



Ohio Legislative Service Commission

Synopsis of Senate Committee Amendments*

Mackenzie Damon

Sub. H.B. 166

131st General Assembly
(S. Ways and Means)

Allows municipalities located in a charter county to certify garbage collection fees to the property tax list for collection in the same manner as property taxes.

Specifies that property owned by an economic development corporation is not considered to be "publicly owned" unless the corporation obtains a property tax exemption based on the property's public use.

Clarifies provisions of the law governing county land reutilization corporations, and allows such corporations to receive grants under the Abandoned Gas Station Cleanup Grant Program.

Provides for the creation of a county special elections fund to accept a political subdivision's pre-payment of the estimated expenses of a special election.

Extends the dates by which county auditors must take certain actions involving agricultural property enrolled in the CAUV program.

Requires county auditors to advertise that the county board of revision has completed its annual property tax equalization once a week for two consecutive weeks, rather than for ten consecutive days.

Removes a requirement that county auditors audit the contents of a safety deposit box held by a ward of the state before the ward's guardian may access the box.

Modifies a provision that waives penalties for the late payment of property taxes under certain circumstances by specifying that the county treasurer, not the county auditor, be notified that the waiver requirements are met.