

As Introduced

133rd General Assembly

Regular Session

2019-2020

S. B. No. 273

Senator Williams

Cosponsors: Senators Thomas, Yuko

A BILL

To amend sections 323.151, 323.152, 323.155,
735.29, 743.04, 5722.03, 5722.04, 5722.10,
5723.04, 6103.02, and 6119.06 and to enact
section 319.303 of the Revised Code to reduce
property taxes on owner-occupied homes to the
extent the taxes increase by more than 10% per
year and to prohibit political subdivisions from
placing a lien on property for unpaid water
charges.

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

Section 1. That sections 323.151, 323.152, 323.155,
735.29, 743.04, 5722.03, 5722.04, 5722.10, 5723.04, 6103.02, and
6119.06 be amended and section 319.303 of the Revised Code be
enacted to read as follows:

Sec. 319.303. (A) As used in this section:

(1) "Longtime homestead" has the same meaning as in
section 323.151 of the Revised Code.

(2) "Subdivision" means a county or municipal corporation.

(3) "Governing body" means the board of commissioners of a 18
county or the legislative authority of a municipal corporation. 19

(4) "Resolution" means a resolution or ordinance of a 20
subdivision. 21

(5) "School district" means a city, local, exempted 22
village, joint vocational, or cooperative education school 23
district. 24

(6) "Eligible area" of a subdivision means an area in the 25
subdivision, designated by the governing body under this 26
section, where residential housing has long existed, where the 27
market values of housing are appreciating substantially because 28
of renovation or rehabilitation of the existing housing or the 29
construction of new housing, and where the affordability of 30
existing housing for longtime homeowners is adversely affected 31
because of such appreciation. 32

(7) "Effective tax rate" has the same meaning as in 33
section 323.08 of the Revised Code. 34

(8) "Incremental value" means the amount by which the 35
taxable value of a longtime homestead for the current tax year 36
exceeds the taxable value of the homestead for the tax year 37
preceding the first tax year to which a reduction in or deferral 38
of taxes under this section applied to the homestead. 39

(9) "Incremental tax" means the incremental value of a 40
longtime homestead multiplied by the effective tax rate charged 41
against the homestead for the first tax year to which a 42
reduction in or deferral of taxes under this section applies to 43
the homestead. 44

(10) "Current net taxes" means all taxes charged against a 45
longtime homestead on the general tax list of real and public 46

utility property that have not appeared on that list for any 47
prior tax year, as computed after the reductions under sections 48
319.301, 319.302, and 323.152 of the Revised Code. 49

(11) "Excess tax" means the amount by which the 50
incremental tax charged against a longtime homestead for the 51
current tax year exceeds the percentage, specified in a 52
resolution adopted under division (B) of this section, of the 53
current net taxes charged against the homestead for the current 54
tax year. 55

(B) A governing body, by resolution, may authorize a 56
reduction in the taxes charged against longtime homesteads in 57
eligible areas of the subdivision, or may authorize the owners 58
of longtime homesteads to defer the payment of excess taxes. 59

The resolution shall specify the following: 60

(1) The boundaries of the eligible area or areas; 61

(2) The percentage determining the excess tax amount, 62
which shall be a percentage in excess of one hundred per cent; 63

(3) The first tax year for which the reduction or deferral 64
is to be available in the eligible area; 65

(4) Eligibility requirements, if any, for owners of 66
longtime homesteads, which may include maximum income or minimum 67
age qualifications or both. 68

A governing body may adopt a resolution under this 69
division that authorizes both a reduction in taxes and the 70
deferral of excess taxes and permits owners of longtime 71
homesteads to elect either the reduction or the deferral. 72

A governing body that has adopted a resolution under this 73
division may later amend the resolution to change the percentage 74

determining the excess tax or to change, impose, or eliminate an 75
eligibility requirement. A governing body may not change or 76
eliminate the requirements for a homestead to qualify as a 77
longtime homestead. 78

Upon adopting a resolution under this division, the 79
governing body shall cause a copy of the resolution to be 80
certified to the county auditor and county treasurer and to the 81
board of education of each school district having territory in 82
which an eligible area is located. 83

(C) A reduction in or deferral of taxes authorized by a 84
resolution adopted under division (B) of this section does not 85
apply to a longtime homestead if delinquent taxes are charged 86
against the homestead unless the taxes are the subject of a 87
valid delinquent tax contract under section 323.31 of the 88
Revised Code for which the county treasurer has not made 89
certification to the county auditor that the delinquent tax 90
contract has become void. 91

(D) (1) A reduction in or deferral of taxes authorized by a 92
resolution adopted under division (B) of this section does not 93
apply to taxes charged by a school district if the board of 94
education of the district adopts a resolution stating that the 95
reduction or deferral shall not apply to taxes charged by the 96
district. The board shall certify a copy of the resolution to 97
the county auditor. A resolution adopted under this division 98
applies to taxes charged for the tax year in which the 99
resolution is adopted, and to each ensuing tax year, if a copy 100
of the resolution is certified to the county auditor before the 101
first day of September of that tax year. If certified on or 102
after the first day of September of a tax year, the resolution 103
applies to the ensuing tax years. 104

(2) A board of education that adopted a resolution under 105
division (D)(1) of this section may rescind the resolution. The 106
rescission applies to taxes charged for the tax year in which 107
the rescission is adopted, and to each ensuing tax year, if 108
adopted before the first day of September of that tax year. If 109
adopted on or after the first day of September of a tax year, 110
the rescission applies to the ensuing tax years. 111

(E) To obtain a reduction in or deferral of taxes under 112
this section, the owner of a longtime homestead shall apply to 113
the county auditor in the manner prescribed by the auditor. The 114
tax commissioner may prescribe forms for the application, but if 115
the commissioner does not prescribe such forms, the county 116
auditor shall devise the manner in which applications shall be 117
made. 118

(F) For any longtime homestead that qualifies for the 119
reduction in taxes under this section, the county auditor shall 120
compute the amount, if any, of excess tax charged against the 121
homestead and shall subtract that amount from the current net 122
taxes otherwise to be charged against the homestead for the tax 123
year and enter the remaining taxes to be charged on the tax 124
list. 125

(G) For any longtime homestead that qualifies for a 126
deferral of excess taxes under this section, the county auditor 127
shall compute the amount, if any, of excess tax charged against 128
the homestead and shall subtract that amount from the current 129
net taxes otherwise to be charged against the homestead for the 130
tax year and enter the remaining taxes on the tax list. The 131
auditor shall enter the amount of excess tax deferred as a 132
notation on the tax list and add that amount to the amount of 133
excess tax deferred from all prior tax years for which taxes 134

were deferred and that have not been paid. The amount of excess 135
tax deferred under this section does not constitute unpaid or 136
delinquent taxes for the purposes of Chapter 321., 323., or 137
5721. of the Revised Code, and no interest or penalty shall be 138
charged, unless the deferred taxes are not paid when due as 139
prescribed by division (H) of this section. 140

(H) (1) Except as provided in division (H) (2) of this 141
section, taxes deferred under this section become payable on the 142
day taxes are due under section 323.12 of the Revised Code that 143
next follows any of the following events: the sale or other 144
conveyance of the homestead to a person other than the owner's 145
spouse; the owner no longer occupies the homestead as a 146
homestead; or the death of the owner unless title is conveyed to 147
the owner's surviving spouse upon or as the result of the 148
owner's death. If a surviving spouse's claim to the title is 149
contingent and the surviving spouse otherwise qualifies for the 150
deferral, the executor or administrator of the deceased spouse's 151
estate may apply to the county auditor, in the manner prescribed 152
by the auditor, to have the deferral continued on behalf of the 153
surviving spouse until title is vested in the surviving spouse. 154

The deferred taxes shall be collected as current taxes are 155
collected and shall be distributed as current taxes. If such 156
taxes are not paid when due, they constitute unpaid taxes for 157
the purposes of Chapter 323. of the Revised Code. 158

(2) If, under division (H) (1) of this section, deferred 159
taxes would become payable after the death of the owner, and the 160
owner is survived by a spouse who continues to occupy the 161
homestead but who does not qualify for the deferral under the 162
resolution authorizing the deferral, the surviving spouse may 163
elect to continue deferring the taxes that had been deferred 164

before the death of the decedent spouse until the surviving 165
spouse dies or ceases to own and occupy the homestead. 166

Sec. 323.151. As used in sections 323.151 to 323.159 of 167
the Revised Code: 168

(A) (1) "Homestead" means either of the following: 169

(a) A dwelling, including a unit in a multiple-unit 170
dwelling and a manufactured home or mobile home taxed as real 171
property pursuant to division (B) of section 4503.06 of the 172
Revised Code, owned and occupied as a home by an individual 173
whose domicile is in this state and who has not acquired 174
ownership from a person, other than the individual's spouse, 175
related by consanguinity or affinity for the purpose of 176
qualifying for the real property tax reduction provided in 177
section 323.152 of the Revised Code. 178

(b) A unit in a housing cooperative that is occupied as a 179
home, but not owned, by an individual whose domicile is in this 180
state. 181

(2) The homestead shall include so much of the land 182
surrounding it, not exceeding one acre, as is reasonably 183
necessary for the use of the dwelling or unit as a home. An 184
owner includes a holder of one of the several estates in fee, a 185
vendee in possession under a purchase agreement or a land 186
contract, a mortgagor, a life tenant, one or more tenants with a 187
right of survivorship, tenants in common, and a settlor of a 188
revocable or irrevocable inter vivos trust holding the title to 189
a homestead occupied by the settlor as of right under the trust. 190
The tax commissioner shall adopt rules for the uniform 191
classification and valuation of real property or portions of 192
real property as homesteads. 193

