

As Introduced

131st General Assembly

Regular Session

2015-2016

S. B. No. 122

Senator Gentile

Cosponsors: Senators Brown, Cafaro, Schiavoni, Thomas, Williams, Yuko

A BILL

To amend sections 323.151, 323.152, 323.153, 1
4503.064, 4503.065, and 4503.066 of the Revised 2
Code to extend eligibility for the homestead 3
exemption to elderly or disabled homeowners who 4
did not receive the exemption for 2013 and have 5
\$30,000 or more in Ohio adjusted gross income. 6

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

Section 1. That sections 323.151, 323.152, 323.153, 7
4503.064, 44503.065, and 4503.066 of the Revised Code be amended 8
to read as follows: 9

Sec. 323.151. As used in sections 323.151 to 323.159 of 10
the Revised Code: 11

(A) (1) "Homestead" means either of the following: 12

(a) A dwelling, including a unit in a multiple-unit 13
dwelling and a manufactured home or mobile home taxed as real 14
property pursuant to division (B) of section 4503.06 of the 15
Revised Code, owned and occupied as a home by an individual 16
whose domicile is in this state and who has not acquired 17
ownership from a person, other than the individual's spouse, 18

related by consanguinity or affinity for the purpose of 19
qualifying for the real property tax reduction provided in 20
section 323.152 of the Revised Code. 21

(b) A unit in a housing cooperative that is occupied as a 22
home, but not owned, by an individual whose domicile is in this 23
state. 24

(2) The homestead shall include so much of the land 25
surrounding it, not exceeding one acre, as is reasonably 26
necessary for the use of the dwelling or unit as a home. An 27
owner includes a holder of one of the several estates in fee, a 28
vendee in possession under a purchase agreement or a land 29
contract, a mortgagor, a life tenant, one or more tenants with a 30
right of survivorship, tenants in common, and a settlor of a 31
revocable or irrevocable inter vivos trust holding the title to 32
a homestead occupied by the settlor as of right under the trust. 33
The tax commissioner shall adopt rules for the uniform 34
classification and valuation of real property or portions of 35
real property as homesteads. 36

(B) "Sixty-five years of age or older" means a person who 37
has attained age sixty-four prior to the first day of January of 38
the year of application for reduction in real estate taxes. 39

(C) ~~"Total income" means Ohio adjusted gross income of the 40
owner and the owner's spouse for the year preceding the year in 41
which application for a reduction in taxes is made, as 42
determined under division (A) of section 5747.01 of the Revised 43
Code. 44~~

~~(D) "Permanently and totally disabled" means that a person 45
other than a disabled veteran has, on the first day of January 46
of the year of application for reduction in real estate taxes, 47~~

some impairment in body or mind that makes the person unable to 48
work at any substantially remunerative employment that the 49
person is reasonably able to perform and that will, with 50
reasonable probability, continue for an indefinite period of at 51
least twelve months without any present indication of recovery 52
therefrom or has been certified as permanently and totally 53
disabled by a state or federal agency having the function of so 54
classifying persons. 55

~~(E)~~(D) "Housing cooperative" means a housing complex of at 56
least two units that is owned and operated by a nonprofit 57
corporation that issues a share of the corporation's stock to an 58
individual, entitling the individual to live in a unit of the 59
complex, and collects a monthly maintenance fee from the 60
individual to maintain, operate, and pay the taxes of the 61
complex. 62

~~(F)~~(E) "Disabled veteran" means a person who is a veteran 63
of the armed forces of the United States, including reserve 64
components thereof, or of the national guard, who has received a 65
permanent total disability rating or a total disability rating 66
for a service-connected disability or combination of service- 67
connected disabilities for which the schedule for rating 68
disabilities in Schedule 38, Part 4 of the Code of Federal 69
Regulations, as amended, prescribes a one hundred per cent 70
evaluation. 71

Sec. 323.152. In addition to the reduction in taxes 72
required under section 319.302 of the Revised Code, taxes shall 73
be reduced as provided in divisions (A) and (B) of this section. 74

(A) (1) (a) Division (A) (1) of this section applies to any 75
of the following persons: 76

(i) A person who is permanently and totally disabled;	77
(ii) A person who is sixty-five years of age or older;	78
(iii) A person who is the surviving spouse of a deceased person who was permanently and totally disabled or sixty-five years of age or older and who applied and qualified for a reduction in taxes under this division in the year of death, provided the surviving spouse is at least fifty-nine but not sixty-five or more years of age on the date the deceased spouse dies.	79 80 81 82 83 84 85
(b) Real property taxes on a homestead owned and occupied, or a homestead in a housing cooperative occupied, by a person to whom division (A) (1) of this section applies shall be reduced for each year for which an application for the reduction has been approved. The Except as provided in division (A) (1) (c) of this section, the reduction shall equal one of the following amounts, as applicable to the person:	86 87 88 89 90 91 92
(i) If the person received a reduction under division (A) (1) of this section for tax year 2006, the greater of the reduction for that tax year or the amount computed under division (A) (1) (c) of this section;	93 94 95 96
(ii) If the person received, for any homestead, a reduction under division (A) (1) of this section for tax year 2013 or under division (A) of section 4503.065 of the Revised Code for tax year 2014 or the person is the surviving spouse of such a person and the surviving spouse is at least fifty-nine years of age on the date the deceased spouse dies, the amount computed under division (A) (1) (c) of this section. For purposes of divisions (A) (1) (b) (ii) and (iii) of this section, a person receives a reduction under division (A) (1) of this section or	97 98 99 100 101 102 103 104 105

