

As Introduced

**127th General Assembly
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H. B. No. 107

Representative Patton

**Cosponsors: Representatives McGregor, R., Evans, Yuko, McGregor, J.,
Healy, Hughes, Koziura, Lundy, Fende, Chandler**

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A B I L L

To amend sections 319.202, 322.07, 323.152, 323.153, 1
323.154, 4503.06, 4503.064, 4503.065, 4503.066, 2
and 4503.067 of the Revised Code to authorize 3
persons 65 years of age or older with limited 4
incomes to have the taxes on their primary 5
residences "frozen." 6

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

Section 1. That sections 319.202, 322.07, 323.152, 323.153, 7
323.154, 4503.06, 4503.064, 4503.065, 4503.066, and 4503.067 of 8
the Revised Code be amended to read as follows: 9

Sec. 319.202. Before the county auditor indorses any real 10
property conveyance or manufactured or mobile home conveyance 11
presented to the auditor pursuant to section 319.20 of the Revised 12
Code or registers any manufactured or mobile home conveyance 13
pursuant to section 4503.061 of the Revised Code, the grantee or 14
the grantee's representative shall submit in triplicate a 15
statement, prescribed by the tax commissioner, and other 16
information as the county auditor may require, declaring the value 17
of real property or manufactured or mobile home conveyed, except 18

that when the transfer is exempt under division (F)(3) of section 19
319.54 of the Revised Code only a statement of the reason for the 20
exemption shall be required. Each statement submitted under this 21
section shall contain the information required under divisions (A) 22
and (B) of this section. 23

(A) Each statement submitted under this section shall either: 24

(1) Contain an affirmation by the grantee that the grantor 25
has been asked by the grantee or the grantee's representative 26
whether to the best of the grantor's knowledge either the 27
preceding or the current year's taxes on the real property or the 28
current or following year's taxes on the manufactured or mobile 29
home conveyed will be reduced under division (A) or (C) of section 30
323.152 or under section 4503.065 of the Revised Code and that the 31
grantor indicated that to the best of the grantor's knowledge the 32
taxes will not be so reduced; or 33

(2) Be accompanied by a sworn or affirmed instrument stating: 34

(a) To the best of the grantor's knowledge the real property 35
or the manufactured or mobile home that is the subject of the 36
conveyance is eligible for and will receive a reduction in taxes 37
for or payable in the current year under division (A) or (C) of 38
section 323.152 or under section 4503.065 of the Revised Code and 39
that the reduction or reductions will be reflected in the 40
grantee's taxes; 41

(b) The estimated amount of such reductions that will be 42
reflected in the grantee's taxes; 43

(c) That the grantor and the grantee have considered and 44
accounted for the total estimated amount of such reductions to the 45
satisfaction of both the grantee and the grantor. The auditor 46
shall indorse the instrument, return it to the grantee or the 47
grantee's representative, and provide a copy of the indorsed 48
instrument to the grantor or the grantor's representative. 49

(B) Each statement submitted under this section shall either:	50
(1) Contain an affirmation by the grantee that the grantor	51
has been asked by the grantee or the grantee's representative	52
whether to the best of the grantor's knowledge the real property	53
conveyed qualified for the current agricultural use valuation	54
under section 5713.30 of the Revised Code either for the preceding	55
or the current year and that the grantor indicated that to the	56
best of the grantor's knowledge the property conveyed was not so	57
qualified; or	58
(2) Be accompanied by a sworn or affirmed instrument stating:	59
(a) To the best of the grantor's knowledge the real property	60
conveyed was qualified for the current agricultural use valuation	61
under section 5713.30 of the Revised Code either for the preceding	62
or the current year;	63
(b) To the extent that the property will not continue to	64
qualify for the current agricultural use valuation either for the	65
current or the succeeding year, that the property will be subject	66
to a recoupment charge equal to the tax savings in accordance with	67
section 5713.34 of the Revised Code;	68
(c) That the grantor and the grantee have considered and	69
accounted for the total estimated amount of such recoupment, if	70
any, to the satisfaction of both the grantee and the grantor. The	71
auditor shall indorse the instrument, forward it to the grantee or	72
the grantee's representative, and provide a copy of the indorsed	73
instrument to the grantor or the grantor's representative.	74
(C) The grantor shall pay the fee required by division (F)(3)	75
of section 319.54 of the Revised Code; and, in the event the board	76
of county commissioners of the county has levied a real property	77
or a manufactured home transfer tax pursuant to Chapter 322. of	78
the Revised Code, the amount required by the real property or	79
manufactured home transfer tax so levied. If the conveyance is	80

exempt from the fee provided for in division (F)(3) of section 81
319.54 of the Revised Code and the tax, if any, levied pursuant to 82
Chapter 322. of the Revised Code, the reason for such exemption 83
shall be shown on the statement. "Value" means, in the case of any 84
deed or certificate of title not a gift in whole or part, the 85
amount of the full consideration therefor, paid or to be paid for 86
the real estate or manufactured or mobile home described in the 87
deed or title, including the amount of any mortgage or vendor's 88
lien thereon. If property sold under a land installment contract 89
is conveyed by the seller under such contract to a third party and 90
the contract has been of record at least twelve months prior to 91
the date of conveyance, "value" means the unpaid balance owed to 92
the seller under the contract at the time of the conveyance, but 93
the statement shall set forth the amount paid under such contract 94
prior to the date of conveyance. In the case of a gift in whole or 95
part, "value" means the estimated price the real estate or 96
manufactured or mobile home described in the deed or certificate 97
of title would bring in the open market and under the then 98
existing and prevailing market conditions in a sale between a 99
willing seller and a willing buyer, both conversant with the 100
property and with prevailing general price levels. No person shall 101
willfully falsify the value of property conveyed. 102

(D) The auditor shall indorse each conveyance on its face to 103
indicate the amount of the conveyance fee and compliance with this 104
section. The auditor shall retain the original copy of the 105
statement of value, forward to the tax commissioner one copy on 106
which shall be noted the most recent assessed value of the 107
property, and furnish one copy to the grantee or the grantee's 108
representative. 109

(E) In order to achieve uniform administration and collection 110
of the transfer fee required by division (F)(3) of section 319.54 111
of the Revised Code, the tax commissioner shall adopt and 112

promulgate rules for the administration and enforcement of the 113
levy and collection of such fee. 114

Sec. 322.07. (A) By resolution the board of county 115
commissioners may prescribe a lower rate for the real property 116
transfer tax levied under section 322.02 of the Revised Code than 117
the uniform rate that is otherwise levied. The lower rate shall 118
apply to any deed conveying a homestead for which the grantor has 119
obtained a certificate of reduction in taxes under section 323.154 120
of the Revised Code for a reduction under division (A) of section 121
323.152 of the Revised Code. 122

(B) A board of county commissioners that prescribes a lower 123
real property transfer tax rate under division (A) of this section 124
shall prescribe the same lower rate for the manufactured home 125
transfer tax if it levies a manufactured home transfer tax under 126
section 322.06 of the Revised Code. The lower manufactured home 127
transfer tax rate shall apply to any certificate of title 128
conveying a used manufactured or used mobile home for which the 129
grantor has obtained a certificate of reduction in ~~assessable~~ 130
value taxes under section 4503.067 of the Revised Code. 131

Sec. 323.152. In addition to the reduction in taxes required 132
under section 319.302 of the Revised Code, taxes shall be reduced 133
as provided in divisions (A) ~~and~~, (B), and (C) of this section. 134

(A)(1) Division (A) of this section applies to any of the 135
following: 136

(a) A person who is permanently and totally disabled; 137

(b) A person who is sixty-five years of age or older; 138

(c) A person who is the surviving spouse of a deceased person 139
who was permanently and totally disabled or sixty-five years of 140
age or older and who applied and qualified for a reduction in 141
taxes under this division in the year of death, provided the 142

surviving spouse is at least fifty-nine but not sixty-five or more 143
years of age on the date the deceased spouse dies. 144

(2) Real property taxes on a homestead owned and occupied, or 145
a homestead in a housing cooperative occupied, by a person to whom 146
division (A) of this section applies shall be reduced for each 147
year for which the owner obtains a certificate of reduction from 148
the county auditor under section 323.154 of the Revised Code or 149
for which the occupant obtains a certificate of reduction in 150
accordance with section 323.159 of the Revised Code. The Taxes on 151
a homestead shall not be reduced under division (A) of this 152
section for any year for which taxes on the homestead are reduced 153
under division (C) of this section. 154

The reduction shall equal the amount obtained by multiplying 155
the tax rate for the tax year for which the certificate is issued 156
by the reduction in taxable value shown in the following schedule: 157

Reduce Taxable Value		158
Total Income	by the Lesser of:	159
\$11,900 or less	\$5,000 or seventy-five per cent	160
More than \$11,900 but not more than \$17,500	\$3,000 or sixty per cent	161
More than \$17,500 but not more than \$23,000	\$1,000 or twenty-five per cent	162
More than \$23,000	-0-	163

(3) Each calendar year, the tax commissioner shall adjust the 164
foregoing schedule by completing the following calculations in 165
September of each year: 166

(a) Determine the percentage increase in the gross domestic 167
product deflator determined by the bureau of economic analysis of 168
the United States department of commerce from the first day of 169
January of the preceding calendar year to the last day of December 170
of the preceding calendar year; 171

(b) Multiply that percentage increase by each of the total income amounts, and by each dollar amount by which taxable value is reduced, for the current tax year;

(c) Add the resulting product to each of the total income amounts, and to each of the dollar amounts by which taxable value is reduced, for the current tax year;

(d)(i) Except as provided in division (A)(3)(d)(ii) of this section, round the resulting sum to the nearest multiple of one hundred dollars;

(ii) If rounding the resulting sum to the nearest multiple of one hundred dollars under division (A)(3)(d)(i) of this section does not increase the dollar amounts by which taxable value is reduced, the resulting sum instead shall be rounded to the nearest multiple of ten dollars.