(B) "Sixty-five years of age or older" means a person who 194
has attained age sixty-four prior to the first day of January of 195
the year of application for reduction in real estate taxes. 196

(C) "Total income" means modified adjusted gross income, 197
as that term is defined in section 5747.01 of the Revised Code, 198
of the owner and the owner's spouse for the year preceding the 199
year in which application for a reduction in taxes is made. 200

(D) "Permanently and totally disabled" means that a person 201
other than a disabled veteran has, on the first day of January 202
of the year of application for reduction in real estate taxes, 203
some impairment in body or mind that makes the person unable to 204
work at any substantially remunerative employment that the 205
person is reasonably able to perform and that will, with 206
reasonable probability, continue for an indefinite period of at 207
least twelve months without any present indication of recovery 208
therefrom or has been certified as permanently and totally 209
disabled by a state or federal agency having the function of so 210
classifying persons. 211

(E) "Housing cooperative" means a housing complex of at 212
least two units that is owned and operated by a nonprofit 213
corporation that issues a share of the corporation's stock to an 214
individual, entitling the individual to live in a unit of the 215
complex, and collects a monthly maintenance fee from the 216
individual to maintain, operate, and pay the taxes of the 217
complex. 218

(F) "Disabled veteran" means a person who is a veteran of 219
the armed forces of the United States, including reserve 220
components thereof, or of the national guard, who has been 221
discharged or released from active duty in the armed forces 222
under honorable conditions, and who has received a total 223

disability rating or a total disability rating for compensation 224
based on individual unemployability for a service-connected 225
disability or combination of service-connected disabilities as 226
prescribed in Title 38, Part 4 of the Code of Federal 227
Regulations, as amended. 228

(G) "Longtime homestead" means a homestead that the owner 229
or owner's spouse has occupied as a home for ten or more years 230
on the first day of January of the tax year. 231

Sec. 323.152. In addition to the reduction in taxes 232
required under section 319.302 of the Revised Code, taxes shall 233
be reduced as provided in divisions (A) and (B) of this section. 234

(A) (1) (a) Division (A) (1) of this section applies to any 235
of the following persons: 236

(i) A person who is permanently and totally disabled; 237

(ii) A person who is sixty-five years of age or older; 238

(iii) A person who is the surviving spouse of a deceased 239
person who was permanently and totally disabled or sixty-five 240
years of age or older and who applied and qualified for a 241
reduction in taxes under this division in the year of death, 242
provided the surviving spouse is at least fifty-nine but not 243
sixty-five or more years of age on the date the deceased spouse 244
dies. 245

(b) Real property taxes on a homestead owned and occupied, 246
or a homestead in a housing cooperative occupied, by a person to 247
whom division (A) (1) of this section applies shall be reduced 248
for each year for which an application for the reduction has 249
been approved. The reduction shall equal one of the following 250
amounts, as applicable to the person: 251

(i) If the person received a reduction under division (A) 252
(1) of this section for tax year 2006, the greater of the 253
reduction for that tax year or the amount computed under 254
division (A) (1) (c) of this section; 255

(ii) If the person received, for any homestead, a 256
reduction under division (A) (1) of this section for tax year 257
2013 or under division (A) of section 4503.065 of the Revised 258
Code for tax year 2014 or the person is the surviving spouse of 259
such a person and the surviving spouse is at least fifty-nine 260
years of age on the date the deceased spouse dies, the amount 261
computed under division (A) (1) (c) of this section. For purposes 262
of divisions (A) (1) (b) (ii) and (iii) of this section, a person 263
receives a reduction under division (A) (1) of this section or 264
under division (A) of section 4503.065 of the Revised Code for 265
tax year 2013 or 2014, respectively, if the person files a late 266
application for that respective tax year that is approved by the 267
county auditor under section 323.153 or 4503.066 of the Revised 268
Code. 269

(iii) If the person is not described in division (A) (1) (b) 270
(i) or (ii) of this section and the person's total income does 271
not exceed thirty thousand dollars, as adjusted under division 272
(A) (1) (d) of this section, the amount computed under division 273
(A) (1) (c) of this section. 274

(c) The amount of the reduction under division (A) (1) (c) 275
of this section equals the product of the following: 276

(i) Twenty-five thousand dollars of the true value of the 277
property in money; 278

(ii) The assessment percentage established by the tax 279
commissioner under division (B) of section 5715.01 of the 280

Revised Code, not to exceed thirty-five per cent; 281

(iii) The effective tax rate used to calculate the taxes 282
charged against the property for the current year, where 283
"effective tax rate" is defined as in section 323.08 of the 284
Revised Code; 285

(iv) The quantity equal to one minus the sum of the 286
percentage reductions in taxes received by the property for the 287
current tax year under section 319.302 of the Revised Code and 288
division (B) of section 323.152 of the Revised Code. 289

(d) Each calendar year, the tax commissioner shall adjust 290
the total income threshold described in division (A) (1) (b) (iii) 291
of this section by completing the following calculations in 292
September of each year: 293

(i) Determine the percentage increase in the gross 294
domestic product deflator determined by the bureau of economic 295
analysis of the United States department of commerce from the 296
first day of January of the preceding calendar year to the last 297
day of December of the preceding calendar year; 298

(ii) Multiply that percentage increase by the total income 299
threshold for the current tax year; 300

(iii) Add the resulting product to the total income 301
threshold for the current tax year; 302

(iv) Round the resulting sum to the nearest multiple of 303
one hundred dollars. 304

The commissioner shall certify the amount resulting from 305
the adjustment to each county auditor not later than the first 306
day of December each year. The certified amount applies to the 307
following tax year for persons described in division (A) (1) (b) 308

(iii) of this section. The commissioner shall not make the 309
adjustment in any calendar year in which the amount resulting 310
from the adjustment would be less than the total income 311
threshold for the current tax year. 312

(2) Real property taxes on a homestead owned and occupied, 313
or a homestead in a housing cooperative occupied, by a disabled 314
veteran shall be reduced for each year for which an application 315
for the reduction has been approved. The reduction shall equal 316
the product obtained by multiplying fifty thousand dollars of 317
the true value of the property in money by the amounts described 318
in divisions (A)(1)(c)(ii) to (iv) of this section. The 319
reduction is in lieu of any reduction under section 323.158 of 320
the Revised Code or division (A)(1) of this section. The 321
reduction applies to only one homestead owned and occupied by a 322
disabled veteran. 323

If a homestead qualifies for a reduction in taxes under 324
division (A)(2) of this section for the year in which the 325
disabled veteran dies, and the disabled veteran is survived by a 326
spouse who occupied the homestead when the disabled veteran died 327
and who acquires ownership of the homestead or, in the case of a 328
homestead that is a unit in a housing cooperative, continues to 329
occupy the homestead, the reduction shall continue through the 330
year in which the surviving spouse dies or remarries. 331

(B) (1) To provide a partial exemption, real property taxes 332
on any homestead, and manufactured home taxes on any 333
manufactured or mobile home on which a manufactured home tax is 334
assessed pursuant to division (D)(2) of section 4503.06 of the 335
Revised Code, shall be reduced for each year for which an 336
application for the reduction has been approved. The amount of 337
the reduction shall equal two and one-half per cent of the 338

amount of taxes to be levied by qualifying levies on the 339
homestead or the manufactured or mobile home after applying 340
section 319.301 of the Revised Code. For the purposes of this 341
division, "qualifying levy" has the same meaning as in section 342
319.302 of the Revised Code. 343

(2) (a) For any longtime homestead for which taxes are 344
reduced under division (B) (1) of this section, taxes shall be 345
further reduced by the amount by which the current taxes exceed 346
one hundred ten per cent of the current taxes for the preceding 347
year, except as provided in divisions (B) (2) (b) and (c) of this 348
section. 349

(b) If an improvement to the longtime homestead was added 350
to the current tax list that did not appear on the preceding 351
year's list, the county auditor shall determine the amount by 352
which the addition of the improvement increased the current 353
taxes for the current year, and the reduction in taxes under 354
division (B) (2) of this section shall equal the amount, if any, 355
by which the current taxes for the current year exceed the sum 356
of (i) the amount by which the addition of the improvement 357
increased the current taxes as determined by the county auditor 358
and (ii) one hundred ten per cent of the current taxes for the 359
preceding year. 360

If the improvement was made to repair or replace injury or 361
destruction for which a deduction from the valuation of the 362
property was allowed for the preceding year under section 319.38 363
of the Revised Code, the amount of that deduction shall be 364
subtracted from the value of the improvement for the purpose of 365
determining the amount by which the addition of the improvement 366
increased the current taxes under division (B) (2) (b) (i) of this 367
section. 368

(c) The reduction in taxes under division (B) (2) of this 369
section does not apply to a tax year in which ownership of the 370
homestead or manufactured or mobile home was transferred to 371
another person who is not related to the preceding owner by 372
consanguinity or affinity. 373

(d) As used in division (B) (2) of this section, 374
"improvement" has the same meaning as in section 5701.02 of the 375
Revised Code, and "current taxes" means the amount of current 376
taxes charged and payable as computed after the reductions under 377
division (B) (1) of this section and sections 319.301 and 319.302 378
of the Revised Code. 379