~~under division (A) of section 4503.065 of the Revised Code for tax year 2013 or 2014, respectively, if the person files a late application for that respective tax year that is approved by the county auditor under section 323.153 or 4503.066 of the Revised Code.~~

~~(iii) If the person is not described in division (A)(1)(b)(i) or (ii) of this section and the person's total income does not exceed thirty thousand dollars, as adjusted under division (A)(1)(d) of this section, the amount computed under division (A)(1)(c) of this section.~~

~~(c) The amount of the reduction under division (A)(1)(c) of this section equals the product of the following:~~

(i) Twenty-five thousand dollars of the true value of the property in money;

(ii) The assessment percentage established by the tax commissioner under division (B) of section 5715.01 of the Revised Code, not to exceed thirty-five per cent;

(iii) The effective tax rate used to calculate the taxes charged against the property for the current year, where "effective tax rate" is defined as in section 323.08 of the Revised Code;

(iv) The quantity equal to one minus the sum of the percentage reductions in taxes received by the property for the current tax year under section 319.302 of the Revised Code and division (B) of section 323.152 of the Revised Code.

~~(d) Each calendar year, the tax commissioner shall adjust the total income threshold described in division (A)(1)(b)(iii) of this section by completing the following calculations in September of each year:~~

~~(i) Determine the percentage increase in the gross domestic product deflator determined by the bureau of economic analysis of the United States department of commerce from the first day of January of the preceding calendar year to the last day of December of the preceding calendar year;~~

~~(ii) Multiply that percentage increase by the total income threshold for the current tax year;~~

~~(iii) Add the resulting product to the total income threshold for the current tax year;~~

~~(iv) Round the resulting sum to the nearest multiple of one hundred dollars.~~

~~The commissioner shall certify the amount resulting from the adjustment to each county auditor not later than the first day of December each year. The certified amount applies to the following tax year for persons described in division (A)(1)(b)(iii) of this section. The commissioner shall not make the adjustment in any calendar year in which the amount resulting from the adjustment would be less than the total income threshold for the current tax year.~~
(c) If the person received a reduction under division (A)(1) of this section for tax year 2006, the reduction shall equal the greater of the reduction for that tax year or the amount computed under division (A)(1)(b) of this section.

(2) Real property taxes on a homestead owned and occupied, or a homestead in a housing cooperative occupied, by a disabled veteran shall be reduced for each year for which an application for the reduction has been approved. The reduction shall equal the product obtained by multiplying fifty thousand dollars of the true value of the property in money by the amounts described

in divisions (A) (1) ~~(e)~~ (b) (ii) to (iv) of this section. The 164
reduction is in lieu of any reduction under section 323.158 of 165
the Revised Code or division (A) (1) of this section. The 166
reduction applies to only one homestead owned and occupied by a 167
disabled veteran. 168

If a homestead qualifies for a reduction in taxes under 169
division (A) (2) of this section for the year in which the 170
disabled veteran dies, and the disabled veteran is survived by a 171
spouse who occupied the homestead when the disabled veteran died 172
and who acquires ownership of the homestead or, in the case of a 173
homestead that is a unit in a housing cooperative, continues to 174
occupy the homestead, the reduction shall continue through the 175
year in which the surviving spouse dies or remarries. 176

(B) To provide a partial exemption, real property taxes on 177
any homestead, and manufactured home taxes on any manufactured 178
or mobile home on which a manufactured home tax is assessed 179
pursuant to division (D) (2) of section 4503.06 of the Revised 180
Code, shall be reduced for each year for which an application 181
for the reduction has been approved. The amount of the reduction 182
shall equal two and one-half per cent of the amount of taxes to 183
be levied by qualifying levies on the homestead or the 184
manufactured or mobile home after applying section 319.301 of 185
the Revised Code. For the purposes of this division, "qualifying 186
levy" has the same meaning as in section 319.302 of the Revised 187
Code. 188

(C) The reductions granted by this section do not apply to 189
special assessments or respread of assessments levied against 190
the homestead, and if there is a transfer of ownership 191
subsequent to the filing of an application for a reduction in 192
taxes, such reductions are not forfeited for such year by virtue 193

of such transfer. 194

(D) The reductions in taxable value referred to in this 195
section shall be applied solely as a factor for the purpose of 196
computing the reduction of taxes under this section and shall 197
not affect the total value of property in any subdivision or 198
taxing district as listed and assessed for taxation on the tax 199
lists and duplicates, or any direct or indirect limitations on 200
indebtedness of a subdivision or taxing district. If after 201
application of sections 5705.31 and 5705.32 of the Revised Code, 202
including the allocation of all levies within the ten-mill 203
limitation to debt charges to the extent therein provided, there 204
would be insufficient funds for payment of debt charges not 205
provided for by levies in excess of the ten-mill limitation, the 206
reduction of taxes provided for in sections 323.151 to 323.159 207
of the Revised Code shall be proportionately adjusted to the 208
extent necessary to provide such funds from levies within the 209
ten-mill limitation. 210

