

**As Introduced**

**132nd General Assembly**

**Regular Session**

**2017-2018**

**H. B. No. 513**

**Representatives Brenner, Ginter**

**Cosponsors: Representatives Arndt, Butler, Carfagna, Gonzales, Hill, Hughes,  
Leland, McClain, Perales, Riedel, Schaffer, Sprague, Stein**

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**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 enhance the homestead exemption for 3  
surviving spouses of peace officers, 4  
firefighters, and emergency medical personnel 5  
killed in the line of duty. 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, 4503.065, 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) "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) "Disabled veteran" means a person who is a veteran of 63  
the armed forces of the United States, including reserve 64  
components thereof, or of the national guard, who has been 65  
discharged or released from active duty in the armed forces 66  
under honorable conditions, and who has received a total 67  
disability rating or a total disability rating for compensation 68  
based on individual unemployability for a service-connected 69  
disability or combination of service-connected disabilities as 70  
prescribed in Title 38, Part 4 of the Code of Federal 71  
Regulations, as amended. 72

(G) "Public service officer" means a peace officer, 73  
firefighter, first responder, EMT-basic, EMT-I, or paramedic, or 74  
an individual holding any equivalent position in another state. 75

(H) "Killed in the line of duty" means either of the 76

<u>following:</u>	77
<u>(1) Death in the line of duty;</u>	78
<u>(2) Death from injury sustained in the line of duty,</u>	79
<u>including heart attack or other fatal injury or illness caused</u>	80
<u>while in the line of duty.</u>	81
<u>(I) "Peace officer" has the same meaning as in section</u>	82
<u>2935.01 of the Revised Code.</u>	83
<u>(J) "Firefighter" means a firefighter, whether paid or</u>	84
<u>volunteer, of a lawfully constituted fire department.</u>	85
<u>(K) "First responder," "EMT-basic," "EMT-I," and</u>	86
<u>"paramedic" have the same meanings as in section 4765.01 of the</u>	87
<u>Revised Code.</u>	88
<b>Sec. 323.152.</b> In addition to the reduction in taxes	89
required under section 319.302 of the Revised Code, taxes shall	90
be reduced as provided in divisions (A) and (B) of this section.	91
(A) (1) (a) Division (A) (1) of this section applies to any	92
of the following persons:	93
(i) A person who is permanently and totally disabled;	94
(ii) A person who is sixty-five years of age or older;	95
(iii) A person who is the surviving spouse of a deceased	96
person who was permanently and totally disabled or sixty-five	97
years of age or older and who applied and qualified for a	98
reduction in taxes under this division in the year of death,	99
provided the surviving spouse is at least fifty-nine but not	100
sixty-five or more years of age on the date the deceased spouse	101
dies.	102
(b) Real property taxes on a homestead owned and occupied,	103

or a homestead in a housing cooperative occupied, by a person to 104  
whom division (A) (1) of this section applies shall be reduced 105  
for each year for which an application for the reduction has 106  
been approved. The reduction shall equal one of the following 107  
amounts, as applicable to the person: 108

(i) If the person received a reduction under division (A) 109  
(1) of this section for tax year 2006, the greater of the 110  
reduction for that tax year or the amount computed under 111  
division (A) (1) (c) of this section; 112

(ii) If the person received, for any homestead, a 113  
reduction under division (A) (1) of this section for tax year 114  
2013 or under division (A) of section 4503.065 of the Revised 115  
Code for tax year 2014 or the person is the surviving spouse of 116  
such a person and the surviving spouse is at least fifty-nine 117  
years of age on the date the deceased spouse dies, the amount 118  
computed under division (A) (1) (c) of this section. For purposes 119  
of divisions (A) (1) (b) (ii) and (iii) of this section, a person 120  
receives a reduction under division (A) (1) of this section or 121  
under division (A) of section 4503.065 of the Revised Code for 122  
tax year 2013 or 2014, respectively, if the person files a late 123  
application for that respective tax year that is approved by the 124  
county auditor under section 323.153 or 4503.066 of the Revised 125  
Code. 126

(iii) If the person is not described in division (A) (1) (b) 127  
(i) or (ii) of this section and the person's total income does 128  
not exceed thirty thousand dollars, as adjusted under division 129  
(A) (1) (d) of this section, the amount computed under division 130  
(A) (1) (c) of this section. 131

(c) The amount of the reduction under division (A) (1) (c) 132  
of this section equals the product of the following: 133

(i) Twenty-five thousand dollars of the true value of the property in money;	134 135
(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;	136 137 138
(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;	139 140 141 142
(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.	143 144 145 146
(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:	147 148 149 150
(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;	151 152 153 154 155
(ii) Multiply that percentage increase by the total income threshold for the current tax year;	156 157
(iii) Add the resulting product to the total income threshold for the current tax year;	158 159
(iv) Round the resulting sum to the nearest multiple of one hundred dollars.	160 161

