

As Reported by the Senate Community Revitalization Committee

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Sub. H. B. No. 50

Representatives Humphrey, Seitz

Cosponsors: Representatives Brent, Isaacsohn, Williams, Forhan, Stewart, Blackshear, Russo, Miller, A., White, Jarrells, Abrams, Galonski, Hillyer, Schmidt, Abdullahi, Baker, Brennan, Brewer, Carruthers, Cross, Cutrona, Dell'Aquila, Demetriou, Dobos, Ghanbari, Grim, Holmes, Lightbody, Liston, Mathews, Miller, J., Miranda, Pizzulli, Robb Blasdel, Rogers, Skindell, Somani, Swearingen, Sweeney, Thomas, C., Weinstein, Willis, Young, B., Young, T.

A BILL

To amend sections 120.54, 4722.01, 5709.56, and	1
5715.27 and to enact sections 2953.26 and	2
2961.25 of the Revised Code to create a	3
mechanism by which an individual who is subject	4
to a collateral sanction for housing may obtain	5
a certificate of qualification for housing that	6
may provide relief from certain bars on housing,	7
to extend the Home Construction Service	8
Suppliers Act to repairs, improvements,	9
remodels, or renovations of existing structures,	10
and to modify the application procedure for the	11
residential development property tax exemption.	12

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

Section 1. That sections 120.54, 4722.01, 5709.56, and	13
5715.27 be amended and sections 2953.26 and 2961.25 of the	14
Revised Code be enacted to read as follows:	15

Sec. 120.54. (A) A legal aid society that receives 16
financial assistance from the legal aid fund under section 17
120.53 of the Revised Code shall use the financial assistance 18
for only the following purposes: 19

(1) To defray the costs of providing legal services to 20
indigents; 21

(2) To provide legal training and legal technical 22
assistance to other eligible legal aid societies; and 23

(3) If the legal aid society has entered into an agreement 24
pursuant to division (H) of section 120.53 of the Revised Code 25
and in accordance with the description and list of conditions 26
set forth in its application pursuant to division (B) (9) of that 27
section, to provide funds for the services, programs, training, 28
and legal technical assistance provided to the legal aid society 29
under the contract. 30

(B) No financial assistance received by a legal aid 31
society from the legal aid fund pursuant to section 120.53 of 32
the Revised Code shall be used for the provision of legal 33
services in ~~relation to~~ any criminal case or proceeding or in 34
~~relation to~~ the provision of legal assistance in any fee 35
generating case. 36

Sec. 2953.26. (A) As used in this section: 37

(1) "Collateral sanction for housing" means a penalty, 38
disability, or disadvantage that is related to housing as a 39
result of the individual's conviction of or plea of guilty to an 40
offense and that applies by operation of law in this state 41
whether or not the penalty, disability, or disadvantage is 42
included in the sentence or judgment imposed. 43

"Collateral sanction for housing" does not include 44

imprisonment, probation, parole, supervised release, forfeiture, 45
restitution, fine, assessment, or costs of prosecution. 46

(2) "Decision-maker" means a housing provider in this 47
state of residential premises as defined in section 1923.01 of 48
the Revised Code, including a landlord as defined in section 49
1923.01 of the Revised Code and a metropolitan housing authority 50
established in Chapter 3735. of the Revised Code. 51

(3) "Division of parole and community services" means the 52
division of parole and community services of the department of 53
rehabilitation and correction. 54

(4) "Offense" means any felony or misdemeanor under the 55
laws of this state. 56

(5) "Tort action" means a civil action for injury, death, 57
or loss to person or property. 58

(B) (1) An individual who is subject to one or more 59
collateral sanctions for housing as a result of being convicted 60
of or pleading guilty to an offense and who has not already 61
received a certificate of qualification for housing under 62
section 2961.25 of the Revised Code may file for a certificate 63
of qualification for housing by doing either of the following: 64

(a) In the case of an individual who resides in this 65
state, filing a petition with the court of common pleas of the 66
county in which the person resides; 67

(b) In the case of an individual who resides outside of 68
this state, filing a petition with the court of common pleas of 69
any county in which any conviction or plea of guilty from which 70
the individual seeks relief was entered. 71

