

_____ moved to amend as follows:

In line 1 of the title, after "319.20" insert ", 323.152"; after 1
"323.74" insert ", 4503.065" 2

In line 7 of the title, after "property" insert "and to increase the 3
homestead exemption" 4

In line 8, after "319.20" insert ", 323.152"; after "323.74" insert 5
", 4503.065" 6

After line 160, insert: 7

"Sec. 323.152. In addition to the reduction in taxes 8
required under section 319.302 of the Revised Code, taxes shall 9
be reduced as provided in divisions (A) and (B) of this section. 10

(A) (1) (a) Division (A) (1) of this section applies to any 11
of the following persons: 12

(i) A person who is permanently and totally disabled; 13

(ii) A person who is sixty-five years of age or older; 14

(iii) A person who is the surviving spouse of a deceased 15



person who was permanently and totally disabled or sixty-five 16
years of age or older and who applied and qualified for a 17
reduction in taxes under this division in the year of death, 18
provided the surviving spouse is at least fifty-nine but not 19
sixty-five or more years of age on the date the deceased spouse 20
dies. 21

(b) Real property taxes on a homestead owned and occupied, 22
or a homestead in a housing cooperative occupied, by a person to 23
whom division (A) (1) of this section applies shall be reduced 24
for each year for which an application for the reduction has 25
been approved. The reduction shall equal one of the following 26
amounts, as applicable to the person: 27

(i) If the person received a reduction under division (A) 28
(1) of this section for tax year 2006, the greater of the 29
reduction for that tax year or the amount computed under 30
division (A) (1) (c) of this section; 31

(ii) If the person received, for any homestead, a 32
reduction under division (A) (1) of this section for tax year 33
2013 or under division (A) of section 4503.065 of the Revised 34
Code for tax year 2014 or the person is the surviving spouse of 35
such a person and the surviving spouse is at least fifty-nine 36
years of age on the date the deceased spouse dies, the amount 37
computed under division (A) (1) (c) of this section. 38

(iii) If the person is not described in division (A) (1) (b) 39
(i) or (ii) of this section and the person's total income does 40
not exceed thirty thousand dollars, as adjusted under division 41
(A) (1) (d) of this section, the amount computed under division 42
(A) (1) (c) of this section. 43

(c) The amount of the reduction under division (A) (1) (c) 44

of this section equals the product of the following: 45

(i) ~~Twenty five~~ Fifty thousand dollars of the true value 46
of the property in money, as adjusted under division (A) (1) (d) 47
of this section; 48

(ii) The assessment percentage established by the tax 49
commissioner under division (B) of section 5715.01 of the 50
Revised Code, not to exceed thirty-five per cent; 51

(iii) The effective tax rate used to calculate the taxes 52
charged against the property for the current year, where 53
"effective tax rate" is defined as in section 323.08 of the 54
Revised Code; 55

(iv) The quantity equal to one minus the sum of the 56
percentage reductions in taxes received by the property for the 57
current tax year under section 319.302 of the Revised Code and 58
division (B) of section 323.152 of the Revised Code. 59

(d) The tax commissioner shall adjust the total income 60
threshold described in division (A) (1) (b) (iii) and the reduction 61
amounts described in divisions (A) (1) (c) (i), (A) (2), and (A) (3) 62
of this section by completing the following calculations in 63
September of each year: 64

(i) Determine the percentage increase in the gross 65
domestic product deflator determined by the bureau of economic 66
analysis of the United States department of commerce from the 67
first day of January of the preceding calendar year to the last 68
day of December of the preceding calendar year; 69

(ii) Multiply that percentage increase by the total income 70
threshold or reduction amount for the current tax year, as 71
applicable; 72

(iii) Add the resulting product to the total income 73
threshold or the reduction amount, as applicable, for the 74
current tax year; 75

(iv) Round the resulting sum to the nearest multiple of 76
one hundred dollars. 77