The commissioner shall certify the amount resulting from 162  
the adjustment to each county auditor not later than the first 163  
day of December each year. The certified amount applies to the 164  
following tax year for persons described in division (A) (1) (b) 165  
(iii) of this section. The commissioner shall not make the 166  
adjustment in any calendar year in which the amount resulting 167  
from the adjustment would be less than the total income 168  
threshold for the current tax year. 169

(2) Real property taxes on a homestead owned and occupied, 170  
or a homestead in a housing cooperative occupied, by a disabled 171  
veteran shall be reduced for each year for which an application 172  
for the reduction has been approved. The reduction shall equal 173  
the product obtained by multiplying fifty thousand dollars of 174  
the true value of the property in money by the amounts described 175  
in divisions (A) (1) (c) (ii) to (iv) of this section. The 176  
reduction is in lieu of any reduction under section 323.158 of 177  
the Revised Code or division (A) (1) or (3) of this section. The 178  
reduction applies to only one homestead owned and occupied by a 179  
disabled veteran. 180

If a homestead qualifies for a reduction in taxes under 181  
division (A) (2) of this section for the year in which the 182  
disabled veteran dies, and the disabled veteran is survived by a 183  
spouse who occupied the homestead when the disabled veteran died 184  
and who acquires ownership of the homestead or, in the case of a 185  
homestead that is a unit in a housing cooperative, continues to 186  
occupy the homestead, the reduction shall continue through the 187  
year in which the surviving spouse dies or remarries. 188

(3) Real property taxes on a homestead owned and occupied, 189  
or a homestead in a housing cooperative occupied, by the 190  
surviving spouse of a public service officer killed in the line 191

of duty shall be reduced for each year for which an application 192  
for the reduction has been approved. The reduction shall equal 193  
the product obtained by multiplying fifty thousand dollars of 194  
the true value of the property in money by the amounts described 195  
in divisions (A) (1) (c) (ii) to (iv) of this section. The 196  
reduction is in lieu of any reduction under section 323.158 of 197  
the Revised Code or division (A) (1) or (2) of this section. The 198  
reduction applies to only one homestead owned and occupied by 199  
such a surviving spouse. A homestead qualifies for a reduction 200  
in taxes under division (A) (3) of this section for the tax year 201  
in which the public service officer dies through the tax year in 202  
which the surviving spouse dies or remarries. 203

(B) To provide a partial exemption, real property taxes on 204  
any homestead, and manufactured home taxes on any manufactured 205  
or mobile home on which a manufactured home tax is assessed 206  
pursuant to division (D) (2) of section 4503.06 of the Revised 207  
Code, shall be reduced for each year for which an application 208  
for the reduction has been approved. The amount of the reduction 209  
shall equal two and one-half per cent of the amount of taxes to 210  
be levied by qualifying levies on the homestead or the 211  
manufactured or mobile home after applying section 319.301 of 212  
the Revised Code. For the purposes of this division, "qualifying 213  
levy" has the same meaning as in section 319.302 of the Revised 214  
Code. 215

(C) The reductions granted by this section do not apply to 216  
special assessments or respread of assessments levied against 217  
the homestead, and if there is a transfer of ownership 218  
subsequent to the filing of an application for a reduction in 219  
taxes, such reductions are not forfeited for such year by virtue 220  
of such transfer. 221



(D) The reductions in taxable value referred to in this 222  
section shall be applied solely as a factor for the purpose of 223  
computing the reduction of taxes under this section and shall 224  
not affect the total value of property in any subdivision or 225  
taxing district as listed and assessed for taxation on the tax 226  
lists and duplicates, or any direct or indirect limitations on 227  
indebtedness of a subdivision or taxing district. If after 228  
application of sections 5705.31 and 5705.32 of the Revised Code, 229  
including the allocation of all levies within the ten-mill 230  
limitation to debt charges to the extent therein provided, there 231  
would be insufficient funds for payment of debt charges not 232  
provided for by levies in excess of the ten-mill limitation, the 233  
reduction of taxes provided for in sections 323.151 to 323.159 234  
of the Revised Code shall be proportionately adjusted to the 235  
extent necessary to provide such funds from levies within the 236  
ten-mill limitation. 237

(E) No reduction shall be made on the taxes due on the 238  
homestead of any person convicted of violating division (D) or 239  
(E) of section 323.153 of the Revised Code for a period of three 240  
years following the conviction. 241

**Sec. 323.153.** (A) To obtain a reduction in real property 242  
taxes under division (A) or (B) of section 323.152 of the 243  
Revised Code or in manufactured home taxes under division (B) of 244  
section 323.152 of the Revised Code, the owner shall file an 245  
application with the county auditor of the county in which the 246  
owner's homestead is located. 247