(2) A petition under division (B) (1) of this section shall 72

be made on a copy of the form prescribed by the division of 73
parole and community services under division (I) of this 74
section, shall contain all of the information described in 75
division (E) of this section, and, except as provided in 76
division (B) (5) of this section, shall be accompanied by an 77
application fee of fifty dollars. 78

(3) An individual may file a petition under division (B) 79
(1) of this section at any time after the expiration of 80
whichever of the following is applicable: 81

(a) If the offense that resulted in the collateral 82
sanction for housing from which the individual seeks relief is a 83
felony, at any time after the expiration of one year from the 84
date of release of the individual from any period of 85
incarceration in a state or local correctional facility that was 86
imposed for that offense or, if the individual was not 87
incarcerated for that offense, at any time after the expiration 88
of one year from the date of the individual's final release from 89
all other sanctions imposed for that offense; 90

(b) If the offense that resulted in the collateral 91
sanction for housing from which the individual seeks relief is a 92
misdemeanor, at any time after the expiration of six months from 93
the date of release of the individual from any period of 94
incarceration in a local correctional facility that was imposed 95
for that offense and all periods of supervision imposed after 96
release from the period of incarceration or, if the individual 97
was not incarcerated for that offense, at any time after the 98
expiration of six months from the date of the final release of 99
the individual from all sanctions imposed for that offense 100
including any period of supervision. 101

(4) A court of common pleas that receives a petition for a 102

certificate of qualification for housing from an individual 103
shall attempt to determine all other courts in this state in 104
which the individual was convicted of or pleaded guilty to an 105
offense other than the offense from which the individual is 106
seeking relief. The court shall notify all other courts in this 107
state that it determines under this division were courts in 108
which the individual was convicted of or pleaded guilty to an 109
offense other than the offense from which the individual is 110
seeking relief that the individual has filed the petition and 111
that the court may send comments regarding the possible issuance 112
of the certificate, and shall notify the county's prosecuting 113
attorney that the individual has filed the petition. 114

A court of common pleas that receives a petition for a 115
certificate of qualification for housing may direct the clerk of 116
court to process and record all notices required in or under 117
this section. Except as provided in division (B) (5) of this 118
section, the court shall pay thirty dollars of the application 119
fee into the state treasury and twenty dollars of the 120
application fee into the county general revenue fund. 121

(5) Upon receiving a petition for a certificate of 122
qualification for housing, a court of common pleas may waive all 123
or part of the fifty-dollar-filing fee for an applicant who is 124
indigent. If an application fee is partially waived, the first 125
twenty dollars of the fee that is collected shall be paid into 126
the county general revenue fund. Any partial fee collected in 127
excess of twenty dollars shall be paid into the state treasury. 128

(C) (1) Upon receiving a petition for a certificate of 129
qualification for housing, the court shall review the 130
individual's petition, the individual's criminal history, except 131
for information contained in any record that has been sealed 132

under section 2953.32 of the Revised Code, all filings submitted 133
by the prosecutor or by the victim in accordance with rules 134
adopted by the division of parole and community services, the 135
applicant's military service record, if applicable, and whether 136
the applicant has an emotional, mental, or physical condition 137
that is traceable to the applicant's military service in the 138
armed forces of the United States and that was a contributing 139
factor in the commission of the offense or offenses, and all 140
other relevant evidence. The court may order any report, 141
investigation, or disclosure by the individual that the court 142
believes is necessary for the court to reach a decision on 143
whether to approve the individual's petition for a certificate 144
of qualification for housing, except that the court shall not 145
require an individual to disclose information about any record 146
sealed under section 2953.32 of the Revised Code. 147

(2) Upon receiving a petition for a certificate of 148
qualification for housing, except as otherwise provided in this 149
division, the court shall decide whether to issue the 150
certificate within sixty days after the court receives the 151
completed petition and all information requested for the court 152
to make that decision. Upon request of the individual who filed 153
the petition, the court may extend the sixty-day period 154
specified in this division. 155

(3) Except as provided in division (C) (5) of this section 156
and subject to division (D) (3) of this section, a court that 157
receives an individual's petition for a certificate of 158
qualification for housing may issue a certificate of 159
qualification for housing, at the court's discretion, if the 160
court finds that the individual has established all of the 161
following by a preponderance of the evidence: 162

(a) Granting the petition will materially assist the 163
individual in obtaining housing. 164

(b) The individual has a substantial need for the relief 165
requested in order to live a law-abiding life. 166

