

H. B. No. 274
As Introduced

_____ moved to amend as follows:

Delete lines 7 through 191

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After line 191, insert:

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"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.

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

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

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

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

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(b) Real property taxes on a homestead owned and occupied, 17
or a homestead in a housing cooperative occupied, by a person to 18
whom division (A) (1) of this section applies shall be reduced 19
for each year for which an application for the reduction has 20
been approved. The reduction shall equal one of the following 21
amounts, as applicable to the person: 22

(i) If the person received a reduction under division (A) 23
(1) of this section for tax year 2006, the greater of the 24
reduction for that tax year or the amount computed under 25
division (A) (1) (c) of this section; 26

(ii) If the person received, for any homestead, a 27
reduction under division (A) (1) of this section for tax year 28
2013 or under division (A) of section 4503.065 of the Revised 29
Code for tax year 2014 or the person is the surviving spouse of 30
such a person and the surviving spouse is at least fifty-nine 31
years of age on the date the deceased spouse dies, the amount 32
computed under division (A) (1) (c) of this section. 33

(iii) If the person is not described in division (A) (1) (b) 34
(i) or (ii) of this section and the person's total income does 35
not exceed thirty thousand dollars, as adjusted under division 36
(A) (1) (d) of this section, the amount computed under division 37
(A) (1) (c) of this section. 38

(c) The amount of the reduction under division (A) (1) (c) 39
of this section equals the product of the following: 40

(i) Twenty-five thousand dollars of the true value of the 41
property in money, as adjusted under division (A) (1) (d) of this 42
section; 43

(ii) The assessment percentage established by the tax 44
commissioner under division (B) of section 5715.01 of the 45

Revised Code, not to exceed thirty-five per cent; 46

(iii) The effective tax rate used to calculate the taxes 47
charged against the property for the current year, where 48
"effective tax rate" is defined as in section 323.08 of the 49
Revised Code; 50

(iv) The quantity equal to one minus the sum of the 51
percentage reductions in taxes received by the property for the 52
current tax year under section 319.302 of the Revised Code and 53
division (B) of section 323.152 of the Revised Code. 54

(d) The tax commissioner shall adjust the total income 55
threshold described in division (A) (1) (b) (iii) and the reduction 56
amounts described in divisions (A) (1) (c) (i), (A) (2), and (A) (3) 57
of this section by completing the following calculations in 58
September of each year: 59

(i) Determine the percentage increase in the gross 60
domestic product deflator determined by the bureau of economic 61
analysis of the United States department of commerce from the 62
first day of January of the preceding calendar year to the last 63
day of December of the preceding calendar year; 64

(ii) Multiply that percentage increase by the total income 65
threshold or reduction amount for the current tax year, as 66
applicable; 67

(iii) Add the resulting product to the total income 68
threshold or the reduction amount, as applicable, for the 69
current tax year; 70

(iv) Round the resulting sum to the nearest multiple of 71
one hundred dollars. 72

The commissioner shall certify the amount resulting from 73

each adjustment to each county auditor not later than the first 74
day of December each year. The certified total income threshold 75
amount applies to the following tax year for persons described 76
in division (A) (1) (b) (iii) of this section. The certified 77
reduction amount applies to the following tax year. The 78
commissioner shall not make the applicable adjustment in any 79
calendar year in which the amount resulting from the adjustment 80
would be less than the total income threshold or the reduction 81
amount for the current tax year. 82

(2) (a) Real property taxes on a homestead owned and 83
occupied, or a homestead in a housing cooperative occupied, by a 84
disabled veteran shall be reduced for each year for which an 85
application for the reduction has been approved. The reduction 86
shall equal the product obtained by multiplying fifty thousand 87
dollars of the true value of the property in money, as adjusted 88
under division (A) (1) (d) of this section, by the amounts 89
described in divisions (A) (1) (c) (ii) to (iv) of this section. 90
The reduction is in lieu of any reduction under section 323.158 91
of the Revised Code or division (A) (1), (2) (b), or (3), or (4) 92
of this section. The reduction applies to only one homestead 93
owned and occupied by a disabled veteran. 94

(b) Real property taxes on a homestead owned and occupied, 95
or a homestead in a housing cooperative occupied, by the 96
surviving spouse of a disabled veteran shall be reduced for each 97
year an application for exemption is approved. The reduction 98
shall equal to the amount of the reduction authorized under 99
division (A) (2) (a) of this section. 100

The reduction is in lieu of any reduction under section 101
323.158 of the Revised Code or division (A) (1), (2) (a), or (3), or 102
(4) of this section. The reduction applies to only one 103

homestead owned and occupied by the surviving spouse of a 104
disabled veteran. A homestead qualifies for a reduction in taxes 105
under division (A) (2) (b) of this section beginning in one of the 106
following tax years: 107

(i) For a surviving spouse described in division (L) (1) of 108
section 323.151 of the Revised Code, the year the disabled 109
veteran dies; 110

(ii) For a surviving spouse described in division (L) (2) 111
of section 323.151 of the Revised Code, the first year on the 112
first day of January of which the total disability rating 113
described in division (F) of that section has been received for 114
the deceased spouse. 115

In either case, the reduction shall continue through the 116
tax year in which the surviving spouse dies or remarries. 117