The commissioner shall certify the amount resulting from 78
each adjustment to each county auditor not later than the first 79
day of December each year. The certified total income threshold 80
amount applies to the following tax year for persons described 81
in division (A) (1) (b) (iii) of this section. The certified 82
reduction amount applies to the following tax year. The 83
commissioner shall not make the applicable adjustment in any 84
calendar year in which the amount resulting from the adjustment 85
would be less than the total income threshold or the reduction 86
amount for the current tax year. 87

(2) (a) Real property taxes on a homestead owned and 88
occupied, or a homestead in a housing cooperative occupied, by a 89
disabled veteran shall be reduced for each year for which an 90
application for the reduction has been approved. The reduction 91
shall equal the product obtained by multiplying fifty thousand 92
dollars of the true value of the property in money, as adjusted 93
under division (A) (1) (d) of this section, by the amounts 94
described in divisions (A) (1) (c) (ii) to (iv) of this section. 95
The reduction is in lieu of any reduction under section 323.158 96
of the Revised Code or division (A) (1), (2) (b), or (3) of this 97
section. The reduction applies to only one homestead owned and 98
occupied by a disabled veteran. 99

(b) Real property taxes on a homestead owned and occupied, 100
or a homestead in a housing cooperative occupied, by the 101
surviving spouse of a disabled veteran shall be reduced for each 102

year an application for exemption is approved. The reduction 103
shall equal to the amount of the reduction authorized under 104
division (A) (2) (a) of this section. 105

The reduction is in lieu of any reduction under section 106
323.158 of the Revised Code or division (A) (1), (2) (a), or (3) 107
of this section. The reduction applies to only one homestead 108
owned and occupied by the surviving spouse of a disabled 109
veteran. A homestead qualifies for a reduction in taxes under 110
division (A) (2) (b) of this section beginning in one of the 111
following tax years: 112

(i) For a surviving spouse described in division (L) (1) of 113
section 323.151 of the Revised Code, the year the disabled 114
veteran dies; 115

(ii) For a surviving spouse described in division (L) (2) 116
of section 323.151 of the Revised Code, the first year on the 117
first day of January of which the total disability rating 118
described in division (F) of that section has been received for 119
the deceased spouse. 120

In either case, the reduction shall continue through the 121
tax year in which the surviving spouse dies or remarries. 122

(3) Real property taxes on a homestead owned and occupied, 123
or a homestead in a housing cooperative occupied, by the 124
surviving spouse of a public service officer killed in the line 125
of duty shall be reduced for each year for which an application 126
for the reduction has been approved. The reduction shall equal 127
the product obtained by multiplying fifty thousand dollars of 128
the true value of the property in money, as adjusted under 129
division (A) (1) (d) of this section, by the amounts described in 130
divisions (A) (1) (c) (ii) to (iv) of this section. The reduction 131

is in lieu of any reduction under section 323.158 of the Revised Code or division (A)(1) or (2) of this section. The reduction applies to only one homestead owned and occupied by such a surviving spouse. A homestead qualifies for a reduction in taxes under division (A)(3) of this section for the tax year in which the public service officer dies through the tax year in which the surviving spouse dies or remarries.

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

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

(D) The reductions in taxable value referred to in this section shall be applied solely as a factor for the purpose of computing the reduction of taxes under this section and shall not affect the total value of property in any subdivision or taxing district as listed and assessed for taxation on the tax

lists and duplicates, or any direct or indirect limitations on 162
indebtedness of a subdivision or taxing district. If after 163
application of sections 5705.31 and 5705.32 of the Revised Code, 164
including the allocation of all levies within the ten-mill 165
limitation to debt charges to the extent therein provided, there 166
would be insufficient funds for payment of debt charges not 167
provided for by levies in excess of the ten-mill limitation, the 168
reduction of taxes provided for in sections 323.151 to 323.159 169
of the Revised Code shall be proportionately adjusted to the 170
extent necessary to provide such funds from levies within the 171
ten-mill limitation. 172

(E) No reduction shall be made on the taxes due on the 173
homestead of any person convicted of violating division (D) or 174
(E) of section 323.153 of the Revised Code for a period of three 175
years following the conviction." 176