(E) No reduction shall be made on the taxes due on the 211
homestead of any person convicted of violating division (D) or 212
(E) of section 323.153 of the Revised Code for a period of three 213
years following the conviction. 214

Sec. 323.153. (A) To obtain a reduction in real property 215
taxes under division (A) or (B) of section 323.152 of the 216
Revised Code or in manufactured home taxes under division (B) of 217
section 323.152 of the Revised Code, the owner shall file an 218
application with the county auditor of the county in which the 219
owner's homestead is located. 220

To obtain a reduction in real property taxes under 221
division (A) of section 323.152 of the Revised Code, the 222
occupant of a homestead in a housing cooperative shall file an 223

application with the nonprofit corporation that owns and 224
operates the housing cooperative, in accordance with this 225
paragraph. Not later than the first day of March each year, the 226
corporation shall obtain applications from the county auditor's 227
office and provide one to each new occupant. Not later than the 228
first day of May, any occupant who may be eligible for a 229
reduction in taxes under division (A) of section 323.152 of the 230
Revised Code shall submit the completed application to the 231
corporation. Not later than the fifteenth day of May, the 232
corporation shall file all completed applications, and the 233
information required by division (B) of section 323.159 of the 234
Revised Code, with the county auditor of the county in which the 235
occupants' homesteads are located. Continuing applications shall 236
be furnished to an occupant in the manner provided in division 237
(C) (4) of this section. 238

(1) An application for reduction based upon a physical 239
disability shall be accompanied by a certificate signed by a 240
physician, and an application for reduction based upon a mental 241
disability shall be accompanied by a certificate signed by a 242
physician or psychologist licensed to practice in this state, 243
attesting to the fact that the applicant is permanently and 244
totally disabled. The certificate shall be in a form that the 245
tax commissioner requires and shall include the definition of 246
permanently and totally disabled as set forth in section 323.151 247
of the Revised Code. An application for reduction based upon a 248
disability certified as permanent and total by a state or 249
federal agency having the function of so classifying persons 250
shall be accompanied by a certificate from that agency. An 251
application by a disabled veteran for the reduction under 252
division (A) (2) of section 323.152 of the Revised Code shall be 253
accompanied by a letter or other written confirmation from the 254

United States department of veterans affairs, or its predecessor 255
or successor agency, showing that the veteran qualifies as a 256
disabled veteran. 257

An application for a reduction under division (A) of 258
section 323.152 of the Revised Code constitutes a continuing 259
application for a reduction in taxes for each year in which the 260
dwelling is the applicant's homestead. 261

(2) An application for a reduction in taxes under division 262
(B) of section 323.152 of the Revised Code shall be filed only 263
if the homestead or manufactured or mobile home was transferred 264
in the preceding year or did not qualify for and receive the 265
reduction in taxes under that division for the preceding tax 266
year. The application for homesteads transferred in the 267
preceding year shall be incorporated into any form used by the 268
county auditor to administer the tax law in respect to the 269
conveyance of real property pursuant to section 319.20 of the 270
Revised Code or of used manufactured homes or used mobile homes 271
as defined in section 5739.0210 of the Revised Code. The owner 272
of a manufactured or mobile home who has elected under division 273
(D) (4) of section 4503.06 of the Revised Code to be taxed under 274
division (D) (2) of that section for the ensuing year may file 275
the application at the time of making that election. The 276
application shall contain a statement that failure by the 277
applicant to affirm on the application that the dwelling on the 278
property conveyed is the applicant's homestead prohibits the 279
owner from receiving the reduction in taxes until a proper 280
application is filed within the period prescribed by division 281
(A) (3) of this section. Such an application constitutes a 282
continuing application for a reduction in taxes for each year in 283
which the dwelling is the applicant's homestead. 284

(3) Failure to receive a new application filed under 285
division (A) (1) or (2) or notification under division (C) of 286
this section after an application for reduction has been 287
approved is prima-facie evidence that the original applicant is 288
entitled to the reduction in taxes calculated on the basis of 289
the information contained in the original application. The 290
original application and any subsequent application, including 291
any late application, shall be in the form of a signed statement 292
and shall be filed after the first Monday in January and not 293
later than the first Monday in June. The original application 294
and any subsequent application for a reduction in real property 295
taxes shall be filed in the year for which the reduction is 296
sought. The original application and any subsequent application 297
for a reduction in manufactured home taxes shall be filed in the 298
year preceding the year for which the reduction is sought. The 299
statement shall be on a form, devised and supplied by the tax 300
commissioner, which shall require no more information than is 301
necessary to establish the applicant's eligibility for the 302
reduction in taxes and the amount of the reduction, and, except 303
for homesteads that are units in a housing cooperative, shall 304
include an affirmation by the applicant that ownership of the 305
homestead was not acquired from a person, other than the 306
applicant's spouse, related to the owner by consanguinity or 307
affinity for the purpose of qualifying for the real property or 308
manufactured home tax reduction provided for in division (A) or 309
(B) of section 323.152 of the Revised Code. The form shall 310
contain a statement that conviction of willfully falsifying 311
information to obtain a reduction in taxes or failing to comply 312
with division (C) of this section results in the revocation of 313
the right to the reduction for a period of three years. ~~In the~~ 314
~~case of an application for a reduction in taxes for persons~~ 315
~~described in division (A) (1) (b) (iii) of section 323.152 of the~~ 316