(3) Real property taxes on a homestead owned and occupied, 118
or a homestead in a housing cooperative occupied, by the 119
surviving spouse of a public service officer killed in the line 120
of duty shall be reduced for each year for which an application 121
for the reduction has been approved. The reduction shall equal 122
the product obtained by multiplying fifty thousand dollars of 123
the true value of the property in money, as adjusted under 124
division (A) (1) (d) of this section, by the amounts described in 125
divisions (A) (1) (c) (ii) to (iv) of this section. The reduction 126
is in lieu of any reduction under section 323.158 of the Revised 127
Code or division (A) (1) or (2), or (4) of this section. The 128
reduction applies to only one homestead owned and occupied by 129
such a surviving spouse. A homestead qualifies for a reduction 130
in taxes under division (A) (3) of this section for the tax year 131
in which the public service officer dies through the tax year in 132
which the surviving spouse dies or remarries. 133

(4) The following persons may, in lieu of any reduction 134
under divisions (A) (1) to (3) of this section, claim a reduction 135
equal to the product obtained by multiplying fifty thousand 136
dollars of the true value of the property in money by the 137
amounts described in divisions (A) (1) (c) (ii) to (iv) of this 138
section, for each year for which an application for the 139
reduction has been approved: 140

(a) A person (i) to whom division (A) (1) of this section 141
applies, (ii) whose total income does not exceed the threshold 142
applicable under division (A) (1) (b) (iii) of this section for the 143
tax year, and (iii) who has continuously owned and occupied the 144
homestead for ten or more years immediately preceding the first 145
day of the tax year or, if the homestead is in a housing 146
cooperative, continuously occupied the homestead for twenty or 147
more years immediately preceding the first day of the tax year; 148

(b) The surviving spouse of a deceased person who applied 149
for a reduction in taxes under division (A) (4) of this section 150
in the year of death and qualified for that reduction under 151
division (A) (4) (a) of this section, provided the surviving 152
spouse occupied the homestead when the deceased person died and 153
has a total income that does not exceed the threshold applicable 154
under division (A) (1) (b) (iii) of this section for the tax year. 155

A reduction in taxes under division (A) (4) of this section 156
continues through the tax year in which the recipient dies or 157
until the recipient no longer owns and occupies that property as 158
a homestead or, in the case of a unit in a housing cooperative, 159
occupies that property as a homestead. If the recipient 160
qualifies for the reduction under division (A) (4) (b) of this 161
section and does not meet the criteria prescribed by division 162
(A) (4) (a) of this section, the reduction terminates if the 163

person remarries, beginning with the tax year of the recipient's marriage. 164
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(B) To provide a partial exemption, real property taxes on 166
any homestead, and manufactured home taxes on any manufactured 167
or mobile home on which a manufactured home tax is assessed 168
pursuant to division (D) (2) of section 4503.06 of the Revised 169
Code, shall be reduced for each year for which an application 170
for the reduction has been approved. The amount of the reduction 171
shall equal two and one-half per cent of the amount of taxes to 172
be levied by qualifying levies on the homestead or the 173
manufactured or mobile home after applying section 319.301 of 174
the Revised Code. For the purposes of this division, "qualifying 175
levy" has the same meaning as in section 319.302 of the Revised 176
Code. 177

(C) The reductions granted by this section do not apply to 178
special assessments or respread of assessments levied against 179
the homestead, and if there is a transfer of ownership 180
subsequent to the filing of an application for a reduction in 181
taxes, such reductions are not forfeited for such year by virtue 182
of such transfer. 183

(D) The reductions in taxable value referred to in this 184
section shall be applied solely as a factor for the purpose of 185
computing the reduction of taxes under this section and shall 186
not affect the total value of property in any subdivision or 187
taxing district as listed and assessed for taxation on the tax 188
lists and duplicates, or any direct or indirect limitations on 189
indebtedness of a subdivision or taxing district. If after 190
application of sections 5705.31 and 5705.32 of the Revised Code, 191
including the allocation of all levies within the ten-mill 192
limitation to debt charges to the extent therein provided, there 193

would be insufficient funds for payment of debt charges not 194
provided for by levies in excess of the ten-mill limitation, the 195
reduction of taxes provided for in sections 323.151 to 323.159 196
of the Revised Code shall be proportionately adjusted to the 197
extent necessary to provide such funds from levies within the 198
ten-mill limitation. 199

(E) No reduction shall be made on the taxes due on the 200
homestead of any person convicted of violating division (D) or 201
(E) of section 323.153 of the Revised Code for a period of three 202
years following the conviction." 203

Delete lines 192 through 428 204

After line 428, insert: 205

"Sec. 323.153. (A) To obtain a reduction in real property 206
taxes under division (A) or (B) of section 323.152 of the 207
Revised Code or in manufactured home taxes under division (B) of 208
section 323.152 of the Revised Code, the owner shall file an 209
application with the county auditor of the county in which the 210
owner's homestead is located. 211

To obtain a reduction in real property taxes under 212
division (A) of section 323.152 of the Revised Code, the 213
occupant of a homestead in a housing cooperative shall file an 214
application with the nonprofit corporation that owns and 215
operates the housing cooperative, in accordance with this 216
paragraph. Not later than the first day of March each year, the 217
corporation shall obtain applications from the county auditor's 218
office and provide one to each new occupant. Not later than the 219
first day of May, any occupant who may be eligible for a 220
reduction in taxes under division (A) of section 323.152 of the 221
Revised Code shall submit the completed application to the 222

corporation. Not later than the fifteenth day of May, the 223
corporation shall file all completed applications, and the 224
information required by division (B) of section 323.159 of the 225
Revised Code, with the county auditor of the county in which the 226
occupants' homesteads are located. Continuing applications shall 227
be furnished to an occupant in the manner provided in division 228
(C) (4) of this section. 229

