

As Introduced

**134th General Assembly
Regular Session
2021-2022**

S. B. No. 159

Senator Craig

Cosponsors: Senators Fedor, Antonio, Maharath, Thomas

A BILL

To amend sections 323.152, 323.153, 323.156, and 4503.06 of the Revised Code to reduce property taxes on qualifying owner-occupied homes to the extent that property taxes increase by more than 5% from the previous year and to name this act the Property Tax Relief and Local Government Support Act.

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

Section 1. That sections 323.152, 323.153, 323.156, and 4503.06 of the Revised Code be amended to read as follows:

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

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

(i) A person who is permanently and totally disabled;

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

(iii) A person who is the surviving spouse of a deceased

person who was permanently and totally disabled or sixty-five 18
years of age or older and who applied and qualified for a 19
reduction in taxes under this division in the year of death, 20
provided the surviving spouse is at least fifty-nine but not 21
sixty-five or more years of age on the date the deceased spouse 22
dies. 23

(b) Real property taxes on a homestead owned and occupied, 24
or a homestead in a housing cooperative occupied, by a person to 25
whom division (A) (1) of this section applies shall be reduced 26
for each year for which an application for the reduction has 27
been approved. The reduction shall equal one of the following 28
amounts, as applicable to the person: 29

(i) If the person received a reduction under division (A) 30
(1) of this section for tax year 2006, the greater of the 31
reduction for that tax year or the amount computed under 32
division (A) (1) (c) of this section; 33

(ii) If the person received, for any homestead, a 34
reduction under division (A) (1) of this section for tax year 35
2013 or under division (A) of section 4503.065 of the Revised 36
Code for tax year 2014 or the person is the surviving spouse of 37
such a person and the surviving spouse is at least fifty-nine 38
years of age on the date the deceased spouse dies, the amount 39
computed under division (A) (1) (c) of this section. For purposes 40
of divisions (A) (1) (b) (ii) and (iii) of this section, a person 41
receives a reduction under division (A) (1) of this section or 42
under division (A) of section 4503.065 of the Revised Code for 43
tax year 2013 or 2014, respectively, if the person files a late 44
application for that respective tax year that is approved by the 45
county auditor under section 323.153 or 4503.066 of the Revised 46
Code. 47

(iii) If the person is not described in division (A) (1) (b) 48
(i) or (ii) of this section and the person's total income does 49
not exceed thirty thousand dollars, as adjusted under division 50
(A) (1) (d) of this section, the amount computed under division 51
(A) (1) (c) of this section. 52

(c) The amount of the reduction under division (A) (1) (c) 53
of this section equals the product of the following: 54

(i) Twenty-five thousand dollars of the true value of the 55
property in money; 56

(ii) The assessment percentage established by the tax 57
commissioner under division (B) of section 5715.01 of the 58
Revised Code, not to exceed thirty-five per cent; 59

(iii) The effective tax rate used to calculate the taxes 60
charged against the property for the current year, where 61
"effective tax rate" is defined as in section 323.08 of the 62
Revised Code; 63

(iv) The quantity equal to one minus the sum of the 64
percentage reductions in taxes received by the property for the 65
current tax year under section 319.302 of the Revised Code and 66
division (B) of section 323.152 of the Revised Code. 67

(d) Each calendar year, the tax commissioner shall adjust 68
the total income threshold described in division (A) (1) (b) (iii) 69
of this section by completing the following calculations in 70
September of each year: 71

(i) Determine the percentage increase in the gross 72
domestic product deflator determined by the bureau of economic 73
analysis of the United States department of commerce from the 74
first day of January of the preceding calendar year to the last 75
day of December of the preceding calendar year; 76

(ii) Multiply that percentage increase by the total income	77
threshold for the current tax year;	78
(iii) Add the resulting product to the total income	79
threshold for the current tax year;	80
(iv) Round the resulting sum to the nearest multiple of	81
one hundred dollars.	82
The commissioner shall certify the amount resulting from	83
the adjustment to each county auditor not later than the first	84
day of December each year. The certified amount applies to the	85
following tax year for persons described in division (A) (1) (b)	86
(iii) of this section. The commissioner shall not make the	87
adjustment in any calendar year in which the amount resulting	88
from the adjustment would be less than the total income	89
threshold for the current tax year.	90
(2) Real property taxes on a homestead owned and occupied,	91
or a homestead in a housing cooperative occupied, by a disabled	92
veteran shall be reduced for each year for which an application	93
for the reduction has been approved. The reduction shall equal	94
the product obtained by multiplying fifty thousand dollars of	95
the true value of the property in money by the amounts described	96
in divisions (A) (1) (c) (ii) to (iv) of this section. The	97
reduction is in lieu of any reduction under section 323.158 of	98
the Revised Code or division (A) (1) or (3) of this section. The	99
reduction applies to only one homestead owned and occupied by a	100
disabled veteran.	101
If a homestead qualifies for a reduction in taxes under	102
division (A) (2) of this section for the year in which the	103
disabled veteran dies, and the disabled veteran is survived by a	104
spouse who occupied the homestead when the disabled veteran died	105

and who acquires ownership of the homestead or, in the case of a 106
homestead that is a unit in a housing cooperative, continues to 107
occupy the homestead, the reduction shall continue through the 108
year in which the surviving spouse dies or remarries. 109

(3) Real property taxes on a homestead owned and occupied, 110
or a homestead in a housing cooperative occupied, by the 111
surviving spouse of a public service officer killed in the line 112
of duty shall be reduced for each year for which an application 113
for the reduction has been approved. The reduction shall equal 114
the product obtained by multiplying fifty thousand dollars of 115
the true value of the property in money by the amounts described 116
in divisions (A) (1) (c) (ii) to (iv) of this section. The 117
reduction is in lieu of any reduction under section 323.158 of 118
the Revised Code or division (A) (1) or (2) of this section. The 119
reduction applies to only one homestead owned and occupied by 120
such a surviving spouse. A homestead qualifies for a reduction 121
in taxes under division (A) (3) of this section for the tax year 122
in which the public service officer dies through the tax year in 123
which the surviving spouse dies or remarries. 124

(B) To provide a partial exemption, real property taxes on 125
any homestead, and manufactured home taxes on any manufactured 126
or mobile home on which a manufactured home tax is assessed 127
pursuant to division (D) (2) of section 4503.06 of the Revised 128
Code, shall be reduced for each year for which an application 129
for the reduction has been approved. The amount of the reduction 130
shall equal two and one-half per cent of the amount of taxes to 131
be levied by qualifying levies on the homestead or the 132
manufactured or mobile home after applying section 319.301 of 133
the Revised Code. For the purposes of this division, "qualifying 134
levy" has the same meaning as in section 319.302 of the Revised 135
Code. 136

