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# OHIO LEGISLATIVE SERVICE COMMISSION

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## Synopsis of Senate Committee Amendments

(This synopsis does not address amendments that may have been adopted on the Senate Floor.)

### H.B. 496 of the 135<sup>th</sup> General Assembly

#### Senate Ways and Means

Kitty Sorah, Attorney

#### **Tax foreclosure sales limitation**

Prohibits the transfer of property sold at a tax foreclosure sale unless the purchaser supplies an affidavit stating that the purchaser or certain related parties do not own tax delinquent property in the state or that such delinquency is justified or erroneous.

#### **Property tax complaint procedures**

Removes a provision of the House-passed bill that modified the date that a property tax complaint is considered to be filed.

Modifies a provision that adjusts the deadline for school districts to file a property tax counter-complaint so that the counter-complaint must be filed within 30 days after the later of the original complaint filing deadline or the date the original complaint was actually filed.

#### **Liens for unpaid Hamilton County lodging taxes**

Allows counties with populations greater than 800,000 but less than one million, currently only Hamilton County, to enforce payment of delinquent lodging taxes by placing a property tax lien on the delinquent hotel.