(1) An application for reduction based upon a physical 230
disability shall be accompanied by a certificate signed by a 231
physician, and an application for reduction based upon a mental 232
disability shall be accompanied by a certificate signed by a 233
physician or psychologist licensed to practice in this state, 234
attesting to the fact that the applicant is permanently and 235
totally disabled. The certificate shall be in a form that the 236
tax commissioner requires and shall include the definition of 237
permanently and totally disabled as set forth in section 323.151 238
of the Revised Code. An application for reduction based upon a 239
disability certified as permanent and total by a state or 240
federal agency having the function of so classifying persons 241
shall be accompanied by a certificate from that agency. 242

An application by a disabled veteran or the surviving 243
spouse of a disabled veteran for the reduction under division 244
(A) (2) (a) or (b) of section 323.152 of the Revised Code shall be 245
accompanied by a letter or other written confirmation from the 246
United States department of veterans affairs, or its predecessor 247
or successor agency, showing that the veteran qualifies as a 248
disabled veteran. 249

An application by the surviving spouse of a public service 250
officer killed in the line of duty for the reduction under 251
division (A) (3) of section 323.152 of the Revised Code shall be 252

accompanied by a letter or other written confirmation from an 253
employee or officer of the board of trustees of a retirement or 254
pension fund in this state or another state or from the chief or 255
other chief executive of the department, agency, or other 256
employer for which the public service officer served when killed 257
in the line of duty affirming that the public service officer 258
was killed in the line of duty. 259

An application for a reduction under division (A) (4) of 260
section 323.152 of the Revised Code shall be accompanied by 261
documentation sufficient to prove that the applicant meets all 262
qualifications for that reduction. 263

An application for a reduction under division (A) of 264
section 323.152 of the Revised Code constitutes a continuing 265
application for a reduction in taxes for each year in which the 266
dwelling is the applicant's homestead. 267

(2) An application for a reduction in taxes under division 268
(B) of section 323.152 of the Revised Code shall be filed only 269
if the homestead or manufactured or mobile home was transferred 270
in the preceding year or did not qualify for and receive the 271
reduction in taxes under that division for the preceding tax 272
year. The application for homesteads transferred in the 273
preceding year shall be incorporated into any form used by the 274
county auditor to administer the tax law in respect to the 275
conveyance of real property pursuant to section 319.20 of the 276
Revised Code or of used manufactured homes or used mobile homes 277
as defined in section 5739.0210 of the Revised Code. The owner 278
of a manufactured or mobile home who has elected under division 279
(D) (4) of section 4503.06 of the Revised Code to be taxed under 280
division (D) (2) of that section for the ensuing year may file 281
the application at the time of making that election. The 282

application shall contain a statement that failure by the 283
applicant to affirm on the application that the dwelling on the 284
property conveyed is the applicant's homestead prohibits the 285
owner from receiving the reduction in taxes until a proper 286
application is filed within the period prescribed by division 287
(A) (3) of this section. Such an application constitutes a 288
continuing application for a reduction in taxes for each year in 289
which the dwelling is the applicant's homestead. 290

(3) Failure to receive a new application filed under 291
division (A) (1) or (2) or notification under division (C) of 292
this section after an application for reduction has been 293
approved is prima-facie evidence that the original applicant is 294
entitled to the reduction in taxes calculated on the basis of 295
the information contained in the original application. The 296
original application and any subsequent application, including 297
any late application, shall be in the form of a signed statement 298
and shall be filed on or before the thirty-first day of December 299
of the year for which the reduction is sought. The original 300
application and any subsequent application for a reduction in 301
manufactured home taxes shall be filed in the year preceding the 302
year for which the reduction is sought. The statement shall be 303
on a form, devised and supplied by the tax commissioner, which 304
shall require no more information than is necessary to establish 305
the applicant's eligibility for the reduction in taxes and the 306
amount of the reduction, and, except for homesteads that are 307
units in a housing cooperative, shall include an affirmation by 308
the applicant that ownership of the homestead was not acquired 309
from a person, other than the applicant's spouse, related to the 310
owner by consanguinity or affinity for the purpose of qualifying 311
for the real property or manufactured home tax reduction 312
provided for in division (A) or (B) of section 323.152 of the 313

Revised Code. The form shall contain a statement that conviction 314
of willfully falsifying information to obtain a reduction in 315
taxes or failing to comply with division (C) of this section 316
results in the revocation of the right to the reduction for a 317
period of three years. In the case of an application for a 318
reduction in taxes for persons described in division (A) (1) (b) 319
(iii) of section 323.152 of the Revised Code, the form shall 320
contain a statement that signing the application constitutes a 321
delegation of authority by the applicant to the tax commissioner 322
or the county auditor, individually or in consultation with each 323
other, to examine any tax or financial records relating to the 324
income of the applicant as stated on the application for the 325
purpose of determining eligibility for the exemption or a 326
possible violation of division (D) or (E) of this section. 327