After line 380, insert: 177

"Sec. 4503.065. (A) (1) Division (A) of this section 178
applies to any of the following persons: 179

(a) An individual who is permanently and totally disabled; 180

(b) An individual who is sixty-five years of age or older; 181

(c) An individual who is the surviving spouse of a 182
deceased person who was permanently and totally disabled or 183
sixty-five years of age or older and who applied and qualified 184
for a reduction in assessable value under this section in the 185
year of death, provided the surviving spouse is at least fifty- 186
nine but not sixty-five or more years of age on the date the 187
deceased spouse dies. 188

(2) The manufactured home tax on a manufactured or mobile 189

home that is paid pursuant to division (C) of section 4503.06 of 190
the Revised Code and that is owned and occupied as a home by an 191
individual whose domicile is in this state and to whom this 192
section applies, shall be reduced for any tax year for which an 193
application for such reduction has been approved, provided the 194
individual did not acquire ownership from a person, other than 195
the individual's spouse, related by consanguinity or affinity 196
for the purpose of qualifying for the reduction. An owner 197
includes a settlor of a revocable or irrevocable inter vivos 198
trust holding the title to a manufactured or mobile home 199
occupied by the settlor as of right under the trust. 200

(a) For manufactured and mobile homes for which the tax 201
imposed by section 4503.06 of the Revised Code is computed under 202
division (D) (2) of that section, the reduction shall equal one 203
of the following amounts, as applicable to the person: 204

(i) If the person received a reduction under this section 205
for tax year 2007, the greater of the reduction for that tax 206
year or the amount computed under division (A) (2) (b) of this 207
section; 208

(ii) If the person received, for any homestead, a 209
reduction under division (A) of this section for tax year 2014 210
or under division (A) (1) of section 323.152 of the Revised Code 211
for tax year 2013 or the person is the surviving spouse of such 212
a person and the surviving spouse is at least fifty-nine years 213
of age on the date the deceased spouse dies, the amount computed 214
under division (A) (2) (b) of this section. 215

(iii) If the person is not described in division (A) (2) (a) 216
(i) or (ii) of this section and the person's total income does 217
not exceed thirty thousand dollars, as adjusted under division 218
(A) (2) (e) of this section, the amount computed under division 219

(A) (2) (b) of this section.	220
(b) The amount of the reduction under division (A) (2) (b) of this section equals the product of the following:	221 222
(i) Twenty five <u>Fifty</u> thousand dollars of the true value of the property in money, as adjusted under division (A) (2) (e) of this section;	223 224 225
(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;	226 227 228
(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;	229 230 231 232
(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.	233 234 235 236
(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:	237 238 239 240
(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;	241 242 243 244
(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	245 246 247

for tax year 2013 or the person is the surviving spouse of such	248
a person and the surviving spouse is at least fifty-nine years	249
of age on the date the deceased spouse dies, the amount computed	250
under division (A) (2) (d) of this section.	251
(iii) If the person is not described in division (A) (2) (c)	252
(i) or (ii) of this section and the person's total income does	253
not exceed thirty thousand dollars, as adjusted under division	254
(A) (2) (e) of this section, the amount computed under division	255
(A) (2) (d) of this section.	256
(d) The amount of the reduction under division (A) (2) (d)	257
of this section equals the product of the following:	258
(i) Twenty five <u>Fifty</u> thousand dollars of the cost to the	259
owner, or the market value at the time of purchase, whichever is	260
greater, as those terms are used in division (D) (1) of section	261
4503.06 of the Revised Code, and as adjusted under division (A)	262
(2) (e) of this section;	263
(ii) The percentage from the appropriate schedule in	264
division (D) (1) (b) of section 4503.06 of the Revised Code;	265
(iii) The assessment percentage of forty per cent used in	266
division (D) (1) (b) of section 4503.06 of the Revised Code;	267
(iv) The tax rate of the taxing district in which the home	268
has its situs.	269
(e) The tax commissioner shall adjust the income threshold	270
described in divisions (A) (2) (a) (iii) and (A) (2) (c) (iii) and the	271
reduction amounts described in divisions (A) (2) (b) (i), (A) (2) (d)	272
(i), (B) (1), (B) (2), (C) (1), and (C) (2) of this section by	273
completing the following calculations in September of each year:	274
(i) Determine the percentage increase in the gross	275

domestic product deflator determined by the bureau of economic 276
analysis of the United States department of commerce from the 277
first day of January of the preceding calendar year to the last 278
day of December of the preceding calendar year; 279