(c) Granting the petition would not pose an unreasonable 167
risk to the safety of the public or any individual. 168

(4) The submission of an incomplete petition by an 169
individual shall not be grounds for the court to deny the 170
petition. 171

(5) Subject to division (C) (6) of this section, an 172
individual is rebuttably presumed to be eligible for a 173
certificate of qualification for housing if the court that 174
receives the individual's petition finds all of the following: 175

(a) The application was filed after the expiration of the 176
applicable waiting period prescribed in division (B) (3) of this 177
section. 178

(b) If the offense that resulted in the collateral 179
sanction for housing from which the individual seeks relief is a 180
felony, at least three years have elapsed since the date of 181
release of the individual from any period of incarceration in a 182
state or local correctional facility that was imposed for that 183
offense and all periods of supervision imposed after release 184
from the period of incarceration or, if the individual was not 185
incarcerated for that offense, at least three years have elapsed 186
since the date of the individual's final release from all other 187
sanctions imposed for that offense; 188

(c) If the offense that resulted in the collateral 189
sanction for housing from which the individual seeks relief is a 190
misdemeanor, at least one year has elapsed since the date of 191

release of the individual from any period of incarceration in a 192
local correctional facility that was imposed for that offense 193
and all periods of supervision imposed after release from the 194
period of incarceration or, if the individual was not 195
incarcerated for that offense, at least one year has elapsed 196
since the date of the final release of the individual from all 197
sanctions imposed for that offense including any period of 198
supervision. 199

(6) An application that meets all of the requirements for 200
the presumption under division (C) (5) of this section shall be 201
denied only if the court that receives the petition finds that 202
the evidence reviewed under division (C) (1) of this section 203
rebutts the presumption of eligibility for issuance by 204
establishing, by a preponderance of the evidence, that the 205
applicant has not been rehabilitated. 206

(7) If a court that receives an individual's petition for 207
a certificate of qualification for housing denies the petition, 208
the court shall provide written notice to the individual of the 209
court's denial. The court may place conditions on the individual 210
regarding the individual's filing of any subsequent petition for 211
a certificate of qualification for housing. The written notice 212
must notify the individual of any conditions placed on the 213
individual's filing of a subsequent petition for a certificate 214
of qualification for housing. 215

If a court of common pleas that receives an individual's 216
petition for a certificate of qualification for housing denies 217
the petition, the individual may appeal the decision to the 218
court of appeals only if the individual alleges that the denial 219
was an abuse of discretion on the part of the court of common 220
pleas. 221

(D) (1) A certificate of qualification for housing issued 222
to an individual under this section or section 2961.25 of the 223
Revised Code lifts the automatic bar of a collateral sanction 224
for housing and a decision-maker shall consider on a case-by- 225
case basis whether to provide or deny housing, notwithstanding 226
the individual's possession of the certificate, without, 227
however, reconsidering or rejecting any finding made by a court 228
under division (C) (3) of this section. 229

(2) The certificate constitutes a rebuttable presumption 230
that the person's criminal convictions are insufficient evidence 231
that the person is unfit for the housing in question. 232
Notwithstanding the presumption established under this division, 233
the decision-maker may deny the housing to the person if it 234
determines that the person is unfit for the housing. 235

(3) A certificate of qualification for housing issued to 236
an individual under this section or section 2961.25 of the 237
Revised Code does not create relief from requirements imposed by 238
Chapter 2950. of the Revised Code and rules adopted under 239
sections 2950.13 and 2950.132 of the Revised Code. 240

(E) A petition for a certificate of qualification for 241
housing filed by an individual under division (B) (1) of this 242
section shall include all of the following: 243

(1) The individual's name, date of birth, and social 244
security number; 245

(2) All aliases of the individual and all social security 246
numbers associated with those aliases; 247

(3) The individual's current residential address, 248
including the length of time that the individual has resided in 249
the current residence, expressed in years and months, and the 250

city, county, state, and zip code of the residence; 251

(4) A history of the individual's residential address or 252
addresses for the past ten years, including the length of time 253
that the individual has resided at the address, expressed in 254
years and months of residence, and the city, county, state, and 255
zip code of residence; 256

(5) A general statement as to why the individual has filed 257
the petition and how the certificate of qualification for 258
housing would assist the individual; 259