(B) A late application for a tax reduction for the year 328
preceding the year in which an original application is filed, or 329
for a reduction in manufactured home taxes for the year in which 330
an original application is filed, may be filed with the original 331
application. If the county auditor determines the information 332
contained in the late application is correct, the auditor shall 333
determine the amount of the reduction in taxes to which the 334
applicant would have been entitled for the preceding tax year 335
had the applicant's application been timely filed and approved 336
in that year. 337

The amount of such reduction shall be treated by the 338
auditor as an overpayment of taxes by the applicant and shall be 339
refunded in the manner prescribed in section 5715.22 of the 340
Revised Code for making refunds of overpayments. The county 341
auditor shall certify the total amount of the reductions in 342
taxes made in the current year under this division to the tax 343
commissioner, who shall treat the full amount thereof as a 344

reduction in taxes for the preceding tax year and shall make 345
reimbursement to the county therefor in the manner prescribed by 346
section 323.156 of the Revised Code, from money appropriated for 347
that purpose. 348

(C) (1) If, in any year after an application has been filed 349
under division (A) (1) or (2) of this section, the owner does not 350
qualify for a reduction in taxes on the homestead or on the 351
manufactured or mobile home set forth on such application, the 352
owner shall notify the county auditor that the owner is not 353
qualified for a reduction in taxes. 354

(2) If, in any year after an application has been filed 355
under division (A) (1) of this section, the occupant of a 356
homestead in a housing cooperative does not qualify for a 357
reduction in taxes on the homestead, the occupant shall notify 358
the county auditor that the occupant is not qualified for a 359
reduction in taxes or file a new application under division (A) 360
(1) of this section. 361

(3) If the county auditor or county treasurer discovers 362
that an owner of property or occupant of a homestead in a 363
housing cooperative not entitled to the reduction in taxes under 364
division (A) or (B) of section 323.152 of the Revised Code 365
failed to notify the county auditor as required by division (C) 366
(1) or (2) of this section, a charge shall be imposed against 367
the property in the amount by which taxes were reduced under 368
that division for each tax year the county auditor ascertains 369
that the property was not entitled to the reduction and was 370
owned by the current owner or, in the case of a homestead in a 371
housing cooperative, occupied by the current occupant. Interest 372
shall accrue in the manner prescribed by division (B) of section 373
323.121 or division (G) (2) of section 4503.06 of the Revised 374

Code on the amount by which taxes were reduced for each such tax 375
year as if the reduction became delinquent taxes at the close of 376
the last day the second installment of taxes for that tax year 377
could be paid without penalty. The county auditor shall notify 378
the owner or occupant, by ordinary mail, of the charge, of the 379
owner's or occupant's right to appeal the charge, and of the 380
manner in which the owner or occupant may appeal. The owner or 381
occupant may appeal the imposition of the charge and interest by 382
filing an appeal with the county board of revision not later 383
than the last day prescribed for payment of real and public 384
utility property taxes under section 323.12 of the Revised Code 385
following receipt of the notice and occurring at least ninety 386
days after receipt of the notice. The appeal shall be treated in 387
the same manner as a complaint relating to the valuation or 388
assessment of real property under Chapter 5715. of the Revised 389
Code. The charge and any interest shall be collected as other 390
delinquent taxes. 391

(4) Each year during January, the county auditor shall 392
furnish by ordinary mail a continuing application to each person 393
receiving a reduction under division (A) of section 323.152 of 394
the Revised Code. The continuing application shall be used to 395
report changes in total income, ownership, occupancy, 396
disability, and other information earlier furnished the auditor 397
relative to the reduction in taxes on the property. The 398
continuing application shall be returned to the auditor not 399
later than the thirty-first day of December; provided, that if 400
such changes do not affect the status of the homestead exemption 401
or the amount of the reduction to which the owner is entitled 402
under division (A) of section 323.152 of the Revised Code or to 403
which the occupant is entitled under section 323.159 of the 404
Revised Code, the application does not need to be returned. 405

(5) Each year during February, the county auditor, except 406
as otherwise provided in this paragraph, shall furnish by 407
ordinary mail an original application to the owner, as of the 408
first day of January of that year, of a homestead or a 409
manufactured or mobile home that transferred during the 410
preceding calendar year and that qualified for and received a 411
reduction in taxes under division (B) of section 323.152 of the 412
Revised Code for the preceding tax year. In order to receive the 413
reduction under that division, the owner shall file the 414
application with the county auditor not later than the thirty- 415
first day of December. If the application is not timely filed, 416
the auditor shall not grant a reduction in taxes for the 417
homestead for the current year, and shall notify the owner that 418
the reduction in taxes has not been granted, in the same manner 419
prescribed under section 323.154 of the Revised Code for 420
notification of denial of an application. Failure of an owner to 421
receive an application does not excuse the failure of the owner 422
to file an original application. The county auditor is not 423
required to furnish an application under this paragraph for any 424
homestead for which application has previously been made on a 425
form incorporated into any form used by the county auditor to 426
administer the tax law in respect to the conveyance of real 427
property or of used manufactured homes or used mobile homes, and 428
an owner who previously has applied on such a form is not 429
required to return an application furnished under this 430
paragraph. 431

(D) No person shall knowingly make a false statement for 432
the purpose of obtaining a reduction in the person's real 433
property or manufactured home taxes under section 323.152 of the 434
Revised Code. 435

(E) No person shall knowingly fail to notify the county 436

auditor of changes required by division (C) of this section that 437
have the effect of maintaining or securing a reduction in taxes 438
under section 323.152 of the Revised Code. 439