(C) The reductions granted by this section do not apply to 380
special assessments or respread of assessments levied against 381
the homestead, and if there is a transfer of ownership 382
subsequent to the filing of an application for a reduction in 383
taxes, such reductions are not forfeited for such year by virtue 384
of such transfer. 385

(D) The reductions in taxable value referred to in this 386
section shall be applied solely as a factor for the purpose of 387
computing the reduction of taxes under this section and shall 388
not affect the total value of property in any subdivision or 389
taxing district as listed and assessed for taxation on the tax 390
lists and duplicates, or any direct or indirect limitations on 391
indebtedness of a subdivision or taxing district. If after 392
application of sections 5705.31 and 5705.32 of the Revised Code, 393
including the allocation of all levies within the ten-mill 394
limitation to debt charges to the extent therein provided, there 395
would be insufficient funds for payment of debt charges not 396
provided for by levies in excess of the ten-mill limitation, the 397
reduction of taxes provided for in sections 323.151 to 323.159 398

of the Revised Code shall be proportionately adjusted to the 399
extent necessary to provide such funds from levies within the 400
ten-mill limitation. 401

(E) No reduction shall be made on the taxes due on the 402
homestead of any person convicted of violating division (D) or 403
(E) of section 323.153 of the Revised Code for a period of three 404
years following the conviction. 405

Sec. 323.155. The tax bill prescribed under section 406
323.131 of the Revised Code shall indicate the net amount of 407
taxes due following the reductions in taxes under sections 408
319.301, 319.302, 323.152, 323.16 and, if applicable, section 409
319.303 of the Revised Code. 410

Any reduction in taxes under section 323.152 of the 411
Revised Code shall be disregarded as income or resources in 412
determining eligibility for any program or calculating any 413
payment under Title LI of the Revised Code. 414

Sec. 735.29. The board of trustees of public affairs 415
appointed under section 735.28 of the Revised Code shall manage, 416
conduct, and control the waterworks, electric light plants, 417
artificial or natural gas plants, or other similar public 418
utilities, furnish supplies of water, electricity, or gas, 419
collect all water, electric, and gas rents or charges, and 420
appoint necessary officers, employees, and agents. 421

The board may make such bylaws and rules as it determines 422
to be necessary for the safe, economical, and efficient 423
management and protection of such works, plants, and public 424
utilities. These bylaws and rules, when not repugnant to 425
municipal ordinances or to the constitution or laws of this 426
state, shall have the same validity as ordinances. 427

For the purpose of paying the expenses of conducting and
managing such waterworks, plants, and public utilities or of
making necessary additions thereto and extensions and repairs
thereon, the board may assess a water rent or charge, or a
light, power, gas, or utility rent, of sufficient amount, and in
such manner as it determines to be most equitable, upon all
tenements and premises supplied therewith. When such rents,
except water rents and charges, are not paid when due, the board
may certify them to the county auditor to be placed on the
duplicate and collected as other village taxes, or it may
collect them by actions at law in the name of the village. When
water rents or charges are not paid when due, the board may ~~do~~
~~either or both of the following:~~

~~(A) Certify them, together with any penalties, to the~~
~~county auditor. The county auditor shall place the certified~~
~~amount on the real property tax list and duplicate against the~~
~~property served by the connection if he also receives from the~~
~~board additional certification that the unpaid rents or charges~~
~~have arisen pursuant to a service contract made directly with an~~
~~owner who occupies the property served.~~

~~The amount placed on the tax list and duplicate shall be a~~
~~lien on the property served from the date placed on the list and~~
~~duplicate and shall be collected in the same manner as other~~
~~taxes, except that, notwithstanding section 323.15 of the~~
~~Revised Code, a county treasurer shall accept a payment in such~~
~~amount when separately tendered as payment for the full amount~~
~~of such unpaid water rents or charges and associated penalties.~~
~~The lien shall be released immediately upon payment in full of~~
~~the certified amount. Any amounts collected by the county~~
~~treasurer under this division shall be placed for immediate~~
~~distribution to the village, in the appropriate distinct fund~~

~~established for water rents and charges.~~ 459

~~(B) Collect~~ collect them by actions at law in the name of 460
the village from an owner, tenant, or other person who is liable 461
to pay the rents or charges. 462

The board shall have the same powers and perform the same 463
duties as are provided in sections 743.01, 743.05 to 743.07, 464
743.10, 743.11, 743.18, 743.24, and 735.05 to 735.09 of the 465
Revised Code, and all powers and duties relating to waterworks 466
in any of such sections shall extend to and include electric 467
light, power, and gas plants, and such other similar public 468
utilities, and such board shall have such other duties as are 469
prescribed by law or ordinance not inconsistent herewith. 470

Each board that assesses water rents or charges shall 471
determine the actual amount of rents due based upon an actual 472
reading of each customer's meter at least once in each three- 473
month period, and at least quarterly the board shall render a 474
bill for the actual amount shown by the meter reading to be due, 475
except estimated bills may be rendered if access to a customer's 476
meter was unobtainable for a timely reading. Each board that 477
assesses water rents or charges shall establish procedures 478
providing fair and reasonable opportunity for resolution of 479
billing disputes. 480

When property to which water service is provided is about 481
to be sold, any party to the sale or ~~his~~ any party's agent may 482
request the board to read the meter at that property and to 483
render within ten days following the date on which the request 484
is made, a final bill for all outstanding rents and charges for 485
water service. Such a request shall be made at least fourteen 486
days prior to the transfer of the title of such property. 487

~~At any time prior to a certification under division (A) of~~ 488
~~this section, the board shall accept any partial payment of~~ 489
~~unpaid water rents or charges, in the amount of ten dollars or~~ 490
~~more.~~ 491

Sec. 743.04. (A) For the purpose of paying the expenses of 492
conducting and managing the waterworks of a municipal 493
corporation, including operating expenses and the costs of 494
permanent improvements, the director of public service or any 495
other city official or body authorized by charter may assess and 496
collect a water rent or charge of sufficient amount and in such 497
manner as the director, other official, or body determines to be 498
most equitable from all tenements and premises supplied with 499
water. 500

(1) When water rents or charges are not paid when due, the 501
director or other official or body may ~~do either or both of the~~ 502
~~following:~~ 503

~~(a) Certify them, together with any penalties, to the~~ 504
~~county auditor. The county auditor shall place the certified~~ 505
~~amount on the real property tax list and duplicate against the~~ 506
~~property served by the connection if the auditor also receives~~ 507
~~from the director or other official or body additional~~ 508
~~certification that the unpaid rents or charges have arisen~~ 509
~~pursuant to a service contract made directly with an owner who~~ 510
~~occupies the property served.~~ 511

~~The amount placed on the tax list and duplicate shall be a~~ 512
~~lien on the property served from the date placed on the list and~~ 513
~~duplicate and shall be collected in the same manner as other~~ 514
~~taxes, except that, notwithstanding section 323.15 of the~~ 515
~~Revised Code, a county treasurer shall accept a payment in such~~ 516
~~amount when separately tendered as payment for the full amount~~ 517

~~of such unpaid water rents or charges and associated penalties.~~ 518
~~The lien shall be released immediately upon payment in full of~~ 519
~~the certified amount. Any amounts collected by the county~~ 520
~~treasurer under this division shall be immediately placed in the~~ 521
~~distinct fund established by section 743.06 of the Revised Code.~~ 522

~~(b) Collect~~ collect ~~them~~ by actions at law, in the name 523
of the city from an owner, tenant, or other person who is liable 524
to pay the rents or charges. 525

~~(2) The director or other official body shall not certify~~ 526
~~to the county auditor for placement upon the tax list and~~ 527
~~duplicate and the county auditor shall not place upon the tax~~ 528
~~list and duplicate as a charge against the property the amount~~ 529
~~of any unpaid water rents or charges together with any penalties~~ 530
~~as described in division (A) (1) (a) of this section if any of the~~ 531
~~following apply:~~ 532

~~(a) The property served by the connection has been~~ 533
~~transferred or sold to an electing subdivision as defined in~~ 534
~~section 5722.01 of the Revised Code, regardless of whether the~~ 535
~~electing subdivision is still the owner of the property, and the~~ 536
~~unpaid water rents or charges together with any penalties have~~ 537
~~arisen from a period of time prior to the transfer or~~ 538
~~confirmation of sale to the electing subdivision;~~ 539

~~(b) The property served by the connection has been sold to~~ 540
~~a purchaser at sheriff's sale or auditor's sale, the unpaid~~ 541
~~water rents or charges together with any penalties have arisen~~ 542
~~from a period of time prior to the confirmation of sale, and the~~ 543
~~purchaser is not the owner of record of the property immediately~~ 544
~~prior to the judgment of foreclosure nor any of the following:~~ 545

~~(i) A member of that owner's immediate family;~~ 546

~~(ii) A person with a power of attorney appointed by that owner who subsequently transfers the land to the owner;~~ 547
548

~~(iii) A sole proprietorship owned by that owner or a member of that owner's immediate family;~~ 549
550

~~(iv) A partnership, trust, business trust, corporation, or association of which the owner or a member of the owner's immediate family owns or controls directly or indirectly more than fifty per cent.~~ 551
552
553
554

~~(c) The property served by the connection has been forfeited to this state for delinquent taxes, unless the owner of record redeems the property.~~ 555
556
557

~~(3) Upon valid written notice to the county auditor by any owner possessing an ownership interest of record of the property or by an electing subdivision previously in the chain of title of the property that the unpaid water rents or charges together with any penalties have been certified for placement or placed upon the tax list and duplicate as a charge against the property in violation of division (A) (2) of this section, the county auditor shall promptly remove such charge from the tax duplicate. This written notice to the county auditor shall include all of the following:~~ 558
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567

