

**As Introduced**

**133rd General Assembly  
Regular Session  
2019-2020**

**S. B. No. 273**

**Senator Williams  
Cosponsors: Senators Thomas, Yuko**

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**A BILL**

To amend sections 323.151, 323.152, 323.155, 1  
735.29, 743.04, 5722.03, 5722.04, 5722.10, 2  
5723.04, 6103.02, and 6119.06 and to enact 3  
section 319.303 of the Revised Code to reduce 4  
property taxes on owner-occupied homes to the 5  
extent the taxes increase by more than 10% per 6  
year and to prohibit political subdivisions from 7  
placing a lien on property for unpaid water 8  
charges. 9

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

**Section 1.** That sections 323.151, 323.152, 323.155, 10  
735.29, 743.04, 5722.03, 5722.04, 5722.10, 5723.04, 6103.02, and 11  
6119.06 be amended and section 319.303 of the Revised Code be 12  
enacted to read as follows: 13

**Sec. 319.303.** (A) As used in this section: 14

(1) "Longtime homestead" has the same meaning as in 15  
section 323.151 of the Revised Code. 16

(2) "Subdivision" means a county or municipal corporation. 17

(3) "Governing body" means the board of commissioners of a county or the legislative authority of a municipal corporation. 18  
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(4) "Resolution" means a resolution or ordinance of a subdivision. 20  
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(5) "School district" means a city, local, exempted village, joint vocational, or cooperative education school district. 22  
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(6) "Eligible area" of a subdivision means an area in the subdivision, designated by the governing body under this section, where residential housing has long existed, where the market values of housing are appreciating substantially because of renovation or rehabilitation of the existing housing or the construction of new housing, and where the affordability of existing housing for longtime homeowners is adversely affected because of such appreciation. 25  
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(7) "Effective tax rate" has the same meaning as in section 323.08 of the Revised Code. 33  
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(8) "Incremental value" means the amount by which the taxable value of a longtime homestead for the current tax year exceeds the taxable value of the homestead for the tax year preceding the first tax year to which a reduction in or deferral of taxes under this section applied to the homestead. 35  
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(9) "Incremental tax" means the incremental value of a longtime homestead multiplied by the effective tax rate charged against the homestead for the first tax year to which a reduction in or deferral of taxes under this section applies to the homestead. 40  
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(10) "Current net taxes" means all taxes charged against a longtime homestead on the general tax list of real and public 45  
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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 section does not apply to a tax year in which ownership of the homestead or manufactured or mobile home was transferred to another person who is not related to the preceding owner by consanguinity or affinity. 369  
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(d) As used in division (B) (2) of this section, "improvement" has the same meaning as in section 5701.02 of the Revised Code, and "current taxes" means the amount of current taxes charged and payable as computed after the reductions under division (B) (1) of this section and sections 319.301 and 319.302 of the Revised Code. 374  
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(C) The reductions granted by this section do not apply to special assessments or respread of assessments levied against the homestead, and if there is a transfer of ownership subsequent to the filing of an application for a reduction in taxes, such reductions are not forfeited for such year by virtue of such transfer. 380  
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(D) The reductions in taxable value referred to in this section shall be applied solely as a factor for the purpose of computing the reduction of taxes under this section and shall not affect the total value of property in any subdivision or taxing district as listed and assessed for taxation on the tax lists and duplicates, or any direct or indirect limitations on indebtedness of a subdivision or taxing district. If after application of sections 5705.31 and 5705.32 of the Revised Code, including the allocation of all levies within the ten-mill limitation to debt charges to the extent therein provided, there would be insufficient funds for payment of debt charges not provided for by levies in excess of the ten-mill limitation, the reduction of taxes provided for in sections 323.151 to 323.159 386  
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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 428  
managing such waterworks, plants, and public utilities or of 429  
making necessary additions thereto and extensions and repairs 430  
thereon, the board may assess a water rent or charge, or a 431  
light, power, gas, or utility rent, of sufficient amount, and in 432  
such manner as it determines to be most equitable, upon all 433  
tenements and premises supplied therewith. When such rents, 434  
except water rents and charges, are not paid when due, the board 435  
may certify them to the county auditor to be placed on the 436  
duplicate and collected as other village taxes, or it may 437  
collect them by actions at law in the name of the village. When 438  
water rents or charges are not paid when due, the board may ~~do~~ 439  
~~either or both of the following:~~ 440