~~Revised Code, the form shall contain a statement that signing
the application constitutes a delegation of authority by the
applicant to the tax commissioner or the county auditor,
individually or in consultation with each other, to examine any
tax or financial records relating to the income of the applicant
as stated on the application for the purpose of determining
eligibility for the exemption or a possible violation of
division (D) or (E) of this section.~~

(B) A late application for a tax reduction for the year preceding the year in which an original application is filed, or for a reduction in manufactured home taxes for the year in which an original application is filed, may be filed with the original application. If the county auditor determines the information contained in the late application is correct, the auditor shall determine the amount of the reduction in taxes to which the applicant would have been entitled for the preceding tax year had the applicant's application been timely filed and approved in that year.

The amount of such reduction shall be treated by the auditor as an overpayment of taxes by the applicant and shall be refunded in the manner prescribed in section 5715.22 of the Revised Code for making refunds of overpayments. On the first day of July of each year, the county auditor shall certify the total amount of the reductions in taxes made in the current year under this division to the tax commissioner, who shall treat the full amount thereof as a reduction in taxes for the preceding tax year and shall make reimbursement to the county therefor in the manner prescribed by section 323.156 of the Revised Code, from money appropriated for that purpose.

(C) (1) If, in any year after an application has been filed

under division (A) (1) or (2) of this section, the owner does not 347
qualify for a reduction in taxes on the homestead or on the 348
manufactured or mobile home set forth on such application, the 349
owner shall notify the county auditor that the owner is not 350
qualified for a reduction in taxes. 351

(2) If, in any year after an application has been filed 352
under division (A) (1) of this section, the occupant of a 353
homestead in a housing cooperative does not qualify for a 354
reduction in taxes on the homestead, the occupant shall notify 355
the county auditor that the occupant is not qualified for a 356
reduction in taxes or file a new application under division (A) 357
(1) of this section. 358

(3) If the county auditor or county treasurer discovers 359
that the owner of property not entitled to the reduction in 360
taxes under division (B) of section 323.152 of the Revised Code 361
failed to notify the county auditor as required by division (C) 362
(1) of this section, a charge shall be imposed against the 363
property in the amount by which taxes were reduced under that 364
division for each tax year the county auditor ascertains that 365
the property was not entitled to the reduction and was owned by 366
the current owner. Interest shall accrue in the manner 367
prescribed by division (B) of section 323.121 or division (G) (2) 368
of section 4503.06 of the Revised Code on the amount by which 369
taxes were reduced for each such tax year as if the reduction 370
became delinquent taxes at the close of the last day the second 371
installment of taxes for that tax year could be paid without 372
penalty. The county auditor shall notify the owner, by ordinary 373
mail, of the charge, of the owner's right to appeal the charge, 374
and of the manner in which the owner may appeal. The owner may 375
appeal the imposition of the charge and interest by filing an 376
appeal with the county board of revision not later than the last 377

day prescribed for payment of real and public utility property 378
taxes under section 323.12 of the Revised Code following receipt 379
of the notice and occurring at least ninety days after receipt 380
of the notice. The appeal shall be treated in the same manner as 381
a complaint relating to the valuation or assessment of real 382
property under Chapter 5715. of the Revised Code. The charge and 383
any interest shall be collected as other delinquent taxes. 384

(4) Each year during January, the county auditor shall 385
furnish by ordinary mail a continuing application to each person 386
receiving a reduction under division (A) of section 323.152 of 387
the Revised Code. The continuing application shall be used to 388
report changes in ~~total income~~, ownership, occupancy, 389
disability, and other information earlier furnished the auditor 390
relative to the reduction in taxes on the property. The 391
continuing application shall be returned to the auditor not 392
later than the first Monday in June; provided, that if such 393
changes do not affect the status of the homestead exemption or 394
the amount of the reduction to which the owner is entitled under 395
division (A) of section 323.152 of the Revised Code or to which 396
the occupant is entitled under section 323.159 of the Revised 397
Code, the application does not need to be returned. 398

(5) Each year during February, the county auditor, except 399
as otherwise provided in this paragraph, shall furnish by 400
ordinary mail an original application to the owner, as of the 401
first day of January of that year, of a homestead or a 402
manufactured or mobile home that transferred during the 403
preceding calendar year and that qualified for and received a 404
reduction in taxes under division (B) of section 323.152 of the 405
Revised Code for the preceding tax year. In order to receive the 406
reduction under that division, the owner shall file the 407
application with the county auditor not later than the first 408