~~(a) The parcel number of the property;~~ 568

~~(b) The common address of the property;~~ 569

~~(c) The date of the recording of the transfer of the property to the owner or electing subdivision;~~ 570
571

~~(d) The charge allegedly placed in violation of division (A) (2) of this section.~~ 572
573

~~(4) Each director or other official or body that assesses~~ 574

water rents or charges shall determine the actual amount of 575
rents due based upon an actual reading of each customer's meter 576
at least once in each three-month period, and at least quarterly 577
the director or other official or body shall render a bill for 578
the actual amount shown by the meter reading to be due, except 579
estimated bills may be rendered if access to a customer's meter 580
was unobtainable for a timely reading. Each director or other 581
official or body that assesses water rents or charges shall 582
establish procedures providing fair and reasonable opportunity 583
for resolution of billing disputes. 584

~~(5)~~ (3) When property to which water service is provided 585
is about to be sold, any party to the sale or the agent of any 586
such party may request the director or other official or body to 587
read the meter at that property and to render within ten days 588
following the date on which the request is made, a final bill 589
for all outstanding rents and charges for water service. Such a 590
request shall be made at least fourteen days prior to the 591
transfer of the title of such property. 592

~~(6) At any time prior to a certification under division 593
(A) (1) (a) of this section, the director or other official or 594
body shall accept any partial payment of unpaid water rents or 595
charges, in the amount of ten dollars or more. 596~~

(B) ~~(1)~~ When title to a parcel of land that is subject to 597
~~any of the actions~~ an action described in division (A) (1) of 598
this section is transferred to a county land reutilization 599
corporation, ~~any lien placed on the parcel under division (A) (1)~~ 600
~~(a) of this section shall be extinguished, and the corporation~~ 601
shall not be held liable for the unpaid rents or charges ~~in any~~ 602
~~collection action brought under division (A) (1) (b) of this~~ 603
~~section, subject~~ 604

~~to collection if the rents or charges certified under~~ 605
~~division (A) (1) (a) of this section or subject to collection~~ 606
~~under division (A) (1) (b) of this section~~ were incurred before 607
the date of the transfer to the corporation and if the 608
corporation did not incur the rents or charges, regardless of 609
whether ~~the rents or charges were certified, the lien was~~ 610
~~attached, or~~ the action was brought before the date of transfer. 611
In such a case, the corporation and its successors in title 612
~~shall take title to the property free and clear of any such lien~~ 613
~~and~~ shall be immune from liability in any such collection 614
action. 615

~~If a county land reutilization corporation takes title to~~ 616
~~property before any rents or charges have been certified or any~~ 617
~~lien has been placed with respect to the property under division~~ 618
~~(A) (1) of this section, the corporation shall be deemed a bona~~ 619
~~fide purchaser for value without knowledge of such rents,~~ 620
~~charges, or lien, regardless of whether the corporation had~~ 621
~~actual or constructive knowledge of the rents, charges, or lien,~~ 622
~~and any such lien shall be void and unenforceable against the~~ 623
~~corporation and its successors in title.~~ 624

~~(2) If a lien placed on a parcel is extinguished as~~ 625
~~provided in division (B) (1) of this section, the municipal~~ 626
~~corporation may pursue the remedy available under division (A)~~ 627
~~(1) (b) of this section to recoup the rents and charges incurred~~ 628
~~with respect to the parcel from any owner, tenant, or other~~ 629
~~person liable to pay such rents and charges.~~ 630

Sec. 5722.03. (A) On and after the effective date of an 631
ordinance or resolution adopted pursuant to section 5722.02 of 632
the Revised Code, nonproductive land within an electing 633
subdivision's boundaries that the subdivision wishes to acquire 634

and that has either been advertised and offered for sale or is 635
otherwise available for acquisition pursuant to a foreclosure 636
proceeding as provided in section 323.25, sections 323.65 to 637
323.79, or section 5721.18 of the Revised Code, but is not sold 638
for want of a minimum bid, shall be sold or transferred to the 639
electing subdivision in the manner set forth in this section or 640
sections 323.65 to 323.79 of the Revised Code. 641

(B) Upon receipt of an ordinance or resolution under 642
section 5722.02 of the Revised Code, the county prosecuting 643
attorney shall compile and deliver to the electing subdivision a 644
list of all delinquent land within the electing subdivision with 645
respect to which a foreclosure proceeding pursuant to section 646
323.25, sections 323.65 to 323.79, or section 5721.18 of the 647
Revised Code has been instituted and is pending. The prosecuting 648
attorney shall notify the electing subdivision of the identity 649
of all delinquent land within the subdivision whenever a 650
foreclosure proceeding pursuant to section 323.25, sections 651
323.65 to 323.79, or section 5721.18 of the Revised Code is 652
commenced with respect to that land. 653

(C) The electing subdivision shall select from such lists 654
the delinquent lands that constitute nonproductive lands that it 655
wishes to acquire, and shall notify the prosecuting attorney of 656
its selection prior to the advertisement and sale of the 657
nonproductive lands pursuant to such a foreclosure proceeding, 658
or as otherwise provided in sections 323.65 to 323.79 of the 659
Revised Code. Notwithstanding the sales price provisions to the 660
contrary in division (A) of section 323.28 or in divisions (A) 661
(1) and (C) of section 5721.19 of the Revised Code, selected 662
nonproductive lands subject to a foreclosure proceeding pursuant 663
to section 323.25, sections 323.65 to 323.79, or section 5721.18 664
of the Revised Code that require a sale shall be advertised for 665

sale and be sold, without appraisal, for not less than the 666
amount determined under division (A)(1) of section 323.28 or 667
sections 323.65 to 323.79 of the Revised Code in the case of 668
selected nonproductive lands subject to a foreclosure proceeding 669
pursuant to section 323.25 or sections 323.65 to 323.79 of the 670
Revised Code, or the amount determined under division (A)(2) of 671
section 5721.19 in the case of selected nonproductive lands 672
subject to a foreclosure proceeding pursuant to section 5721.18 673
of the Revised Code, or as prescribed in sections 323.65 to 674
323.79 of the Revised Code. Except as otherwise authorized in 675
section 323.78 of the Revised Code, all nonproductive lands so 676
selected, when advertised for sale pursuant to a foreclosure 677
proceeding, shall be advertised separately from the 678
advertisement applicable to other delinquent lands. 679
Notwithstanding division (A) of section 5721.191 of the Revised 680
Code, the minimum amount for which selected nonproductive lands 681
subject to a foreclosure proceeding pursuant to section 5721.18 682
of the Revised Code will be sold, as specified in the 683
advertisement for sale, shall equal the sum of the taxes, 684
assessments, charges, penalties, interest, and costs due on the 685
parcel as determined under division (A)(2) of section 5721.19 of 686
the Revised Code. Notwithstanding provisions to the contrary in 687
division (A) of section 323.28 of the Revised Code, the minimum 688
amount for which selected nonproductive lands subject to a 689
foreclosure proceeding pursuant to section 323.25 of the Revised 690
Code will be sold, as specified in the advertisement for sale, 691
shall equal the amount specified in division (A)(1) of section 692
323.28 of the Revised Code. The advertisement relating to the 693
selected nonproductive lands also shall include a statement that 694
the lands have been determined by the electing subdivision to be 695
nonproductive lands and that, if at a foreclosure sale no bid 696
for the appropriate amount specified in this division is 697

received, such lands shall be sold or transferred to the 698
electing subdivision. 699

(D) If any nonproductive land selected by an electing 700
subdivision is advertised and offered for sale at one sale 701
pursuant to this section but is not sold for want of a minimum 702
bid, the electing subdivision that selected the nonproductive 703
land shall be deemed to have submitted the winning bid at such 704
sale, and the land is deemed sold to the electing subdivision 705
for no consideration other than the amounts charged under 706
divisions (E) and (F) of this section. If both a county and a 707
township within that county have adopted a resolution pursuant 708
to section 5722.02 of the Revised Code and both subdivisions 709
select the same parcel or parcels of land, the subdivision that 710
first notifies the prosecuting attorney of such selection shall 711
be the electing subdivision deemed to have submitted the winning 712
bid under this division. If a municipal corporation and a county 713
land reutilization corporation select the same parcel or parcels 714
of land, the municipal corporation shall be deemed the winning 715
bidder under this division. The officer conducting the sale 716
shall announce the bid of the electing subdivision at the sale 717
and shall report the proceedings to the court for confirmation 718
of sale. 719

(E) Upon the sale or transfer of any nonproductive land to 720
an electing subdivision, the county auditor shall charge the 721
costs, as determined by the court, incurred in the foreclosure 722
proceeding instituted under section 323.25, sections 323.65 to 723
323.79, or section 5721.18 of the Revised Code and applicable to 724
the nonproductive land to the taxing districts, including the 725
electing subdivision, in direct proportion to their interest in 726
the taxes, assessments, charges, penalties, and interest on the 727
nonproductive land due and payable at the time the land was sold 728

pursuant to the foreclosure proceeding. The interest of each 729
taxing district in the taxes, assessments, charges, penalties, 730
and interest on the nonproductive land shall bear the same 731
proportion to the amount of those taxes, assessments, charges, 732
penalties, and interest that the amount of taxes levied by each 733
district against the nonproductive land in the preceding tax 734
year bears to the taxes levied by all such districts against the 735
nonproductive land in the preceding tax year. If the electing 736
subdivision is a county land reutilization corporation and the 737
nonproductive land is sold or transferred to the corporation, 738
the corporation shall be deemed to have the proportionate 739
interest of the county on whose behalf it has been designated 740
and organized in the taxes, assessments, charges, penalties, and 741
interest on the nonproductive land in that county. In making a 742
semiannual apportionment of funds, the auditor shall retain at 743
the next apportionment the amount charged to each such taxing 744
district, except that in the case of nonproductive land sold or 745
transferred to a county land reutilization corporation, the 746
auditor shall provide an invoice to the corporation for the 747
amount charged to it. 748

