in the county once a week on the same day of the 29
week for two consecutive weeks or as provided in section 7.16 of 30
the Revised Code. The second publication shall be not less than 31
ten nor more than thirty days prior to the first hearing. The 32
tax shall be levied upon the grantor named in the deed and shall 33
be paid by the grantor for the use of the county to the county 34
auditor at the time of the delivery of the deed as provided in 35
section 319.202 of the Revised Code and prior to the 36
presentation of the deed to the recorder of the county for 37
recording. 38

(B) No resolution levying a real property transfer tax 39
pursuant to this section or a manufactured home transfer tax 40
pursuant to section 322.06 of the Revised Code shall be 41
effective sooner than thirty days following its adoption. Such a 42
resolution is subject to a referendum as provided in sections 43
305.31 to 305.41 of the Revised Code, unless the resolution is 44
adopted as an emergency measure necessary for the immediate 45
preservation of the public peace, health, or safety, in which 46
case it shall go into immediate effect. An emergency measure 47
must receive an affirmative vote of all of the members of the 48
board of commissioners, and shall state the reasons for the 49
necessity. A resolution may direct the board of elections to 50

submit the question of levying the tax to the electors of the 51
county at the next primary or general election in the county 52
occurring not less than ninety days after the resolution is 53
certified to the board. No such resolution shall go into effect 54
unless approved by a majority of those voting upon it. 55

Sec. 322.03. The funds collected by a county levying a 56
real property transfer tax or a manufactured home transfer tax 57
pursuant to sections 322.01 to 322.07 of the Revised Code shall 58
be allocated and disbursed as follows: 59

(A) First, for payment of the costs incurred by the county 60
in the administration and enforcement of the tax; 61

(B) The balance remaining after payment of the expenses 62
referred to in division (A) of this section, multiplied by a 63
fraction, no greater than one, the numerator of which is the 64
rate of the tax levied by the county under section 322.02 of the 65
Revised Code on the effective date of this section and the 66
denominator of which is the total rate of the tax, shall be 67
deposited in the county general fund to be expended for any 68
purpose for which general fund moneys of the county may be used, 69
including the acquisition or construction of permanent 70
improvements, or in the bond retirement fund for the payment of 71
debt service charges on notes or bonds of the county issued for 72
the acquisition or construction of permanent improvements. The 73
amounts to be deposited in each of the funds shall be determined 74
by the board of county commissioners. 75

(C) Any remaining balance, after the transfers in 76
divisions (A) and (B) of this section, shall be deposited in a 77
fund that the county treasurer shall create in the county 78
treasury called the county housing fund. The board of county 79
commissioners shall use money in that fund for any of the 80

following purposes: 81

(1) Low-income housing; 82

(2) First-time home buyer assistance; 83

(3) Disability housing; 84

(4) Transition housing. 85

Sec. 322.06. (A) For the purpose of paying the costs of 86
enforcing and administering the tax ~~and,~~ providing additional 87
general revenue for the county, and funding housing initiatives, 88
any county may levy and collect a tax to be known as the 89
manufactured home transfer tax on each certificate of title that 90
conveys, by resale on or after January 1, 2000, a used 91
manufactured home or used mobile home, as defined in division 92
(A) (6) of section 5739.0210 of the Revised Code, located wholly 93
or partially within the boundaries of the county. 94

(B) The tax shall be assessed at a rate equal to the real 95
property transfer tax rate of the county as adopted and levied 96
by the county pursuant to section 322.02 of the Revised Code. 97

(C) Except as provided in division (B) of section 322.07 98
of the Revised Code, the manufactured home transfer tax shall be 99
levied at a uniform rate. The tax shall be levied pursuant to a 100
resolution adopted by the board of county commissioners of the 101
county in the manner prescribed by division (A) of section 102
322.02 of the Revised Code. 103

(D) The tax shall be levied upon the grantor named on the 104
certificate of title and paid to the auditor of the county in 105
which the home is located at the time of the delivery of the 106
certificate of title and shall be for the use of the county. 107

Section 2. That existing sections 322.02, 322.03, and 108

322.06 of the Revised Code are hereby repealed.

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