



## Ohio Revised Code

### Section 175.20 List of federally subsidized residential rental property.

Effective: October 3, 2023

Legislation: House Bill 33

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(A) As used in this section, "federally subsidized residential rental property" has the same meaning as in section 5713.031 of the Revised Code.

(B) The Ohio housing finance agency shall prepare and maintain a list of all federally subsidized residential rental property in the state. The list shall be organized by county and include the following information for each individual property:

(1) The owner of the property;

(2) The address and permanent parcel numbers associated with the property;

(3) The type of federally subsidized residential rental property the property is, as described in divisions (B)(1) to (7) of section 5713.03 of the Revised Code;

(4) For federally subsidized residential rental property described in division (B)(1) of section 5713.031 of the Revised Code, the name and primary business address of any person allocated the credit under section 42 of the Internal Revenue Code on the basis of such property.

Upon the request of the agency, a metropolitan housing authority shall provide any information necessary to enable the agency to prepare or update the list. The agency shall certify the initial list to the auditor of state, the board of tax appeals, and the tax commissioner not later than the thirty-first day of January first occurring after the effective date of this section. The list shall include such properties as of the preceding first day of January.

The agency shall update the list annually and certify, not later than the thirty-first day of January, the updated list to the auditor of state, the board of tax appeals, and the tax commissioner. Each updated list shall include such properties as of the preceding first day of January.



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The tax commissioner, upon receipt of a list prepared or updated under this section, shall certify it to the county auditor of each county. Each list prepared under this section is a public record for purposes of section 149.43 of the Revised Code.

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