

As Introduced

136th General Assembly

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H. B. No. 17

Representative Lorenz

Cosponsors: Representatives Gross, Johnson, Thomas, D., Dean, Deeter,
Thomas, C., Hiner, Workman, Schmidt

A BILL

To amend section 5713.041 of the Revised Code to 1
classify certain storage condominiums as 2
residential property for tax purposes. 3

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

Section 1. That section 5713.041 of the Revised Code be 4
amended to read as follows: 5

Sec. 5713.041. (A) As used in this section, "storage 6
condominium" means real property to which all of the following 7
apply: 8

(1) All persons with a direct ownership interest in the 9
property are individuals; 10

(2) Each such owner has an individual ownership interest 11
in one or more units of the property dedicated to the storage of 12
a motor vehicle, boat, trailer, recreational vehicle, or of 13
household items; 14

(3) Each such owner may have an undivided ownership 15
interest with the other owners in the common elements of the 16

property. 17

(B) Each separate parcel of real property shall be 18
classified by the county auditor according to its principal, 19
current use. Vacant lots and tracts of land upon which there are 20
no structures or improvements shall be classified in accordance 21
with their location and their highest and best probable legal 22
use. In the case of lands containing or producing minerals, the 23
minerals or any rights to the minerals that are listed and taxed 24
separately from such lands shall be separately classified if the 25
lands are also used for agricultural purposes, whether or not 26
the fee of the soil and the right to the minerals are owned by 27
and assessed for taxation against the same person. For purposes 28
of this section, lands and improvements thereon used for 29
residential or agricultural purposes or as a storage condominium 30
shall be classified as residential/agricultural real property, 31
and all other lands and improvements thereon and minerals or 32
rights to minerals shall be classified as 33
nonresidential/agricultural real property. Each year the auditor 34
shall reclassify each parcel of real property whose principal, 35
current use has changed from the preceding year to a use 36
appropriate to classification in the other class. Except as 37
otherwise provided in division (B) of section 5709.40, division 38
(B) of section 5709.41, division (A) (2) of section 5709.73, or 39
division (D) of section 5709.77 of the Revised Code, the 40
classification required by this section is solely for the 41
purpose of making the reductions in taxes required by section 42
319.301 of the Revised Code, and this section shall not apply 43
for purposes of classifying real property for any other purpose 44
authorized or required by law or by rule of the tax 45
commissioner. 46

The commissioner shall adopt rules governing the 47

classification of property under this section, and no property	48
shall be so classified except in accordance with such rules.	49
Section 2. That existing section 5713.041 of the Revised	50
Code is hereby repealed.	51
Section 3. The amendment by this act of section 5713.041	52
of the Revised Code applies to tax years ending on or after the	53
effective date of this section.	54