To obtain a reduction in real property taxes under 248  
division (A) of section 323.152 of the Revised Code, the 249  
occupant of a homestead in a housing cooperative shall file an 250  
application with the nonprofit corporation that owns and 251

operates the housing cooperative, in accordance with this 252  
paragraph. Not later than the first day of March each year, the 253  
corporation shall obtain applications from the county auditor's 254  
office and provide one to each new occupant. Not later than the 255  
first day of May, any occupant who may be eligible for a 256  
reduction in taxes under division (A) of section 323.152 of the 257  
Revised Code shall submit the completed application to the 258  
corporation. Not later than the fifteenth day of May, the 259  
corporation shall file all completed applications, and the 260  
information required by division (B) of section 323.159 of the 261  
Revised Code, with the county auditor of the county in which the 262  
occupants' homesteads are located. Continuing applications shall 263  
be furnished to an occupant in the manner provided in division 264  
(C) (4) of this section. 265

(1) An application for reduction based upon a physical 266  
disability shall be accompanied by a certificate signed by a 267  
physician, and an application for reduction based upon a mental 268  
disability shall be accompanied by a certificate signed by a 269  
physician or psychologist licensed to practice in this state, 270  
attesting to the fact that the applicant is permanently and 271  
totally disabled. The certificate shall be in a form that the 272  
tax commissioner requires and shall include the definition of 273  
permanently and totally disabled as set forth in section 323.151 274  
of the Revised Code. An application for reduction based upon a 275  
disability certified as permanent and total by a state or 276  
federal agency having the function of so classifying persons 277  
shall be accompanied by a certificate from that agency. ~~An~~ 278

An application by a disabled veteran for the reduction 279  
under division (A) (2) of section 323.152 of the Revised Code 280  
shall be accompanied by a letter or other written confirmation 281  
from the United States department of veterans affairs, or its 282

predecessor or successor agency, showing that the veteran 283  
qualifies as a disabled veteran. 284

An application by the surviving spouse of a public service 285  
officer killed in the line of duty for the reduction under 286  
division (A) (3) of section 323.152 of the Revised Code shall be 287  
accompanied by a letter or other written confirmation from an 288  
employee or officer of the board of trustees of a retirement or 289  
pension fund in this state or another state or from the chief or 290  
other chief executive of the department, agency, or other 291  
employer for which the public service officer served when killed 292  
in the line of duty affirming that the public service officer 293  
was killed in the line of duty. 294

An application for a reduction under division (A) of 295  
section 323.152 of the Revised Code constitutes a continuing 296  
application for a reduction in taxes for each year in which the 297  
dwelling is the applicant's homestead. 298

(2) An application for a reduction in taxes under division 299  
(B) of section 323.152 of the Revised Code shall be filed only 300  
if the homestead or manufactured or mobile home was transferred 301  
in the preceding year or did not qualify for and receive the 302  
reduction in taxes under that division for the preceding tax 303  
year. The application for homesteads transferred in the 304  
preceding year shall be incorporated into any form used by the 305  
county auditor to administer the tax law in respect to the 306  
conveyance of real property pursuant to section 319.20 of the 307  
Revised Code or of used manufactured homes or used mobile homes 308  
as defined in section 5739.0210 of the Revised Code. The owner 309  
of a manufactured or mobile home who has elected under division 310  
(D) (4) of section 4503.06 of the Revised Code to be taxed under 311  
division (D) (2) of that section for the ensuing year may file 312

the application at the time of making that election. The 313  
application shall contain a statement that failure by the 314  
applicant to affirm on the application that the dwelling on the 315  
property conveyed is the applicant's homestead prohibits the 316  
owner from receiving the reduction in taxes until a proper 317  
application is filed within the period prescribed by division 318  
(A) (3) of this section. Such an application constitutes a 319  
continuing application for a reduction in taxes for each year in 320  
which the dwelling is the applicant's homestead. 321

(3) Failure to receive a new application filed under 322  
division (A) (1) or (2) or notification under division (C) of 323  
this section after an application for reduction has been 324  
approved is prima-facie evidence that the original applicant is 325  
entitled to the reduction in taxes calculated on the basis of 326  
the information contained in the original application. The 327  
original application and any subsequent application, including 328  
any late application, shall be in the form of a signed statement 329  
and shall be filed on or before the thirty-first day of December 330  
of the year for which the reduction is sought. The original 331  
application and any subsequent application for a reduction in 332  
manufactured home taxes shall be filed in the year preceding the 333  
year for which the reduction is sought. The statement shall be 334  
on a form, devised and supplied by the tax commissioner, which 335  
shall require no more information than is necessary to establish 336  
the applicant's eligibility for the reduction in taxes and the 337  
amount of the reduction, and, except for homesteads that are 338  
units in a housing cooperative, shall include an affirmation by 339  
the applicant that ownership of the homestead was not acquired 340  
from a person, other than the applicant's spouse, related to the 341  
owner by consanguinity or affinity for the purpose of qualifying 342  
for the real property or manufactured home tax reduction 343

provided for in division (A) or (B) of section 323.152 of the Revised Code. The form shall contain a statement that conviction of willfully falsifying information to obtain a reduction in taxes or failing to comply with division (C) of this section results in the revocation of the right to the reduction for a period of three years. In the case of an application for a reduction in taxes for persons described in division (A) (1) (b) (iii) of section 323.152 of the 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. 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 375  
reduction in taxes for the preceding tax year and shall make 376  
reimbursement to the county therefor in the manner prescribed by 377  
section 323.156 of the Revised Code, from money appropriated for 378  
that purpose. 379