Monday in June. If the application is not timely filed, the 409
auditor shall not grant a reduction in taxes for the homestead 410
for the current year, and shall notify the owner that the 411
reduction in taxes has not been granted, in the same manner 412
prescribed under section 323.154 of the Revised Code for 413
notification of denial of an application. Failure of an owner to 414
receive an application does not excuse the failure of the owner 415
to file an original application. The county auditor is not 416
required to furnish an application under this paragraph for any 417
homestead for which application has previously been made on a 418
form incorporated into any form used by the county auditor to 419
administer the tax law in respect to the conveyance of real 420
property or of used manufactured homes or used mobile homes, and 421
an owner who previously has applied on such a form is not 422
required to return an application furnished under this 423
paragraph. 424

(D) No person shall knowingly make a false statement for 425
the purpose of obtaining a reduction in the person's real 426
property or manufactured home taxes under section 323.152 of the 427
Revised Code. 428

(E) No person shall knowingly fail to notify the county 429
auditor of changes required by division (C) of this section that 430
have the effect of maintaining or securing a reduction in taxes 431
under section 323.152 of the Revised Code. 432

(F) No person shall knowingly make a false statement or 433
certification attesting to any person's physical or mental 434
condition for purposes of qualifying such person for tax relief 435
pursuant to sections 323.151 to 323.159 of the Revised Code. 436

Sec. 4503.064. As used in sections 4503.064 to 4503.069 of 437
the Revised Code: 438

(A) "Sixty-five years of age or older" means a person who 439
will be age sixty-five or older in the calendar year following 440
the year of application for reduction in the assessable value of 441
the person's manufactured or mobile home. 442

(B) "Permanently and totally disabled" means that a person 443
other than a disabled veteran has, on the first day of January 444
of the year of application, including late application, for 445
reduction in the assessable value of a manufactured or mobile 446
home, some impairment in body or mind that makes the person 447
unable to work at any substantially remunerative employment 448
which the person is reasonably able to perform and which will, 449
with reasonable probability, continue for an indefinite period 450
of at least twelve months without any present indication of 451
recovery therefrom or has been certified as permanently and 452
totally disabled by a state or federal agency having the 453
function of so classifying persons. 454

(C) "Homestead exemption" means the reduction in taxes 455
allowed under division (A) of section 323.152 of the Revised 456
Code for the year in which an application is filed under section 457
4503.066 of the Revised Code. 458

(D) "Manufactured home" has the meaning given in division 459
(C) (4) of section 3781.06 of the Revised Code, and includes a 460
structure consisting of two manufactured homes that were 461
purchased either together or separately and are combined to form 462
a single dwelling, but does not include a manufactured home that 463
is taxed as real property pursuant to division (B) of section 464
4503.06 of the Revised Code. 465

(E) "Mobile home" has the meaning given in division (O) of 466
section 4501.01 of the Revised Code and includes a structure 467
consisting of two mobile homes that were purchased together or 468

separately and combined to form a single dwelling, but does not
include a mobile home that is taxed as real property pursuant to
division (B) of section 4503.06 of the Revised Code.

(F) "Late application" means an application filed with an
original application under division (A) (3) of section 4503.066
of the Revised Code.

(G) ~~"Total income" and "disabled"~~ "Disabled veteran" ~~have~~
has the same ~~meanings meaning~~ as in section 323.151 of the
Revised Code.

Sec. 4503.065. (A) (1) Division (A) of this section applies
to any of the following persons:

(a) An individual who is permanently and totally disabled;

(b) An individual who is sixty-five years of age or older;

(c) An individual who is the surviving spouse of a
deceased person who was permanently and totally disabled or
sixty-five years of age or older and who applied and qualified
for a reduction in assessable value under this section in the
year of death, provided the surviving spouse is at least fifty-
nine but not sixty-five or more years of age on the date the
deceased spouse dies.

(2) The manufactured home tax on a manufactured or mobile
home that is paid pursuant to division (C) of section 4503.06 of
the Revised Code and that is owned and occupied as a home by an
individual whose domicile is in this state and to whom this
section applies, shall be reduced for any tax year for which an
application for such reduction has been approved, provided the
individual did not acquire ownership from a person, other than
the individual's spouse, related by consanguinity or affinity
for the purpose of qualifying for the reduction. An owner

includes a settlor of a revocable or irrevocable inter vivos 498
trust holding the title to a manufactured or mobile home 499
occupied by the settlor as of right under the trust. 500

(a) For manufactured and mobile homes for which the tax 501
imposed by section 4503.06 of the Revised Code is computed under 502
division (D) (2) of that section, the reduction shall equal ~~one~~ 503
~~of the following amounts, as applicable to the person:~~ 504

~~(i) If the person received a reduction under this section 505
for tax year 2007, the greater of the reduction for that tax- 506
year or the amount computed under division (A) (2) (b) of this 507
section;~~ 508