(F) The officer conducting the sale shall execute and file 749
for recording a deed conveying title to the land upon the filing 750
of the entry of the confirmation of sale, unless the 751
nonproductive land is redeemed under section 323.31 or 5721.18 752
of the Revised Code. If the alternative redemption period 753
applies under section 323.78 of the Revised Code, the officer 754
shall not execute the deed and file it for recording until the 755
alternative redemption period expires. In either case, once the 756
deed has been recorded, the officer shall deliver the deed to 757
the electing subdivision; thereupon, title to the land is 758
incontestable in the electing subdivision and free and clear of 759

all liens and encumbrances, except those easements and covenants 760
of record running with the land and created prior to the time at 761
which the taxes or assessments, for the nonpayment of which the 762
land is sold or transferred at foreclosure, became due and 763
payable. 764

When title to a parcel of land upon which a lien has been 765
placed under section 715.261, ~~743.04, or 6119.06~~ of the Revised 766
Code is transferred to a county land reutilization corporation 767
under this section, the lien on the parcel shall be extinguished 768
if the lien is for costs or charges that were incurred before 769
the date of the transfer to the corporation and if the 770
corporation did not incur the costs or charges, regardless of 771
whether the lien was attached or the costs or charges were 772
certified before the date of transfer. In such a case, the 773
corporation and its successors in title shall take title to the 774
property free and clear of any such lien and shall be immune 775
from liability in any action to collect such costs or charges. 776

If a county land reutilization corporation takes title to 777
property under this chapter before any costs or charges have 778
been certified or any lien has been placed with respect to the 779
property under section 715.261, ~~743.04, or 6119.06~~ of the 780
Revised Code, the corporation shall be deemed a bona fide 781
purchaser for value without knowledge of such costs or lien, 782
regardless of whether the corporation had actual or constructive 783
knowledge of the costs or lien, and any such lien shall be void 784
and unenforceable against the corporation and its successors in 785
title. 786

At the time of the sale or transfer, the officer shall 787
collect and the electing subdivision shall pay the fee required 788
by law for transferring and recording of deeds. In accordance 789

with section 1724.10 of the Revised Code, an electing 790
subdivision that is a county land reutilization corporation 791
shall not be required to pay any such fee. 792

The title is not invalid because of any irregularity, 793
informality, or omission of any proceedings under section 794
323.25, sections 323.65 to 323.79, this chapter, or Chapter 795
5721. of the Revised Code, or in any processes of taxation, if 796
such irregularity, informality, or omission does not abrogate 797
any provision of such chapters for notice to holders of title, 798
lien, or mortgage to, or other interests in, the foreclosed 799
lands. 800

Sec. 5722.04. (A) Upon receipt of an ordinance or 801
resolution adopted pursuant to section 5722.02 of the Revised 802
Code, the county auditor shall deliver to the electing 803
subdivision a list of all delinquent lands within an electing 804
subdivision's boundaries that have been forfeited to the state 805
pursuant to section 5723.01 of the Revised Code and thereafter 806
shall notify the electing subdivision of any additions to or 807
deletions from such list. 808

The electing subdivision shall select from such lists the 809
forfeited lands that constitute nonproductive lands that the 810
subdivision wishes to acquire, and shall notify the county 811
auditor of its selection prior to the advertisement and sale of 812
such lands. Notwithstanding the sales price provisions of 813
division (A)(1) of section 5723.06 of the Revised Code, the 814
selected nonproductive lands shall be advertised for sale and be 815
sold to the highest bidder for an amount at least sufficient to 816
pay the amount determined under division (A)(2) of section 817
5721.16 of the Revised Code. All nonproductive lands forfeited 818
to the state and selected by an electing subdivision, when 819

advertised for sale pursuant to the relevant procedures set 820
forth in Chapter 5723. of the Revised Code, shall be advertised 821
separately from the advertisement applicable to other forfeited 822
lands. The advertisement relating to the selected nonproductive 823
lands also shall include a statement that the lands have been 824
selected by the electing subdivision as nonproductive lands that 825
it wishes to acquire and that, if at the forfeiture sale no bid 826
for the sum of the taxes, assessments, charges, penalties, 827
interest, and costs due on the parcel as determined under 828
division (A) (1) (a) of section 5723.06 of the Revised Code is 829
received, the lands shall be sold to the electing subdivision. 830

(B) If any nonproductive land that has been forfeited to 831
the state and selected by an electing subdivision is advertised 832
and offered for sale by the auditor pursuant to Chapter 5723. of 833
the Revised Code, but no minimum bid is received, the electing 834
subdivision shall be deemed to have submitted the winning bid, 835
and the land is deemed sold to the electing subdivision for no 836
consideration other than the fee charged under division (C) of 837
this section. If both a county and a township in that county 838
have adopted a resolution pursuant to section 5722.02 of the 839
Revised Code and both subdivisions select the same parcel or 840
parcels of land, the electing subdivision deemed to have 841
submitted the winning bid under this division shall be 842
determined pursuant to division (D) of section 5722.03 of the 843
Revised Code. 844

The auditor shall announce the bid at the sale and shall 845
declare the selected nonproductive land to be sold to the 846
electing subdivision. The auditor shall deliver to the electing 847
subdivision a certificate of sale. 848

(C) On the returning of the certificate of sale to the 849

auditor, the auditor shall execute and file for recording a deed 850
conveying title to the selected nonproductive land and, once the 851
deed has been recorded, deliver it to the electing subdivision. 852
Thereupon, all previous title is extinguished, and the title in 853
the electing subdivision is incontestable and free and clear 854
from all liens and encumbrances, except taxes and special 855
assessments that are not due at the time of the sale and any 856
easements and covenants of record running with the land and 857
created prior to the time at which the taxes or assessments, for 858
the nonpayment of which the nonproductive land was forfeited, 859
became due and payable. 860

When title to a parcel of land upon which a lien has been 861
placed under section 715.261, ~~743.04, or 6119.06~~ of the Revised 862
Code is transferred to a county land reutilization corporation 863
under this section, the lien on the parcel shall be extinguished 864
if the lien is for costs or charges that were incurred before 865
the date of the transfer to the corporation and if the 866
corporation did not incur the costs or charges, regardless of 867
whether the lien was attached or the costs or charges were 868
certified before the date of transfer. In such a case, the 869
corporation and its successors in title shall take title to the 870
property free and clear of any such lien and shall be immune 871
from liability in any action to collect such costs or charges. 872

If a county land reutilization corporation takes title to 873
property before any costs or charges have been certified or any 874
lien has been placed with respect to the property under section 875
715.261, ~~743.04, or 6119.06~~ of the Revised Code, the corporation 876
shall be deemed a bona fide purchaser for value without 877
knowledge of such costs or lien, regardless of whether the 878
corporation had actual or constructive knowledge of the costs or 879
lien, and any such lien shall be void and unenforceable against 880

the corporation and its successors in title. 881

At the time of the sale, the auditor shall collect and the 882
electing subdivision shall pay the fee required by law for 883
transferring and recording of deeds. 884

Upon delivery of a deed conveying any nonproductive land 885
to an electing subdivision, the county auditor shall charge all 886
costs incurred in any proceeding instituted under section 887
5721.14 or 5721.18 of the Revised Code or incurred as a result 888
of the forfeiture and sale of the nonproductive land to the 889
taxing districts, including the electing subdivision, in direct 890
proportion to their interest in the taxes, assessments, charges, 891
interest, and penalties on the nonproductive land due and 892
payable at the time the land was sold at the forfeiture sale. 893
The interest of each taxing district in the taxes, assessments, 894
charges, penalties, and interest on the nonproductive land shall 895
bear the same proportion to the amount of those taxes, 896
assessments, charges, penalties, and interest that the amount of 897
taxes levied by each district against the nonproductive land in 898
the preceding tax year bears to the taxes levied by all such 899
districts against the nonproductive land in the preceding tax 900
year. If the electing subdivision is a county land reutilization 901
corporation and the nonproductive land is sold or transferred to 902
the corporation, the corporation shall be deemed to have the 903
proportionate interest of the county designating or organizing 904
such corporation in the taxes, assessments, charges, penalties, 905
and interest on the nonproductive land in the county. In making 906
a semiannual apportionment of funds, the auditor shall retain at 907
the next apportionment the amount charged to each such taxing 908
district, except that in the case of nonproductive land conveyed 909
to a county land reutilization corporation the auditor shall 910
invoice the corporation the amount charged to it. 911

(D) If no political subdivision has requested to purchase 912
a parcel of land at a foreclosure sale, any lands otherwise 913
forfeited to the state for want of a bid at the foreclosure sale 914
may, upon the request of a county land reutilization 915
corporation, be transferred directly to the corporation without 916
appraisal or public bidding. 917