(ii) Multiply that percentage increase by the total income 280
threshold or reduction amount for the ensuing tax year, as 281
applicable; 282

(iii) Add the resulting product to the total income 283
threshold or reduction amount, as applicable for the ensuing tax 284
year; 285

(iv) Round the resulting sum to the nearest multiple of 286
one hundred dollars. 287

The commissioner shall certify the amount resulting from 288
each adjustment to each county auditor not later than the first 289
day of December each year. The certified amount applies to the 290
second ensuing tax year. The commissioner shall not make the 291
applicable adjustment in any calendar year in which the amount 292
resulting from the adjustment would be less than the total 293
income threshold or the reduction amount for the ensuing tax 294
year. 295

(B) (1) The manufactured home tax levied pursuant to 296
division (C) of section 4503.06 of the Revised Code on a 297
manufactured or mobile home that is owned and occupied by a 298
disabled veteran shall be reduced for any tax year for which an 299
application for such reduction has been approved, provided the 300
disabled veteran did not acquire ownership from a person, other 301
than the disabled veteran's spouse, related by consanguinity or 302
affinity for the purpose of qualifying for the reduction. An 303
owner includes an owner within the meaning of division (A) (2) of 304

this section. 305

(a) For manufactured and mobile homes for which the tax 306
imposed by section 4503.06 of the Revised Code is computed under 307
division (D) (2) of that section, the reduction shall equal the 308
product obtained by multiplying fifty thousand dollars of the 309
true value of the property in money, as adjusted under division 310
(A) (2) (e) of this section, by the amounts described in divisions 311
(A) (2) (b) (ii) to (iv) of this section. 312

(b) For manufactured and mobile homes for which the tax 313
imposed by section 4503.06 of the Revised Code is computed under 314
division (D) (1) of that section, the reduction shall equal the 315
product obtained by multiplying fifty thousand dollars of the 316
cost to the owner, or the market value at the time of purchase, 317
whichever is greater, as those terms are used in division (D) (1) 318
of section 4503.06 of the Revised Code, as adjusted under 319
division (A) (2) (e) of this section, by the amounts described in 320
divisions (A) (2) (d) (ii) to (iv) of this section. 321

The reduction is in lieu of any reduction under section 322
4503.0610 of the Revised Code or division (A), (B) (2), or (C) of 323
this section. The reduction applies to only one manufactured or 324
mobile home owned and occupied by a disabled veteran. 325

(2) The manufactured home tax levied pursuant to division 326
(C) of section 4503.06 of the Revised Code on a manufactured or 327
mobile home that is owned and occupied by the surviving spouse 328
of a disabled veteran shall be reduced for each tax year for 329
which an application for such reduction has been approved. The 330
reduction shall equal the amount of the reduction authorized 331
under division (B) (1) (a) or (b) of this section, as applicable. 332
An owner includes an owner within the meaning of division (A) (2) 333
of this section. 334

The reduction is in lieu of any reduction under section 335
4503.0610 of the Revised Code or division (A), (B) (1), or (C) of 336
this section. The reduction applies to only one manufactured or 337
mobile home owned and occupied by the surviving spouse of a 338
disabled veteran. A manufactured or mobile home qualifies for a 339
reduction in taxes under division (B) (2) of this section 340
beginning in one of the following tax years: 341

(a) For a surviving spouse described in division (H) (1) of 342
section 4503.064 of the Revised Code, the year the disabled 343
veteran dies; 344

(b) For a surviving spouse described in division (H) (2) of 345
section 4503.064 of the Revised Code, the first year on the 346
first day of January of which the total disability rating 347
described in division (F) of section 323.151 of the Revised Code 348
has been received for the deceased spouse. 349