(F) No person shall knowingly make a false statement or 440
certification attesting to any person's physical or mental 441
condition for purposes of qualifying such person for tax relief 442
pursuant to sections 323.151 to 323.159 of the Revised Code. " 443

Delete lines 429 through 674 444

After line 674, insert: 445

"Sec. 4503.065. (A) (1) Division (A) of this section 446
applies to any of the following persons: 447

(a) An individual who is permanently and totally disabled; 448

(b) An individual who is sixty-five years of age or older; 449

(c) An individual who is the surviving spouse of a 450
deceased person who was permanently and totally disabled or 451
sixty-five years of age or older and who applied and qualified 452
for a reduction in assessable value under this section in the 453
year of death, provided the surviving spouse is at least fifty- 454
nine but not sixty-five or more years of age on the date the 455
deceased spouse dies. 456

(2) The manufactured home tax on a manufactured or mobile 457
home that is paid pursuant to division (C) of section 4503.06 of 458
the Revised Code and that is owned and occupied as a home by an 459
individual whose domicile is in this state and to whom this 460
section applies, shall be reduced for any tax year for which an 461
application for such reduction has been approved, provided the 462
individual did not acquire ownership from a person, other than 463
the individual's spouse, related by consanguinity or affinity 464

for the purpose of qualifying for the reduction. An owner 465
includes a settlor of a revocable or irrevocable inter vivos 466
trust holding the title to a manufactured or mobile home 467
occupied by the settlor as of right under the trust. 468

(a) For manufactured and mobile homes for which the tax 469
imposed by section 4503.06 of the Revised Code is computed under 470
division (D) (2) of that section, the reduction shall equal one 471
of the following amounts, as applicable to the person: 472

(i) If the person received a reduction under this section 473
for tax year 2007, the greater of the reduction for that tax 474
year or the amount computed under division (A) (2) (b) of this 475
section; 476

(ii) If the person received, for any homestead, a 477
reduction under division (A) of this section for tax year 2014 478
or under division (A) (1) of section 323.152 of the Revised Code 479
for tax year 2013 or the person is the surviving spouse of such 480
a person and the surviving spouse is at least fifty-nine years 481
of age on the date the deceased spouse dies, the amount computed 482
under division (A) (2) (b) of this section. 483

(iii) If the person is not described in division (A) (2) (a) 484
(i) or (ii) of this section and the person's total income does 485
not exceed thirty thousand dollars, as adjusted under division 486
(A) (2) (e) of this section, the amount computed under division 487
(A) (2) (b) of this section. 488

(b) The amount of the reduction under division (A) (2) (b) 489
of this section equals the product of the following: 490

(i) Twenty-five thousand dollars of the true value of the 491
property in money, as adjusted under division (A) (2) (e) of this 492
section; 493

(ii) The assessment percentage established by the tax commissioner under division (B) of section 5715.01 of the Revised Code, not to exceed thirty-five per cent;	494 495 496
(iii) The effective tax rate used to calculate the taxes charged against the property for the current year, where "effective tax rate" is defined as in section 323.08 of the Revised Code;	497 498 499 500
(iv) The quantity equal to one minus the sum of the percentage reductions in taxes received by the property for the current tax year under section 319.302 of the Revised Code and division (B) of section 323.152 of the Revised Code.	501 502 503 504
(c) For manufactured and mobile homes for which the tax imposed by section 4503.06 of the Revised Code is computed under division (D)(1) of that section, the reduction shall equal one of the following amounts, as applicable to the person:	505 506 507 508
(i) If the person received a reduction under this section for tax year 2007, the greater of the reduction for that tax year or the amount computed under division (A)(2)(d) of this section;	509 510 511 512
(ii) If the person received, for any homestead, a reduction under division (A) of this section for tax year 2014 or under division (A)(1) of section 323.152 of the Revised Code for tax year 2013 or the person is the surviving spouse of such a person and the surviving spouse is at least fifty-nine years of age on the date the deceased spouse dies, the amount computed under division (A)(2)(d) of this section.	513 514 515 516 517 518 519
(iii) If the person is not described in division (A)(2)(c) (i) or (ii) of this section and the person's total income does not exceed thirty thousand dollars, as adjusted under division	520 521 522

(A) (2) (e) of this section, the amount computed under division	523
(A) (2) (d) of this section.	524
(d) The amount of the reduction under division (A) (2) (d)	525
of this section equals the product of the following:	526
(i) Twenty-five thousand dollars of the cost to the owner,	527
or the market value at the time of purchase, whichever is	528
greater, as those terms are used in division (D) (1) of section	529
4503.06 of the Revised Code, and as adjusted under division (A)	530
(2) (e) of this section;	531
(ii) The percentage from the appropriate schedule in	532
division (D) (1) (b) of section 4503.06 of the Revised Code;	533
(iii) The assessment percentage of forty per cent used in	534
division (D) (1) (b) of section 4503.06 of the Revised Code;	535
(iv) The tax rate of the taxing district in which the home	536
has its situs.	537
(e) The tax commissioner shall adjust the income threshold	538
described in divisions (A) (2) (a) (iii) and (A) (2) (c) (iii) and the	539
reduction amounts described in divisions (A) (2) (b) (i), (A) (2) (d)	540
(i), (B) (1), (B) (2), (C) (1), and (C) (2) of this section by	541
completing the following calculations in September of each year:	542
(i) Determine the percentage increase in the gross	543
domestic product deflator determined by the bureau of economic	544
analysis of the United States department of commerce from the	545
first day of January of the preceding calendar year to the last	546
day of December of the preceding calendar year;	547
(ii) Multiply that percentage increase by the total income	548
threshold or reduction amount for the ensuing tax year, as	549
applicable;	550