<u>(C) (1) Division (C) of this section applies to property</u>	137
<u>that meets both of the following requirements:</u>	138
<u>(a) The property is either of the following:</u>	139
<u>(i) A parcel classified as to use as residential property</u>	140
<u>under section 5713.041 of the Revised Code and composed of not</u>	141
<u>more than three dwelling units, at least one of which is a</u>	142
<u>homestead for which taxes are reduced under division (B) of this</u>	143
<u>section;</u>	144
<u>(ii) A manufactured or mobile home for which taxes are</u>	145
<u>reduced under division (B) of this section.</u>	146
<u>(b) The total income of the owner of the property and the</u>	147
<u>owner's spouse does not exceed the median income of the county</u>	148
<u>in which the property is located, as determined by the</u>	149
<u>development services agency under section 174.04 of the Revised</u>	150
<u>Code.</u>	151
<u>(2) To provide a partial exemption, real property taxes on</u>	152
<u>property described in division (C) (1) of this section shall be</u>	153
<u>further reduced by the amount by which the current taxes exceed</u>	154
<u>one hundred five per cent of the current taxes for the preceding</u>	155
<u>year computed after any reduction under this division, except as</u>	156
<u>provided in divisions (C) (3), (4), (5), and (6) of this section.</u>	157
<u>(3) If an improvement to the property was added to the</u>	158
<u>current tax list that did not appear on the preceding year's</u>	159
<u>list, and the improvement either increased the habitable floor</u>	160
<u>area by at least two hundred square feet or ten per cent of the</u>	161
<u>existing habitable floor area, or was such that it causes the</u>	162
<u>county auditor, for appraisal purposes, to reduce the effective</u>	163
<u>age of the property by at least twenty years, then the reduction</u>	164
<u>in taxes under division (C) of this section does not apply to</u>	165

the current tax year. In the following tax year, the reduction 166
shall be computed as otherwise required under division (C) (2) of 167
this section. 168

(4) If ownership of the property is transferred to another 169
person who is not related to the preceding owner by 170
consanguinity or affinity and the property continues to be 171
described by division (C) (1) of this section, the reduction in 172
taxes under division (C) of this section does not apply to the 173
next ensuing tax year in which a sexennial reappraisal or 174
triennial update occurs pursuant to section 5715.24 of the 175
Revised Code. In the following tax year, the reduction shall be 176
computed as otherwise required under division (C) (2) of this 177
section. 178

(5) The reduction in taxes under division (C) of this 179
section does not apply unless the amount of current taxes is at 180
least five hundred dollars. 181

(6) The reduction in taxes under division (C) of this 182
section does not apply to a parcel if any portion of its 183
assessed value is exempted from taxation for the tax year under 184
any section of the Revised Code other than section 5709.40, 185
5709.41, 5709.73, or 5709.78 of the Revised Code. 186

(7) As used in division (C) of this section, "improvement" 187
has the same meaning as in section 5701.02 of the Revised Code, 188
and "current taxes" means the amount of current taxes charged 189
and payable as computed after the reductions under division (B) 190
of this section and sections 319.301 and 319.302 of the Revised 191
Code. If a parcel is subject to an ordinance or resolution 192
adopted under section 5709.40 or 5709.41, division (C) of 193
section 5709.73, or division (C) of section 5709.78 of the 194
Revised Code, "current taxes" includes payments made pursuant to 195

section 5709.42, 5709.74, or 5709.79 of the Revised Code, 196
respectively. 197

(D) The reductions granted by this section do not apply to 198
special assessments or respread of assessments levied against 199
the homestead, and if there is a transfer of ownership 200
subsequent to the filing of an application for a reduction in 201
taxes, such reductions are not forfeited for such year by virtue 202
of such transfer. 203

~~(D)~~ (E) The reductions in taxable value referred to in 204
this section shall be applied solely as a factor for the purpose 205
of computing the reduction of taxes under this section and shall 206
not affect the total value of property in any subdivision or 207
taxing district as listed and assessed for taxation on the tax 208
lists and duplicates, or any direct or indirect limitations on 209
indebtedness of a subdivision or taxing district. If after 210
application of sections 5705.31 and 5705.32 of the Revised Code, 211
including the allocation of all levies within the ten-mill 212
limitation to debt charges to the extent therein provided, there 213
would be insufficient funds for payment of debt charges not 214
provided for by levies in excess of the ten-mill limitation, the 215
reduction of taxes provided for in sections 323.151 to 323.159 216
of the Revised Code shall be proportionately adjusted to the 217
extent necessary to provide such funds from levies within the 218
ten-mill limitation. 219

~~(E)~~ (F) No reduction shall be made on the taxes due on the 220
homestead of any person convicted of violating division (D) or 221
(E) of section 323.153 of the Revised Code for a period of three 222
years following the conviction. 223

Sec. 323.153. (A) To obtain a reduction in real property 224
taxes under division (A) ~~or~~ (B), or (C) of section 323.152 of 225

the Revised Code or in manufactured home taxes under division 226
(B) or (C) of that section 323.152 of the Revised Code, the 227
owner shall file an application with the county auditor of the 228
county in which the owner's homestead is located. 229

To obtain a reduction in real property taxes under 230
division (A) of section 323.152 of the Revised Code, the 231
occupant of a homestead in a housing cooperative shall file an 232
application with the nonprofit corporation that owns and 233
operates the housing cooperative, in accordance with this 234
paragraph. Not later than the first day of March each year, the 235
corporation shall obtain applications from the county auditor's 236
office and provide one to each new occupant. Not later than the 237
first day of May, any occupant who may be eligible for a 238
reduction in taxes under division (A) of section 323.152 of the 239
Revised Code shall submit the completed application to the 240
corporation. Not later than the fifteenth day of May, the 241
corporation shall file all completed applications, and the 242
information required by division (B) of section 323.159 of the 243
Revised Code, with the county auditor of the county in which the 244
occupants' homesteads are located. Continuing applications shall 245
be furnished to an occupant in the manner provided in division 246
(C) (4) of this section. 247

(1) An application for reduction based upon a physical 248
disability shall be accompanied by a certificate signed by a 249
physician, and an application for reduction based upon a mental 250
disability shall be accompanied by a certificate signed by a 251
physician or psychologist licensed to practice in this state, 252
attesting to the fact that the applicant is permanently and 253
totally disabled. The certificate shall be in a form that the 254
tax commissioner requires and shall include the definition of 255
permanently and totally disabled as set forth in section 323.151 256

of the Revised Code. An application for reduction based upon a disability certified as permanent and total by a state or federal agency having the function of so classifying persons shall be accompanied by a certificate from that agency.