Sec. 5722.10. An electing subdivision may accept a 918
conveyance in lieu of foreclosure of delinquent land from the 919
owners thereof. Such conveyance may only be accepted with the 920
consent of the county auditor acting as the agent of the state 921
pursuant to section 5721.09 of the Revised Code. If an electing 922
subdivision or county land reutilization corporation certifies 923
to the auditor in writing that the delinquent land is abandoned 924
land as defined in section 323.65 of the Revised Code, the 925
auditor shall consent to the conveyance. If the electing 926
subdivision or county land reutilization corporation does not 927
certify to the auditor in writing that the delinquent land is 928
abandoned land, the auditor may consent to the conveyance for 929
any reason authorized in this chapter. The owners or the 930
electing municipal corporation or township shall pay all 931
expenses incurred by the county in connection with any 932
foreclosure or foreclosure and forfeiture proceeding filed 933
pursuant to section 323.25, sections 323.65 to 323.79, or 934
section 5721.18 or 5721.14 of the Revised Code relative to such 935
land. When the electing subdivision is the county or county land 936
reutilization corporation acting on behalf of a county, it may 937
require the owner to pay the expenses. The owner shall present 938
the electing subdivision with evidence satisfactory to the 939
subdivision that it will obtain by such conveyance fee simple 940
title to such delinquent land. Unless otherwise agreed to by the 941
electing subdivision accepting the conveyance, the title shall 942

be free and clear of all liens and encumbrances, except such 943
easements and covenants of record running with the land as were 944
created prior to the time of the conveyance and delinquent 945
taxes, assessments, penalties, interest, and charges, and taxes 946
and special assessments that are a lien on the real property at 947
the time of the conveyance. Any costs, charges, or liens that 948
have been assessed, certified, or placed under section 715.261, ~~743.04,~~ 949
~~or 6119.06~~ of the Revised Code with respect to real 950
property acquired by or transferred to a county land 951
reutilization corporation under this section shall, at the time 952
of the conveyance to the corporation, be extinguished and of no 953
force and effect as against the corporation, its successors, or 954
its assignees, provided that the lien is for charges or costs 955
that were incurred before the date of transfer to the 956
corporation and that were not incurred by the corporation. 957

Real property acquired by an electing subdivision under 958
this section shall not be subject to foreclosure or forfeiture 959
under Chapter 5721. or 5723. of the Revised Code. The sale or 960
other transfer, as authorized by section 5722.07 of the Revised 961
Code, of real property acquired under this section shall 962
extinguish the lien on the title for all taxes, assessments, 963
penalties, interest, and charges delinquent at the time of the 964
conveyance of the delinquent land to the electing subdivision. 965

Sec. 5723.04. (A) The county auditor shall maintain a list 966
of forfeited lands and shall offer such lands for sale annually, 967
or more frequently if the auditor determines that more frequent 968
sales are necessary. 969

(B) Notwithstanding division (A) of this section, upon the 970
request of a county land reutilization corporation organized 971
under Chapter 1724. of the Revised Code, the county auditor 972

shall promptly transfer to such corporation, by auditor's deed, 973
the fee simple title to a parcel on the list of forfeited lands, 974
which shall pass to such corporation free and clear of all 975
taxes, assessments, charges, penalties, interest, and costs. 976
Subject to division (C) of this section, any subordinate liens 977
shall be deemed fully and forever satisfied and discharged. Upon 978
such request, the land is deemed sold by the state for no 979
consideration. The county land reutilization corporation shall 980
file the deed for recording. 981

(C) When title to a parcel of land upon which a lien has 982
been placed under section 715.261, ~~743.04, or 6119.06~~ of the 983
Revised Code is transferred to a county land reutilization 984
corporation under this section, the lien on the parcel shall be 985
extinguished if the lien is for costs or charges that were 986
incurred before the date of the transfer to the corporation and 987
if the corporation did not incur the costs or charges, 988
regardless of whether the lien was attached or the costs or 989
charges were certified before the date of transfer. In such a 990
case, the corporation and its successors in title shall take 991
title to the property free and clear of any such lien and shall 992
be immune from liability in any action to collect such costs or 993
charges. 994

If a county land reutilization corporation takes title to 995
property before any costs or charges have been certified or any 996
lien has been placed with respect to the property under section 997
715.261, ~~743.04, or 6119.06~~ of the Revised Code, the corporation 998
shall be deemed a bona fide purchaser for value without 999
knowledge of such costs or lien, regardless of whether the 1000
corporation had actual or constructive knowledge of the costs or 1001
lien, and any such lien shall be void and unenforceable against 1002
the corporation and its successors in title. 1003

Sec. 6103.02. (A) For the purpose of preserving and 1004
promoting the public health and welfare, a board of county 1005
commissioners may acquire, construct, maintain, and operate any 1006
public water supply facilities within its county for one or more 1007
sewer districts and may provide for their protection and prevent 1008
their pollution and unnecessary waste. The board may negotiate 1009
and enter into a contract with any public agency or any person 1010
for the management, maintenance, operation, and repair of the 1011
facilities on behalf of the county, upon the terms and 1012
conditions as may be agreed upon with the agency or person and 1013
as may be determined by the board to be in the interests of the 1014
county. By contract with any public agency or any person 1015
operating public water supply facilities within or without its 1016
county, the board also may provide a supply of water to a sewer 1017
district from the facilities of the public agency or person. 1018

(B) The county sanitary engineer or sanitary engineering 1019
department, in addition to other assigned duties, shall assist 1020
the board in the performance of its duties under this chapter 1021
and shall be charged with other duties and services in relation 1022
to the board's duties as the board prescribes. 1023

(C) The board may adopt, publish, administer, and enforce 1024
rules for the construction, maintenance, protection, and use of 1025
county-owned or county-operated public water supply facilities 1026
outside municipal corporations and of public water supply 1027
facilities within municipal corporations that are owned or 1028
operated by the county or that are supplied with water from 1029
water supply facilities owned or operated by the county, 1030
including, but not limited to, rules for the establishment and 1031
use of any connections, the termination in accordance with 1032
reasonable procedures of water service for nonpayment of county 1033
water rates and charges, and the establishment and use of 1034

security deposits to the extent considered necessary to ensure 1035
the payment of county water rates and charges. The rules shall 1036
not be inconsistent with the laws of the state or any applicable 1037
rules of the director of environmental protection. 1038

(D) No public water supply facilities shall be constructed 1039
in any county outside municipal corporations by any person, 1040
except for the purpose of supplying water to those municipal 1041
corporations, until the plans and specifications for the 1042
facilities have been approved by the board. Construction shall 1043
be done under the supervision of the county sanitary engineer. 1044
Any person constructing public water supply facilities shall pay 1045
to the county all expenses incurred by the board in connection 1046
with the construction. 1047

(E) The county sanitary engineer or the county sanitary 1048
engineer's authorized assistants or agents, when properly 1049
identified in writing or otherwise and after written notice is 1050
delivered to the owner at least five days in advance or mailed 1051
at least five days in advance by first class or certified mail 1052
to the owner's tax mailing address, may enter upon any public or 1053
private property for the purpose of making, and may make, 1054
surveys or inspections necessary for the design or evaluation of 1055
county public water supply facilities. This entry is not a 1056
trespass and is not to be considered an entry in connection with 1057
any appropriation of property proceedings under sections 163.01 1058
to 163.22 of the Revised Code that may be pending. No person or 1059
public agency shall forbid the county sanitary engineer or the 1060
county sanitary engineer's authorized assistants or agents to 1061
enter, or interfere with their entry, upon the property for the 1062
purpose of making the surveys or inspections. If actual damage 1063
is done to property by the making of the surveys or inspections, 1064
the board shall pay the reasonable value of the damage to the 1065

property owner, and the cost shall be included in the cost of 1066
the facilities and may be included in any special assessments 1067
levied and collected to pay that cost. 1068

(F) The board shall fix reasonable rates, including 1069
penalties for late payments, for water supplied to public 1070
agencies and persons when the source of supply or the facilities 1071
for its distribution are owned or operated by the county and may 1072
change the rates from time to time as it considers advisable. 1073
When the source of the water supply to be used by the county is 1074
owned by another public agency or person, the schedule of rates 1075
to be charged by the public agency or person shall be approved 1076
by the board at the time it enters into a contract for the use 1077
of water from the public agency or person. 1078

When the distribution facilities are owned by the county, 1079
the board also may fix reasonable charges to be collected for 1080
the privilege of connecting to the distribution facilities and 1081
may require that, prior to the connection, the charges be paid 1082
in full or, if determined by the board to be equitable in a 1083
resolution relating to the payment of the charges, may require 1084
their payment in installments, as considered adequate by the 1085
board, at the times, in the amounts, and with the security, 1086
carrying charges, and penalties as may be determined by the 1087
board in that resolution to be fair and appropriate. No public 1088
agency or person shall be permitted to connect to those 1089
facilities until the charges have been paid in full or provision 1090
for their payment in installments has been made. If the 1091
connection charges are to be paid in installments, the board 1092
shall certify, to the county auditor, information sufficient to 1093
identify each parcel of property served by a connection and, 1094
with respect to each parcel, the total of the charges to be paid 1095
in installments, the amount of each installment, and the total 1096

number of installments to be paid. The county auditor shall 1097
record and maintain the information so supplied in the 1098
waterworks record provided for in section 6103.16 of the Revised 1099
Code until the connection charges are paid in full. The board 1100
may include amounts attributable to connection charges being 1101
paid in installments in its billings of rates and other charges 1102
for water supplied. In addition, the board may consider payments 1103
made to a school district under section 6103.25 of the Revised 1104
Code when the board establishes rates and other charges for 1105
water supplied. 1106