~~(ii) If the person received, for any homestead, a 509
reduction under division (A) of this section for tax year 2014- 510
or under division (A) (1) of section 323.152 of the Revised Code 511
for tax year 2013 or the person is the surviving spouse of such- 512
a person and the surviving spouse is at least fifty nine years- 513
of age on the date the deceased spouse dies, the amount computed- 514
under division (A) (2) (b) of this section. For purposes of- 515
divisions (A) (2) (a) (ii) and (iii) of this section, a person- 516
receives a reduction under division (A) of this section or- 517
division (A) (1) of section 323.152 of the Revised Code for tax- 518
year 2014 or 2013, respectively, if the person files a late- 519
application for that respective tax year that is approved by the 520
county auditor under section 4503.066 or 323.153 of the Revised- 521
Code. 522~~

~~(iii) If the person is not described in division (A) (2) (a) 523
(i) or (ii) of this section and the person's total income does 524
not exceed thirty thousand dollars, as adjusted under division- 525
(A) (2) (c) of this section, the amount computed under division- 526
(A) (2) (b) of this section. 527~~

~~(b) The amount of the reduction under division (A) (2) (b) of this section equals the product of the following, except as provided in division (A) (2) (b) of this section:~~ 528
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(i) Twenty-five thousand dollars of the true value of the property in money; 531
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(ii) The assessment percentage established by the tax commissioner under division (B) of section 5715.01 of the Revised Code, not to exceed thirty-five per cent; 533
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(iii) The effective tax rate used to calculate the taxes charged against the property for the current year, where "effective tax rate" is defined as in section 323.08 of the Revised Code; 536
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(iv) The quantity equal to one minus the sum of the percentage reductions in taxes received by the property for the current tax year under section 319.302 of the Revised Code and division (B) of section 323.152 of the Revised Code. 540
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(b) For manufactured and mobile homes for which the tax imposed by section 4503.06 of the Revised Code is computed under division (D) (2) of that section, if the person received a reduction under this section for tax year 2007, the reduction shall equal the greater of the reduction for that year or the amount computed under division (A) (2) (a) of this section. 544
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(c) For manufactured and mobile homes for which the tax imposed by section 4503.06 of the Revised Code is computed under division (D) (1) of that section, the reduction shall equal ~~one of the following amounts, as applicable to the person:~~ 550
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~~(i) If the person received a reduction under this section for tax year 2007, the greater of the reduction for that tax year or the amount computed under division (A) (2) (d) of this~~ 554
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~~section,~~ 557

~~(ii) If the person received, for any homestead, a reduction under division (A) of this section for tax year 2014 or under division (A)(1) of section 323.152 of the Revised Code for tax year 2013 or the person is the surviving spouse of such a person and the surviving spouse is at least fifty nine years of age on the date the deceased spouse dies, the amount computed under division (A)(2)(d) of this section. For purposes of divisions (A)(2)(c)(ii) and (iii) of this section, a person receives a reduction under division (A) of this section or under division (A)(1) of section 323.152 of the Revised Code for tax year 2014 or 2013, respectively, if the person files a late application for a refund of overpayments for that respective tax year that is approved by the county auditor under section 4503.066 of the Revised Code.~~ 558
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~~(iii) If the person is not described in division (A)(2)(c)(i) or (ii) of this section and the person's total income does not exceed thirty thousand dollars, as adjusted under division (A)(2)(e) of this section, the amount computed under division (A)(2)(d) of this section.~~ 572
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~~(d) The amount of the reduction under division (A)(2)(d) of this section equals the product of the following, except as provided in division (A)(2)(d) of this section:~~ 577
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(i) Twenty-five thousand dollars of the cost to the owner, or the market value at the time of purchase, whichever is greater, as those terms are used in division (D)(1) of section 4503.06 of the Revised Code; 580
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(ii) The percentage from the appropriate schedule in division (D)(1)(b) of section 4503.06 of the Revised Code; 584
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(iii) The assessment percentage of forty per cent used in 586
division (D) (1) (b) of section 4503.06 of the Revised Code; 587

(iv) The tax rate of the taxing district in which the home 588
has its situs. 589

~~(c) Each calendar year, the tax commissioner shall adjust 590
the income threshold described in divisions (A) (2) (a) (iii) and 591
(A) (2) (c) (iii) of this section by completing the following 592
calculations in September of each year: 593~~

~~(i) Determine the percentage increase in the gross 594
domestic product deflator determined by the bureau of economic 595
analysis of the United States department of commerce from the 596
first day of January of the preceding calendar year to the last 597
day of December of the preceding calendar year; 598~~

~~(ii) Multiply that percentage increase by the total income 599
threshold for the ensuing tax year; 600~~

~~(iii) Add the resulting product to the total income 601
threshold for the ensuing tax year; 602~~

~~(iv) Round the resulting sum to the nearest multiple of 603
one hundred dollars. 604~~