(C) (1) If, in any year after an application has been filed 380  
under division (A) (1) or (2) of this section, the owner does not 381  
qualify for a reduction in taxes on the homestead or on the 382  
manufactured or mobile home set forth on such application, the 383  
owner shall notify the county auditor that the owner is not 384  
qualified for a reduction in taxes. 385

(2) If, in any year after an application has been filed 386  
under division (A) (1) of this section, the occupant of a 387  
homestead in a housing cooperative does not qualify for a 388  
reduction in taxes on the homestead, the occupant shall notify 389  
the county auditor that the occupant is not qualified for a 390  
reduction in taxes or file a new application under division (A) 391  
(1) of this section. 392

(3) If the county auditor or county treasurer discovers 393  
that the owner of property not entitled to the reduction in 394  
taxes under division (B) of section 323.152 of the Revised Code 395  
failed to notify the county auditor as required by division (C) 396  
(1) of this section, a charge shall be imposed against the 397  
property in the amount by which taxes were reduced under that 398  
division for each tax year the county auditor ascertains that 399  
the property was not entitled to the reduction and was owned by 400  
the current owner. Interest shall accrue in the manner 401  
prescribed by division (B) of section 323.121 or division (G) (2) 402  
of section 4503.06 of the Revised Code on the amount by which 403  
taxes were reduced for each such tax year as if the reduction 404

became delinquent taxes at the close of the last day the second 405  
installment of taxes for that tax year could be paid without 406  
penalty. The county auditor shall notify the owner, by ordinary 407  
mail, of the charge, of the owner's right to appeal the charge, 408  
and of the manner in which the owner may appeal. The owner may 409  
appeal the imposition of the charge and interest by filing an 410  
appeal with the county board of revision not later than the last 411  
day prescribed for payment of real and public utility property 412  
taxes under section 323.12 of the Revised Code following receipt 413  
of the notice and occurring at least ninety days after receipt 414  
of the notice. The appeal shall be treated in the same manner as 415  
a complaint relating to the valuation or assessment of real 416  
property under Chapter 5715. of the Revised Code. The charge and 417  
any interest shall be collected as other delinquent taxes. 418

(4) Each year during January, the county auditor shall 419  
furnish by ordinary mail a continuing application to each person 420  
receiving a reduction under division (A) of section 323.152 of 421  
the Revised Code. The continuing application shall be used to 422  
report changes in total income, ownership, occupancy, 423  
disability, and other information earlier furnished the auditor 424  
relative to the reduction in taxes on the property. The 425  
continuing application shall be returned to the auditor not 426  
later than the thirty-first day of December; provided, that if 427  
such changes do not affect the status of the homestead exemption 428  
or the amount of the reduction to which the owner is entitled 429  
under division (A) of section 323.152 of the Revised Code or to 430  
which the occupant is entitled under section 323.159 of the 431  
Revised Code, the application does not need to be returned. 432

(5) Each year during February, the county auditor, except 433  
as otherwise provided in this paragraph, shall furnish by 434  
ordinary mail an original application to the owner, as of the 435

first day of January of that year, of a homestead or a 436  
manufactured or mobile home that transferred during the 437  
preceding calendar year and that qualified for and received a 438  
reduction in taxes under division (B) of section 323.152 of the 439  
Revised Code for the preceding tax year. In order to receive the 440  
reduction under that division, the owner shall file the 441  
application with the county auditor not later than the thirty- 442  
first day of December. If the application is not timely filed, 443  
the auditor shall not grant a reduction in taxes for the 444  
homestead for the current year, and shall notify the owner that 445  
the reduction in taxes has not been granted, in the same manner 446  
prescribed under section 323.154 of the Revised Code for 447  
notification of denial of an application. Failure of an owner to 448  
receive an application does not excuse the failure of the owner 449  
to file an original application. The county auditor is not 450  
required to furnish an application under this paragraph for any 451  
homestead for which application has previously been made on a 452  
form incorporated into any form used by the county auditor to 453  
administer the tax law in respect to the conveyance of real 454  
property or of used manufactured homes or used mobile homes, and 455  
an owner who previously has applied on such a form is not 456  
required to return an application furnished under this 457  
paragraph. 458

(D) No person shall knowingly make a false statement for 459  
the purpose of obtaining a reduction in the person's real 460  
property or manufactured home taxes under section 323.152 of the 461  
Revised Code. 462