An application by a disabled veteran for the reduction under division (A) (2) of section 323.152 of the Revised Code shall be accompanied by a letter or other written confirmation from the United States department of veterans affairs, or its predecessor or successor agency, showing that the veteran qualifies as a disabled veteran.

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

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

(2) ~~An (a) Except as provided in division (A) (2) (b) of this section, an application for a reduction in taxes under division divisions (B) and (C) of section 323.152 of the Revised Code shall be filed only if the homestead or manufactured or mobile home was transferred in the preceding year or did not qualify for and receive the reduction in taxes under that~~

division for the preceding tax year. The application for 287
homesteads transferred in the preceding year shall be 288
incorporated into any form used by the county auditor to 289
administer the tax law in respect to the conveyance of real 290
property pursuant to section 319.20 of the Revised Code or of 291
used manufactured homes or used mobile homes as defined in 292
section 5739.0210 of the Revised Code. The owner of a 293
manufactured or mobile home who has elected under division (D) 294
(4) of section 4503.06 of the Revised Code to be taxed under 295
division (D)(2) of that section for the ensuing year may file 296
the application at the time of making that election. The 297
application shall contain a statement that failure by the 298
applicant to affirm on the application that the dwelling on the 299
property conveyed is the applicant's homestead prohibits the 300
owner from receiving the reduction in taxes until a proper 301
application is filed within the period prescribed by division 302
(A)(3) of this section. ~~Such~~ Except as provided in division (A) 303
(2)(b) of this section, such an application constitutes a 304
continuing application for a reduction in taxes for each year in 305
which the dwelling is the applicant's homestead. 306

(b) In January of each tax year for which section 5715.24 307
of the Revised Code applies in a county, the county auditor 308
shall furnish by ordinary mail a continuing application to each 309
person receiving a reduction under division (C) of section 310
323.152 of the Revised Code. The continuing application shall be 311
used to report changes in total income. The continuing 312
application shall be returned to the auditor not later than the 313
thirty-first day of December of that tax year; provided, that if 314
such changes do not affect whether the owner is entitled is to 315
the reduction under division (C) of section 323.152 of the 316
Revised Code, the application does not need to be returned. 317

(3) Failure to receive a new application filed under 318
division (A)(1) or (2) or notification under division (C) of 319
this section after an application for reduction has been 320
approved is prima-facie evidence that the original applicant is 321
entitled to the reduction in taxes calculated on the basis of 322
the information contained in the original application. The 323
original application and any subsequent application, including 324
any late application, shall be in the form of a signed statement 325
and shall be filed on or before the thirty-first day of December 326
of the year for which the reduction is sought. The original 327
application and any subsequent application for a reduction in 328
manufactured home taxes shall be filed in the year preceding the 329
year for which the reduction is sought. The statement shall be 330
on a form, devised and supplied by the tax commissioner, which 331
shall require no more information than is necessary to establish 332
the applicant's eligibility for the reduction in taxes and the 333
amount of the reduction, and, except for homesteads that are 334
units in a housing cooperative, shall include an affirmation by 335
the applicant that ownership of the homestead was not acquired 336
from a person, other than the applicant's spouse, related to the 337
owner by consanguinity or affinity for the purpose of qualifying 338
for the real property or manufactured home tax reduction 339
provided for in division (A) or (B) of section 323.152 of the 340
Revised Code. The form shall contain a statement that conviction 341
of willfully falsifying information to obtain a reduction in 342
taxes or failing to comply with division (C) of this section 343
results in the revocation of the right to the reduction for a 344
period of three years. In the case of an application for a 345
reduction in taxes for persons described in division (A)(1)(b) 346
(iii) of section 323.152 of the Revised Code, the form shall 347
contain a statement that signing the application constitutes a 348
delegation of authority by the applicant to the tax commissioner 349

or the county auditor, individually or in consultation with each 350
other, to examine any tax or financial records relating to the 351
income of the applicant as stated on the application for the 352
purpose of determining eligibility for the exemption or a 353
possible violation of division (D) or (E) of this section. 354

(B) A late application for a tax reduction for the year 355
preceding the year in which an original application is filed, or 356
for a reduction in manufactured home taxes for the year in which 357
an original application is filed, may be filed with the original 358
application. If the county auditor determines the information 359
contained in the late application is correct, the auditor shall 360
determine the amount of the reduction in taxes to which the 361
applicant would have been entitled for the preceding tax year 362
had the applicant's application been timely filed and approved 363
in that year. 364

The amount of such reduction shall be treated by the 365
auditor as an overpayment of taxes by the applicant and shall be 366
refunded in the manner prescribed in section 5715.22 of the 367
Revised Code for making refunds of overpayments. The county 368
auditor shall certify the total amount of the reductions in 369
taxes made in the current year under this division to the tax 370
commissioner, who shall treat the full amount thereof as a 371
reduction in taxes for the preceding tax year and shall make 372
reimbursement to the county therefor in the manner prescribed by 373
section 323.156 of the Revised Code, from money appropriated for 374
that purpose. 375

(C) (1) If, in any year after an application has been filed 376
under division (A) (1) or (2) of this section, the owner does not 377
qualify for a reduction in taxes on the homestead or on the 378
manufactured or mobile home set forth on such application, the 379

owner shall notify the county auditor that the owner is not 380
qualified for a reduction in taxes. 381

(2) If, in any year after an application has been filed 382
under division (A)(1) of this section, the occupant of a 383
homestead in a housing cooperative does not qualify for a 384
reduction in taxes on the homestead, the occupant shall notify 385
the county auditor that the occupant is not qualified for a 386
reduction in taxes or file a new application under division (A) 387
(1) of this section. 388