The commissioner shall certify the amounts resulting from the adjustment to each county auditor not later than the first day of December each year. The certified amounts apply to the following tax year. The commissioner shall not make the adjustment in any calendar year in which the amounts resulting from the adjustment would be less than the total income amounts, or less than the dollar amounts by which taxable value is reduced, for the current tax year.

(B) To provide a partial exemption, real property taxes on any homestead, and manufactured home taxes on any manufactured or mobile home on which a manufactured home tax is assessed pursuant to division (D)(2) of section 4503.06 of the Revised Code, shall be reduced for each year for which the owner obtains a certificate of reduction from the county auditor under section 323.154 of the Revised Code. The amount of the reduction shall equal two and one-half per cent of the amount of taxes to be levied on the homestead or the manufactured or mobile home after applying

section 319.301 of the Revised Code.	203
<u>(C)(1) As used in division (C) of this section:</u>	204
<u>(a) "Qualifying total income" means the highest total income</u>	205
<u>amount on the basis of which a reduction in taxes is permitted</u>	206
<u>under division (A) of this section.</u>	207
<u>(b) "Original taxes" means the amount of taxes charged</u>	208
<u>against a homestead for the tax year preceding the first tax year</u>	209
<u>for which a certificate of reduction was issued for a reduction in</u>	210
<u>taxes under division (C) of this section for that homestead. If</u>	211
<u>such a certificate was issued to that owner for that homestead for</u>	212
<u>a prior tax year but not for the preceding tax year, "original</u>	213
<u>taxes" means the amount of taxes charged against the homestead for</u>	214
<u>the preceding tax year. "Original taxes" excludes any assessments,</u>	215
<u>penalties, interest, charges added pursuant to section 319.35 of</u>	216
<u>the Revised Code, or charges remaining unpaid from any previous</u>	217
<u>tax year, and shall be determined after accounting for the</u>	218
<u>reductions under divisions (A) and (B) of this section and</u>	219
<u>sections 319.301 and 319.302 of the Revised Code.</u>	220
<u>(2) Real property taxes on a homestead that is owned and</u>	221
<u>occupied by a person who is sixty-five years of age or older as</u>	222
<u>the primary residence of that person and who, together with the</u>	223
<u>person's spouse, has total income not exceeding the qualifying</u>	224
<u>total income, shall be reduced each year for which the owner</u>	225
<u>obtains a certificate of reduction under section 323.154 of the</u>	226
<u>Revised Code. The reduction shall equal the amount necessary to</u>	227
<u>make current taxes equal to original taxes.</u>	228
<u>(3) Taxes on a homestead shall not be reduced under division</u>	229
<u>(C) of this section for any year for which taxes on the homestead</u>	230
<u>are reduced under division (A) of this section.</u>	231
<u>(D) The reductions granted by this section do not apply to</u>	232
<u>special assessments or respread of assessments levied against the</u>	233

homestead, and if there is a transfer of ownership subsequent to 234
the filing of an application for a reduction in taxes, such 235
reductions are not forfeited for such year by virtue of such 236
transfer. 237

~~(D)~~(E) The reductions in taxable value referred to in this 238
section shall be applied solely as a factor for the purpose of 239
computing the reduction of taxes under this section and shall not 240
affect the total value of property in any subdivision or taxing 241
district as listed and assessed for taxation on the tax lists and 242
duplicates, or any direct or indirect limitations on indebtedness 243
of a subdivision or taxing district. If after application of 244
sections 5705.31 and 5705.32 of the Revised Code, including the 245
allocation of all levies within the ten-mill limitation to debt 246
charges to the extent therein provided, there would be 247
insufficient funds for payment of debt charges not provided for by 248
levies in excess of the ten-mill limitation, the reduction of 249
taxes provided for in sections 323.151 to 323.159 of the Revised 250
Code shall be proportionately adjusted to the extent necessary to 251
provide such funds from levies within the ten-mill limitation. 252

~~(E)~~(F) No reduction shall be made on the taxes due on the 253
homestead of any person convicted of violating division ~~(C)~~ ~~or~~ (D) 254
or (E) of section 323.153 of the Revised Code for a period of 255
three years following the conviction. 256

Sec. 323.153. (A) To obtain a reduction in real property 257
taxes under division (A) ~~or~~, (B), or (C) of section 323.152 of the 258
Revised Code or in manufactured home taxes under division (B) of 259
section 323.152 of the Revised Code, the owner shall file an 260
application with the county auditor of the county in which the 261
owner's homestead is located. 262

To obtain a reduction in real property taxes under division 263
(A) of section 323.152 of the Revised Code, the occupant of a 264

homestead in a housing cooperative shall file an application with 265
the nonprofit corporation that owns and operates the housing 266
cooperative, in accordance with this paragraph. Not later than the 267
first day of March each year, the corporation shall obtain 268
applications from the county auditor's office and provide one to 269
each new occupant. Not later than the first day of May, any 270
occupant who may be eligible for a reduction in taxes under 271
division (A) of section 323.152 of the Revised Code shall submit 272
the completed application to the corporation. Not later than the 273
fifteenth day of May, the corporation shall file all completed 274
applications, and the information required by division (B) of 275
section 323.159 of the Revised Code, with the county auditor of 276
the county in which the occupants' homesteads are located. 277
Continuing applications shall be furnished to an occupant in the 278
manner provided in division (C)(4) of this section. 279

(1) An application for a reduction in taxes under division 280
(A) of section 323.152 of the Revised Code constitutes a 281
continuing application for the reduction for each year in which 282
the dwelling is the applicant's homestead and in which the amount 283
of the reduction in taxable value under that division does not 284
exceed either the amount or percentage of the reduction for the 285
year in which the application was first filed. 286

An application for reduction under division (A) of section 287
323.152 of the Revised Code that is based upon a physical 288
disability shall be accompanied by a certificate signed by a 289
physician, and an application for reduction under that division 290
based upon a mental disability shall be accompanied by a 291
certificate signed by a physician or psychologist licensed to 292
practice in this state, attesting to the fact that the applicant 293
is permanently and totally disabled. The certificate shall be in a 294
form that the tax commissioner requires and shall include the 295
definition of permanently and totally disabled as set forth in 296

section 323.151 of the Revised Code. An application for reduction 297
based upon a disability certified as permanent and total by a 298
state or federal agency having the function of so classifying 299
persons shall be accompanied by a certificate from that agency. 300
~~Such an application constitutes a continuing application for a 301
reduction in taxes for each year in which the dwelling is the 302
applicant's homestead and the amount of the reduction in taxable 303
value to which the applicant is entitled does not exceed either 304
the amount or percentage of the reduction to which the applicant 305
was entitled for the year in which the application was first 306
filed. 307~~

(2) An application for a reduction in taxes under division 308
(B) of section 323.152 of the Revised Code shall be filed only if 309
the homestead or manufactured or mobile home was transferred in 310
the preceding year or did not qualify for and receive the 311
reduction in taxes under that division for the preceding tax year. 312
The application for homesteads transferred in the preceding year 313
shall be incorporated into any form used by the county auditor to 314
administer the tax law in respect to the conveyance of real 315
property pursuant to section 319.20 of the Revised Code or of used 316
manufactured homes or used mobile homes as defined in section 317
5739.0210 of the Revised Code. The owner of a manufactured or 318
mobile home who has elected under division (D)(4) of section 319
4503.06 of the Revised Code to be taxed under division (D)(2) of 320
that section for the ensuing year may file the application at the 321
time of making that election. The application shall contain a 322
statement that failure by the applicant to affirm on the 323
application that the dwelling on the property conveyed is the 324
applicant's homestead prohibits the owner from receiving the 325
reduction in taxes until a proper application is filed within the 326
period prescribed by division (A)~~(3)~~(5) of this section. Such an 327
application constitutes a continuing application for a reduction 328
in taxes for each year in which the dwelling is the applicant's 329

homestead. 330

(3) An application for a reduction in taxes under division 331
(C) of section 323.152 of the Revised Code constitutes a 332
continuing application for the reduction under that division for 333
each year in which the dwelling is the applicant's homestead and 334
is used by the applicant as the applicant's primary residence, and 335
for which the total income of the applicant and the applicant's 336
spouse does not exceed the qualifying total income. 337

(4) Failure to receive a new application filed under division 338
(A)(1) ~~or~~, (2), or (3) or notification under division (C) of this 339
section after a certificate of reduction has been issued under 340
section 323.154 of the Revised Code, or failure to receive a new 341
application filed under division (A)(1) or notification under 342
division (C) of this section after a certificate of reduction has 343
been issued under section 323.159 of the Revised Code, is 344
prima-facie evidence that the original applicant is entitled to 345
the reduction in taxes calculated on the basis of the information 346
contained in the original application. ~~The~~ 347

(5) The original application and any subsequent application, 348
including any late application, shall be in the form of a signed 349
statement and shall be filed after the first Monday in January and 350
not later than the first Monday in June. The original application 351
and any subsequent application for a reduction in real property 352
taxes shall be filed in the year for which the reduction is 353
sought. The original application and any subsequent application 354
for a reduction in manufactured home taxes shall be filed in the 355
year preceding the year for which the reduction is sought. The 356
statement shall be on a form, devised and supplied by the tax 357
commissioner, which shall require no more information than is 358
necessary to establish the applicant's eligibility for the 359
reduction in taxes and the amount of the reduction, and, for a 360
certificate of reduction issued under section 323.154 of the 361