(E) No person shall knowingly fail to notify the county 463  
auditor of changes required by division (C) of this section that 464  
have the effect of maintaining or securing a reduction in taxes 465  
under section 323.152 of the Revised Code. 466



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

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

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

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

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

(D) "Manufactured home" has the meaning given in division (C) (4) of section 3781.06 of the Revised Code, and includes a structure consisting of two manufactured homes that were

purchased either together or separately and are combined to form 496  
a single dwelling, but does not include a manufactured home that 497  
is taxed as real property pursuant to division (B) of section 498  
4503.06 of the Revised Code. 499

(E) "Mobile home" has the meaning given in division (O) of 500  
section 4501.01 of the Revised Code and includes a structure 501  
consisting of two mobile homes that were purchased together or 502  
separately and combined to form a single dwelling, but does not 503  
include a mobile home that is taxed as real property pursuant to 504  
division (B) of section 4503.06 of the Revised Code. 505

(F) "Late application" means an application filed with an 506  
original application under division (A) (3) of section 4503.066 507  
of the Revised Code. 508

(G) "Total income," ~~and~~ "disabled veteran," "public 509  
service officer," and "killed in the line of duty" have the same 510  
meanings as in section 323.151 of the Revised Code. 511

**Sec. 4503.065.** (A) (1) Division (A) of this section applies 512  
to any of the following persons: 513

(a) An individual who is permanently and totally disabled; 514

(b) An individual who is sixty-five years of age or older; 515

(c) An individual who is the surviving spouse of a 516  
deceased person who was permanently and totally disabled or 517  
sixty-five years of age or older and who applied and qualified 518  
for a reduction in assessable value under this section in the 519  
year of death, provided the surviving spouse is at least fifty- 520  
nine but not sixty-five or more years of age on the date the 521  
deceased spouse dies. 522

(2) The manufactured home tax on a manufactured or mobile 523

home that is paid pursuant to division (C) of section 4503.06 of 524  
the Revised Code and that is owned and occupied as a home by an 525  
individual whose domicile is in this state and to whom this 526  
section applies, shall be reduced for any tax year for which an 527  
application for such reduction has been approved, provided the 528  
individual did not acquire ownership from a person, other than 529  
the individual's spouse, related by consanguinity or affinity 530  
for the purpose of qualifying for the reduction. An owner 531  
includes a settlor of a revocable or irrevocable inter vivos 532  
trust holding the title to a manufactured or mobile home 533  
occupied by the settlor as of right under the trust. 534

(a) For manufactured and mobile homes for which the tax 535  
imposed by section 4503.06 of the Revised Code is computed under 536  
division (D)(2) of that section, the reduction shall equal one 537  
of the following amounts, as applicable to the person: 538

(i) If the person received a reduction under this section 539  
for tax year 2007, the greater of the reduction for that tax 540  
year or the amount computed under division (A)(2)(b) of this 541  
section; 542

(ii) If the person received, for any homestead, a 543  
reduction under division (A) of this section for tax year 2014 544  
or under division (A)(1) of section 323.152 of the Revised Code 545  
for tax year 2013 or the person is the surviving spouse of such 546  
a person and the surviving spouse is at least fifty-nine years 547  
of age on the date the deceased spouse dies, the amount computed 548  
under division (A)(2)(b) of this section. For purposes of 549  
divisions (A)(2)(a)(ii) and (iii) of this section, a person 550  
receives a reduction under division (A) of this section or 551  
division (A)(1) of section 323.152 of the Revised Code for tax 552  
year 2014 or 2013, respectively, if the person files a late 553

application for that respective tax year that is approved by the 554  
county auditor under section 4503.066 or 323.153 of the Revised 555  
Code. 556

(iii) If the person is not described in division (A) (2) (a) 557  
(i) or (ii) of this section and the person's total income does 558  
not exceed thirty thousand dollars, as adjusted under division 559  
(A) (2) (e) of this section, the amount computed under division 560  
(A) (2) (b) of this section. 561

(b) The amount of the reduction under division (A) (2) (b) 562  
of this section equals the product of the following: 563

(i) Twenty-five thousand dollars of the true value of the 564  
property in money; 565

(ii) The assessment percentage established by the tax 566  
commissioner under division (B) of section 5715.01 of the 567  
Revised Code, not to exceed thirty-five per cent; 568

(iii) The effective tax rate used to calculate the taxes 569  
charged against the property for the current year, where 570  
"effective tax rate" is defined as in section 323.08 of the 571  
Revised Code; 572

(iv) The quantity equal to one minus the sum of the 573  
percentage reductions in taxes received by the property for the 574  
current tax year under section 319.302 of the Revised Code and 575  
division (B) of section 323.152 of the Revised Code. 576

(c) For manufactured and mobile homes for which the tax 577  
imposed by section 4503.06 of the Revised Code is computed under 578  
division (D) (1) of that section, the reduction shall equal one 579  
of the following amounts, as applicable to the person: 580

