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Substitute Bill Comparative Synopsis

Sub. S.B. 212

133rd General Assembly

House Ways & Means

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

Previous Version (As Passed by the Senate)	Latest Version (I_133_1591-7)
NDA territory	
Authorizes the entire territory of a municipality or unincorporated area of a township to be included in a neighborhood development area (NDA) (R.C. 5709.58(B)(1)).	Limits an NDA to only a portion of municipal or unincorporated township territory (R.C. 5709.58(B)(1)).
Limitation on number of NDAs	
Does not limit the number of NDAs a municipality or township may designate.	Limits to three the number of NDAs a municipality or township may have designated at any time (R.C. 5709.58(B)(1)).

Previous Version (As Passed by the Senate)	Latest Version (I_133_1591-7)
Term of an NDA	
Authorizes a municipality or township to designate an NDA for any number or years or a continuing period of time <i>(R.C. 5709.58(B)(1)(d))</i> .	Limits the term of an NDA to up to 10 years, but authorizes the municipality or township to extend the term by up to 10 years for an indefinite number of times <i>(R.C. 5709.58(B)(1)(d) and (B)(5))</i> .
Delineation of an NDA	
Requires a resolution creating an NDA to describe the NDA's boundaries <i>(R.C. 5709.58(A)(1)(a))</i> .	Instead requires the resolution to list all parcels included in the NDA <i>(R.C. 5709.58(A)(1)(a))</i> .
Purpose of an NDA	
Specifies that the public purpose of an NDA is to encourage the development of adequate affordable housing in the municipality or township. Requires findings evidencing the lack of housing to be included in the NDA resolution. <i>(R.C. 5709.58(B)(1).)</i>	Same, except alternatively specifies that the public purpose of an NDA, as evidenced in the NDA resolution, may be to address a housing shortage in the municipality or township <i>(R.C. 5709.58(B)(1))</i> .
Exemption percentage and school board approval	
Requires the percentage of the assessed value of the home or remodeling that will be exempt from tax to equal 70%, unless school districts encompassing the NDA approve the resolution creating the NDA, in which case the exemption percentage equals 100% <i>(R.C. 5709.58(B)(1) and (2))</i> .	Authorizes the municipality or township to set the exemption percentage that will apply throughout the NDA, which may be any percentage, but requires any percentage that exceeds 75% to be approved by the overlapping school districts <i>(R.C. 5709.58(B)(1) and (3))</i> .

Previous Version (As Passed by the Senate)	Latest Version (I_133_1591-7)
Qualifying dwellings	
<p>Applies NDA exemptions to the construction or occupancy of new single-family homes or remodeling of existing single-family homes <i>(R.C. 5709.58(B) and (C))</i>.</p>	<p>Extends the exemptions to all new or remodeled single- or multi-family buildings, so long as the building is comprised solely of dwellings (referred to in the bill as a “residential structure”) <i>(R.C. 5709.58(A)(5), (B), and (C))</i>.</p> <p>Authorizes a municipality or township to limit the dwellings that may qualify for an NDA exemption to single-, two-, and three-family homes <i>(R.C. 5709.58(A)(5) and (B)(2))</i>.</p>
Commencement of developer exemption	
<p>Begins the NDA exemption for residential development property when the developer starts construction of the single-family home <i>(R.C. 5709.58(C)(1))</i>.</p>	<p>Begins the exemption when the residential development property is first subdivided, possibly before construction of the residential structure begins <i>(R.C. 5709.58(A)(2) and (C)(1))</i>.</p>
Remodeling exemption	
<p>Authorizes an NDA exemption for the increased value from the remodeling of an existing home, provided the cost of the remodeling is at least \$10,000.</p> <p>Commences the remodeling exemption in the tax year after the remodeling begins. <i>(R.C. 5709.58(C)(3).)</i></p>	<p>Allows an exemption if remodeling costs are at least \$5,000.</p> <p>Commences the exemption in the tax year an increase in value resulting from when the remodeling first appears on the tax list. <i>(R.C. 5709.58(C)(3).)</i></p>

Previous Version (As Passed by the Senate)	Latest Version (I_133_1591-7)
Exemption applications	
<p>Requires property owners to annually apply for an NDA exemption with an officer designated by the municipality or township, who must then submit an annual exemption application to the Tax Commissioner (<i>R.C. 5709.58(D)</i>).</p>	<p>Continues to require annual applications be submitted to the designated local officer, but only requires the officer to submit an exemption application to the Commissioner in the first year the applicable exemption applies.</p> <p>If the property owner ceases to qualify for the exemption, requires the local officer to notify the Commissioner, who will order the property returned to the tax list. (<i>R.C. 5709.58(D) and 5713.08.</i>)</p>