Revised Code, shall include an affirmation by the applicant that 362
ownership of the homestead was not acquired from a person, other 363
than the applicant's spouse, related to the owner by consanguinity 364
or affinity for the purpose of qualifying for the real property or 365
manufactured home tax reduction provided for in division (A) ~~or~~ 366
(B), or (C) of section 323.152 of the Revised Code. The form of 367
the application shall require an applicant applying for a 368
reduction under division (A) or (C) of section 323.152 of the 369
Revised Code to elect whether the application is for a reduction 370
in taxes under division (A) or under division (C) of that section. 371
The form shall contain a statement that conviction of willfully 372
falsifying information to obtain a reduction in taxes or failing 373
to comply with division (C) of this section results in the 374
revocation of the right to the reduction for a period of three 375
years. In the case of an application for a reduction in taxes 376
under division (A) or (C) of section 323.152 of the Revised Code, 377
the form shall contain a statement that signing the application 378
constitutes a delegation of authority by the applicant to the 379
county auditor to examine any financial records relating to income 380
earned by the applicant as stated on the application for the 381
purpose of determining a possible violation of division (D) or (E) 382
of this section. 383

(B) A late application for a tax reduction for the year 384
preceding the year in which an original application is filed, or 385
for a reduction in manufactured home taxes for the year in which 386
an original application is filed, may be filed with the original 387
application. If the county auditor determines the information 388
contained in the late application is correct, the auditor shall 389
determine the amount of the reduction in taxes to which the 390
applicant would have been entitled for the preceding tax year had 391
the applicant's application been timely filed and approved in that 392
year. 393

The amount of such reduction shall be treated by the auditor 394
as an overpayment of taxes by the applicant and shall be refunded 395
in the manner prescribed in section 5715.22 of the Revised Code 396
for making refunds of overpayments. On the first day of July of 397
each year, the county auditor shall certify the total amount of 398
the reductions in taxes made in the current year under this 399
division to the tax commissioner, who shall treat the full amount 400
thereof as a reduction in taxes for the preceding tax year and 401
shall make reimbursement to the county therefor in the manner 402
prescribed by section 323.156 of the Revised Code, from money 403
appropriated for that purpose. 404

(C)(1) If, in any year after an application has been filed 405
under division (A)(1) ~~or~~ (2), or (3) of this section, the owner 406
does not qualify for a reduction in taxes on the homestead or on 407
the manufactured or mobile home set forth on such application, or 408
qualifies for a reduction in taxes that is to be based upon a 409
reduction in taxable value less than either the percentage or 410
amount of the reduction in taxable value to which the owner was 411
entitled in the year the application was filed, the owner shall 412
notify the county auditor that the owner is not qualified for a 413
reduction in taxes or file a new application under division (A)(1) 414
~~or~~ (2), or (3) of this section. 415

(2) If, in any year after an application has been filed under 416
division (A)~~(1)~~ of this section, the occupant of a homestead in a 417
housing cooperative does not qualify for a reduction in taxes on 418
the homestead, the occupant shall notify the county auditor that 419
the occupant is not qualified for a reduction in taxes or file a 420
new application under division (A)~~(1)~~ of this section. 421

(3) If the county auditor or county treasurer discovers that 422
the owner of property not entitled to the reduction in taxes under 423
division (B) of section 323.152 of the Revised Code failed to 424
notify the county auditor as required by division (C)(1) of this 425

section, a charge shall be imposed against the property in the 426
amount by which taxes were reduced under that division for each 427
tax year the county auditor ascertains that the property was not 428
entitled to the reduction and was owned by the current owner. 429
Interest shall accrue in the manner prescribed by division (B) of 430
section 323.121 or division (G)(2) of section 4503.06 of the 431
Revised Code on the amount by which taxes were reduced for each 432
such tax year as if the reduction became delinquent taxes at the 433
close of the last day the second installment of taxes for that tax 434
year could be paid without penalty. The county auditor shall 435
notify the owner, by ordinary mail, of the charge, of the owner's 436
right to appeal the charge, and of the manner in which the owner 437
may appeal. The owner may appeal the imposition of the charge and 438
interest by filing an appeal with the county board of revision not 439
later than the last day prescribed for payment of real and public 440
utility property taxes under section 323.12 of the Revised Code 441
following receipt of the notice and occurring at least ninety days 442
after receipt of the notice. The appeal shall be treated in the 443
same manner as a complaint relating to the valuation or assessment 444
of real property under Chapter 5715. of the Revised Code. The 445
charge and any interest shall be collected as other delinquent 446
taxes. 447

(4) Each year during January, the county auditor shall 448
furnish by ordinary mail a continuing application to each person 449
issued a certificate of reduction under section 323.154 or 323.159 450
of the Revised Code with respect to a reduction in taxes under 451
division (A) or (C) of section 323.152 of the Revised Code. The 452
continuing application shall be used to report changes in total 453
income that would have the effect of increasing or decreasing the 454
reduction in ~~taxable value~~ taxes to which the person is entitled_{7i} 455
changes in ownership or occupancy of the homestead, including 456
changes in or revocation of a revocable inter vivos trust_{7i} 457
changes in disability_{7i} and other changes in the information 458

earlier furnished the auditor relative to the reduction in taxes 459
~~on the property~~. The continuing application shall be returned to 460
the auditor not later than the first Monday in June; provided, 461
that if such changes do not affect the status of the homestead 462
exemption or the amount of the reduction to which the owner is 463
entitled under division (A) or (C) of section 323.152 of the 464
Revised Code or to which the occupant is entitled under section 465
323.159 of the Revised Code, the application does not need to be 466
returned. 467

(5) Each year during February, the county auditor, except as 468
otherwise provided in this paragraph, shall furnish by ordinary 469
mail an original application to the owner, as of the first day of 470
January of that year, of a homestead or a manufactured or mobile 471
home that transferred during the preceding calendar year and that 472
qualified for and received a reduction in taxes under division (B) 473
of section 323.152 of the Revised Code for the preceding tax year. 474
In order to receive the reduction under that division, the owner 475
shall file the application with the county auditor not later than 476
the first Monday in June. If the application is not timely filed, 477
the auditor shall not grant a reduction in taxes for the homestead 478
for the current year, and shall notify the owner that the 479
reduction in taxes has not been granted, in the same manner 480
prescribed under section 323.154 of the Revised Code for 481
notification of denial of an application. Failure of an owner to 482
receive an application does not excuse the failure of the owner to 483
file an original application. The county auditor is not required 484
to furnish an application under this paragraph for any homestead 485
for which application has previously been made on a form 486
incorporated into any form used by the county auditor to 487
administer the tax law in respect to the conveyance of real 488
property or of used manufactured homes or used mobile homes, and 489
an owner who previously has applied on such a form is not required 490
to return an application furnished under this paragraph. 491

(D) No person shall knowingly make a false statement for the 492
purpose of obtaining a reduction in the person's real property or 493
manufactured home taxes under section 323.152 of the Revised Code. 494

(E) No person shall knowingly fail to notify the county 495
auditor of changes required by division (C) of this section that 496
have the effect of maintaining or securing a reduction in taxable 497
value of homestead property or a reduction in taxes in excess of 498
the reduction allowed under section 323.152 of the Revised Code. 499

(F) No person shall knowingly make a false statement or 500
certification attesting to any person's physical or mental 501
condition for purposes of qualifying such person for tax relief 502
pursuant to sections 323.151 to 323.159 of the Revised Code. 503

Sec. 323.154. On or before the day the county auditor has 504
completed the duties imposed by sections 319.30 to 319.302 of the 505
Revised Code, the auditor shall issue a certificate of reduction 506
in taxes in triplicate for each person who has complied with 507
section 323.153 of the Revised Code and whose homestead, as 508
defined in division (A)(1) of section 323.151 of the Revised Code, 509
or manufactured or mobile home the auditor finds is entitled to a 510
~~reduction~~ one or more of the reductions in real property or 511
manufactured home taxes for that year under section 323.152 of the 512
Revised Code. Except as provided in section 323.159 of the Revised 513
Code, in the case of a homestead entitled to a reduction under 514
division (A) or (C) of that section 323.152 of the Revised Code, 515
the certificate shall state the taxable value of the homestead on 516
the first day of January of that year, the amount of the reduction 517
in taxable value and the total reduction in taxes for that year 518
under ~~that section~~ either of those divisions, the tax rate that is 519
applicable against such homestead for that year, and any other 520
information the tax commissioner requires. In the case of a 521
homestead or a manufactured or mobile home entitled to a reduction 522

under division (B) of that section, the certificate shall state 523
the total amount of the reduction in taxes for that year under 524
that section and any other information the tax commissioner 525
requires. The certificate for reduction in taxes shall be on a 526
form approved by the commissioner. Upon issuance of such a 527
certificate, the county auditor shall forward one copy and the 528
original to the county treasurer and retain one copy. The county 529
auditor also shall record the amount of reduction in taxes in the 530
appropriate column on the general tax list and duplicate of real 531
and public utility property ~~and~~ or on the manufactured home tax 532
list. 533

If an application, late application, or continuing 534
application is not approved, or if the county auditor otherwise 535
determines that a homestead or a manufactured or mobile home does 536
not qualify for a reduction in taxes under division (A) ~~or~~, (B), 537
or (C) of section 323.152 of the Revised Code, the auditor shall 538
notify the applicant of the reasons for denial not later than the 539
first Monday in October. If an applicant believes that the 540
application for reduction has been improperly denied or that the 541
reduction is for less than that to which the applicant is 542
entitled, the applicant may file an appeal with the county board 543
of revision not later than the date of closing of the collection 544
for the first half of real and public utility property taxes or 545
manufactured home taxes. The appeal shall be treated in the same 546
manner as a complaint relating to the valuation or assessment of 547
real property under Chapter 5715. of the Revised Code. 548

Sec. 4503.06. (A) The owner of each manufactured or mobile 549
home that has acquired situs in this state shall pay either a real 550
property tax pursuant to Title LVII of the Revised Code or a 551
manufactured home tax pursuant to division (C) of this section. 552

(B) The owner of a manufactured or mobile home shall pay real 553

property taxes if either of the following applies: 554

(1) The manufactured or mobile home acquired situs in the 555
state or ownership in the home was transferred on or after January 556
1, 2000, and all of the following apply: 557