(3) If the county auditor or county treasurer discovers 389
that the owner of property not entitled to the reduction in 390
taxes under division (B) of section 323.152 of the Revised Code 391
failed to notify the county auditor as required by division (C) 392
(1) of this section, a charge shall be imposed against the 393
property in the amount by which taxes were reduced under that 394
division for each tax year the county auditor ascertains that 395
the property was not entitled to the reduction and was owned by 396
the current owner. Interest shall accrue in the manner 397
prescribed by division (B) of section 323.121 or division (G)(2) 398
of section 4503.06 of the Revised Code on the amount by which 399
taxes were reduced for each such tax year as if the reduction 400
became delinquent taxes at the close of the last day the second 401
installment of taxes for that tax year could be paid without 402
penalty. The county auditor shall notify the owner, by ordinary 403
mail, of the charge, of the owner's right to appeal the charge, 404
and of the manner in which the owner may appeal. The owner may 405
appeal the imposition of the charge and interest by filing an 406
appeal with the county board of revision not later than the last 407
day prescribed for payment of real and public utility property 408
taxes under section 323.12 of the Revised Code following receipt 409
of the notice and occurring at least ninety days after receipt 410

of the notice. The appeal shall be treated in the same manner as 411
a complaint relating to the valuation or assessment of real 412
property under Chapter 5715. of the Revised Code. The charge and 413
any interest shall be collected as other delinquent taxes. 414

(4) Each year during January, the county auditor shall 415
furnish by ordinary mail a continuing application to each person 416
receiving a reduction under division (A) of section 323.152 of 417
the Revised Code. The continuing application shall be used to 418
report changes in total income, ownership, occupancy, 419
disability, and other information earlier furnished the auditor 420
relative to the reduction in taxes on the property. The 421
continuing application shall be returned to the auditor not 422
later than the thirty-first day of December; provided, that if 423
such changes do not affect the status of the homestead exemption 424
or the amount of the reduction to which the owner is entitled 425
under division (A) of section 323.152 of the Revised Code or to 426
which the occupant is entitled under section 323.159 of the 427
Revised Code, the application does not need to be returned. 428

(5) Each year during February, the county auditor, except 429
as otherwise provided in this paragraph, shall furnish by 430
ordinary mail an original application to the owner, as of the 431
first day of January of that year, of a homestead or a 432
manufactured or mobile home that transferred during the 433
preceding calendar year and that qualified for and received a 434
reduction in taxes under division (B) of section 323.152 of the 435
Revised Code for the preceding tax year. In order to receive the 436
reduction under that division, the owner shall file the 437
application with the county auditor not later than the thirty- 438
first day of December. If the application is not timely filed, 439
the auditor shall not grant a reduction in taxes for the 440
homestead for the current year, and shall notify the owner that 441

the reduction in taxes has not been granted, in the same manner 442
prescribed under section 323.154 of the Revised Code for 443
notification of denial of an application. Failure of an owner to 444
receive an application does not excuse the failure of the owner 445
to file an original application. The county auditor is not 446
required to furnish an application under this paragraph for any 447
homestead for which application has previously been made on a 448
form incorporated into any form used by the county auditor to 449
administer the tax law in respect to the conveyance of real 450
property or of used manufactured homes or used mobile homes, and 451
an owner who previously has applied on such a form is not 452
required to return an application furnished under this 453
paragraph. 454

(D) No person shall knowingly make a false statement for 455
the purpose of obtaining a reduction in the person's real 456
property or manufactured home taxes under section 323.152 of the 457
Revised Code. 458

(E) No person shall knowingly fail to notify the county 459
auditor of changes required by division (C) of this section that 460
have the effect of maintaining or securing a reduction in taxes 461
under section 323.152 of the Revised Code. 462

(F) No person shall knowingly make a false statement or 463
certification attesting to any person's physical or mental 464
condition for purposes of qualifying such person for tax relief 465
pursuant to sections 323.151 to 323.159 of the Revised Code. 466

Sec. 323.156. (A) Within thirty days after a settlement of 467
taxes under divisions (A) and (C) of section 321.24 of the 468
Revised Code, the county treasurer shall certify to the tax 469
commissioner one-half of the total amount of taxes on real 470
property that were reduced pursuant to section 323.152 of the 471

Revised Code for the preceding tax year. The commissioner, 472
within thirty days of the receipt of such certifications, shall 473
provide for payment to the county treasurer, from the general 474
revenue fund, of the amount certified, which shall be credited 475
upon receipt to the county's undivided income tax fund, and an 476
amount equal to two per cent of the amount by which taxes were 477
reduced, which shall be credited upon receipt to the county 478
general fund as a payment, in addition to the fees and charges 479
authorized by sections 319.54 and 321.26 of the Revised Code, to 480
the county auditor and treasurer for the costs of administering 481
the exemption provided under sections 323.151 to 323.159 of the 482
Revised Code. 483

(B) On or before the second Monday in September of each 484
year, the county treasurer shall certify to the tax commissioner 485
the total amount by which the manufactured home taxes levied in 486
that year were reduced pursuant to ~~division~~divisions (B) and 487
(C) of section 323.152 of the Revised Code, as evidenced by the 488
certificates of reduction and the tax duplicate certified to the 489
county treasurer by the county auditor. The commissioner, within 490
ninety days after the receipt of such certifications, shall 491
provide for payment to the county treasurer, from the general 492
revenue fund, of the amount certified, which shall be credited 493
upon receipt to the county's undivided income tax fund, and an 494
amount equal to two per cent of the amount by which taxes were 495
reduced, which shall be credited upon receipt to the county 496
general fund as a payment, in addition to the fees and charges 497
authorized by sections 319.54 and 321.26 of the Revised Code, to 498
the county auditor and treasurer for the costs of administering 499
the exemption provided under sections 323.151 to 323.159 of the 500
Revised Code. 501

(C) Immediately upon receipt of funds into the county 502

undivided income tax fund under this section, the auditor shall 503
distribute the full amount thereof among the taxing districts in 504
the county as though the total had been paid as taxes by each 505
person for whom taxes were reduced under sections 323.151 to 506
323.159 of the Revised Code. 507

Sec. 4503.06. (A) The owner of each manufactured or mobile 508
home that has acquired situs in this state shall pay either a 509
real property tax pursuant to Title LVII of the Revised Code or 510
a manufactured home tax pursuant to division (C) of this 511
section. 512

(B) The owner of a manufactured or mobile home shall pay 513
real property taxes if either of the following applies: 514

(1) The manufactured or mobile home acquired situs in the 515
state or ownership in the home was transferred on or after 516
January 1, 2000, and all of the following apply: 517

(a) The home is affixed to a permanent foundation as 518
defined in division (C) (5) of section 3781.06 of the Revised 519
Code. 520