(iii) Add the resulting product to the total income 551
threshold or reduction amount, as applicable for the ensuing tax 552
year; 553

(iv) Round the resulting sum to the nearest multiple of 554
one hundred dollars. 555

The commissioner shall certify the amount resulting from 556
each adjustment to each county auditor not later than the first 557
day of December each year. The certified amount applies to the 558
second ensuing tax year. The commissioner shall not make the 559
applicable adjustment in any calendar year in which the amount 560
resulting from the adjustment would be less than the total 561
income threshold or the reduction amount for the ensuing tax 562
year. 563

(B) (1) The manufactured home tax levied pursuant to 564
division (C) of section 4503.06 of the Revised Code on a 565
manufactured or mobile home that is owned and occupied by a 566
disabled veteran shall be reduced for any tax year for which an 567
application for such reduction has been approved, provided the 568
disabled veteran did not acquire ownership from a person, other 569
than the disabled veteran's spouse, related by consanguinity or 570
affinity for the purpose of qualifying for the reduction. An 571
owner includes an owner within the meaning of division (A) (2) of 572
this section. 573

(a) For manufactured and mobile homes for which the tax 574
imposed by section 4503.06 of the Revised Code is computed under 575
division (D) (2) of that section, the reduction shall equal the 576
product obtained by multiplying fifty thousand dollars of the 577
true value of the property in money, as adjusted under division 578
(A) (2) (e) of this section, by the amounts described in divisions 579
(A) (2) (b) (ii) to (iv) of this section. 580

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

The reduction is in lieu of any reduction under section 4503.0610 of the Revised Code or division (A), (B)(2), or (C), or (F) of this section. The reduction applies to only one manufactured or mobile home owned and occupied by a disabled veteran.

(2) The manufactured home tax levied pursuant to division (C) of section 4503.06 of the Revised Code on a manufactured or mobile home that is owned and occupied by the surviving spouse of a disabled veteran shall be reduced for each tax year for which an application for such reduction has been approved. The reduction shall equal the amount of the reduction authorized under division (B)(1)(a) or (b) of this section, as applicable. An owner includes an owner within the meaning of division (A)(2) of this section.

The reduction is in lieu of any reduction under section 4503.0610 of the Revised Code or division (A), (B)(1), ~~or (C)~~, or (F) of this section. The reduction applies to only one manufactured or mobile home owned and occupied by the surviving spouse of a disabled veteran. A manufactured or mobile home qualifies for a reduction in taxes under division (B)(2) of this section beginning in one of the following tax years:

(a) For a surviving spouse described in division (H) (1) of section 4503.064 of the Revised Code, the year the disabled veteran dies;

(b) For a surviving spouse described in division (H) (2) of section 4503.064 of the Revised Code, the first year on the first day of January of which the total disability rating described in division (F) of section 323.151 of the Revised Code has been received for the deceased spouse.

In either case, the reduction shall continue through the tax year in which the surviving spouse dies or remarries.

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

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

(2) For manufactured and mobile homes for which the tax

imposed by section 4503.06 of the Revised Code is computed under 640
division (D)(1) of that section, the reduction shall equal the 641
product obtained by multiplying fifty thousand dollars of the 642
cost to the owner, or the market value at the time of purchase, 643
whichever is greater, as those terms are used in division (D)(1) 644
of section 4503.06 of the Revised Code, as adjusted under 645
division (A)(2)(e) of this section, by the amounts described in 646
divisions (A)(2)(d)(ii) to (iv) of this section. 647

The reduction is in lieu of any reduction under section 648
4503.0610 of the Revised Code or division (A) ~~or, (B), or (E)~~ 649
of this section. The reduction applies to only one manufactured 650
or mobile home owned and occupied by such a surviving spouse. A 651
manufactured or mobile home qualifies for a reduction in taxes 652
under this division for the tax year in which the public service 653
officer dies through the tax year in which the surviving spouse 654
dies or remarries. 655

(D) If the owner or the spouse of the owner of a 656
manufactured or mobile home is eligible for a homestead 657
exemption on the land upon which the home is located, the 658
reduction to which the owner or spouse is entitled under this 659
section shall not exceed the difference between the reduction to 660
which the owner or spouse is entitled under division (A), (B), 661
~~or (C), or (E)~~ of this section and the amount of the reduction 662
under the homestead exemption. 663

(E) No reduction shall be made with respect to the home of 664
any person convicted of violating division (C) or (D) of section 665
4503.066 of the Revised Code for a period of three years 666
following the conviction. 667