(a) The home is affixed to a permanent foundation as defined 558
in division (C)(5) of section 3781.06 of the Revised Code. 559

(b) The home is located on land that is owned by the owner of 560
the home. 561

(c) The certificate of title has been inactivated by the 562
clerk of the court of common pleas that issued it, pursuant to 563
division (H) of section 4505.11 of the Revised Code. 564

(2) The manufactured or mobile home acquired situs in the 565
state or ownership in the home was transferred before January 1, 566
2000, and all of the following apply: 567

(a) The home is affixed to a permanent foundation as defined 568
in division (C)(5) of section 3781.06 of the Revised Code. 569

(b) The home is located on land that is owned by the owner of 570
the home. 571

(c) The owner of the home has elected to have the home taxed 572
as real property and, pursuant to section 4505.11 of the Revised 573
Code, has surrendered the certificate of title to the auditor of 574
the county containing the taxing district in which the home has 575
its situs, together with proof that all taxes have been paid. 576

(d) The county auditor has placed the home on the real 577
property tax list and delivered the certificate of title to the 578
clerk of the court of common pleas that issued it and the clerk 579
has inactivated the certificate. 580

(C)(1) Any mobile or manufactured home that is not taxed as 581
real property as provided in division (B) of this section is 582
subject to an annual manufactured home tax, payable by the owner, 583

for locating the home in this state. The tax as levied in this 584
section is for the purpose of supplementing the general revenue 585
funds of the local subdivisions in which the home has its situs 586
pursuant to this section. 587

(2) The year for which the manufactured home tax is levied 588
commences on the first day of January and ends on the following 589
thirty-first day of December. The state shall have the first lien 590
on any manufactured or mobile home on the list for the amount of 591
taxes, penalties, and interest charged against the owner of the 592
home under this section. The lien of the state for the tax for a 593
year shall attach on the first day of January to a home that has 594
acquired situs on that date. The lien for a home that has not 595
acquired situs on the first day of January, but that acquires 596
situs during the year, shall attach on the next first day of 597
January. The lien shall continue until the tax, including any 598
penalty or interest, is paid. 599

(3)(a) The situs of a manufactured or mobile home located in 600
this state on the first day of January is the local taxing 601
district in which the home is located on that date. 602

(b) The situs of a manufactured or mobile home not located in 603
this state on the first day of January, but located in this state 604
subsequent to that date, is the local taxing district in which the 605
home is located thirty days after it is acquired or first enters 606
this state. 607

(4) The tax is collected by and paid to the county treasurer 608
of the county containing the taxing district in which the home has 609
its situs. 610

(D) The manufactured home tax shall be computed and assessed 611
by the county auditor of the county containing the taxing district 612
in which the home has its situs as follows: 613

(1) On a home that acquired situs in this state prior to 614

January 1, 2000: 615

(a) By multiplying the assessable value of the home by the 616
tax rate of the taxing district in which the home has its situs, 617
and deducting from the product thus obtained any reduction 618
authorized under section 4503.065 of the Revised Code. The tax 619
levied under this formula shall not be less than thirty-six 620
dollars, unless the home qualifies for a reduction ~~in assessable~~ 621
~~value~~ under section 4503.065 of the Revised Code, in which case 622
there shall be no minimum tax and the tax shall be the amount 623
calculated under this division. 624

(b) The assessable value of the home shall be forty per cent 625
of the amount arrived at by the following computation: 626

(i) If the cost to the owner, or market value at time of 627
purchase, whichever is greater, of the home includes the 628
furnishings and equipment, such cost or market value shall be 629
multiplied according to the following schedule: 630

For the first calendar year			631
in which the			632
home is owned by the			633
current owner	x	80%	634
2nd calendar year	x	75%	635
3rd "	x	70%	636
4th "	x	65%	637
5th "	x	60%	638
6th "	x	55%	639
7th "	x	50%	640
8th "	x	45%	641
9th "	x	40%	642
10th and each year thereafter	x	35%	643

The first calendar year means any period between the first 644
day of January and the thirty-first day of December of the first 645
year. 646

(ii) If the cost to the owner, or market value at the time of purchase, whichever is greater, of the home does not include the furnishings and equipment, such cost or market value shall be multiplied according to the following schedule:

For the first calendar year			651
in which the			652
home is owned by the			653
current owner	x	95%	654
2nd calendar year	x	90%	655
3rd "	x	85%	656
4th "	x	80%	657
5th "	x	75%	658
6th "	x	70%	659
7th "	x	65%	660
8th "	x	60%	661
9th "	x	55%	662
10th and each year thereafter	x	50%	663

The first calendar year means any period between the first day of January and the thirty-first day of December of the first year.

(2) On a home in which ownership was transferred or that first acquired situs in this state on or after January 1, 2000:

(a) By multiplying the assessable value of the home by the effective tax rate, as defined in section 323.08 of the Revised Code, for residential real property of the taxing district in which the home has its situs, and deducting from the product thus obtained the reductions required or authorized under section 319.302, division (B) of section 323.152, or section 4503.065 of the Revised Code.

(b) The assessable value of the home shall be thirty-five per cent of its true value as determined under division (L) of this section.

(3) On or before the fifteenth day of January each year, the county auditor shall record the assessable value and the amount of tax on the manufactured or mobile home on the tax list and deliver a duplicate of the list to the county treasurer. In the case of an emergency as defined in section 323.17 of the Revised Code, the tax commissioner, by journal entry, may extend the times for delivery of the duplicate for an additional fifteen days upon receiving a written application from the county auditor regarding an extension for the delivery of the duplicate, or from the county treasurer regarding an extension of the time for the billing and collection of taxes. The application shall contain a statement describing the emergency that will cause the unavoidable delay and must be received by the tax commissioner on or before the last day of the month preceding the day delivery of the duplicate is otherwise required. When an extension is granted for delivery of the duplicate, the time period for payment of taxes shall be extended for a like period of time. When a delay in the closing of a tax collection period becomes unavoidable, the tax commissioner, upon application by the county auditor and county treasurer, may order the time for payment of taxes to be extended if the tax commissioner determines that penalties have accrued or would otherwise accrue for reasons beyond the control of the taxpayers of the county. The order shall prescribe the final extended date for payment of taxes for that collection period.

(4) After January 1, 1999, the owner of a manufactured or mobile home taxed pursuant to division (D)(1) of this section may elect to have the home taxed pursuant to division (D)(2) of this section by filing a written request with the county auditor of the taxing district in which the home is located on or before the first day of December of any year. Upon the filing of the request, the county auditor shall determine whether all taxes levied under division (D)(1) of this section have been paid, and if those taxes have been paid, the county auditor shall tax the manufactured or

mobile home pursuant to division (D)(2) of this section commencing 712
in the next tax year. 713

(5) A manufactured or mobile home that acquired situs in this 714
state prior to January 1, 2000, shall be taxed pursuant to 715
division (D)(2) of this section if no manufactured home tax had 716
been paid for the home and the home was not exempted from taxation 717
pursuant to division (E) of this section for the year for which 718
the taxes were not paid. 719

(6)(a) Immediately upon receipt of any manufactured home tax 720
duplicate from the county auditor, but not less than twenty days 721
prior to the last date on which the first one-half taxes may be 722
paid without penalty as prescribed in division (F) of this 723
section, the county treasurer shall cause to be prepared and 724
mailed or delivered to each person charged on that duplicate with 725
taxes, or to an agent designated by such person, the tax bill 726
prescribed by the tax commissioner under division (D)(7) of this 727
section. When taxes are paid by installments, the county treasurer 728
shall mail or deliver to each person charged on such duplicate or 729
the agent designated by that person a second tax bill showing the 730
amount due at the time of the second tax collection. The second 731
half tax bill shall be mailed or delivered at least twenty days 732
prior to the close of the second half tax collection period. A 733
change in the mailing address of any tax bill shall be made in 734
writing to the county treasurer. Failure to receive a bill 735
required by this section does not excuse failure or delay to pay 736
any taxes shown on the bill or, except as provided in division 737
(B)(1) of section 5715.39 of the Revised Code, avoid any penalty, 738
interest, or charge for such delay. 739

(b) After delivery of the copy of the delinquent manufactured 740
home tax list under division (H) of this section, the county 741
treasurer may prepare and mail to each person in whose name a home 742
is listed an additional tax bill showing the total amount of 743

delinquent taxes charged against the home as shown on the list. 744
The tax bill shall include a notice that the interest charge 745
prescribed by division (G) of this section has begun to accrue. 746

(7) Each tax bill prepared and mailed or delivered under 747
division (D)(6) of this section shall be in the form and contain 748
the information required by the tax commissioner. The commissioner 749
may prescribe different forms for each county and may authorize 750
the county auditor to make up tax bills and tax receipts to be 751
used by the county treasurer. The tax bill shall not contain or be 752
mailed or delivered with any information or material that is not 753
required by this section or that is not authorized by section 754
321.45 of the Revised Code or by the tax commissioner. In addition 755
to the information required by the commissioner, each tax bill 756
shall contain the following information: 757

(a) The taxes levied and the taxes charged and payable 758
against the manufactured or mobile home; 759

(b) The following notice: "Notice: If the taxes are not paid 760
within sixty days after the county auditor delivers the delinquent 761
manufactured home tax list to the county treasurer, you and your 762
home may be subject to collection proceedings for tax 763
delinquency." Failure to provide such notice has no effect upon 764
the validity of any tax judgment to which a home may be subjected. 765

(c) In the case of manufactured or mobile homes taxed under 766
division (D)(2) of this section, the following additional 767
information: 768

(i) The effective tax rate. The words "effective tax rate" 769
shall appear in boldface type. 770