(6) A summary of the individual's criminal history, except 260
for information contained in any record that has been sealed 261
under section 2953.32 of the Revised Code, with respect to each 262
offense that is a disqualification from housing, including the 263
years of each conviction or plea of guilty for each of those 264
offenses; 265

(7) A summary of the individual's employment history, 266
specifying the name of, and dates of employment with, each 267
employer; 268

(8) Verifiable references and endorsements; 269

(9) The name of one or more immediate family members of 270
the individual, or other persons with whom the individual has a 271
close relationship, who support the individual's reentry plan; 272

(10) A summary of the reason the individual believes the 273
certificate of qualification for housing should be granted; 274

(11) Any other information required by rule by the 275
department of rehabilitation and correction. 276

(F)(1) In a tort action, a certificate of qualification 277
for housing issued to an individual under this section or 278

section 2961.25 of the Revised Code may be introduced as 279
evidence of a decision-maker's due care in leasing to the 280
individual to whom the certificate of qualification for housing 281
was issued if the decision-maker knew of the certificate at the 282
time of the alleged negligence or other fault. 283

(2) In a tort action against a decision-maker for 284
negligent leasing, a certificate of qualification for housing 285
issued to an individual under this section or section 2961.25 of 286
the Revised Code provides immunity for the decision-maker as to 287
the claim if the decision-maker knew of the certificate at the 288
time of the alleged negligence. 289

(3) If a decision-maker leases to an individual who has 290
been issued a certificate of qualification for housing under 291
this section or section 2961.25 of the Revised Code, if the 292
individual, after being leased to, subsequently demonstrates 293
dangerousness or is convicted of or pleads guilty to a felony or 294
a misdemeanor offense of violence, and if the decision-maker 295
retains the individual as a lessee after the demonstration of 296
dangerousness or the conviction or guilty plea, the decision- 297
maker may be held liable in a tort action that is based on or 298
relates to the retention of the individual as a lessee only if 299
it is proved by a preponderance of the evidence that both of the 300
following apply: 301

(a) The decision-maker had actual knowledge that the 302
lessee was dangerous or had been convicted of or pleaded guilty 303
to the felony or the misdemeanor offense of violence. 304

(b) The decision-maker was willful in retaining the 305
individual as a lessee after the demonstration of dangerousness 306
or the conviction or guilty plea of which the decision-maker has 307
actual knowledge. 308

(G) A certificate of qualification for housing issued 309
under this section or section 2961.25 of the Revised Code shall 310
be revoked if the individual to whom the certificate of 311
qualification for housing was issued is convicted of or pleads 312
guilty to a felony or a misdemeanor offense of violence 313
committed subsequent to the issuance of the certificate of 314
qualification for housing. 315

(H) A court's issuance, or failure to issue, under this 316
section, or the department of rehabilitation and correction's or 317
adult parole authority's issuance, or failure to issue, under 318
section 2961.25 of the Revised Code, a certificate of 319
qualification for housing to an individual does not give rise to 320
a claim for damages against the department of rehabilitation and 321
correction or court. 322

(I) The division of parole and community services shall 323
adopt rules in accordance with Chapter 119. of the Revised Code 324
for the implementation and administration of this section and 325
shall prescribe the form for the petition to be used under 326
division (B) (1) of this section. The form for the petition shall 327
include places for all of the information specified in division 328
(E) of this section. 329

(J) Nothing in this section shall be construed to create 330
or provide a private right of action. 331

Sec. 2961.25. (A) If the department of rehabilitation and 332
correction or the adult parole authority issues a certificate of 333
achievement and employability to a prisoner under division (C) 334
(2) of section 2961.22 of the Revised Code, the department or 335
authority shall also issue a certificate of qualification for 336
housing to the prisoner if the prisoner has satisfactorily 337
completed a tenant education, training, and readiness program 338

approved by rule by the department of rehabilitation and 339
correction. A certificate of qualification for housing issued 340
under this section has the same effect as a certificate of 341
qualification for housing issued under section 2953.26 of the 342
Revised Code. 343

(B) The department of rehabilitation and correction shall 344
adopt rules that define tenant education, training, and 345
readiness programs that a prisoner may complete to satisfy the 346
criteria described in division (A) of this section. 347