A board may establish discounted rates or charges or may 1107
establish another mechanism for providing a reduction in rates 1108
or charges for persons who are sixty-five years of age or older. 1109
The board shall establish eligibility requirements for such 1110
discounted or reduced rates or charges, including a requirement 1111
that a person be eligible for the homestead exemption or qualify 1112
as a low- and moderate-income person. 1113

(G) When any rates or charges are not paid when due, the 1114
board may do any or all of the following: 1115

~~(1) Certify the unpaid rates or charges, together with any 1116
penalties, to the county auditor. The county auditor shall place 1117
the certified amount upon the real property tax list and 1118
duplicate against the property served by the connection. The 1119
certified amount shall be a lien on the property from the date 1120
placed on the real property tax list and duplicate and shall be 1121
collected in the same manner as taxes, except that, 1122
notwithstanding section 323.15 of the Revised Code, a county 1123
treasurer shall accept a payment in that amount when separately 1124
tendered as payment for the full amount of the unpaid rates or 1125
charges and associated penalties. The lien shall be released 1126~~

~~immediately upon payment in full of the certified amount.~~ 1127

~~(2)~~ Collect the unpaid rates or charges, together with any 1128
penalties, by actions at law in the name of the county from an 1129
owner, tenant, or other person or public agency that is liable 1130
for the payment of the rates or charges; 1131

~~(3)~~ (2) Terminate, in accordance with established rules, 1132
the water service to the particular property unless and until 1133
the unpaid rates or charges, together with any penalties, are 1134
paid in full; 1135

~~(4)~~ (3) Apply, to the extent required, any security 1136
deposit made in accordance with established rules to the payment 1137
of the unpaid rates and charges, together with any penalties, 1138
for water service to the particular property. 1139

All moneys collected as rates, charges, or penalties fixed 1140
or established in accordance with division (F) of this section 1141
for water supply purposes in or for any sewer district shall be 1142
paid to the county treasurer and kept in a separate and distinct 1143
water fund established by the board to the credit of the 1144
district. 1145

Each board that fixes water rates or charges may render 1146
estimated bills periodically, provided that at least quarterly 1147
it shall schedule an actual reading of each customer's meter so 1148
as to render a bill for the actual amount shown by the meter 1149
reading to be due, with credit for prior payments of any 1150
estimated bills submitted for any part of the billing period, 1151
except that estimated bills may be rendered if a customer's 1152
meter is not accessible for a timely reading or if the 1153
circumstances preclude a scheduled reading. Each board also 1154
shall establish procedures providing a fair and reasonable 1155

opportunity for the resolution of billing disputes. 1156

When property to which water service is provided is about 1157
to be sold, any party to the sale or an agent of a party may 1158
request the board to have the meter at that property read and to 1159
render, within ten days following the date on which the request 1160
is made, a final bill for all outstanding rates and charges for 1161
water service. The request shall be made at least fourteen days 1162
prior to the transfer of the title of the property. 1163

~~At any time prior to a certification under division (G) (1)~~ 1164
~~of this section, the board shall accept any partial payment of~~ 1165
~~unpaid water rates or charges in the amount of ten dollars or~~ 1166
~~more.~~ 1167

Except as otherwise provided in any proceedings 1168
authorizing or providing for the security for and payment of any 1169
public obligations, or in any indenture or trust or other 1170
agreement securing public obligations, moneys in the water fund 1171
shall be applied first to the payment of the cost of the 1172
management, maintenance, and operation of the water supply 1173
facilities of, or used or operated for, the sewer district, 1174
which cost may include the county's share of management, 1175
maintenance, and operation costs under cooperative contracts for 1176
the acquisition, construction, or use of water supply facilities 1177
and, in accordance with a cost allocation plan adopted under 1178
division (H) of this section, payment of all allowable direct 1179
and indirect costs of the district, the county sanitary engineer 1180
or sanitary engineering department, or a federal or state grant 1181
program, incurred for the purposes of this chapter, and shall be 1182
applied second to the payment of debt charges payable on any 1183
outstanding public obligations issued or incurred for the 1184
acquisition or construction of water supply facilities for or 1185

serving the district, or for the funding of a bond retirement or 1186
other fund established for the payment of or security for the 1187
obligations. Any surplus remaining may be applied to the 1188
acquisition or construction of those facilities or for the 1189
payment of contributions to be made, or costs incurred, for the 1190
acquisition or construction of those facilities under 1191
cooperative contracts. Moneys in the water fund shall not be 1192
expended other than for the use and benefit of the district. 1193

(H) A board of county commissioners may adopt a cost 1194
allocation plan that identifies, accumulates, and distributes 1195
allowable direct and indirect costs that may be paid from the 1196
water fund of the sewer district created pursuant to division 1197
(G) of this section, and that prescribes methods for allocating 1198
those costs. The plan shall authorize payment from the fund of 1199
only those costs incurred by the district, the county sanitary 1200
engineer or sanitary engineering department, or a federal or 1201
state grant program, and those costs incurred by the general and 1202
other funds of the county for a common or joint purpose, that 1203
are necessary and reasonable for the proper and efficient 1204
administration of the district under this chapter. The plan 1205
shall not authorize payment from the fund of any general 1206
government expense required to carry out the overall 1207
governmental responsibilities of a county. The plan shall 1208
conform to United States office of management and budget 1209
Circular A-87, "Cost Principles for State, Local, and Indian 1210
Tribal Governments," published May 17, 1995. 1211

Sec. 6119.06. Upon the declaration of the court of common 1212
pleas organizing the regional water and sewer district pursuant 1213
to section 6119.04 of the Revised Code and upon the qualifying 1214
of its board of trustees and the election of a president and a 1215
secretary, said district shall exercise in its own name all the 1216

rights, powers, and duties vested in it by Chapter 6119. of the 1217
Revised Code, and, subject to such reservations, limitations and 1218
qualifications as are set forth in this chapter, such district 1219
may: 1220

(A) Adopt bylaws for the regulation of its affairs, the 1221
conduct of its business, and notice of its actions; 1222

(B) Adopt an official seal; 1223

(C) Maintain a principal office and suboffices at such 1224
places within the district as it designates; 1225

(D) Sue and plead in its own name; be sued and impleaded 1226
in its own name with respect to its contracts or torts of its 1227
members, employees, or agents acting within the scope of their 1228
employment, or to enforce its obligations and covenants made 1229
under sections 6119.09, 6119.12, and 6119.14 of the Revised 1230
Code. Any such actions against the district shall be brought in 1231
the court of common pleas of the county in which the principal 1232
office of the district is located, or in the court of common 1233
pleas of the county in which the cause of action arose, and all 1234
summonses, exceptions, and notices of every kind shall be served 1235
on the district by leaving a copy thereof at the principal 1236
office with the person in charge thereof or with the secretary 1237
of the district. 1238

(E) Assume any liability or obligation of any person or 1239
political subdivision, including a right on the part of such 1240
district to indemnify and save harmless the other contracting 1241
party from any loss, cost, or liability by reason of the 1242
failure, refusal, neglect, or omission of such district to 1243
perform any agreement assumed by it or to act or discharge any 1244
such obligation; 1245

(F) Make loans and grants to any person or political 1246
subdivisions for the design, acquisition, or construction of 1247
water resource projects by such person or political subdivisions 1248
and adopt rules, regulations, and procedures for making such 1249
loans and grants; 1250

(G) Acquire, construct, reconstruct, enlarge, improve, 1251
furnish, equip, maintain, repair, operate, lease or rent to or 1252
from, or contract for operation by or for, a political 1253
subdivision or person, water resource projects within or without 1254
the district; 1255

(H) Make available the use or service of any water 1256
resource project to one or more persons, one or more political 1257
subdivisions, or any combination thereof; 1258

(I) Levy and collect taxes and special assessments; 1259

(J) Issue bonds and notes and refunding bonds and notes as 1260
provided in Chapter 6119. of the Revised Code; 1261

(K) Acquire by gift or purchase, hold, and dispose of real 1262
and personal property in the exercise of its powers and the 1263
performance of its duties under Chapter 6119. of the Revised 1264
Code; 1265

(L) Dispose of, by public or private sale, or lease any 1266
real or personal property determined by the board of trustees to 1267
be no longer necessary or needed for the operation or purposes 1268
of the district; 1269

(M) Acquire, in the name of the district, by purchase or 1270
otherwise, on such terms and in such manner as it considers 1271
proper, or by the exercise of the right of condemnation in the 1272
manner provided by section 6119.11 of the Revised Code, such 1273
public or private lands, including public parks, playgrounds, or 1274

reservations, or parts thereof or rights therein, rights-of-way, 1275
property, rights, easements, and interests as it considers 1276
necessary for carrying out Chapter 6119. of the Revised Code, 1277
but excluding the acquisition by the exercise of the right of 1278
condemnation of any waste water facility or water management 1279
facility owned by any person or political subdivision, and 1280
compensation shall be paid for public or private lands so taken; 1281

(N) Adopt rules and regulations to protect augmented flow 1282
by the district in waters of the state, to the extent augmented 1283
by a water resource project, from depletion so it will be 1284
available for beneficial use, to provide standards for the 1285
withdrawal from waters of the state of the augmented flow 1286
created by a water resource project which is not returned to the 1287
waters of the state so augmented, and to establish reasonable 1288
charges therefor, if considered necessary by the district; 1289