(ii) The following notice: "Notice: If the taxes charged 771
against this home have been reduced by the 2-1/2 per cent tax 772
reduction for residences occupied by the owner but the home is not 773
a residence occupied by the owner, the owner must notify the 774

county auditor's office not later than March 31 of the year for 775
which the taxes are due. Failure to do so may result in the owner 776
being convicted of a fourth degree misdemeanor, which is 777
punishable by imprisonment up to 30 days, a fine up to \$250, or 778
both, and in the owner having to repay the amount by which the 779
taxes were erroneously or illegally reduced, plus any interest 780
that may apply. 781

If the taxes charged against this home have not been reduced 782
by the 2-1/2 per cent tax reduction and the home is a residence 783
occupied by the owner, the home may qualify for the tax reduction. 784
To obtain an application for the tax reduction or further 785
information, the owner may contact the county auditor's office at 786
..... (insert the address and telephone number of the county 787
auditor's office)." 788

(E)(1) A manufactured or mobile home is not subject to this 789
section when any of the following applies: 790

(a) It is taxable as personal property pursuant to section 791
5709.01 of the Revised Code. Any manufactured or mobile home that 792
is used as a residence shall be subject to this section and shall 793
not be taxable as personal property pursuant to section 5709.01 of 794
the Revised Code. 795

(b) It bears a license plate issued by any state other than 796
this state unless the home is in this state in excess of an 797
accumulative period of thirty days in any calendar year. 798

(c) The annual tax has been paid on the home in this state 799
for the current year. 800

(d) The tax commissioner has determined, pursuant to section 801
5715.27 of the Revised Code, that the property is exempt from 802
taxation, or would be exempt from taxation under Chapter 5709. of 803
the Revised Code if it were classified as real property. 804

(2) A travel trailer or park trailer, as these terms are 805

defined in section 4501.01 of the Revised Code, is not subject to 806
this section if it is unused or unoccupied and stored at the 807
owner's normal place of residence or at a recognized storage 808
facility. 809

(3) A travel trailer or park trailer, as these terms are 810
defined in section 4501.01 of the Revised Code, is subject to this 811
section and shall be taxed as a manufactured or mobile home if it 812
has a situs longer than thirty days in one location and is 813
connected to existing utilities, unless either of the following 814
applies: 815

(a) The situs is in a state facility or a camping or park 816
area as defined in division (C), (Q), (S), or (V) of section 817
3729.01 of the Revised Code. 818

(b) The situs is in a camping or park area that is a tract of 819
land that has been limited to recreational use by deed or zoning 820
restrictions and subdivided for sale of five or more individual 821
lots for the express or implied purpose of occupancy by either 822
self-contained recreational vehicles as defined in division (T) of 823
section 3729.01 of the Revised Code or by dependent recreational 824
vehicles as defined in division (D) of section 3729.01 of the 825
Revised Code. 826

(F) Except as provided in division (D)(3) of this section, 827
the manufactured home tax is due and payable as follows: 828

(1) When a manufactured or mobile home has a situs in this 829
state, as provided in this section, on the first day of January, 830
one-half of the amount of the tax is due and payable on or before 831
the first day of March and the balance is due and payable on or 832
before the thirty-first day of July. At the option of the owner of 833
the home, the tax for the entire year may be paid in full on the 834
first day of March. 835

(2) When a manufactured or mobile home first acquires a situs 836

in this state after the first day of January, no tax is due and 837
payable for that year. 838

(G)(1)(a) Except as otherwise provided in division (G)(1)(b) 839
of this section, if one-half of the current taxes charged under 840
this section against a manufactured or mobile home, together with 841
the full amount of any delinquent taxes, are not paid on or before 842
the first day of March in that year, or on or before the last day 843
for such payment as extended pursuant to section 4503.063 of the 844
Revised Code, a penalty of ten per cent shall be charged against 845
the unpaid balance of such half of the current taxes. If the total 846
amount of all such taxes is not paid on or before the thirty-first 847
day of July, next thereafter, or on or before the last day for 848
payment as extended pursuant to section 4503.063 of the Revised 849
Code, a like penalty shall be charged on the balance of the total 850
amount of the unpaid current taxes. 851

(b) After a valid delinquent tax contract that includes 852
unpaid current taxes from a first-half collection period described 853
in division (F) of this section has been entered into under 854
section 323.31 of the Revised Code, no ten per cent penalty shall 855
be charged against such taxes after the second-half collection 856
period while the delinquent tax contract remains in effect. On the 857
day a delinquent tax contract becomes void, the ten per cent 858
penalty shall be charged against such taxes and shall equal the 859
amount of penalty that would have been charged against unpaid 860
current taxes outstanding on the date on which the second-half 861
penalty would have been charged thereon under division (G)(1)(a) 862
of this section if the contract had not been in effect. 863

(2)(a) On the first day of the month following the last day 864
the second installment of taxes may be paid without penalty 865
beginning in 2000, interest shall be charged against and computed 866
on all delinquent taxes other than the current taxes that became 867
delinquent taxes at the close of the last day such second 868

installment could be paid without penalty. The charge shall be for 869
interest that accrued during the period that began on the 870
preceding first day of December and ended on the last day of the 871
month that included the last date such second installment could be 872
paid without penalty. The interest shall be computed at the rate 873
per annum prescribed by section 5703.47 of the Revised Code and 874
shall be entered as a separate item on the delinquent manufactured 875
home tax list compiled under division (H) of this section. 876

(b) On the first day of December beginning in 2000, the 877
interest shall be charged against and computed on all delinquent 878
taxes. The charge shall be for interest that accrued during the 879
period that began on the first day of the month following the last 880
date prescribed for the payment of the second installment of taxes 881
in the current year and ended on the immediately preceding last 882
day of November. The interest shall be computed at the rate per 883
annum prescribed by section 5703.47 of the Revised Code and shall 884
be entered as a separate item on the delinquent manufactured home 885
tax list. 886

(c) After a valid undertaking has been entered into for the 887
payment of any delinquent taxes, no interest shall be charged 888
against such delinquent taxes while the undertaking remains in 889
effect in compliance with section 323.31 of the Revised Code. If a 890
valid undertaking becomes void, interest shall be charged against 891
the delinquent taxes for the periods that interest was not 892
permitted to be charged while the undertaking was in effect. The 893
interest shall be charged on the day the undertaking becomes void 894
and shall equal the amount of interest that would have been 895
charged against the unpaid delinquent taxes outstanding on the 896
dates on which interest would have been charged thereon under 897
divisions (G)(1) and (2) of this section had the undertaking not 898
been in effect. 899

(3) If the full amount of the taxes due at either of the 900

times prescribed by division (F) of this section is paid within 901
ten days after such time, the county treasurer shall waive the 902
collection of and the county auditor shall remit one-half of the 903
penalty provided for in this division for failure to make that 904
payment by the prescribed time. 905

(4) The treasurer shall compile and deliver to the county 906
auditor a list of all tax payments the treasurer has received as 907
provided in division (G)(3) of this section. The list shall 908
include any information required by the auditor for the remission 909
of the penalties waived by the treasurer. The taxes so collected 910
shall be included in the settlement next succeeding the settlement 911
then in process. 912

(H)(1) Beginning in 2000, the county auditor shall compile 913
annually a "delinquent manufactured home tax list" consisting of 914
homes the county treasurer's records indicate have taxes that were 915
not paid within the time prescribed by divisions (D)(3) and (F) of 916
this section, have taxes that remain unpaid from prior years, or 917
have unpaid tax penalties or interest that have been assessed. 918

(2) Within thirty days after the settlement under division 919
(H)(2) of section 321.24 of the Revised Code beginning in 2000, 920
the county auditor shall deliver a copy of the delinquent 921
manufactured home tax list to the county treasurer. The auditor 922
shall update and publish the delinquent manufactured home tax list 923
annually in the same manner as delinquent real property tax lists 924
are published. The county auditor shall apportion the cost of 925
publishing the list among taxing districts in proportion to the 926
amount of delinquent manufactured home taxes so published that 927
each taxing district is entitled to receive upon collection of 928
those taxes. 929

(3) When taxes, penalties, or interest are charged against a 930
person on the delinquent manufactured home tax list and are not 931
paid within sixty days after the list is delivered to the county 932

treasurer, the county treasurer shall, in addition to any other 933
remedy provided by law for the collection of taxes, penalties, and 934
interest, enforce collection of such taxes, penalties, and 935
interest by civil action in the name of the treasurer against the 936
owner for the recovery of the unpaid taxes following the 937
procedures for the recovery of delinquent real property taxes in 938
sections 323.25 to 323.28 of the Revised Code. The action may be 939
brought in municipal or county court, provided the amount charged 940
does not exceed the monetary limitations for original jurisdiction 941
for civil actions in those courts. 942

It is sufficient, having made proper parties to the suit, for 943
the county treasurer to allege in the treasurer's bill of 944
particulars or petition that the taxes stand chargeable on the 945
books of the county treasurer against such person, that they are 946
due and unpaid, and that such person is indebted in the amount of 947
taxes appearing to be due the county. The treasurer need not set 948
forth any other matter relating thereto. If it is found on the 949
trial of the action that the person is indebted to the state, 950
judgment shall be rendered in favor of the county treasurer 951
prosecuting the action. The judgment debtor is not entitled to the 952
benefit of any law for stay of execution or exemption of property 953
from levy or sale on execution in the enforcement of the judgment. 954

Upon the filing of an entry of confirmation of sale or an 955
order of forfeiture in a proceeding brought under this division, 956
title to the manufactured or mobile home shall be in the 957
purchaser. The clerk of courts shall issue a certificate of title 958
to the purchaser upon presentation of proof of filing of the entry 959
of confirmation or order and, in the case of a forfeiture, 960
presentation of the county auditor's certificate of sale. 961

