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# OHIO LEGISLATIVE SERVICE COMMISSION

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## Substitute Bill Comparative Synopsis

### Sub. S.B. 112

### 134<sup>th</sup> General Assembly

House Ways and Means

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This table summarizes how the latest substitute version of the bill differs from the immediately preceding version. It addresses only the topics on which the two versions differ substantively. It does not list topics on which the two bills are substantively the same.

Previous Version (As Passed by the Senate)	Latest Version (I_134_0453-2)
<b>Board of revision recusal for land bank cases</b>	
No provision.	Prohibits a member of the board of revision (BOR) who is also a member of the board of a land bank from participating in, or rendering a decision on, any case concerning property owned by the land bank. The member must appoint a different county official to serve in that member's place for such cases. (Generally, the BOR consists of the county treasurer, county auditor, and one county commissioner.) ( <i>R.C. 5715.02.</i> )
<b>Auditor's fee</b>	
Increases the fee that the county auditor charges in relation to real estate transfers, from \$5 for deeds of land sold for taxes, to \$45.	Reinstates the \$5 fee under current law ( <i>R.C. 319.54</i> ).
<b>Lien clearing in tax foreclosure actions before courts</b>	
No provision.	Provides that abandoned or nonproductive land acquired through direct transfer (without appraisal and sale) by a political subdivision in a tax foreclosure proceeding pursued in the same manner as mortgage liens are foreclosed or under

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	the Delinquent Lands Law is acquired free and clear of all liens for taxes, penalties, interest, charges, assessments, and all other liens and encumbrances, except for easements and covenants of record running with the land and created before the taxes or assessments that led to foreclosure and transfer to the political subdivision ( <i>R.C. 323.28(E)(2) and 5721.19(I)(2)</i> ).
<b>Lien clearing and proceeds in nontax foreclosure actions</b>	
No provision.	Narrows application of an existing provision of law for the proceeds of a judicial sale in an action that <i>is not</i> a tax foreclosure action brought on behalf of the county treasurer. Under that existing provision, the proceeds of the foreclosure sale need not be used to pay taxes and related charges if the purchaser is a county land reutilization corporation (CLRC) that is also the judgment creditor; the taxes and related charges are instead deemed satisfied and extinguished. The substitute bill narrows the provision's application by excluding tax certificate foreclosure proceedings brought by the certificate holder or a foreclosure of a receiver's lien brought by a receiver ( <i>R.C. 323.47(B)(3) and (4)</i> ).
<b>Electing subdivision (not CLRC) auction property after 15 years – repealed</b>	
Repeals a requirement that, if an electing subdivision (other than a CLRC) acquires and holds real property pursuant to the CLRP Law and does not sell or otherwise transfer the property within 15 years after acquisition, the electing subdivision offer that property for sale at public auction during the 16 <sup>th</sup> year with a statutorily specified minimum bid. If the property is not sold, it may be disposed of or retained for any lawful purpose without further application of the CLRP Law ( <i>R.C. 5722.13, repealed, and R.C. 5722.14</i> ).	Reinstates the requirement under current law ( <i>R.C. 5722.13 and 5722.14</i> ).

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<b>Public records</b>	
Specifies that a community improvement corporations (CIC), when it is acting as an agent of a political subdivision under the CIC Law, and a CLRC, at all times, electronic records created or maintained by it in a proprietary database or application are not public records for the purposes of the Public Records Law ( <i>R.C. 1724.11(A)(3)</i> ).	No provision.
<b>Recording forfeiture orders</b>	
No provision.	Requires county recorders to record copies of entries ordering forfeiture in tax foreclosure proceedings, even if not certified copies. Current law requires a certified copy ( <i>R.C. 5723.01(C)</i> ).
<b>Redemption of forfeited land</b>	
No provision.	Requires the county auditor to add the amount of taxes and related amounts that would have become due on forfeited land had it not been forfeited when a former owner redeems the land ( <i>i.e.</i> , pays the amounts due and regains ownership), and sets the payment date for the added amounts as the first date for payment of taxes following the redemption ( <i>R.C. 5723.03</i> ).
<b>CLRC liability</b>	
No provision.	Expands an existing provision of law that shields CLRCs from liability under various environmental laws and regulations to apply to their wholly owned subsidiaries ( <i>R.C. 5722.22</i> ).
<b>Delinquent land tax certificates</b>	
Eliminates current law's authorization for the county auditor to make a master list of delinquent tracts, in lieu of preparing a delinquent land tax certificate for each delinquent tract, lot, or part lot of land contained in the delinquent land list ( <i>R.C. 5721.13</i> ).	Restores the authorization ( <i>R.C. 5721.13</i> ).

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<b>Asbestos demolition or renovation project fees</b>	
<p>Existing law requires an owner or operator who is responsible for an asbestos demolition or renovation project to pay a statutorily specified fee upon submitting a statutorily specified notification. Provides that no fee, other than the fees set forth in this provision may be charged to an owner or operator by the state or political subdivision in connection with the submission or review of the notification (<i>R.C. 3745.11(G)</i>).</p>	<p>Expands this provision to provide that the prohibition relates to a fee, accrued or otherwise, and prohibits the fee from being collected from such an owner or operator (<i>R.C. 3745.11(G)</i>).</p>
<b>Taxes</b>	
<p>Authorizes a board of county commissioners to require that 50% of all property tax revenue collected on property conveyed by a CLRC be paid to and utilized by the CLRC for five years following that conveyance (<i>R.C. 5722.111</i>).</p>	<p>No provision.</p>
<p>No provision.</p>	<p>Allows county commissioners to designate 5% of collected delinquent taxes for use by CLRCs for demolishing vacant residential, commercial, or industrial property, or remediating such property as necessary to facilitate or complete the demolition.</p>
<p>No provision.</p>	<p>Limits use of the designated funds to the costs of contracting with a third party for demolition or related remediation, and specifically prohibits its use for any other purpose, e.g., CLRC administrative expenses, even if related to the demolition or remediation.</p>
<p>No provision.</p>	<p>Requires a CLRC of a county that has a demolition fund to annually submit a report to the board of county commissioners specifying the number of properties demolished during the current calendar year and the total amount of money expended during the current calendar year for demolition (<i>R.C. 321.261 and 321.263</i>).</p>