Sec. 4722.01. As used in this chapter: 348

(A) "Cost-plus contract" means a contract entered into 349
between an owner and a home construction service supplier under 350
which payment to the supplier is based on the cost of a product 351
plus the supplier's rate for labor to install the product plus 352
an agreed percentage of profit or a stipulated fee. 353

(B) "Home construction service" means the construction of 354
a residential building, including the creation of a new 355
structure and the repair, improvement, remodel, or renovation of 356
an existing structure. "Home construction service" does not 357
include construction performed on a structure that contains four 358
or more dwelling units, except for work on an individual 359
dwelling unit within that structure, or construction performed 360
on the common area of a condominium property. 361

(C) "Home construction service contract" means a contract 362
between an owner and a supplier to perform home construction 363
services, including services rendered based on a cost-plus 364
contract, for an amount exceeding twenty-five thousand dollars. 365

(D) "Home construction service supplier" or "supplier" 366
means a person who contracts with an owner to provide home 367

construction services for compensation and who maintains in 368
force a general liability insurance policy in an amount of not 369
less than two hundred fifty thousand dollars. 370

(E) "Owner" means the person who contracts with a home 371
construction service supplier. "Owner" may include the owner of 372
the property, a tenant who occupies the dwelling unit on which 373
the home construction service is performed, or a person the 374
owner authorizes to act on the owner's behalf to contract for a 375
home construction service, and any other person who contracts 376
for a home construction service. 377

(F) "Residential building" means a one-, two-, or three- 378
family dwelling and any accessory construction incidental to the 379
dwelling. "Residential building" does not include any of the 380
following: 381

(1) An industrialized unit as described in section 3781.06 382
of the Revised Code; 383

(2) A manufactured home as described in section 3781.06 of 384
the Revised Code; 385

(3) A mobile home as described in section 4501.01 of the 386
Revised Code. 387

(G) "Workmanlike manner" means the home construction 388
service supplier has engaged in construction that meets or 389
exceeds the minimum quantifiable standards promulgated by the 390
Ohio home builders association. 391

Sec. 5709.56. (A) As used in this section: 392

(1) "Pre-residential development property" means a 393
subdivided parcel of unimproved real property on which 394
construction of one or more residential buildings is planned but 395

has not yet commenced. The construction of streets, sidewalks, 396
curbs, or driveways or the installation of water, sewer, or 397
other utility lines on a subdivided parcel does not cause 398
construction of a residential building to commence for purposes 399
of division (A)(1) or (B) of this section. "Pre-residential 400
development property" does not include a parcel, any portion of 401
the value of which is exempted from taxation under section 402
5709.40, 5709.41, 5709.73, or 5709.78 of the Revised Code. 403

(2) "Residential building" means a building or structure 404
any part of which is to be used as a dwelling. 405

(3) "Unexempted value" means, for any subdivided parcel, 406
one of the following: 407

(a) Except as provided in division (A)(3)(b) of this 408
section, the purchase price of the original property multiplied 409
by a fraction, the numerator of which is the true value in money 410
of the subdivided parcel for the tax year the subdivided parcel 411
first appears on the tax list and the denominator of which is 412
the true value in money of all subdivided parcels subdivided 413
from that original parcel for that tax year. 414

(b) If a subdivided parcel exempted under this section is 415
itself subdivided, the "unexempted value" of the newly 416
subdivided parcel equals the unexempted value, as defined in 417
division (A)(3)(a) of this section, of the parcel from which the 418
newly subdivided parcel was subdivided for the tax year 419
preceding the tax year the newly subdivided parcel first appears 420
on the tax list multiplied by a fraction, the numerator of which 421
is the true value in money of the newly subdivided parcel for 422
the tax year it first appears on the tax list and the 423
denominator of which is the true value in money for that year of 424
all newly subdivided parcels resulting from the most recent 425

subdivision. 426

(4) "Subdivided parcel" means a parcel resulting from the 427
subdivision of original property pursuant to a plat subdividing 428
that property presented to the county auditor under section 429
5713.18 of the Revised Code. 430

(5) "Original property" means the parcel from which a 431
subdivided parcel is subdivided. 432

(6) "Qualifying owner" means the owner of pre-residential 433
development property for any portion of a tax year ending on or 434
after ~~the effective date of this section~~ October 3, 2023, that 435
includes the date a plat subdividing land including such 436
property is presented to the county auditor under section 437
5713.18 of the Revised Code, or any other person to which title 438
to the property is transferred, without consideration, by 439
another qualifying owner. 440