(i) If the person received a reduction under this section 581

for tax year 2007, the greater of the reduction for that tax 582  
year or the amount computed under division (A) (2) (d) of this 583  
section; 584

(ii) If the person received, for any homestead, a 585  
reduction under division (A) of this section for tax year 2014 586  
or under division (A) (1) of section 323.152 of the Revised Code 587  
for tax year 2013 or the person is the surviving spouse of such 588  
a person and the surviving spouse is at least fifty-nine years 589  
of age on the date the deceased spouse dies, the amount computed 590  
under division (A) (2) (d) of this section. For purposes of 591  
divisions (A) (2) (c) (ii) and (iii) of this section, a person 592  
receives a reduction under division (A) of this section or under 593  
division (A) (1) of section 323.152 of the Revised Code for tax 594  
year 2014 or 2013, respectively, if the person files a late 595  
application for a refund of overpayments for that respective tax 596  
year that is approved by the county auditor under section 597  
4503.066 of the Revised Code. 598

(iii) If the person is not described in division (A) (2) (c) 599  
(i) or (ii) of this section and the person's total income does 600  
not exceed thirty thousand dollars, as adjusted under division 601  
(A) (2) (e) of this section, the amount computed under division 602  
(A) (2) (d) of this section. 603

(d) The amount of the reduction under division (A) (2) (d) 604  
of this section equals the product of the following: 605

(i) Twenty-five thousand dollars of the cost to the owner, 606  
or the market value at the time of purchase, whichever is 607  
greater, as those terms are used in division (D) (1) of section 608  
4503.06 of the Revised Code; 609

(ii) The percentage from the appropriate schedule in 610

division (D) (1) (b) of section 4503.06 of the Revised Code; 611

(iii) The assessment percentage of forty per cent used in 612  
division (D) (1) (b) of section 4503.06 of the Revised Code; 613

(iv) The tax rate of the taxing district in which the home 614  
has its situs. 615

(e) Each calendar year, the tax commissioner shall adjust 616  
the income threshold described in divisions (A) (2) (a) (iii) and 617  
(A) (2) (c) (iii) of this section by completing the following 618  
calculations in September of each year: 619

(i) Determine the percentage increase in the gross 620  
domestic product deflator determined by the bureau of economic 621  
analysis of the United States department of commerce from the 622  
first day of January of the preceding calendar year to the last 623  
day of December of the preceding calendar year; 624

(ii) Multiply that percentage increase by the total income 625  
threshold for the ensuing tax year; 626

(iii) Add the resulting product to the total income 627  
threshold for the ensuing tax year; 628

(iv) Round the resulting sum to the nearest multiple of 629  
one hundred dollars. 630

The commissioner shall certify the amount resulting from 631  
the adjustment to each county auditor not later than the first 632  
day of December each year. The certified amount applies to the 633  
second ensuing tax year. The commissioner shall not make the 634  
adjustment in any calendar year in which the amount resulting 635  
from the adjustment would be less than the total income 636  
threshold for the ensuing tax year. 637

(B) The manufactured home tax levied pursuant to division 638

(C) of section 4503.06 of the Revised Code on a manufactured or 639  
mobile home that is owned and occupied by a disabled veteran 640  
shall be reduced for any tax year for which an application for 641  
such reduction has been approved, provided the disabled veteran 642  
did not acquire ownership from a person, other than the disabled 643  
veteran's spouse, related by consanguinity or affinity for the 644  
purpose of qualifying for the reduction. An owner includes an 645  
owner within the meaning of division (A) (2) of this section. 646

(1) For manufactured and mobile homes for which the tax 647  
imposed by section 4503.06 of the Revised Code is computed under 648  
division (D) (2) of that section, the reduction shall equal the 649  
product obtained by multiplying fifty thousand dollars of the 650  
true value of the property in money by the amounts described in 651  
divisions (A) (2) (b) (ii) to (iv) of this section. 652

(2) For manufactured and mobile homes for which the tax 653  
imposed by section 4503.06 of the Revised Code is computed under 654  
division (D) (1) of that section, the reduction shall equal the 655  
product obtained by multiplying fifty thousand dollars of the 656  
cost to the owner, or the market value at the time of purchase, 657  
whichever is greater, as those terms are used in division (D) (1) 658  
of section 4503.06 of the Revised Code, by the amounts described 659  
in divisions (A) (2) (d) (ii) to (iv) of this section. 660

The reduction is in lieu of any reduction under section 661  
4503.0610 of the Revised Code or division (A) or (C) of this 662  
section. The reduction applies to only one manufactured or 663  
mobile home owned and occupied by a disabled veteran. 664

If a manufactured or mobile home qualifies for a reduction 665  
in taxes under this division for the year in which the disabled 666  
veteran dies, and the disabled veteran is survived by a spouse 667  
who occupied the home when the disabled veteran died and who 668

acquires ownership of the home, the reduction shall continue 669  
through the year in which the surviving spouse dies or 670  
remarries. 671