(F) The following persons may, in lieu of any reduction 668
under divisions (A) to (C) of this section, claim a reduction on 669

the manufactured home tax levied pursuant to division (C) of 670
section 4503.06 of the Revised Code, equal to either the product 671
obtained by multiplying fifty thousand dollars of the true value 672
of the property in money by the amounts described in divisions 673
(A) (2) (b) (ii) to (iv) of this section for manufactured and 674
mobile homes for which the tax imposed by section 4503.06 of the 675
Revised Code is computed under division (D) (2) of that section, 676
or the product obtained by multiplying fifty thousand dollars of 677
the cost to the owner, or the market value at the time of 678
purchase, whichever is greater, as those terms are used in 679
division (D) (1) of section 4503.06 of the Revised Code by the 680
amounts described in divisions (A) (2) (d) (ii) to (iv) of this 681
section for manufactured and mobile homes for which the tax 682
imposed by section 4503.06 of the Revised Code is computed under 683
division (D) (1) of that section: 684

(1) A person (a) to whom division (A) (1) of this section 685
applies, (b) whose total income does not exceed the threshold 686
applicable under division (A) (2) (a) (ii) or (A) (2) (c) (iii) of 687
this tax year, as applicable, and (c) who has continuously owned 688
and occupied the manufactured or mobile home as a home for ten 689
or more years immediately preceding the first day of the tax 690
year; 691

(2) The surviving spouse of a deceased person who applied 692
for a reduction in taxes under division (F) of this section in 693
the year of death and qualified for that reduction under 694
division (F) (1) of this section, provided the surviving spouse 695
occupied the manufactured or mobile home when the deceased 696
person died and has a total income that does not exceed the 697
threshold applicable under division (A) (2) (a) (ii) or (A) (2) (c) 698
(iii) of this section for the tax year, as applicable. 699

A reduction in taxes under division (F) of this section shall continue through the tax year in which the recipient dies or until the recipient no longer owns and occupies that manufactured or mobile home as a home. If the recipient qualifies for the reduction under division (F)(2) of this section and does not meet the criteria prescribed by division (F)(1) of this section, the reduction terminates if the person remarries, beginning with the tax year of the recipient's marriage."

Delete lines 675 through 845

After line 845, insert:

"Sec. 4503.066. (A) (1) To obtain a tax reduction under section 4503.065 of the Revised Code, the owner of the home shall file an application with the county auditor of the county in which the home is located. An application for reduction in taxes based upon a physical disability shall be accompanied by a certificate signed by a physician, and an application for reduction in taxes based upon a mental disability shall be accompanied by a certificate signed by a physician or psychologist licensed to practice in this state. The certificate shall attest to the fact that the applicant is permanently and totally disabled, shall be in a form that the department of taxation requires, and shall include the definition of totally and permanently disabled as set forth in section 4503.064 of the Revised Code. An application for reduction in taxes based upon a disability certified as permanent and total by a state or federal agency having the function of so classifying persons shall be accompanied by a certificate from that agency.

An application by a disabled veteran or the surviving spouse of a disabled veteran for the reduction under division

(B) (1) or (2) of section 4503.065 of the Revised Code shall be 730
accompanied by a letter or other written confirmation from the 731
United States department of veterans affairs, or its predecessor 732
or successor agency, showing that the veteran qualifies as a 733
disabled veteran. 734

An application by the surviving spouse of a public service 735
officer killed in the line of duty for the reduction under 736
division (C) of section 4503.065 of the Revised Code shall be 737
accompanied by a letter or other written confirmation from an 738
officer or employee of the board of trustees of a retirement or 739
pension fund in this state or another state or from the chief or 740
other chief executive of the department, agency, or other 741
employer for which the public service officer served when killed 742
in the line of duty affirming that the public service officer 743
was killed in the line of duty. 744

An application for a reduction under division (F) of 745
section 4503.065 of the Revised Code shall be accompanied by 746
documentation sufficient to prove that the applicant meets all 747
qualifications for that reduction. 748

(2) Each application shall constitute a continuing 749
application for a reduction in taxes for each year in which the 750
manufactured or mobile home is occupied by the applicant. 751
Failure to receive a new application or notification under 752
division (B) of this section after an application for reduction 753
has been approved is prima-facie evidence that the original 754
applicant is entitled to the reduction calculated on the basis 755
of the information contained in the original application. The 756
original application and any subsequent application shall be in 757
the form of a signed statement and shall be filed on or before 758
the thirty-first day of December of the year preceding the year 759

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

(3) A late application for a reduction in taxes for the 777
year preceding the year for which an original application is 778
filed may be filed with an original application. If the auditor 779
determines that the information contained in the late 780
application is correct, the auditor shall determine both the 781
amount of the reduction in taxes to which the applicant would 782
have been entitled for the current tax year had the application 783
been timely filed and approved in the preceding year, and the 784
amount the taxes levied under section 4503.06 of the Revised 785
Code for the current year would have been reduced as a result of 786
the reduction. When an applicant is permanently and totally 787
disabled on the first day of January of the year in which the 788
applicant files a late application, the auditor, in making the 789
determination of the amounts of the reduction in taxes under 790

division (A) (3) of this section, is not required to determine 791
that the applicant was permanently and totally disabled on the 792
first day of January of the preceding year. 793