(b) The home is located on land that is owned by the owner 521
of the home. 522

(c) The certificate of title has been inactivated by the 523
clerk of the court of common pleas that issued it, pursuant to 524
division (H) of section 4505.11 of the Revised Code. 525

(2) The manufactured or mobile home acquired situs in the 526
state or ownership in the home was transferred before January 1, 527
2000, and all of the following apply: 528

(a) The home is affixed to a permanent foundation as 529
defined in division (C) (5) of section 3781.06 of the Revised 530

Code.	531
(b) The home is located on land that is owned by the owner of the home.	532 533
(c) The owner of the home has elected to have the home taxed as real property and, pursuant to section 4505.11 of the Revised Code, has surrendered the certificate of title to the auditor of the county containing the taxing district in which the home has its situs, together with proof that all taxes have been paid.	534 535 536 537 538 539
(d) The county auditor has placed the home on the real property tax list and delivered the certificate of title to the clerk of the court of common pleas that issued it and the clerk has inactivated the certificate.	540 541 542 543
(C) (1) Any mobile or manufactured home that is not taxed as real property as provided in division (B) of this section is subject to an annual manufactured home tax, payable by the owner, for locating the home in this state. The tax as levied in this section is for the purpose of supplementing the general revenue funds of the local subdivisions in which the home has its situs pursuant to this section.	544 545 546 547 548 549 550
(2) The year for which the manufactured home tax is levied commences on the first day of January and ends on the following thirty-first day of December. The state shall have the first lien on any manufactured or mobile home on the list for the amount of taxes, penalties, and interest charged against the owner of the home under this section. The lien of the state for the tax for a year shall attach on the first day of January to a home that has acquired situs on that date. The lien for a home that has not acquired situs on the first day of January, but	551 552 553 554 555 556 557 558 559

that acquires situs during the year, shall attach on the next 560
first day of January. The lien shall continue until the tax, 561
including any penalty or interest, is paid. 562

(3) (a) The situs of a manufactured or mobile home located 563
in this state on the first day of January is the local taxing 564
district in which the home is located on that date. 565

(b) The situs of a manufactured or mobile home not located 566
in this state on the first day of January, but located in this 567
state subsequent to that date, is the local taxing district in 568
which the home is located thirty days after it is acquired or 569
first enters this state. 570

(4) The tax is collected by and paid to the county 571
treasurer of the county containing the taxing district in which 572
the home has its situs. 573

(D) The manufactured home tax shall be computed and 574
assessed by the county auditor of the county containing the 575
taxing district in which the home has its situs as follows: 576

(1) On a home that acquired situs in this state prior to 577
January 1, 2000: 578

(a) By multiplying the assessable value of the home by the 579
tax rate of the taxing district in which the home has its situs, 580
and deducting from the product thus obtained any reduction 581
authorized under section 4503.065 of the Revised Code. The tax 582
levied under this formula shall not be less than thirty-six 583
dollars, unless the home qualifies for a reduction in assessable 584
value under section 4503.065 of the Revised Code, in which case 585
there shall be no minimum tax and the tax shall be the amount 586
calculated under this division. 587

(b) The assessable value of the home shall be forty per 588

cent of the amount arrived at by the following computation: 589

(i) If the cost to the owner, or market value at time of 590
purchase, whichever is greater, of the home includes the 591
furnishings and equipment, such cost or market value shall be 592
multiplied according to the following schedule: 593

594

	1	2	3
A	For the first calendar year in which the home is owned by the current owner	x 80%	
B	2nd calendar year	x 75%	
C	3rd "	x 70%	
D	4th "	x 65%	
E	5th "	x 60%	
F	6th "	x 55%	
G	7th "	x 50%	
H	8th "	x 45%	
I	9th "	x 40%	
J	10th and each year thereafter	x 35%	

The first calendar year means any period between the first 595
day of January and the thirty-first day of December of the first 596
year. 597

(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:

	1	2	3
A	For the first calendar year in which the home is owned by the current owner	x	95%
B	2nd calendar year	x	90%
C	3rd "	x	85%
D	4th "	x	80%
E	5th "	x	75%
F	6th "	x	70%
G	7th "	x	65%
H	8th "	x	60%
I	9th "	x	55%
J	10th and each year thereafter	x	50%

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: 607

(a) By multiplying the assessable value of the home by the 608
effective tax rate, as defined in section 323.08 of the Revised 609
Code, for residential real property of the taxing district in 610
which the home has its situs, and deducting from the product 611
thus obtained the reductions required or authorized under 612
section 319.302, ~~division~~ divisions (B) and (C) of section 613
323.152, or section 4503.065 of the Revised Code. 614

(b) The assessable value of the home shall be thirty-five 615
per cent of its true value as determined under division (L) of 616
this section. 617

(3) On or before the fifteenth day of January each year, 618
the county auditor shall record the assessable value and the 619
amount of tax on the manufactured or mobile home on the tax list 620
and deliver a duplicate of the list to the county treasurer. In 621
the case of an emergency as defined in section 323.17 of the 622
Revised Code, the tax commissioner, by journal entry, may extend 623
the times for delivery of the duplicate for an additional 624
fifteen days upon receiving a written application from the 625
county auditor regarding an extension for the delivery of the 626
duplicate, or from the county treasurer regarding an extension 627
of the time for the billing and collection of taxes. The 628
application shall contain a statement describing the emergency 629
that will cause the unavoidable delay and must be received by 630
the tax commissioner on or before the last day of the month 631
preceding the day delivery of the duplicate is otherwise 632
required. When an extension is granted for delivery of the 633
duplicate, the time period for payment of taxes shall be 634
extended for a like period of time. When a delay in the closing 635
of a tax collection period becomes unavoidable, the tax 636

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 in the next tax year.