(I) The total amount of taxes collected shall be distributed 962
in the following manner: four per cent shall be allowed as 963
compensation to the county auditor for the county auditor's 964

service in assessing the taxes; two per cent shall be allowed as 965
compensation to the county treasurer for the services the county 966
treasurer renders as a result of the tax levied by this section. 967
Such amounts shall be paid into the county treasury, to the credit 968
of the county general revenue fund, on the warrant of the county 969
auditor. Fees to be paid to the credit of the real estate 970
assessment fund shall be collected pursuant to division (B) of 971
section 319.54 of the Revised Code and paid into the county 972
treasury, on the warrant of the county auditor. The balance of the 973
taxes collected shall be distributed among the taxing subdivisions 974
of the county in which the taxes are collected and paid in the 975
same ratio as those taxes were collected for the benefit of the 976
taxing subdivision. The taxes levied and revenues collected under 977
this section shall be in lieu of any general property tax and any 978
tax levied with respect to the privilege of using or occupying a 979
manufactured or mobile home in this state except as provided in 980
sections 4503.04 and 5741.02 of the Revised Code. 981

(J) An agreement to purchase or a bill of sale for a 982
manufactured home shall show whether or not the furnishings and 983
equipment are included in the purchase price. 984

(K) If the county treasurer and the county prosecuting 985
attorney agree that an item charged on the delinquent manufactured 986
home tax list is uncollectible, they shall certify that 987
determination and the reasons to the county board of revision. If 988
the board determines the amount is uncollectible, it shall certify 989
its determination to the county auditor, who shall strike the item 990
from the list. 991

(L)(1) The county auditor shall appraise at its true value 992
any manufactured or mobile home in which ownership is transferred 993
or which first acquires situs in this state on or after January 1, 994
2000, and any manufactured or mobile home the owner of which has 995
elected, under division (D)(4) of this section, to have the home 996

taxed under division (D)(2) of this section. The true value shall 997
include the value of the home, any additions, and any fixtures, 998
but not any furnishings in the home. In determining the true value 999
of a manufactured or mobile home, the auditor shall consider all 1000
facts and circumstances relating to the value of the home, 1001
including its age, its capacity to function as a residence, any 1002
obsolete characteristics, and other factors that may tend to prove 1003
its true value. 1004

(2)(a) If a manufactured or mobile home has been the subject 1005
of an arm's length sale between a willing seller and a willing 1006
buyer within a reasonable length of time prior to the 1007
determination of true value, the county auditor shall consider the 1008
sale price of the home to be the true value for taxation purposes. 1009

(b) The sale price in an arm's length transaction between a 1010
willing seller and a willing buyer shall not be considered the 1011
true value of the home if either of the following occurred after 1012
the sale: 1013

(i) The home has lost value due to a casualty. 1014

(ii) An addition or fixture has been added to the home. 1015

(3) The county auditor shall have each home viewed and 1016
appraised at least once in each six-year period in the same year 1017
in which real property in the county is appraised pursuant to 1018
Chapter 5713. of the Revised Code, and shall update the appraised 1019
values in the third calendar year following the appraisal. The 1020
person viewing or appraising a home may enter the home to 1021
determine by actual view any additions or fixtures that have been 1022
added since the last appraisal. In conducting the appraisals and 1023
establishing the true value, the auditor shall follow the 1024
procedures set forth for appraising real property in sections 1025
5713.01 and 5713.03 of the Revised Code. 1026

(4) The county auditor shall place the true value of each 1027

home on the manufactured home tax list upon completion of an 1028
appraisal. 1029

(5)(a) If the county auditor changes the true value of a 1030
home, the auditor shall notify the owner of the home in writing, 1031
delivered by mail or in person. The notice shall be given at least 1032
thirty days prior to the issuance of any tax bill that reflects 1033
the change. Failure to receive the notice does not invalidate any 1034
proceeding under this section. 1035

(b) Any owner of a home or any other person or party listed 1036
in division (A)(1) of section 5715.19 of the Revised Code may file 1037
a complaint against the true value of the home as appraised under 1038
this section. The complaint shall be filed with the county auditor 1039
on or before the thirty-first day of March of the current tax year 1040
or the date of closing of the collection for the first half of 1041
manufactured home taxes for the current tax year, whichever is 1042
later. The auditor shall present to the county board of revision 1043
all complaints filed with the auditor under this section. The 1044
board shall hear and investigate the complaint and may take action 1045
on it as provided under sections 5715.11 to 5715.19 of the Revised 1046
Code. 1047

(c) If the county board of revision determines, pursuant to a 1048
complaint against the valuation of a manufactured or mobile home 1049
filed under this section, that the amount of taxes, assessments, 1050
or other charges paid was in excess of the amount due based on the 1051
valuation as finally determined, then the overpayment shall be 1052
refunded in the manner prescribed in section 5715.22 of the 1053
Revised Code. 1054

(d) Payment of all or part of a tax under this section for 1055
any year for which a complaint is pending before the county board 1056
of revision does not abate the complaint or in any way affect the 1057
hearing and determination thereof. 1058

(M) If the county auditor determines that any tax or other charge or any part thereof has been erroneously charged as a result of a clerical error as defined in section 319.35 of the Revised Code, the county auditor shall call the attention of the county board of revision to the erroneous charges. If the board finds that the taxes or other charges have been erroneously charged or collected, it shall certify the finding to the auditor. Upon receipt of the certification, the auditor shall remove the erroneous charges on the manufactured home tax list or delinquent manufactured home tax list in the same manner as is prescribed in section 319.35 of the Revised Code for erroneous charges against real property, and refund any erroneous charges that have been collected, with interest, in the same manner as is prescribed in section 319.36 of the Revised Code for erroneous charges against real property.

(N) As used in this section and section 4503.061 of the Revised Code:

(1) "Manufactured home taxes" includes taxes, penalties, and interest charged under division (C) or (G) of this section and any penalties charged under division (G) or (H)(5) of section 4503.061 of the Revised Code.

(2) "Current taxes" means all manufactured home taxes charged against a manufactured or mobile home that have not appeared on the manufactured home tax list for any prior year. Current taxes become delinquent taxes if they remain unpaid after the last day prescribed for payment of the second installment of current taxes without penalty, whether or not they have been certified delinquent.

(3) "Delinquent taxes" means:

(a) Any manufactured home taxes that were charged against a manufactured or mobile home for a prior year, including any

penalties or interest charged for a prior year, and that remain 1090
unpaid; 1091

(b) Any current manufactured home taxes charged against a 1092
manufactured or mobile home that remain unpaid after the last day 1093
prescribed for payment of the second installment of current taxes 1094
without penalty, whether or not they have been certified 1095
delinquent, including any penalties or interest. 1096

Sec. 4503.064. As used in sections 4503.064 to 4503.069 of 1097
the Revised Code: 1098

(A) "Sixty-five years of age or older" means a person who 1099
will be age sixty-five or older in the calendar year following the 1100
year of application for reduction in ~~the assessable value of the~~ 1101
~~person's~~ manufactured or mobile home taxes under division (A) or 1102
(B) of section 4503.065 of the Revised Code. 1103

(B) "Total income" means the adjusted gross income of the 1104
owner and the owner's spouse for the year preceding the year in 1105
which application for a reduction in taxes is made, as determined 1106
under the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 1107
U.S.C.A. 1, as amended, adjusted as follows: 1108

(1) Subtract the amount of disability benefits included in 1109
adjusted gross income but not to exceed five thousand two hundred 1110
dollars; 1111

(2) Add old age and survivors benefits received pursuant to 1112
the "Social Security Act" that are not included in adjusted gross 1113
income; 1114

(3) Add retirement, pension, annuity, or other retirement 1115
payments or benefits not included in adjusted gross income; 1116

(4) Add tier I and II railroad retirement benefits received 1117
pursuant to the "Railroad Retirement Act," 50 Stat. 307, 45 U.S.C. 1118
228; 1119

(5) Add interest on federal, state, and local government obligations;	1120 1121
(6) For a person who received the homestead exemption for a prior year on the basis of being permanently and totally disabled and whose current application for the exemption is made on the basis of age, subtract the following amount:	1122 1123 1124 1125
(a) If the person received disability benefits that were not included in adjusted gross income in the year preceding the first year in which the person applied for the exemption on the basis of age, subtract an amount equal to the disability benefits the person received in that preceding year, to the extent included in total income in the current year and not subtracted under division (B)(1) of this section in the current year;	1126 1127 1128 1129 1130 1131 1132
(b) If the person received disability benefits that were included in adjusted gross income in the year preceding the first year in which the person applied for the exemption on the basis of age, subtract an amount equal to the amount of disability benefits that were subtracted pursuant to division (B)(1) of this section in that preceding year, to the extent included in total income in the current year and not subtracted under division (B)(1) of this section in the current year.	1133 1134 1135 1136 1137 1138 1139 1140
Disability benefits that are paid by the department of veterans affairs or a branch of the armed forces of the United States on account of an injury or disability shall not be included in total income.	1141 1142 1143 1144
(C) "Old age and survivors benefits received pursuant to the 'Social Security Act'" or "tier I railroad retirement benefits received pursuant to the 'Railroad Retirement Act'" means:	1145 1146 1147
(1) The old age benefits payable under the social security or railroad retirement laws in effect on the last day of the calendar year preceding the year in which the applicant's application for	1148 1149 1150

reduction is first successfully made, or, if no such benefits are payable that year, old age benefits payable the first succeeding year in which old age benefits under the social security or railroad retirement laws are payable, except in those cases where a change in social security or railroad retirement benefits results in a reduction in income.

(2) The lesser of:

(a) Survivors benefits payable under the social security or railroad retirement laws in effect on the last day of the calendar year preceding the year in which the applicant's application for reduction is first successfully made, or, if no such benefits are payable that year, survivors benefits payable the first succeeding year in which survivors benefits are payable; or

(b) Old age benefits of the deceased spouse, as determined under division (C)(1) of this section, upon which the surviving spouse's survivors benefits are based under the social security or railroad retirement laws, except in those cases where a change in benefits would cause a reduction in income.

