

Sub. S. B. No. 57

134th G.A.

The section numbering of law of a general and permanent nature is complete and in conformity with the Revised Code. \*



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*Director, Legislative Service Commission.*

Filed in the office of the Secretary of State at Columbus, Ohio, on the 4TH  
day of MAY, A. D. 2021.



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*Secretary of State.*

File No. 9

Effective Date AUGUST 3, 2021

\*This certification has required my designation of the following in the left-hand margin as a proper code section number:

5709.915



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Director, Legislative Service Commission

year 2021 and every tax year thereafter, as well as to any tax year at issue in an application for exemption from taxation or any appeal from such an application pending before the Tax Commissioner, the Board of Tax Appeals, any court of common pleas or court of appeals, or the Supreme Court on the effective date of that amendment and to the property that is the subject of any such application or appeal. That amendment is remedial in nature and the purpose thereof is to clarify the intent of the General Assembly that real property described in division (F) of section 5709.121 of the Revised Code, as amended by this act, is exempt from taxation.

The amendment by this act of section 5715.19 of the Revised Code applies to complaints or counterclaims to complaints filed for tax year 2021 or any tax year thereafter.

Sec. 5709.915

~~SECTION 6.~~ The amendment by this act of section 5709.91 of the Revised Code applies to any proceedings commenced or instruments recorded after the amendment's effective date, and, so far as the amendment supports the actions taken, also applies to proceedings that on its effective date are pending, in progress, or completed, or instruments that have previously been recorded, notwithstanding the applicable law previously in effect or any provision to the contrary in a prior resolution, ordinance, order, advertisement, notice, instrument, or other proceeding. Any proceedings pending or in progress on the effective date of the amendment shall be deemed to have been taken in conformity with the amendment.

The authority provided in the amendment by this act of section 5709.91 of the Revised Code provides additional and supplemental provisions for the subject matter that may also be the subject of other laws, and is supplemental to and not in derogation of any similar authority provided by, derived from, or implied by the Ohio Constitution, or any other law, including laws amended by this act, or any charter, order, resolution, or ordinance, and no inference shall be drawn to negate the authority thereunder by reason of express provisions contained in the amendment by this act of section 5709.91 of the Revised Code.

SECTION 7. Section 5715.19 of the Revised Code is presented in this act as a composite of the section as amended by both S.B. 259 and S.B. 276 of the 133rd General Assembly. The General Assembly, applying the principle stated in division (B) of section 1.52 of the Revised Code that amendments are to be harmonized if reasonably capable of simultaneous operation, finds that the composite is the resulting version of the section in effect prior to the effective date of the section as presented in this act.