~~The commissioner shall certify the amount resulting from 605
the adjustment to each county auditor not later than the first 606
day of December each year. The certified amount applies to the 607
second ensuing tax year. The commissioner shall not make the 608
adjustment in any calendar year in which the amount resulting 609
from the adjustment would be less than the total income 610
threshold for the ensuing tax year.~~ (d) For manufactured and 611
mobile homes for which the tax imposed by section 4503.06 of the 612
Revised Code is computed under division (D) (1) of that section, 613
if the person received a reduction under this section for tax 614

year 2007, the reduction shall equal the greater of the 615
reduction for that year or the amount computed under division 616
(A) (2) (c) of this section. 617

(B) The manufactured home tax levied pursuant to division 618
(C) of section 4503.06 of the Revised Code on a manufactured or 619
mobile home that is owned and occupied by a disabled veteran 620
shall be reduced for any tax year for which an application for 621
such reduction has been approved, provided the disabled veteran 622
did not acquire ownership from a person, other than the disabled 623
veteran's spouse, related by consanguinity or affinity for the 624
purpose of qualifying for the reduction. An owner includes an 625
owner within the meaning of division (A) (2) of this section. 626

(1) For manufactured and mobile homes for which the tax 627
imposed by section 4503.06 of the Revised Code is computed under 628
division (D) (2) of that section, the reduction shall equal the 629
product obtained by multiplying fifty thousand dollars of the 630
true value of the property in money by the amounts described in 631
divisions (A) (2) ~~(b)~~ (a) (ii) to (iv) of this section. 632

(2) For manufactured and mobile homes for which the tax 633
imposed by section 4503.06 of the Revised Code is computed under 634
division (D) (1) of that section, the reduction shall equal the 635
product obtained by multiplying fifty thousand dollars of the 636
cost to the owner, or the market value at the time of purchase, 637
whichever is greater, as those terms are used in division (D) (1) 638
of section 4503.06 of the Revised Code, by the amounts described 639
in divisions (A) (2) ~~(d)~~ (c) (ii) to (iv) of this section. 640

The reduction is in lieu of any reduction under section 641
4503.0610 of the Revised Code or division (A) of this section. 642
The reduction applies to only one manufactured or mobile home 643
owned and occupied by a disabled veteran. 644

If a manufactured or mobile home qualifies for a reduction 645
in taxes under this division for the year in which the disabled 646
veteran dies, and the disabled veteran is survived by a spouse 647
who occupied the home when the disabled veteran died and who 648
acquires ownership of the home, the reduction shall continue 649
through the year in which the surviving spouse dies or 650
remarries. 651

(C) If the owner or the spouse of the owner of a 652
manufactured or mobile home is eligible for a homestead 653
exemption on the land upon which the home is located, the 654
reduction to which the owner or spouse is entitled under this 655
section shall not exceed the difference between the reduction to 656
which the owner or spouse is entitled under division (A) or (B) 657
of this section and the amount of the reduction under the 658
homestead exemption. 659

(D) No reduction shall be made with respect to the home of 660
any person convicted of violating division (C) or (D) of section 661
4503.066 of the Revised Code for a period of three years 662
following the conviction. 663

Sec. 4503.066. (A) (1) To obtain a tax reduction under 664
section 4503.065 of the Revised Code, the owner of the home 665
shall file an application with the county auditor of the county 666
in which the home is located. An application for reduction in 667
taxes based upon a physical disability shall be accompanied by a 668
certificate signed by a physician, and an application for 669
reduction in taxes based upon a mental disability shall be 670
accompanied by a certificate signed by a physician or 671
psychologist licensed to practice in this state. The certificate 672
shall attest to the fact that the applicant is permanently and 673
totally disabled, shall be in a form that the department of 674

taxation requires, and shall include the definition of totally 675
and permanently disabled as set forth in section 4503.064 of the 676
Revised Code. An application for reduction in taxes based upon a 677
disability certified as permanent and total by a state or 678
federal agency having the function of so classifying persons 679
shall be accompanied by a certificate from that agency. An 680
application by a disabled veteran for the reduction under 681
division (B) of section 4503.065 of the Revised Code shall be 682
accompanied by a letter or other written confirmation from the 683
United States department of veterans affairs, or its predecessor 684
or successor agency, showing that the veteran qualifies as a 685
disabled veteran. 686

(2) Each application shall constitute a continuing 687
application for a reduction in taxes for each year in which the 688
manufactured or mobile home is occupied by the applicant. 689
Failure to receive a new application or notification under 690
division (B) of this section after an application for reduction 691
has been approved is prima-facie evidence that the original 692
applicant is entitled to the reduction calculated on the basis 693
of the information contained in the original application. The 694
original application and any subsequent application shall be in 695
the form of a signed statement and shall be filed not later than 696
the first Monday in June. The statement shall be on a form, 697
devised and supplied by the tax commissioner, that shall require 698
no more information than is necessary to establish the 699
applicant's eligibility for the reduction in taxes and the 700
amount of the reduction to which the applicant is entitled. ~~The~~ 701
~~form shall contain a statement that signing such application~~ 702
~~constitutes a delegation of authority by the applicant to the~~ 703
~~tax commissioner or the county auditor, individually or in~~ 704
~~consultation with each other, to examine any tax or financial~~ 705