~~(A) Certify them, together with any penalties, to the~~ 441  
~~county auditor. The county auditor shall place the certified~~ 442  
~~amount on the real property tax list and duplicate against the~~ 443  
~~property served by the connection if he also receives from the~~ 444  
~~board additional certification that the unpaid rents or charges~~ 445  
~~have arisen pursuant to a service contract made directly with an~~ 446  
~~owner who occupies the property served.~~ 447

~~The amount placed on the tax list and duplicate shall be a~~ 448  
~~lien on the property served from the date placed on the list and~~ 449  
~~duplicate and shall be collected in the same manner as other~~ 450  
~~taxes, except that, notwithstanding section 323.15 of the~~ 451  
~~Revised Code, a county treasurer shall accept a payment in such~~ 452  
~~amount when separately tendered as payment for the full amount~~ 453  
~~of such unpaid water rents or charges and associated penalties.~~ 454  
~~The lien shall be released immediately upon payment in full of~~ 455  
~~the certified amount. Any amounts collected by the county~~ 456  
~~treasurer under this division shall be placed for immediate~~ 457  
~~distribution to the village, in the appropriate distinct fund~~ 458



~~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  
this section, the board shall accept any partial payment of  
unpaid water rents or charges, in the amount of ten dollars or  
more.~~ 488  
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**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,~~ ~~or 6119.06~~ of the Revised Code with respect to real 949  
property acquired by or transferred to a county land 950  
reutilization corporation under this section shall, at the time 951  
of the conveyance to the corporation, be extinguished and of no 952  
force and effect as against the corporation, its successors, or 953  
its assignees, provided that the lien is for charges or costs 954  
that were incurred before the date of transfer to the 955  
corporation and that were not incurred by the corporation. 956  
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 subdivisions for the design, acquisition, or construction of water resource projects by such person or political subdivisions and adopt rules, regulations, and procedures for making such loans and grants;	1246 1247 1248 1249 1250
(G) Acquire, construct, reconstruct, enlarge, improve, furnish, equip, maintain, repair, operate, lease or rent to or from, or contract for operation by or for, a political subdivision or person, water resource projects within or without the district;	1251 1252 1253 1254 1255
(H) Make available the use or service of any water resource project to one or more persons, one or more political subdivisions, or any combination thereof;	1256 1257 1258
(I) Levy and collect taxes and special assessments;	1259
(J) Issue bonds and notes and refunding bonds and notes as provided in Chapter 6119. of the Revised Code;	1260 1261
(K) Acquire by gift or purchase, hold, and dispose of real and personal property in the exercise of its powers and the performance of its duties under Chapter 6119. of the Revised Code;	1262 1263 1264 1265
(L) Dispose of, by public or private sale, or lease any real or personal property determined by the board of trustees to be no longer necessary or needed for the operation or purposes of the district;	1266 1267 1268 1269
(M) Acquire, in the name of the district, by purchase or otherwise, on such terms and in such manner as it considers proper, or by the exercise of the right of condemnation in the manner provided by section 6119.11 of the Revised Code, such public or private lands, including public parks, playgrounds, or	1270 1271 1272 1273 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) ~~(I)~~ 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 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.~~ 1364  
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~~(c) The property served has been forfeited to this state for delinquent taxes, unless the owner of record redeems the property.~~ 1368  
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~~(3) Upon valid written notice to the county auditor by any owner possessing an ownership interest of record of the property or an electing subdivision previously in the chain of title to 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 (W) (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:~~ 1371  
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~~(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 property to the owner or electing subdivision;~~ 1383  
1384

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

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