(C) The manufactured home tax levied pursuant to division 672  
(C) of section 4503.06 of the Revised Code on a manufactured or 673  
mobile home that is owned and occupied by the surviving spouse 674  
of a public service officer killed in the line of duty shall be 675  
reduced for any tax year for which an application for such 676  
reduction has been approved, provided the surviving spouse did 677  
not acquire ownership from a person, other than the surviving 678  
spouse's deceased public service officer spouse, related by 679  
consanguinity or affinity for the purpose of qualifying for the 680  
reduction. An owner includes an owner within the meaning of 681  
division (A) (2) of this section. 682

(1) For manufactured and mobile homes for which the tax 683  
imposed by section 4503.06 of the Revised Code is computed under 684  
division (D) (2) of that section, the reduction shall equal the 685  
product obtained by multiplying fifty thousand dollars of the 686  
true value of the property in money by the amounts described in 687  
divisions (A) (2) (b) (ii) to (iv) of this section. 688

(2) For manufactured and mobile homes for which the tax 689  
imposed by section 4503.06 of the Revised Code is computed under 690  
division (D) (1) of that section, the reduction shall equal the 691  
product obtained by multiplying fifty thousand dollars of the 692  
cost to the owner, or the market value at the time of purchase, 693  
whichever is greater, as those terms are used in division (D) (1) 694  
of section 4503.06 of the Revised Code, by the amounts described 695  
in divisions (A) (2) (d) (ii) to (iv) of this section. 696

The reduction is in lieu of any reduction under section 697  
4503.0610 of the Revised Code or division (A) or (B) of this 698



section. The reduction applies to only one manufactured or 699  
mobile home owned and occupied by such a surviving spouse. A 700  
manufactured or mobile home qualifies for a reduction in taxes 701  
under this division for the tax year in which the public service 702  
officer dies through the tax year in which the surviving spouse 703  
dies or remarries. 704

(D) If the owner or the spouse of the owner of a 705  
manufactured or mobile home is eligible for a homestead 706  
exemption on the land upon which the home is located, the 707  
reduction to which the owner or spouse is entitled under this 708  
section shall not exceed the difference between the reduction to 709  
which the owner or spouse is entitled under division (A) ~~or~~, 710  
(B), or (C) of this section and the amount of the reduction 711  
under the homestead exemption. 712

~~(D)~~ (E) No reduction shall be made with respect to the 713  
home of any person convicted of violating division (C) or (D) of 714  
section 4503.066 of the Revised Code for a period of three years 715  
following the conviction. 716

**Sec. 4503.066.** (A) (1) To obtain a tax reduction under 717  
section 4503.065 of the Revised Code, the owner of the home 718  
shall file an application with the county auditor of the county 719  
in which the home is located. An application for reduction in 720  
taxes based upon a physical disability shall be accompanied by a 721  
certificate signed by a physician, and an application for 722  
reduction in taxes based upon a mental disability shall be 723  
accompanied by a certificate signed by a physician or 724  
psychologist licensed to practice in this state. The certificate 725  
shall attest to the fact that the applicant is permanently and 726  
totally disabled, shall be in a form that the department of 727  
taxation requires, and shall include the definition of totally 728

and permanently disabled as set forth in section 4503.064 of the Revised Code. An application for reduction in taxes based upon a disability certified as permanent and total by a state or federal agency having the function of so classifying persons shall be accompanied by a certificate from that agency. ~~An~~

An application by a disabled veteran for the reduction under division (B) of section 4503.065 of the Revised Code shall be accompanied by a letter or other written confirmation from the United States department of veterans affairs, or its predecessor or successor agency, showing that the veteran qualifies as a disabled veteran.

An application by the surviving spouse of a public service officer killed in the line of duty for the reduction under division (C) of section 4503.065 of the Revised Code shall be accompanied by a letter or other written confirmation from an officer or employee of the board of trustees of a retirement or pension fund in this state or another state or from the chief or other chief executive of the department, agency, or other employer for which the public service officer served when killed in the line of duty affirming that the public service officer was killed in the line of duty.