(O) Make and enter into all contracts and agreements and 1290
execute all instruments necessary or incidental to the 1291
performance of its duties and the execution of its powers under 1292
Chapter 6119. of the Revised Code; 1293

(P) Enter into contracts with any person or any political 1294
subdivision to render services to such contracting party for any 1295
service the district is authorized to provide; 1296

(Q) Enter into agreements for grants or the receipt and 1297
repayment of loans from a board of township trustees under 1298
section 505.705 of the Revised Code; 1299

(R) Make provision for, contract for, or sell any of its 1300
by-products or waste; 1301

(S) Exercise the power of eminent domain in the manner 1302
provided in Chapter 6119. of the Revised Code; 1303

(T) Remove or change the location of any fence, building, 1304
railroad, canal, or other structure or improvement located in or 1305
out of the district, and in case it is not feasible or 1306
economical to move any such building, structure, or improvement 1307
situated in or upon lands required, and if the cost is 1308
determined by the board to be less than that of purchase or 1309
condemnation, to acquire land and construct, acquire, or install 1310
therein or thereon buildings, structures, or improvements 1311
similar in purpose, to be exchanged for such buildings, 1312
structures, or improvements under contracts entered into between 1313
the owner thereof and the district; 1314

(U) Receive and accept, from any federal or state agency, 1315
grants for or in aid of the construction of any water resource 1316
project, and receive and accept aid or contributions from any 1317
source of money, property, labor, or other things of value, to 1318
be held, used, and applied only for the purposes for which such 1319
grants and contributions are made; 1320

(V) Purchase fire and extended coverage and liability 1321
insurance for any water resource project and for the principal 1322
office and suboffices of the district, insurance protecting the 1323
district and its officers and employees against liability for 1324
damage to property or injury to or death of persons arising from 1325
its operations, and any other insurance the district may agree 1326
to provide under any resolution authorizing its water resource 1327
revenue bonds or in any trust agreement securing the same; 1328

(W) ~~(1)~~ Charge, alter, and collect rentals and other 1329
charges for the use of services of any water resource project as 1330
provided in section 6119.09 of the Revised Code. Such district 1331
may refuse the services of any of its projects if any of such 1332
rentals or other charges, including penalties for late payment, 1333

are not paid by the user thereof, ~~and, if such rentals or other~~ 1334
~~charges are not paid when due and upon certification of~~ 1335
~~nonpayment to the county auditor, such rentals or other charges~~ 1336
~~constitute a lien upon the property so served, shall be placed~~ 1337
~~by the auditor upon the real property tax list and duplicate,~~ 1338
~~and shall be collected in the same manner as other taxes.~~ 1339

~~(2) A district shall not certify to the county auditor for~~ 1340
~~placement upon the tax list and duplicate and the county auditor~~ 1341
~~shall not place upon the tax list or duplicate as a charge~~ 1342
~~against the property the amount of unpaid rentals or other~~ 1343
~~charges including any penalties for late payment as described in~~ 1344
~~division (W) (1) of this section if any of the following apply:~~ 1345

~~(a) The property served has been transferred or sold to an~~ 1346
~~electing subdivision as defined in section 5722.01 of the~~ 1347
~~Revised Code, regardless of whether the electing subdivision is~~ 1348
~~still the owner of the property, and the unpaid rentals or other~~ 1349
~~charges including penalties for late payment have arisen from a~~ 1350
~~period of time prior to the transfer or confirmation of sale to~~ 1351
~~the electing subdivision.~~ 1352

~~(b) The property served has been sold to a purchaser at~~ 1353
~~sheriff's sale or auditor's sale, the unpaid rentals or other~~ 1354
~~charges including penalties for late payment have arisen from a~~ 1355
~~period of time prior to the confirmation of sale, and the~~ 1356
~~purchaser is not the owner of record of the property immediately~~ 1357
~~prior to the judgment of foreclosure nor any of the following:~~ 1358

~~(i) A member of that owner's immediate family;~~ 1359

~~(ii) A person with a power of attorney appointed by that~~ 1360
~~owner who subsequently transfers the property to the owner;~~ 1361

~~(iii) A sole proprietorship owned by that owner or a~~ 1362

~~member of that owner's immediate family;—~~ 1363

~~(iv) A partnership, trust, business trust, corporation, or~~ 1364
~~association of which the owner or a member of the owner's~~ 1365
~~immediate family owns or controls directly or indirectly more~~ 1366
~~than fifty per cent.—~~ 1367

~~(c) The property served has been forfeited to this state~~ 1368
~~for delinquent taxes, unless the owner of record redeems the~~ 1369
~~property.—~~ 1370

~~(3) Upon valid written notice to the county auditor by any~~ 1371
~~owner possessing an ownership interest of record of the property~~ 1372
~~or an electing subdivision previously in the chain of title to~~ 1373
~~the property that the unpaid water rents or charges together~~ 1374
~~with any penalties have been certified for placement or placed~~ 1375
~~upon the tax list and duplicate as a charge against the property~~ 1376
~~in violation of division (W) (2) of this section, the county~~ 1377
~~auditor shall promptly remove such charge from the tax~~ 1378
~~duplicate. This written notice to the county auditor shall~~ 1379
~~include all of the following:—~~ 1380

~~(a) The parcel number of the property;—~~ 1381

~~(b) The common address of the property;—~~ 1382

~~(c) The date of the recording of the transfer of the~~ 1383
~~property to the owner or electing subdivision;—~~ 1384

~~(d) The charge allegedly placed in violation of division~~ 1385
~~(W) (2) of this section.—~~ 1386

~~(4) When title to property is transferred to a county land~~ 1387
~~reutilization corporation, any lien placed on the property under~~ 1388
~~this division shall be extinguished, and the corporation shall~~ 1389
~~not be held liable for any rentals or charges certified under~~ 1390

~~this division with respect to the property, if the rentals or~~ 1391
~~charges were incurred before the date of the transfer to the~~ 1392
~~corporation and if the corporation did not incur the rentals or~~ 1393
~~charges, regardless of whether the rentals or charges were~~ 1394
~~certified, or the lien was attached, before the date of~~ 1395
~~transfer. In such a case, the corporation and its successors in~~ 1396
~~title shall take title to the property free and clear of any~~ 1397
~~such lien and shall be immune from liability in any collection~~ 1398
~~action brought with respect to such rentals or charges. If a~~ 1399
~~lien placed on property is extinguished as provided in this~~ 1400
~~division, the district shall retain the ability to recoup the~~ 1401
~~rents and charges incurred with respect to the property from any~~ 1402
~~owner, tenant, or other person liable to pay such rents and~~ 1403
~~charges before the property was transferred to the corporation.~~ 1404

(X) Provide coverage for its employees under Chapters 1405
145., 4123., and 4141. of the Revised Code; 1406

(Y) Merge or combine with any other regional water and 1407
sewer district into a single district, which shall be one of the 1408
constituent districts, on terms so that the surviving district 1409
shall be possessed of all rights, capacity, privileges, powers, 1410
franchises, and authority of the constituent districts and shall 1411
be subject to all the liabilities, obligations, and duties of 1412
each of the constituent districts and all rights of creditors of 1413
such constituent districts shall be preserved unimpaired, 1414
limited in lien to the property affected by such liens 1415
immediately prior to the time of the merger and all debts, 1416
liabilities, and duties of the respective constituent districts 1417
shall thereafter attach to the surviving district and may be 1418
enforced against it, and such other terms as are agreed upon, 1419
provided two-thirds of the members of each of the boards consent 1420
to such merger or combination. Such merger or combination shall 1421

become legally effective unless, prior to the ninetieth day 1422
following the later of the consents, qualified electors residing 1423
in either district equal in number to a majority of the 1424
qualified electors voting at the last general election in such 1425
district file with the secretary of the board of trustees of 1426
their regional water and sewer district a petition of 1427
remonstrance against such merger or combination. The secretary 1428
shall cause the board of elections of the proper county or 1429
counties to check the sufficiency of the signatures on such 1430
petition. 1431

(Z) Exercise the powers of the district without obtaining 1432
the consent of any other political subdivision, provided that 1433
all public or private property damaged or destroyed in carrying 1434
out the powers of the district shall be restored or repaired and 1435
placed in its original condition as nearly as practicable or 1436
adequate compensation made therefor by the district; 1437

(AA) Require the owner of any premises located within the 1438
district to connect the owner's premises to a water resource 1439
project determined to be accessible to such premises and found 1440
to require such connection so as to prevent or abate pollution 1441
or protect the health and property of persons in the district. 1442
Such connection shall be made in accordance with procedures 1443
established by the board of trustees of such district and 1444
pursuant to such orders as the board may find necessary to 1445
ensure and enforce compliance with such procedures. 1446

(BB) Do all acts necessary or proper to carry out the 1447
powers granted in Chapter 6119. of the Revised Code. 1448

Section 2. That existing sections 323.151, 323.152, 1449
323.155, 735.29, 743.04, 5722.03, 5722.04, 5722.10, 5723.04, 1450
6103.02, and 6119.06 of the Revised Code are hereby repealed. 1451

Section 3. (A) The amendment by this act of section 1452
323.152 of the Revised Code applies to tax year 2021 and each 1453
tax year thereafter. 1454

(B) The amendment by this act of sections 735.29, 743.04, 1455
5722.03, 5722.04, 5722.10, 5723.04, 6103.02, and 6119.06 of the 1456
Revised Code does not affect liens certified and placed pursuant 1457
to any of those sections before the effective date of this act. 1458