(7) "Purchase price" means the price at which the property 441
was most recently sold in an arm's length transaction, as 442
described in section 5713.03 of the Revised Code. 443

(B) Any Subject to section 5715.27 of the Revised Code, 444
any increase in taxable value above the unexempted value of pre- 445
residential development property owned by a qualifying owner is 446
exempted from taxation beginning with the first tax year the 447
pre-residential development property appears on the tax list 448
after a plat subdividing land including that property is 449
presented to the county auditor under section 5713.18 of the 450
Revised Code and for each of the seven ensuing tax years, except 451
that the exemption shall not apply beginning with the tax year 452
that begins after the tax year in which the earliest of the 453
following occurs: 454

(1) Construction of a residential building on that 455
property commences; 456

(2) Title to the property is transferred for consideration 457
by a qualifying owner to another person; 458

(3) Any portion of the value of that property is exempted 459
from taxation under section 5709.40, 5709.41, 5709.73, or 460
5709.78 of the Revised Code. 461

(C) ~~The tax commissioner~~ A county auditor shall not 462
approve an application for an exemption authorized under this 463
section unless the ~~applicant for the exemption~~ qualifying owner 464
certifies that the parcel that is the subject of the exemption 465
satisfies the requirements of division (A)(1) of this section 466
for pre-residential development property. 467

(D)(1) If a parcel subject to the partial exemption 468
authorized by this section is valued at its current value for 469
agricultural use under section 5713.31 of the Revised Code, the 470
county auditor shall regularly inspect the parcel to determine 471
whether a conversion of land devoted exclusively to agricultural 472
use, as defined in section 5713.30 of the Revised Code, has 473
occurred. Nothing in this section shall be construed to limit 474
the authority of a county auditor to levy any recoupment charge 475
pursuant to sections 5713.34 and 5713.35 of the Revised Code. 476

(2) Nothing in this section shall be construed to allow a 477
parcel that is not land devoted exclusively to agricultural use, 478
as defined in section 5713.30 of the Revised Code, to be valued 479
at its current value for agricultural use under section 5713.31 480
of the Revised Code. 481

(3) Nothing in this section shall be construed to 482
authorize a parcel subject to the partial exemption authorized 483

by this section to be valued and assessed for taxation in any 484
manner other than in accordance with Section 36 of Article II or 485
Section 2 of Article XII, Ohio Constitution, as applicable to 486
the parcel. 487

Sec. 5715.27. (A) (1) Except as provided in division (A) (2) 488
of this section and in section 3735.67 of the Revised Code, the 489
owner, a vendee in possession under a purchase agreement or a 490
land contract, the beneficiary of a trust, or a lessee for an 491
initial term of not less than thirty years of any property may 492
file an application with the tax commissioner, on forms 493
prescribed by the commissioner, requesting that such property be 494
exempted from taxation and that taxes, interest, and penalties 495
be remitted as provided in division (C) of section 5713.08 of 496
the Revised Code. 497

(2) If the property that is the subject of the application 498
for exemption is any of the following, the application shall be 499
filed with the county auditor of the county in which the 500
property is listed for taxation: 501

(a) A public road or highway; 502

(b) Property belonging to the federal government of the 503
United States; 504

(c) Additions or other improvements to an existing 505
building or structure that belongs to the state or a political 506
subdivision, as defined in section 5713.081 of the Revised Code, 507
and that is exempted from taxation as property used exclusively 508
for a public purpose; 509

(d) Pre-residential development property that is exempted 510
from taxation pursuant to section 5709.56 of the Revised Code. 511

~~(B)~~ (B) (1) The board of education of any school district 512

may request the tax commissioner or county auditor to provide it 513
with notification of applications for exemption from taxation 514
for property located within that district. If so requested, and 515
except as provided in division (B)(2) of this section, the 516
commissioner or auditor shall send to the board on a monthly 517
basis reports that contain sufficient information to enable the 518
board to identify each property that is the subject of an 519
exemption application, including, but not limited to, the name 520
of the property owner or applicant, the address of the property, 521
and the auditor's parcel number. The commissioner or auditor 522
shall mail the reports by the fifteenth day of the month 523
following the end of the month in which the commissioner or 524
auditor receives the applications for exemption. 525