(2) Each application shall constitute a continuing application for a reduction in taxes for each year in which the manufactured or mobile home is occupied by the applicant. Failure to receive a new application or notification under division (B) of this section after an application for reduction has been approved is prima-facie evidence that the original applicant is entitled to the reduction calculated on the basis of the information contained in the original application. The original application and any subsequent application shall be in

the form of a signed statement and shall be filed on or before 759  
the thirty-first day of December of the year for which the 760  
reduction is sought. The statement shall be on a form, devised 761  
and supplied by the tax commissioner, that shall require no more 762  
information than is necessary to establish the applicant's 763  
eligibility for the reduction in taxes and the amount of the 764  
reduction to which the applicant is entitled. The form shall 765  
contain a statement that signing such application constitutes a 766  
delegation of authority by the applicant to the tax commissioner 767  
or the county auditor, individually or in consultation with each 768  
other, to examine any tax or financial records that relate to 769  
the income of the applicant as stated on the application for the 770  
purpose of determining eligibility under, or possible violation 771  
of, division (C) or (D) of this section. The form also shall 772  
contain a statement that conviction of willfully falsifying 773  
information to obtain a reduction in taxes or failing to comply 774  
with division (B) of this section shall result in the revocation 775  
of the right to the reduction for a period of three years. 776

If an application filed for the current tax year is 777  
approved after the taxes have been paid for the current year, 778  
the amount of the reduction in taxes for the current year shall 779  
be treated as an overpayment of taxes in the same manner as a 780  
late application under division (A) (3) of this section. 781

(3) A late application for a reduction in taxes for the 782  
year preceding the year for which an original application is 783  
filed may be filed with an original application. If the auditor 784  
determines that the information contained in the late 785  
application is correct, the auditor shall determine both the 786  
amount of the reduction in taxes to which the applicant would 787  
have been entitled for the current tax year had the application 788  
been timely filed and approved in the preceding year, and the 789

amount the taxes levied under section 4503.06 of the Revised 790  
Code for the current year would have been reduced as a result of 791  
the reduction. When an applicant is permanently and totally 792  
disabled on the first day of January of the year in which the 793  
applicant files a late application, the auditor, in making the 794  
determination of the amounts of the reduction in taxes under 795  
division (A)(3) of this section, is not required to determine 796  
that the applicant was permanently and totally disabled on the 797  
first day of January of the preceding year. 798

The amount of the reduction in taxes pursuant to a late 799  
application shall be treated as an overpayment of taxes by the 800  
applicant. The auditor shall credit the amount of the 801  
overpayment against the amount of the taxes or penalties then 802  
due from the applicant, and, at the next succeeding settlement, 803  
the amount of the credit shall be deducted from the amount of 804  
any taxes or penalties distributable to the county or any taxing 805  
unit in the county that has received the benefit of the taxes or 806  
penalties previously overpaid, in proportion to the benefits 807  
previously received. If, after the credit has been made, there 808  
remains a balance of the overpayment, or if there are no taxes 809  
or penalties due from the applicant, the auditor shall refund 810  
that balance to the applicant by a warrant drawn on the county 811  
treasurer in favor of the applicant. The treasurer shall pay the 812  
warrant from the general fund of the county. If there is 813  
insufficient money in the general fund to make the payment, the 814  
treasurer shall pay the warrant out of any undivided 815  
manufactured or mobile home taxes subsequently received by the 816  
treasurer for distribution to the county or taxing district in 817  
the county that received the benefit of the overpaid taxes, in 818  
proportion to the benefits previously received, and the amount 819  
paid from the undivided funds shall be deducted from the money 820

otherwise distributable to the county or taxing district in the 821  
county at the next or any succeeding distribution. At the next 822  
or any succeeding distribution after making the refund, the 823  
treasurer shall reimburse the general fund for any payment made 824  
from that fund by deducting the amount of that payment from the 825  
money distributable to the county or other taxing unit in the 826  
county that has received the benefit of the taxes, in proportion 827  
to the benefits previously received. The county auditor shall 828  
certify the total amount of the reductions in taxes made in the 829  
current year under division (A) (3) of this section to the tax 830  
commissioner who shall treat that amount as a reduction in taxes 831  
for the current tax year and shall make reimbursement to the 832  
county of that amount in the manner prescribed in section 833  
4503.068 of the Revised Code, from moneys appropriated for that 834  
purpose. 835

(B) If in any year for which an application for reduction 836  
in taxes has been approved the owner no longer qualifies for the 837  
reduction, the owner shall notify the county auditor that the 838  
owner is not qualified for a reduction in taxes. 839

During February of each year, the county auditor shall 840  
furnish each person whose application for reduction has been 841  
approved, by ordinary mail, a form on which to report any 842  
changes in total income, ownership, occupancy, disability, and 843  
other information earlier furnished the auditor relative to the 844  
application. The form shall be completed and returned to the 845  
auditor not later than the thirty-first day of December if the 846  
changes would affect the person's eligibility for the reduction. 847

(C) No person shall knowingly make a false statement for 848  
the purpose of obtaining a reduction in taxes under section 849  
4503.065 of the Revised Code. 850

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

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

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

**Section 2.** That existing sections 323.151, 323.152, 323.153, 4503.064, 4503.065, and 4503.066 of the Revised Code are hereby repealed.

**Section 3.** The amendment by this act of sections 323.151, 323.152, and 323.153 of the Revised Code applies to tax year 2018 and every tax year thereafter. The amendment by this act of sections 4503.064, 4503.065, and 4503.066 of the Revised Code applies to tax year 2019 and every tax year thereafter.