In either case, the reduction shall continue through the 350
tax year in which the surviving spouse dies or remarries. 351

(c) The manufactured home tax levied pursuant to division 352
(C) of section 4503.06 of the Revised Code on a manufactured or 353
mobile home that is owned and occupied by the surviving spouse 354
of a public service officer killed in the line of duty shall be 355
reduced for any tax year for which an application for such 356
reduction has been approved, provided the surviving spouse did 357
not acquire ownership from a person, other than the surviving 358
spouse's deceased public service officer spouse, related by 359
consanguinity or affinity for the purpose of qualifying for the 360
reduction. An owner includes an owner within the meaning of 361
division (A) (2) of this section. 362

(1) For manufactured and mobile homes for which the tax 363

imposed by section 4503.06 of the Revised Code is computed under 364
division (D) (2) of that section, the reduction shall equal the 365
product obtained by multiplying fifty thousand dollars of the 366
true value of the property in money, as adjusted under division 367
(A) (2) (e) of this section, by the amounts described in divisions 368
(A) (2) (b) (ii) to (iv) of this section. 369

(2) For manufactured and mobile homes for which the tax 370
imposed by section 4503.06 of the Revised Code is computed under 371
division (D) (1) of that section, the reduction shall equal the 372
product obtained by multiplying fifty thousand dollars of the 373
cost to the owner, or the market value at the time of purchase, 374
whichever is greater, as those terms are used in division (D) (1) 375
of section 4503.06 of the Revised Code, as adjusted under 376
division (A) (2) (e) of this section, by the amounts described in 377
divisions (A) (2) (d) (ii) to (iv) of this section. 378

The reduction is in lieu of any reduction under section 379
4503.0610 of the Revised Code or division (A) or (B) of this 380
section. The reduction applies to only one manufactured or 381
mobile home owned and occupied by such a surviving spouse. A 382
manufactured or mobile home qualifies for a reduction in taxes 383
under this division for the tax year in which the public service 384
officer dies through the tax year in which the surviving spouse 385
dies or remarries. 386

(D) If the owner or the spouse of the owner of a 387
manufactured or mobile home is eligible for a homestead 388
exemption on the land upon which the home is located, the 389
reduction to which the owner or spouse is entitled under this 390
section shall not exceed the difference between the reduction to 391
which the owner or spouse is entitled under division (A), (B), 392
or (C) of this section and the amount of the reduction under the 393

homestead exemption. 394

(E) No reduction shall be made with respect to the home of 395
any person convicted of violating division (C) or (D) of section 396
4503.066 of the Revised Code for a period of three years 397
following the conviction." 398

In line 916, after "319.20" insert ", 323.152" 399

In line 917, after "323.74" insert ", 4503.065" 400

After line 925, insert: 401

"Section 4. The amendment by this act of section 323.152 402
of the Revised Code applies to tax year 2025 and every tax year 403
thereafter. The amendment by this act of section 4503.065 of the 404
Revised Code applies to tax year 2026 and every tax year 405
thereafter. 406

Section 5. The General Assembly, applying the principle 407
stated in division (B) of section 1.52 of the Revised Code that 408
amendments are to be harmonized if reasonably capable of 409
simultaneous operation, finds that the following sections, 410
presented in this act as composites of the sections as amended 411
by the acts indicated, are the resulting versions of the 412
sections in effect prior to the effective date of the sections 413
as presented in this act: 414

Section 323.152 of the Revised Code as amended by both 415
H.B. 33 and S.B. 43 of the 135th General Assembly. 416

Section 4503.065 of the Revised Code as amended by both 417
H.B. 33 and S.B. 43 of the 135th General Assembly." 418

The motion was _____ agreed to.

SYNOPSIS

419

Homestead exemption increase

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R.C. 323.152 and 4503.065; Section 4

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Increases the amount of the homestead exemption for
elderly or disabled homeowners and certain of their surviving
spouses from \$26,200 (as adjusted for inflation) to \$50,000,
subject to inflation adjustment under continuing law.

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