The amount of the reduction in taxes pursuant to a late 794
application shall be treated as an overpayment of taxes by the 795
applicant. The auditor shall credit the amount of the 796
overpayment against the amount of the taxes or penalties then 797
due from the applicant, and, at the next succeeding settlement, 798
the amount of the credit shall be deducted from the amount of 799
any taxes or penalties distributable to the county or any taxing 800
unit in the county that has received the benefit of the taxes or 801
penalties previously overpaid, in proportion to the benefits 802
previously received. If, after the credit has been made, there 803
remains a balance of the overpayment, or if there are no taxes 804
or penalties due from the applicant, the auditor shall refund 805
that balance to the applicant by a warrant drawn on the county 806
treasurer in favor of the applicant. The treasurer shall pay the 807
warrant from the general fund of the county. If there is 808
insufficient money in the general fund to make the payment, the 809
treasurer shall pay the warrant out of any undivided 810
manufactured or mobile home taxes subsequently received by the 811
treasurer for distribution to the county or taxing district in 812
the county that received the benefit of the overpaid taxes, in 813
proportion to the benefits previously received, and the amount 814
paid from the undivided funds shall be deducted from the money 815
otherwise distributable to the county or taxing district in the 816
county at the next or any succeeding distribution. At the next 817
or any succeeding distribution after making the refund, the 818
treasurer shall reimburse the general fund for any payment made 819
from that fund by deducting the amount of that payment from the 820
money distributable to the county or other taxing unit in the 821

county that has received the benefit of the taxes, in proportion 822
to the benefits previously received. On the second Monday in 823
September of each year, the county auditor shall certify the 824
total amount of the reductions in taxes made in the current year 825
under division (A) (3) of this section to the tax commissioner 826
who shall treat that amount as a reduction in taxes for the 827
current tax year and shall make reimbursement to the county of 828
that amount in the manner prescribed in section 4503.068 of the 829
Revised Code, from moneys appropriated for that purpose. 830

(B) (1) If in any year for which an application for 831
reduction in taxes has been approved the owner no longer 832
qualifies for the reduction, the owner shall notify the county 833
auditor that the owner is not qualified for a reduction in 834
taxes. 835

(2) If the county auditor or county treasurer discovers 836
that an owner not entitled to the reduction in manufactured home 837
taxes under section 4503.065 of the Revised Code failed to 838
notify the county auditor as required by division (B) (1) of this 839
section, a charge shall be imposed against the manufactured or 840
mobile home in the amount by which taxes were reduced under that 841
section for each tax year the county auditor ascertains that the 842
manufactured or mobile home was not entitled to the reduction 843
and was owned by the current owner. Interest shall accrue in the 844
manner prescribed by division (G) (2) of section 4503.06 of the 845
Revised Code on the amount by which taxes were reduced for each 846
such tax year as if the reduction became delinquent taxes at the 847
close of the last day the second installment of taxes for that 848
tax year could be paid without penalty. The county auditor shall 849
notify the owner, by ordinary mail, of the charge, of the 850
owner's right to appeal the charge, and of the manner in which 851
the owner may appeal. The owner may appeal the imposition of the 852

charge and interest by filing an appeal with the county board of 853
revision not later than the last day prescribed for payment of 854
manufactured home taxes under section 4503.06 of the Revised 855
Code following receipt of the notice and occurring at least 856
ninety days after receipt of the notice. The appeal shall be 857
treated in the same manner as a complaint relating to the 858
valuation or assessment of manufactured or mobile homes under 859
section 5715.19 of the Revised Code. The charge and any interest 860
shall be collected as other delinquent taxes. 861

(3) During January of each year, the county auditor shall 862
furnish each person whose application for reduction has been 863
approved, by ordinary mail, a form on which to report any 864
changes in total income, ownership, occupancy, disability, and 865
other information earlier furnished the auditor relative to the 866
application. The form shall be completed and returned to the 867
auditor not later than the thirty-first day of December if the 868
changes would affect the person's eligibility for the reduction. 869

(C) No person shall knowingly make a false statement for 870
the purpose of obtaining a reduction in taxes under section 871
4503.065 of the Revised Code. 872

(D) No person shall knowingly fail to notify the county 873
auditor of any change required by division (B) of this section 874
that has the effect of maintaining or securing a reduction in 875
taxes under section 4503.065 of the Revised Code. 876

(E) No person shall knowingly make a false statement or 877
certification attesting to any person's physical or mental 878
condition for purposes of qualifying such person for tax relief 879
pursuant to sections 4503.064 to 4503.069 of the Revised Code. 880

(F) Whoever violates division (C), (D), or (E) of this 881

section is guilty of a misdemeanor of the fourth degree. " 882

In line 849, delete "2023" and insert "2025" 883

In line 852, delete "2024" and insert "2026" 884

After line 852, insert: 885

"Section 4. The General Assembly, applying the principle 886
 stated in division (B) of section 1.52 of the Revised Code that 887
 amendments are to be harmonized if reasonably capable of 888
 simultaneous operation, finds that the following sections, 889
 presented in this act as composites of the sections as amended 890
 by the acts indicated, are the resulting versions of the 891
 sections in effect prior to the effective date of the sections 892
 as presented in this act: 893

Section 323.152 of the Revised Code as amended by both 894
 H.B. 33 and S.B. 43 of the 135th General Assembly. 895

Section 4503.065 of the Revised Code as amended by both 896
 H.B. 33 and S.B. 43 of the 135th General Assembly." 897

The motion was _____ agreed to.

SYNOPSIS 898

Ownership length requirement 899

R.C. 323.152, 323.153, 4503.065, and 4503.066; Section 3 900

Reduces the required length of homeownership to qualify 901
 for the bill's \$50,000 enhanced homestead exemption from 20 902
 years to 10 years. 903

Delays the application of the bill's enhanced homestead exemption by two tax years.	904
	905
Updates all Revised Code sections to conform with current law.	906
	907