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

(6) (a) Immediately upon receipt of any manufactured home tax duplicate from the county auditor, but not less than twenty days prior to the last date on which the first one-half taxes may be paid without penalty as prescribed in division (F) of this section, the county treasurer shall cause to be prepared and mailed or delivered to each person charged on that duplicate

with taxes, or to an agent designated by such person, the tax 667
bill prescribed by the tax commissioner under division (D) (7) of 668
this section. When taxes are paid by installments, the county 669
treasurer shall mail or deliver to each person charged on such 670
duplicate or the agent designated by that person a second tax 671
bill showing the amount due at the time of the second tax 672
collection. The second half tax bill shall be mailed or 673
delivered at least twenty days prior to the close of the second 674
half tax collection period. A change in the mailing address of 675
any tax bill shall be made in writing to the county treasurer. 676
Failure to receive a bill required by this section does not 677
excuse failure or delay to pay any taxes shown on the bill or, 678
except as provided in division (B) (1) of section 5715.39 of the 679
Revised Code, avoid any penalty, interest, or charge for such 680
delay. 681

(b) After delivery of the copy of the delinquent 682
manufactured home tax list under division (H) of this section, 683
the county treasurer may prepare and mail to each person in 684
whose name a home is listed an additional tax bill showing the 685
total amount of delinquent taxes charged against the home as 686
shown on the list. The tax bill shall include a notice that the 687
interest charge prescribed by division (G) of this section has 688
begun to accrue. 689

(7) Each tax bill prepared and mailed or delivered under 690
division (D) (6) of this section shall be in the form and contain 691
the information required by the tax commissioner. The 692
commissioner may prescribe different forms for each county and 693
may authorize the county auditor to make up tax bills and tax 694
receipts to be used by the county treasurer. The tax bill shall 695
not contain or be mailed or delivered with any information or 696
material that is not required by this section or that is not 697

authorized by section 321.45 of the Revised Code or by the tax commissioner. In addition to the information required by the commissioner, each tax bill shall contain the following information:

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

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

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

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

(ii) The following notice: "Notice: If the taxes charged against this home have been reduced by the 2-1/2 per cent tax reduction for residences occupied by the owner but the home is not a residence occupied by the owner, the owner must notify the county auditor's office not later than March 31 of the year for which the taxes are due. Failure to do so may result in the owner being convicted of a fourth degree misdemeanor, which is punishable by imprisonment up to 30 days, a fine up to \$250, or both, and in the owner having to repay the amount by which the taxes were erroneously or illegally reduced, plus any interest that may apply."

If the taxes charged against this home have not been 727
reduced by the 2-1/2 per cent tax reduction and the home is a 728
residence occupied by the owner, the home may qualify for the 729
tax reduction. To obtain an application for the tax reduction or 730
further information, the owner may contact the county auditor's 731
office at _____ (insert the address and telephone number of 732
the county auditor's office)."

(E) (1) A manufactured or mobile home is not subject to 734
this section when any of the following applies: 735

(a) It is taxable as personal property pursuant to section 736
5709.01 of the Revised Code. Any manufactured or mobile home 737
that is used as a residence shall be subject to this section and 738
shall not be taxable as personal property pursuant to section 739
5709.01 of the Revised Code. 740

(b) It bears a license plate issued by any state other 741
than this state unless the home is in this state in excess of an 742
accumulative period of thirty days in any calendar year. 743

(c) The annual tax has been paid on the home in this state 744
for the current year. 745

(d) The tax commissioner has determined, pursuant to 746
section 5715.27 of the Revised Code, that the property is exempt 747
from taxation, or would be exempt from taxation under Chapter 748
5709. of the Revised Code if it were classified as real 749
property. 750

(2) A travel trailer or park trailer, as these terms are 751
defined in section 4501.01 of the Revised Code, is not subject 752
to this section if it is unused or unoccupied and stored at the 753
owner's normal place of residence or at a recognized storage 754
facility. 755

(3) A travel trailer or park trailer, as these terms are 756
defined in section 4501.01 of the Revised Code, is subject to 757
this section and shall be taxed as a manufactured or mobile home 758
if it has a situs longer than thirty days in one location and is 759
connected to existing utilities, unless either of the following 760
applies: 761

(a) The situs is in a state facility or a camping or park 762
area as defined in division (C), (Q), (S), or (V) of section 763
3729.01 of the Revised Code. 764

(b) The situs is in a camping or park area that is a tract 765
of land that has been limited to recreational use by deed or 766
zoning restrictions and subdivided for sale of five or more 767
individual lots for the express or implied purpose of occupancy 768
by either self-contained recreational vehicles as defined in 769
division (T) of section 3729.01 of the Revised Code or by 770
dependent recreational vehicles as defined in division (D) of 771
section 3729.01 of the Revised Code. 772

(F) Except as provided in division (D)(3) of this section, 773
the manufactured home tax is due and payable as follows: 774

(1) When a manufactured or mobile home has a situs in this 775
state, as provided in this section, on the first day of January, 776
one-half of the amount of the tax is due and payable on or 777
before the first day of March and the balance is due and payable 778
on or before the thirty-first day of July. At the option of the 779
owner of the home, the tax for the entire year may be paid in 780
full on the first day of March. 781

(2) When a manufactured or mobile home first acquires a 782
situs in this state after the first day of January, no tax is 783
due and payable for that year. 784

(G) (1) (a) Except as otherwise provided in division (G) (1) 785
(b) of this section, if one-half of the current taxes charged 786
under this section against a manufactured or mobile home, 787
together with the full amount of any delinquent taxes, are not 788
paid on or before the first day of March in that year, or on or 789
before the last day for such payment as extended pursuant to 790
section 4503.063 of the Revised Code, a penalty of ten per cent 791
shall be charged against the unpaid balance of such half of the 792
current taxes. If the total amount of all such taxes is not paid 793
on or before the thirty-first day of July, next thereafter, or 794
on or before the last day for payment as extended pursuant to 795
section 4503.063 of the Revised Code, a like penalty shall be 796
charged on the balance of the total amount of the unpaid current 797
taxes. 798

(b) After a valid delinquent tax contract that includes 799
unpaid current taxes from a first-half collection period 800
described in division (F) of this section has been entered into 801
under section 323.31 of the Revised Code, no ten per cent 802
penalty shall be charged against such taxes after the second- 803
half collection period while the delinquent tax contract remains 804
in effect. On the day a delinquent tax contract becomes void, 805
the ten per cent penalty shall be charged against such taxes and 806
shall equal the amount of penalty that would have been charged 807
against unpaid current taxes outstanding on the date on which 808
the second-half penalty would have been charged thereon under 809
division (G) (1) (a) of this section if the contract had not been 810
in effect. 811

(2) (a) On the first day of the month following the last 812
day the second installment of taxes may be paid without penalty 813
beginning in 2000, interest shall be charged against and 814
computed on all delinquent taxes other than the current taxes 815

that became delinquent taxes at the close of the last day such 816
second installment could be paid without penalty. The charge 817
shall be for interest that accrued during the period that began 818
on the preceding first day of December and ended on the last day 819
of the month that included the last date such second installment 820
could be paid without penalty. The interest shall be computed at 821
the rate per annum prescribed by section 5703.47 of the Revised 822
Code and shall be entered as a separate item on the delinquent 823
manufactured home tax list compiled under division (H) of this 824
section. 825