~~records that relate to the income of the applicant as stated on~~ 706
~~the application for the purpose of determining eligibility~~ 707
~~under, or possible violation of, division (C) or (D) of this~~ 708
~~section.~~ The form also shall contain a statement that conviction 709
of willfully falsifying information to obtain a reduction in 710
taxes or failing to comply with division (B) of this section 711
shall result in the revocation of the right to the reduction for 712
a period of three years. 713

(3) A late application for a reduction in taxes for the 714
year preceding the year for which an original application is 715
filed may be filed with an original application. If the auditor 716
determines that the information contained in the late 717
application is correct, the auditor shall determine both the 718
amount of the reduction in taxes to which the applicant would 719
have been entitled for the current tax year had the application 720
been timely filed and approved in the preceding year, and the 721
amount the taxes levied under section 4503.06 of the Revised 722
Code for the current year would have been reduced as a result of 723
the reduction. When an applicant is permanently and totally 724
disabled on the first day of January of the year in which the 725
applicant files a late application, the auditor, in making the 726
determination of the amounts of the reduction in taxes under 727
division (A) (3) of this section, is not required to determine 728
that the applicant was permanently and totally disabled on the 729
first day of January of the preceding year. 730

The amount of the reduction in taxes pursuant to a late 731
application shall be treated as an overpayment of taxes by the 732
applicant. The auditor shall credit the amount of the 733
overpayment against the amount of the taxes or penalties then 734
due from the applicant, and, at the next succeeding settlement, 735
the amount of the credit shall be deducted from the amount of 736

any taxes or penalties distributable to the county or any taxing 737
unit in the county that has received the benefit of the taxes or 738
penalties previously overpaid, in proportion to the benefits 739
previously received. If, after the credit has been made, there 740
remains a balance of the overpayment, or if there are no taxes 741
or penalties due from the applicant, the auditor shall refund 742
that balance to the applicant by a warrant drawn on the county 743
treasurer in favor of the applicant. The treasurer shall pay the 744
warrant from the general fund of the county. If there is 745
insufficient money in the general fund to make the payment, the 746
treasurer shall pay the warrant out of any undivided 747
manufactured or mobile home taxes subsequently received by the 748
treasurer for distribution to the county or taxing district in 749
the county that received the benefit of the overpaid taxes, in 750
proportion to the benefits previously received, and the amount 751
paid from the undivided funds shall be deducted from the money 752
otherwise distributable to the county or taxing district in the 753
county at the next or any succeeding distribution. At the next 754
or any succeeding distribution after making the refund, the 755
treasurer shall reimburse the general fund for any payment made 756
from that fund by deducting the amount of that payment from the 757
money distributable to the county or other taxing unit in the 758
county that has received the benefit of the taxes, in proportion 759
to the benefits previously received. On the second Monday in 760
September of each year, the county auditor shall certify the 761
total amount of the reductions in taxes made in the current year 762
under division (A) (3) of this section to the tax commissioner 763
who shall treat that amount as a reduction in taxes for the 764
current tax year and shall make reimbursement to the county of 765
that amount in the manner prescribed in section 4503.068 of the 766
Revised Code, from moneys appropriated for that purpose. 767

(B) If in any year for which an application for reduction 768
in taxes has been approved the owner no longer qualifies for the 769
reduction, the owner shall notify the county auditor that the 770
owner is not qualified for a reduction in taxes. 771

During January of each year, the county auditor shall 772
furnish each person whose application for reduction has been 773
approved, by ordinary mail, a form on which to report any 774
changes in ~~total income, ownership, occupancy, disability, and~~ 775
other information earlier furnished the auditor relative to the 776
application. ~~The form shall be completed and returned to the~~ 777
~~auditor not later than the first Monday in June if the changes~~ 778
~~would affect the person's eligibility for the reduction.~~ 779

(C) No person shall knowingly make a false statement for 780
the purpose of obtaining a reduction in taxes under section 781
4503.065 of the Revised Code. 782

(D) No person shall knowingly fail to notify the county 783
auditor of any change required by division (B) of this section 784
that has the effect of maintaining or securing a reduction in 785
taxes under section 4503.065 of the Revised Code. 786

(E) No person shall knowingly make a false statement or 787
certification attesting to any person's physical or mental 788
condition for purposes of qualifying such person for tax relief 789
pursuant to sections 4503.064 to 4503.069 of the Revised Code. 790

(F) Whoever violates division (C), (D), or (E) of this 791
section is guilty of a misdemeanor of the fourth degree. 792

Section 2. That existing sections 323.151, 323.152, 793
323.153, 4503.064, 44503.065, and 4503.066 of the Revised Code 794
are hereby repealed. 795

Section 3. The amendment by this act of sections 323.151, 796

323.152, 323.153, 4503.064, 44503.065, and 4503.066 of the	797
Revised Code applies to all property taxes charged and payable	798
after January 1, 2015.	799