Survivors benefits are those described in division (C)(2)(b) of this section only if the deceased spouse received old age benefits in the year in which the deceased died. If the deceased spouse did not receive old age benefits in the year in which the deceased died, then survivors benefits are those described in division (C)(2)(a) of this section.

(D) "Permanently and totally disabled" means a person who, 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~~ taxes under division (A) of section 4503.065 of the Revised Code, has 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 1182
an indefinite period of at least twelve months without any present 1183
indication of recovery therefrom or has been certified as 1184
permanently and totally disabled by a state or federal agency 1185
having the function of so classifying persons. 1186

(E) "Homestead exemption" means the reduction in taxes 1187
allowed under division (A) of section 323.152 of the Revised Code 1188
for the year in which an application is filed under section 1189
4503.066 of the Revised Code. 1190

(F) "Manufactured home" has the meaning given in division 1191
(C)(4) of section 3781.06 of the Revised Code, and includes a 1192
structure consisting of two manufactured homes that were purchased 1193
either together or separately and are combined to form a single 1194
dwelling, but does not include a manufactured home that is taxed 1195
as real property pursuant to division (B) of section 4503.06 of 1196
the Revised Code. 1197

(G) "Mobile home" has the meaning given in division (O) of 1198
section 4501.01 of the Revised Code and includes a structure 1199
consisting of two mobile homes that were purchased together or 1200
separately and combined to form a single dwelling, but does not 1201
include a mobile home that is taxed as real property pursuant to 1202
division (B) of section 4503.06 of the Revised Code. 1203

(H) "Late application" means an application filed with an 1204
original application under division (A)~~(3)~~(5) of section 4503.066 1205
of the Revised Code. 1206

(I) "Original taxes" means the amount of taxes charged 1207
against a manufactured or mobile home for the tax year preceding 1208
the first tax year for which a certificate of reduction was issued 1209
for a reduction in taxes under division (B) of section 4503.065 of 1210
the Revised Code for that manufactured or mobile home. If such a 1211
certificate was issued to that owner for that manufactured or 1212

mobile home for a prior tax year but not for the preceding tax 1213
year, "original taxes" means the amount of taxes charged against 1214
the home for the preceding tax year. "Original taxes" excludes any 1215
assessments, penalties, interest, or charges remaining unpaid from 1216
any previous tax year, and shall be determined before accounting 1217
for any reduction in taxes under division (B) of section 323.152 1218
and division (A) of section 4503.065 of the Revised Code. 1219

(J) "Owner" includes a settlor of a revocable inter vivos 1220
trust holding the title to a manufactured or mobile home occupied 1221
by the settlor as of right under the trust. 1222

(K) "Qualifying total income" means the highest total income 1223
amount on the basis of which a reduction in taxes is permitted 1224
under division (A) of section 4503.065 of the Revised Code. 1225

Sec. 4503.065. (A) This (1) Division (A) of this section 1226
applies to any of the following: 1227

~~(1)~~(a) An individual who is permanently and totally disabled; 1228

~~(2)~~(b) An individual who is sixty-five years of age or older; 1229

~~(3)~~(c) An individual who is the surviving spouse of a 1230
deceased person who was permanently and totally disabled or 1231
sixty-five years of age or older and who applied and qualified for 1232
a reduction in assessable value under this section in the year of 1233
death, provided the surviving spouse is at least fifty-nine but 1234
not sixty-five or more years of age on the date the deceased 1235
spouse dies. 1236

~~(B)~~(1)(2) The manufactured home tax on a manufactured or 1237
mobile home that is paid pursuant to division (C) of section 1238
4503.06 of the Revised Code and that is owned and occupied as a 1239
home by an individual whose domicile is in this state and to whom 1240
division (A) of this section applies, shall be reduced for any tax 1241
year for which the owner obtains a certificate of reduction from 1242

the county auditor under section 4503.067 of the Revised Code, 1243
provided the individual did not acquire ownership from a person, 1244
other than the individual's spouse, related by consanguinity or 1245
affinity for the purpose of qualifying for the reduction in 1246
~~assessable value. An owner includes a settlor of a revocable inter~~ 1247
~~vivos trust holding the title to a manufactured or mobile home~~ 1248
~~occupied by the settlor as of right under the trust. The Taxes on~~ 1249
a manufactured or mobile home shall not be reduced under division 1250
(A) of this section for any tax year for which taxes on the home 1251
are reduced under division (B) of this section. 1252

The reduction shall equal the amount obtained by multiplying 1253
the tax rate for the tax year for which the certificate is issued 1254
by the reduction in assessable value shown in the following 1255
schedule. 1256

	Reduce Assessable Value	
Total Income	by the Lesser of:	
	Column A	Column B
\$11,900 or less	\$5,000 or seventy-five per cent	1257
More than \$11,900 but not more than \$17,500	\$3,000 or sixty per cent	1258
More than \$17,500 but not more than \$23,000	\$1,000 or twenty-five per cent	1259
More than \$23,000	-0-	1260

~~(2)~~(3) Each calendar year, the tax commissioner shall adjust 1264
the foregoing schedule by completing the following calculations in 1265
September of each year: 1266

(a) Determine the percentage increase in the gross domestic 1267
product deflator determined by the bureau of economic analysis of 1268
the United States department of commerce from the first day of 1269
January of the preceding calendar year to the last day of December 1270
of the preceding calendar year; 1271

(b) Multiply that percentage increase by each of the total 1272

income amounts, and by each dollar amount by which assessable value is reduced, for the ensuing tax year; 1273
1274

(c) Add the resulting product to each of the total income amounts, and to each of the dollar amounts by which assessable value is reduced, for the ensuing tax year; 1275
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1277

(d)(i) Except as provided in division (B)(2)(d)(ii) of this section, round the resulting sum to the nearest multiple of one hundred dollars; 1278
1279
1280

(ii) If rounding the resulting sum to the nearest multiple of one hundred dollars under division (B)(2)(d)(i) of this section does not increase the dollar amounts by which assessable value is reduced, the resulting sum instead shall be rounded to the nearest multiple of ten dollars. 1281
1282
1283
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1285

The commissioner shall certify the amounts resulting from the adjustment to each county auditor not later than the first day of December each year. The certified amounts apply to the second ensuing tax year. The commissioner shall not make the adjustment in any calendar year in which the amounts resulting from the adjustment would be less than the total income amounts, or less than the dollar amounts by which assessable value is reduced, for the ensuing tax year. 1286
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(B)(1) Manufactured home taxes on a manufactured or mobile home that is owned and occupied by an individual who is sixty-five years of age or older as the primary residence of that person and who, together with the individual's spouse, has total income not exceeding the qualifying total income, shall be reduced each tax year for which the owner obtains a certificate of reduction under section 4503.066 of the Revised Code, 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 under this division. The reduction 1294
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shall equal the amount necessary to make current taxes equal to 1304
original taxes. 1305

(2) Taxes on a manufactured or mobile home shall not be 1306
reduced under division (B) of this section for any tax year for 1307
which taxes on the home are reduced under division (A) of this 1308
section. 1309

(C) If the owner or the spouse of the owner of a manufactured 1310
or mobile home is eligible for a homestead exemption on the land 1311
upon which the home is located, the reduction in assessable value 1312
to which the owner or spouse is entitled under division (A) of 1313
this section shall not exceed the difference between the reduction 1314
in assessable value to which the owner or spouse is entitled under 1315
column A of the above schedule and the amount of the reduction in 1316
taxable value that was used to compute the homestead exemption. 1317

(D) No reduction shall be made ~~on the assessable value of~~ 1318
under this section for the home of any person convicted of 1319
violating division (C) or (D) of section 4503.066 of the Revised 1320
Code for a period of three years following the conviction. 1321

Sec. 4503.066. (A)~~(1)~~ To obtain a reduction in ~~the assessable~~ 1322
~~value of taxes for~~ a manufactured or mobile home under division 1323
(A) or (B) of section 4503.065 of the Revised Code, the owner of 1324
the home shall file an application with the county auditor of the 1325
county in which the home is located. ~~An~~ 1326

(1) An application for a reduction in taxes under division 1327
(A) of section 4503.065 of the Revised Code constitutes a 1328
continuing application for the reduction for each year in which 1329
the manufactured or mobile home is occupied by the applicant and 1330
in which the amount of the reduction in assessable value under 1331
that division does not exceed either the amount or percentage of 1332
the reduction for the year in which the application was first 1333
filed. 1334

An application for reduction in assessable value under 1335
division (A) of section 4503.065 of the Revised Code that is based 1336
upon a physical disability shall be accompanied by a certificate 1337
signed by a physician, and an application for reduction ~~in~~ 1338
~~assessable value under that division~~ based upon a mental 1339
disability shall be accompanied by a certificate signed by a 1340
physician or psychologist licensed to practice in this state. The 1341
certificate shall attest to the fact that the applicant is 1342
permanently and totally disabled, shall be in a form that the 1343
department of taxation requires, and shall include the definition 1344
of ~~totally and permanently~~ and totally disabled as set forth in 1345
section 4503.064 of the Revised Code. An application for reduction 1346
~~in assessable value~~ based upon a disability certified as permanent 1347
and total by a state or federal agency having the function of so 1348
classifying persons shall be accompanied by a certificate from 1349
that agency. 1350

(2) ~~Each application shall constitute a continuing~~ 1351
~~application for a reduction in assessable value for each year in~~ 1352
~~which the manufactured or mobile home is occupied by the applicant~~ 1353
~~and in which the amount of the reduction in assessable value does~~ 1354
~~not exceed either the amount or per cent of the reduction for the~~ 1355
~~year in which the application was first filed.~~ An application for 1356
reduction in taxes under division (B) of section 4503.065 of the 1357
Revised Code constitutes a continuing application for the 1358
reduction under that division for each year in which the applicant 1359
owns and occupies the manufactured or mobile home as the 1360
applicant's primary residence, and for which the total income of 1361
the applicant and the applicant's spouse does not exceed the 1362
qualifying total income. 1363