(b) On the first day of December beginning in 2000, the 826
interest shall be charged against and computed on all delinquent 827
taxes. The charge shall be for interest that accrued during the 828
period that began on the first day of the month following the 829
last date prescribed for the payment of the second installment 830
of taxes in the current year and ended on the immediately 831
preceding last day of November. The interest shall be computed 832
at the rate per annum prescribed by section 5703.47 of the 833
Revised Code and shall be entered as a separate item on the 834
delinquent manufactured home tax list. 835

(c) After a valid undertaking has been entered into for 836
the payment of any delinquent taxes, no interest shall be 837
charged against such delinquent taxes while the undertaking 838
remains in effect in compliance with section 323.31 of the 839
Revised Code. If a valid undertaking becomes void, interest 840
shall be charged against the delinquent taxes for the periods 841
that interest was not permitted to be charged while the 842
undertaking was in effect. The interest shall be charged on the 843
day the undertaking becomes void and shall equal the amount of 844
interest that would have been charged against the unpaid 845
delinquent taxes outstanding on the dates on which interest 846

would have been charged thereon under divisions (G) (1) and (2) 847
of this section had the undertaking not been in effect. 848

(3) If the full amount of the taxes due at either of the 849
times prescribed by division (F) of this section is paid within 850
ten days after such time, the county treasurer shall waive the 851
collection of and the county auditor shall remit one-half of the 852
penalty provided for in this division for failure to make that 853
payment by the prescribed time. 854

(4) The treasurer shall compile and deliver to the county 855
auditor a list of all tax payments the treasurer has received as 856
provided in division (G) (3) of this section. The list shall 857
include any information required by the auditor for the 858
remission of the penalties waived by the treasurer. The taxes so 859
collected shall be included in the settlement next succeeding 860
the settlement then in process. 861

(H) (1) The county auditor shall compile annually a 862
"delinquent manufactured home tax list" consisting of homes the 863
county treasurer's records indicate have taxes that were not 864
paid within the time prescribed by divisions (D) (3) and (F) of 865
this section, have taxes that remain unpaid from prior years, or 866
have unpaid tax penalties or interest that have been assessed. 867

(2) Within thirty days after the settlement under division 868
(H) (2) of section 321.24 of the Revised Code, the county auditor 869
shall deliver a copy of the delinquent manufactured home tax 870
list to the county treasurer. The auditor shall update and 871
publish the delinquent manufactured home tax list annually in 872
the same manner as delinquent real property tax lists are 873
published. The county auditor may apportion the cost of 874
publishing the list among taxing districts in proportion to the 875
amount of delinquent manufactured home taxes so published that 876

each taxing district is entitled to receive upon collection of 877
those taxes, or the county auditor may charge the owner of a 878
home on the list a flat fee established under section 319.54 of 879
the Revised Code for the cost of publishing the list and, if the 880
fee is not paid, may place the fee upon the delinquent 881
manufactured home tax list as a lien on the listed home, to be 882
collected as other manufactured home taxes. 883

(3) When taxes, penalties, or interest are charged against 884
a person on the delinquent manufactured home tax list and are 885
not paid within sixty days after the list is delivered to the 886
county treasurer, the county treasurer shall, in addition to any 887
other remedy provided by law for the collection of taxes, 888
penalties, and interest, enforce collection of such taxes, 889
penalties, and interest by civil action in the name of the 890
treasurer against the owner for the recovery of the unpaid taxes 891
following the procedures for the recovery of delinquent real 892
property taxes in sections 323.25 to 323.28 of the Revised Code. 893
The action may be brought in municipal or county court, provided 894
the amount charged does not exceed the monetary limitations for 895
original jurisdiction for civil actions in those courts. 896

It is sufficient, having made proper parties to the suit, 897
for the county treasurer to allege in the treasurer's bill of 898
particulars or petition that the taxes stand chargeable on the 899
books of the county treasurer against such person, that they are 900
due and unpaid, and that such person is indebted in the amount 901
of taxes appearing to be due the county. The treasurer need not 902
set forth any other matter relating thereto. If it is found on 903
the trial of the action that the person is indebted to the 904
state, judgment shall be rendered in favor of the county 905
treasurer prosecuting the action. The judgment debtor is not 906
entitled to the benefit of any law for stay of execution or 907

exemption of property from levy or sale on execution in the 908
enforcement of the judgment. 909

Upon the filing of an entry of confirmation of sale or an 910
order of forfeiture in a proceeding brought under this division, 911
title to the manufactured or mobile home shall be in the 912
purchaser. The clerk of courts shall issue a certificate of 913
title to the purchaser upon presentation of proof of filing of 914
the entry of confirmation or order and, in the case of a 915
forfeiture, presentation of the county auditor's certificate of 916
sale. 917

(I) The total amount of taxes collected shall be 918
distributed in the following manner: four per cent shall be 919
allowed as compensation to the county auditor for the county 920
auditor's service in assessing the taxes; two per cent shall be 921
allowed as compensation to the county treasurer for the services 922
the county treasurer renders as a result of the tax levied by 923
this section. Such amounts shall be paid into the county 924
treasury, to the credit of the county general revenue fund, on 925
the warrant of the county auditor. Fees to be paid to the credit 926
of the real estate assessment fund shall be collected pursuant 927
to division (C) of section 319.54 of the Revised Code and paid 928
into the county treasury, on the warrant of the county auditor. 929
The balance of the taxes collected shall be distributed among 930
the taxing subdivisions of the county in which the taxes are 931
collected and paid in the same ratio as those taxes were 932
collected for the benefit of the taxing subdivision. The taxes 933
levied and revenues collected under this section shall be in 934
lieu of any general property tax and any tax levied with respect 935
to the privilege of using or occupying a manufactured or mobile 936
home in this state except as provided in sections 4503.04 and 937
5741.02 of the Revised Code. 938

(J) An agreement to purchase or a bill of sale for a 939
manufactured home shall show whether or not the furnishings and 940
equipment are included in the purchase price. 941

(K) If the county treasurer and the county prosecuting 942
attorney agree that an item charged on the delinquent 943
manufactured home tax list is uncollectible, they shall certify 944
that determination and the reasons to the county board of 945
revision. If the board determines the amount is uncollectible, 946
it shall certify its determination to the county auditor, who 947
shall strike the item from the list. 948