(2) A county auditor shall not provide a board of 526
education with notification of an application for exemption from 527
taxation for pre-residential development property filed pursuant 528
to section 5709.56 of the Revised Code. 529

(C) A board of education that has requested notification 530
under division ~~(B)~~ (B)(1) of this section may, with respect to 531
any application for exemption of property located in the 532
district and included in the commissioner's or auditor's most 533
recent report provided under that division, file a statement 534
with the commissioner or auditor and with the applicant 535
indicating its intent to submit evidence and participate in any 536
hearing on the application. The statements shall be filed prior 537
to the first day of the third month following the end of the 538
month in which that application was docketed by the commissioner 539
or auditor. A statement filed in compliance with this division 540
entitles the district to submit evidence and to participate in 541
any hearing on the property and makes the district a party for 542
purposes of sections 5717.02 to 5717.04 of the Revised Code in 543

any appeal of the commissioner's or auditor's decision to the 544
board of tax appeals. 545

(D) The commissioner or auditor shall not hold a hearing 546
on or grant or deny an application for exemption of property in 547
a school district whose board of education has requested 548
notification under division ~~(B)~~ (B) (1) of this section until the 549
end of the period within which the board may submit a statement 550
with respect to that application under division (C) of this 551
section. The commissioner or auditor may act upon an application 552
at any time prior to that date upon receipt of a written waiver 553
from each such board of education, or, in the case of exemptions 554
authorized by section 725.02, 1728.10, 5709.40, 5709.41, 555
5709.411, 5709.45, 5709.62, 5709.63, 5709.632, 5709.73, 5709.78, 556
5709.84, or 5709.88 of the Revised Code, upon the request of the 557
property owner. An auditor may act at any time on an application 558
about which the board of education is not authorized to receive 559
notice under division (B) (2) of this section. Failure of a board 560
of education to receive the report required in division ~~(B)~~ (B) 561
(1) of this section shall not void an action of the commissioner 562
or auditor with respect to any application. The commissioner or 563
auditor may extend the time for filing a statement under 564
division (C) of this section. 565

(E) A complaint may also be filed with the commissioner or 566
auditor by any person, board, or officer authorized by section 567
5715.19 of the Revised Code to file complaints with the county 568
board of revision against the continued exemption of any 569
property granted exemption by the commissioner or auditor under 570
this section other than pre-residential development property 571
that is exempted from taxation pursuant to section 5709.56 of 572
the Revised Code. 573

(F) An application for exemption and a complaint against 574
exemption shall be filed prior to the thirty-first day of 575
December of the tax year for which exemption is requested or for 576
which the liability of the property to taxation in that year is 577
requested. The commissioner or auditor shall consider such 578
application or complaint in accordance with procedures 579
established by the commissioner, determine whether the property 580
is subject to taxation or exempt therefrom, and, if the 581
commissioner makes the determination, certify the determination 582
to the auditor. Upon making the determination or receiving the 583
commissioner's determination, the auditor shall correct the tax 584
list and duplicate accordingly. If a tax certificate has been 585
sold under section 5721.32 or 5721.33 of the Revised Code with 586
respect to property for which an exemption has been requested, 587
the tax commissioner or auditor shall also certify the findings 588
to the county treasurer of the county in which the property is 589
located. 590

(G) Applications and complaints, and documents of any kind 591
related to applications and complaints, filed with the tax 592
commissioner or county auditor under this section are public 593
records within the meaning of section 149.43 of the Revised 594
Code. 595

(H) If the commissioner or auditor determines that the use 596
of property or other facts relevant to the taxability of 597
property that is the subject of an application for exemption or 598
a complaint under this section has changed while the application 599
or complaint was pending, the commissioner or auditor may make 600
the determination under division (F) of this section separately 601
for each tax year beginning with the year in which the 602
application or complaint was filed or the year for which 603
remission of taxes under division (C) of section 5713.08 of the 604

Revised Code was requested, and including each subsequent tax 605
year during which the application or complaint is pending before 606
the commissioner or auditor. 607

Section 2. That existing sections 120.54, 4722.01, 608
5709.56, and 5715.27 of the Revised Code are hereby repealed. 609

Section 3. The amendment by this act of sections 5709.56 610
and 5715.27 of the Revised Code applies to applications filed 611
under section 5715.27 of the Revised Code for tax years 612
beginning on or after the effective date of this section. 613