(3) Failure to receive a new application or notification 1364
under division (B) of this section after a certificate of 1365
reduction has been issued under section 4503.067 of the Revised 1366

Code is prima-facie evidence that the original applicant is 1367
entitled to the reduction in ~~assessable-value~~ taxes calculated on 1368
the basis of the information contained in the original 1369
application. ~~The~~ 1370

(4) The original application and any subsequent application 1371
shall be in the form of a signed statement and shall be filed not 1372
later than the first Monday in June. The statement shall be on a 1373
form, devised and supplied by the tax commissioner, that shall 1374
require no more information than is necessary to establish the 1375
applicant's eligibility for the reduction in ~~assessable-value~~ 1376
taxes and the amount of the reduction to which the applicant is 1377
entitled. The form of the application shall require an applicant 1378
applying for a reduction in taxes under division (A) or (B) of 1379
section 4503.065 of the Revised Code to elect whether the 1380
application is for a reduction in taxes under division (A) or 1381
under division (B) of that section. The form shall contain a 1382
statement that signing such application constitutes a delegation 1383
of authority by the applicant to the county auditor to examine any 1384
financial records that relate to income earned by the applicant as 1385
stated on the application for the purpose of determining 1386
eligibility under, or possible violation of, division (C) or (D) 1387
of this section. The form also shall contain a statement that 1388
conviction of willfully falsifying information to obtain a 1389
reduction in ~~assessable-value~~ taxes or failing to comply with 1390
division (B) of this section shall result in the revocation of the 1391
right to the reduction for a period of three years. 1392

~~(3)~~(5) A late application for a reduction in ~~assessable-value~~ 1393
taxes for the year preceding the year for which an original 1394
application is filed may be filed with an original application. If 1395
the auditor determines that the information contained in the late 1396
application is correct, the auditor shall determine ~~both~~ the 1397
amount of the reduction in ~~assessable-value~~ taxes under division 1398

(A) or (B) of section 4503.065 of the Revised Code to which the 1399
applicant would have been entitled for the current tax year had 1400
the application been timely filed and approved in the preceding 1401
year, ~~and the amount the taxes levied under section 4503.06 of the~~ 1402
~~Revised Code for the current year would have been reduced as a~~ 1403
~~result of the reduction in assessable value.~~ When an applicant is 1404
permanently and totally disabled on the first day of January of 1405
the year in which the applicant files a late application, the 1406
auditor, in making the determination of the amounts of the 1407
reduction in ~~assessable value and~~ taxes under division (A)~~(3)~~(5) 1408
of this section, is not required to determine that the applicant 1409
was permanently and totally disabled on the first day of January 1410
of the preceding year. 1411

The amount of the reduction in taxes pursuant to a late 1412
application shall be treated as an overpayment of taxes by the 1413
applicant. The auditor shall credit the amount of the overpayment 1414
against the amount of the taxes or penalties then due from the 1415
applicant, and, at the next succeeding settlement, the amount of 1416
the credit shall be deducted from the amount of any taxes or 1417
penalties distributable to the county or any taxing unit in the 1418
county that has received the benefit of the taxes or penalties 1419
previously overpaid, in proportion to the benefits previously 1420
received. If, after the credit has been made, there remains a 1421
balance of the overpayment, or if there are no taxes or penalties 1422
due from the applicant, the auditor shall refund that balance to 1423
the applicant by a warrant drawn on the county treasurer in favor 1424
of the applicant. The treasurer shall pay the warrant from the 1425
general fund of the county. If there is insufficient money in the 1426
general fund to make the payment, the treasurer shall pay the 1427
warrant out of any undivided manufactured or mobile home taxes 1428
subsequently received by the treasurer for distribution to the 1429
county or taxing district in the county that received the benefit 1430
of the overpaid taxes, in proportion to the benefits previously 1431

received, and the amount paid from the undivided funds shall be 1432
deducted from the money otherwise distributable to the county or 1433
taxing district in the county at the next or any succeeding 1434
distribution. At the next or any succeeding distribution after 1435
making the refund, the treasurer shall reimburse the general fund 1436
for any payment made from that fund by deducting the amount of 1437
that payment from the money distributable to the county or other 1438
taxing unit in the county that has received the benefit of the 1439
taxes, in proportion to the benefits previously received. On the 1440
second Monday in September of each year, the county auditor shall 1441
certify the total amount of the reductions in taxes made in the 1442
current year under division (A)~~(3)~~(5) of this section to the tax 1443
commissioner who shall treat that amount as a reduction in taxes 1444
for the current tax year and shall make reimbursement to the 1445
county of that amount in the manner prescribed in section 4503.068 1446
of the Revised Code, from moneys appropriated for that purpose. 1447

(B) If in any year after an application has been filed under 1448
division (A) of this section the owner no longer qualifies for the 1449
reduction in ~~assessable value~~ taxes for which the owner was issued 1450
a certificate or qualifies for a reduction that is less than 1451
either the ~~per cent~~ percentage or amount of the reduction in 1452
assessable value to which the owner was entitled in the year the 1453
application was filed, the owner shall notify the county auditor 1454
that the owner is not qualified for a the reduction ~~in the~~ 1455
~~assessable value of the home~~ or file a new application under 1456
division (A) of this section. 1457

During January of each year, the county auditor shall furnish 1458
each person issued a certificate of reduction in ~~value~~ taxes, by 1459
ordinary mail, a form on which to report any changes in total 1460
income that would have the effect of increasing or decreasing the 1461
reduction to which the person is entitled; i changes in ownership 1462
of the home, including changes in or revocation of a revocable 1463

inter vivos trust~~;~~ changes in disability~~;~~ and other changes in 1464
the information earlier furnished the auditor relative to the 1465
application. The form shall be completed and returned to the 1466
auditor not later than the first Monday in June if the changes 1467
would affect the level of reduction in ~~assessable value~~ taxes. 1468

(C) No person shall knowingly make a false statement for the 1469
purpose of obtaining a reduction in ~~assessable value~~ taxes under 1470
section 4503.065 of the Revised Code. 1471

(D) No person shall knowingly fail to notify the county 1472
auditor of any change required by division (B) of this section 1473
that has the effect of maintaining or securing a reduction in 1474
~~assessable value of the home~~ taxes in excess of the reduction 1475
allowed under section 4503.065 of the Revised Code. 1476

(E) No person shall knowingly make a false statement or 1477
certification attesting to any person's physical or mental 1478
condition for purposes of qualifying such person for tax relief 1479
pursuant to sections 4503.064 to 4503.069 of the Revised Code. 1480

(F) Whoever violates division (C), (D), or (E) of this 1481
section is guilty of a misdemeanor of the fourth degree. 1482

Sec. 4503.067. (A) At the same time the tax bill for the 1483
first half of the tax year is issued, the county auditor shall 1484
issue a certificate of reduction ~~in assessable value of a~~ 1485
~~manufactured or mobile home~~ in triplicate for each person who has 1486
complied with section 4503.066 of the Revised Code and been found 1487
by the auditor to be entitled to a reduction ~~of assessable value~~ 1488
in taxes for the succeeding tax year. The certificate shall set 1489
forth the assessable value of the home calculated under section 1490
4503.06 of the Revised Code ~~and~~, the amount of the reduction in 1491
assessable value of the home calculated under division (A) of 1492
section 4503.065 of the Revised Code, and the amount of the 1493
reduction in taxes calculated under division (A) or (B) of that 1494

section. Upon issuance of the certificate, the auditor shall 1495
reduce ~~the assessable value of taxes charged against~~ the home for 1496
the succeeding tax year by the required amount under division (A) 1497
or (B) of that section, as applicable to the home, and forward the 1498
original and one copy of the certificate to the county treasurer. 1499
The auditor shall retain one copy of the certificate. The 1500
treasurer shall retain the original certificate and forward the 1501
remaining copy to the recipient with the tax bill delivered 1502
pursuant to division (D)(6) of section 4503.06 of the Revised 1503
Code. 1504

(B) If the application or a continuing application is not 1505
approved, the auditor shall notify the applicant of the reasons 1506
for denial no later than the first Monday in October. If a person 1507
believes that the person's application for reduction in ~~assessable~~ 1508
~~value of a home~~ taxes has been improperly denied or is for less 1509
than that to which the person is entitled, the person may file an 1510
appeal with the county board of revision no later than the 1511
thirty-first day of January of the following calendar year. The 1512
appeal shall be treated in the same manner as a complaint relating 1513
to the valuation or assessment of real property under Chapter 1514
5715. of the Revised Code. 1515

Section 2. That existing sections 319.202, 322.07, 323.152, 1516
323.153, 323.154, 4503.06, 4503.064, 4503.065, 4503.066, and 1517
4503.067 of the Revised Code are hereby repealed. 1518

Section 3. The amendments by this act to sections 319.202, 1519
323.152, 323.153, and 323.154 of the Revised Code apply to tax 1520
years beginning on or after January 1, 2007. 1521

Section 4. The amendments by this act to sections 322.07, 1522
4503.06, 4503.064, 4503.065, 4503.066, and 4503.067 of the Revised 1523

Code apply to tax years beginning on or after January 1, 2008.	1524
Section 5. Section 323.153 of the Revised Code is presented	1525
in this act as a composite of the section as amended by both Am.	1526
H.B. 595 and Am. Sub. H.B. 672 of the 123rd General Assembly. The	1527
General Assembly, applying the principle stated in division (B) of	1528
section 1.52 of the Revised Code that amendments are to be	1529
harmonized if reasonably capable of simultaneous operation, finds	1530
that the composite is the resulting version of the section in	1531
effect prior to the effective date of the section as presented in	1532
this act.	1533