(L) (1) The county auditor shall appraise at its true value 949
any manufactured or mobile home in which ownership is 950
transferred or which first acquires situs in this state on or 951
after January 1, 2000, and any manufactured or mobile home the 952
owner of which has elected, under division (D) (4) of this 953
section, to have the home taxed under division (D) (2) of this 954
section. The true value shall include the value of the home, any 955
additions, and any fixtures, but not any furnishings in the 956
home. In determining the true value of a manufactured or mobile 957
home, the auditor shall consider all facts and circumstances 958
relating to the value of the home, including its age, its 959
capacity to function as a residence, any obsolete 960
characteristics, and other factors that may tend to prove its 961
true value. 962

(2) (a) If a manufactured or mobile home has been the 963
subject of an arm's length sale between a willing seller and a 964
willing buyer within a reasonable length of time prior to the 965
determination of true value, the county auditor shall consider 966
the sale price of the home to be the true value for taxation 967
purposes. 968

(b) The sale price in an arm's length transaction between a willing seller and a willing buyer shall not be considered the true value of the home if either of the following occurred after the sale:	969 970 971 972
(i) The home has lost value due to a casualty.	973
(ii) An addition or fixture has been added to the home.	974
(3) The county auditor shall have each home viewed and appraised at least once in each six-year period in the same year in which real property in the county is appraised pursuant to Chapter 5713. of the Revised Code, and shall update the appraised values in the third calendar year following the appraisal. The person viewing or appraising a home may enter the home to determine by actual view any additions or fixtures that have been added since the last appraisal. In conducting the appraisals and establishing the true value, the auditor shall follow the procedures set forth for appraising real property in sections 5713.01 and 5713.03 of the Revised Code.	975 976 977 978 979 980 981 982 983 984 985
(4) The county auditor shall place the true value of each home on the manufactured home tax list upon completion of an appraisal.	986 987 988
(5) (a) If the county auditor changes the true value of a home, the auditor shall notify the owner of the home in writing, delivered by mail or in person. The notice shall be given at least thirty days prior to the issuance of any tax bill that reflects the change. Failure to receive the notice does not invalidate any proceeding under this section.	989 990 991 992 993 994
(b) Any owner of a home or any other person or party listed in division (A) (1) of section 5715.19 of the Revised Code may file a complaint against the true value of the home as	995 996 997

appraised under this section. The complaint shall be filed with 998
the county auditor on or before the thirty-first day of March of 999
the current tax year or the date of closing of the collection 1000
for the first half of manufactured home taxes for the current 1001
tax year, whichever is later. The auditor shall present to the 1002
county board of revision all complaints filed with the auditor 1003
under this section. The board shall hear and investigate the 1004
complaint and may take action on it as provided under sections 1005
5715.11 to 5715.19 of the Revised Code. 1006

(c) If the county board of revision determines, pursuant 1007
to a complaint against the valuation of a manufactured or mobile 1008
home filed under this section, that the amount of taxes, 1009
assessments, or other charges paid was in excess of the amount 1010
due based on the valuation as finally determined, then the 1011
overpayment shall be refunded in the manner prescribed in 1012
section 5715.22 of the Revised Code. 1013

(d) Payment of all or part of a tax under this section for 1014
any year for which a complaint is pending before the county 1015
board of revision does not abate the complaint or in any way 1016
affect the hearing and determination thereof. 1017

(M) If the county auditor determines that any tax or other 1018
charge or any part thereof has been erroneously charged as a 1019
result of a clerical error as defined in section 319.35 of the 1020
Revised Code, the county auditor shall call the attention of the 1021
county board of revision to the erroneous charges. If the board 1022
finds that the taxes or other charges have been erroneously 1023
charged or collected, it shall certify the finding to the 1024
auditor. Upon receipt of the certification, the auditor shall 1025
remove the erroneous charges on the manufactured home tax list 1026
or delinquent manufactured home tax list in the same manner as 1027

is prescribed in section 319.35 of the Revised Code for 1028
erroneous charges against real property, and refund any 1029
erroneous charges that have been collected, with interest, in 1030
the same manner as is prescribed in section 319.36 of the 1031
Revised Code for erroneous charges against real property. 1032

(N) As used in this section and section 4503.061 of the 1033
Revised Code: 1034

(1) "Manufactured home taxes" includes taxes, penalties, 1035
and interest charged under division (C) or (G) of this section 1036
and any penalties charged under division (G) or (H) (5) of 1037
section 4503.061 of the Revised Code. 1038

(2) "Current taxes" means all manufactured home taxes 1039
charged against a manufactured or mobile home that have not 1040
appeared on the manufactured home tax list for any prior year. 1041
Current taxes become delinquent taxes if they remain unpaid 1042
after the last day prescribed for payment of the second 1043
installment of current taxes without penalty, whether or not 1044
they have been certified delinquent. 1045

(3) "Delinquent taxes" means: 1046

(a) Any manufactured home taxes that were charged against 1047
a manufactured or mobile home for a prior year, including any 1048
penalties or interest charged for a prior year and the costs of 1049
publication under division (H) (2) of this section, and that 1050
remain unpaid; 1051

(b) Any current manufactured home taxes charged against a 1052
manufactured or mobile home that remain unpaid after the last 1053
day prescribed for payment of the second installment of current 1054
taxes without penalty, whether or not they have been certified 1055
delinquent, including any penalties or interest and the costs of 1056

publication under division (H) (2) of this section. 1057

Section 2. That existing sections 323.152, 323.153, 1058
323.156, and 4503.06 of the Revised Code are hereby repealed. 1059

Section 3. The amendment by this act of section 323.152 of 1060
the Revised Code applies to tax year 2021 and each tax year 1061
thereafter for property listed on the real property tax list and 1062
to tax year 2022 and each tax year thereafter for property 1063
listed on the manufactured home tax list. 1064

Not later than thirty days after the effective date of 1065
this section, each county auditor shall mail an application for 1066
the reduction in taxes authorized in division (C) of section 1067
323.152 of the Revised Code to the owner of each homestead that 1068
qualified for the reduction under division (B) of that section 1069
for tax year 2020 or, in the case of a manufactured or mobile 1070
home subject to manufactured home taxes, tax year 2021. 1071

Section 4. This act shall be known as the Property Tax 1072
Relief and Local Government Support Act. 1073