

**As Introduced**

**135th General Assembly**

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**2023-2024**

**H. B. No. 274**

**Representatives Mathews, Dell'Aquila**

**Cosponsors: Representatives Humphrey, McNally, Johnson, Miller, K.,  
Richardson, Klopfenstein, Liston, Creech, Troy, Jarrells, Upchurch, Galonski,  
Grim, Brown, Thomas, C., Miller, A., Miranda, Somani, Weinstein, Miller, J., Baker,  
Brennan, Peterson, Williams, King, Carruthers, Demetriou**

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**A BILL**

To amend sections 323.152, 323.153, 4503.065, and 4503.066 of the Revised Code to authorize an enhanced property tax homestead exemption for certain long-term homeowners.

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

**Section 1.** That sections 323.152, 323.153, 4503.065, and 4503.066 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 15  
years of age or older and who applied and qualified for a 16  
reduction in taxes under this division in the year of death, 17  
provided the surviving spouse is at least fifty-nine but not 18  
sixty-five or more years of age on the date the deceased spouse 19  
dies. 20

(b) Real property taxes on a homestead owned and occupied, 21  
or a homestead in a housing cooperative occupied, by a person to 22  
whom division (A) (1) of this section applies shall be reduced 23  
for each year for which an application for the reduction has 24  
been approved. The reduction shall equal one of the following 25  
amounts, as applicable to the person: 26

(i) If the person received a reduction under division (A) 27  
(1) of this section for tax year 2006, the greater of the 28  
reduction for that tax year or the amount computed under 29  
division (A) (1) (c) of this section; 30

(ii) If the person received, for any homestead, a 31  
reduction under division (A) (1) of this section for tax year 32  
2013 or under division (A) of section 4503.065 of the Revised 33  
Code for tax year 2014 or the person is the surviving spouse of 34  
such a person and the surviving spouse is at least fifty-nine 35  
years of age on the date the deceased spouse dies, the amount 36  
computed under division (A) (1) (c) of this section. For purposes 37  
of divisions (A) (1) (b) (ii) and (iii) of this section, a person 38  
receives a reduction under division (A) (1) of this section or 39  
under division (A) of section 4503.065 of the Revised Code for 40  
tax year 2013 or 2014, respectively, if the person files a late 41  
application for that respective tax year that is approved by the 42  
county auditor under section 323.153 or 4503.066 of the Revised 43  
Code. 44

(iii) If the person is not described in division (A) (1) (b) 45  
(i) or (ii) of this section and the person's total income does 46  
not exceed thirty thousand dollars, as adjusted under division 47  
(A) (1) (d) of this section, the amount computed under division 48  
(A) (1) (c) of this section. 49

(c) The amount of the reduction under division (A) (1) (c) 50  
of this section equals the product of the following: 51

(i) Twenty-five thousand dollars of the true value of the 52  
property in money; 53

(ii) The assessment percentage established by the tax 54  
commissioner under division (B) of section 5715.01 of the 55  
Revised Code, not to exceed thirty-five per cent; 56

(iii) The effective tax rate used to calculate the taxes 57  
charged against the property for the current year, where 58  
"effective tax rate" is defined as in section 323.08 of the 59  
Revised Code; 60

(iv) The quantity equal to one minus the sum of the 61  
percentage reductions in taxes received by the property for the 62  
current tax year under section 319.302 of the Revised Code and 63  
division (B) of section 323.152 of the Revised Code. 64

(d) Each calendar year, the tax commissioner shall adjust 65  
the total income threshold described in division (A) (1) (b) (iii) 66  
of this section by completing the following calculations in 67  
September of each year: 68

(i) Determine the percentage increase in the gross 69  
domestic product deflator determined by the bureau of economic 70  
analysis of the United States department of commerce from the 71  
first day of January of the preceding calendar year to the last 72  
day of December of the preceding calendar year; 73

(ii) Multiply that percentage increase by the total income 74  
threshold for the current tax year; 75

(iii) Add the resulting product to the total income 76  
threshold for the current tax year; 77

(iv) Round the resulting sum to the nearest multiple of 78  
one hundred dollars. 79

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

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

If a homestead qualifies for a reduction in taxes under 99  
division (A) (2) of this section for the year in which the 100  
disabled veteran dies, and the disabled veteran is survived by a 101  
spouse who occupied the homestead when the disabled veteran died 102

and who acquires ownership of the homestead or, in the case of a 103  
homestead that is a unit in a housing cooperative, continues to 104  
occupy the homestead, the reduction shall continue through the 105  
year in which the surviving spouse dies or remarries. 106

(3) Real property taxes on a homestead owned and occupied, 107  
or a homestead in a housing cooperative occupied, by the 108  
surviving spouse of a public service officer killed in the line 109  
of duty shall be reduced for each year for which an application 110  
for the reduction has been approved. The reduction shall equal 111  
the product obtained by multiplying fifty thousand dollars of 112  
the true value of the property in money by the amounts described 113  
in divisions (A) (1) (c) (ii) to (iv) of this section. The 114  
reduction is in lieu of any reduction under section 323.158 of 115  
the Revised Code or division (A) (1) or (2) of this section. The 116  
reduction applies to only one homestead owned and occupied by 117  
such a surviving spouse. A homestead qualifies for a reduction 118  
in taxes under division (A) (3) of this section for the tax year 119  
in which the public service officer dies through the tax year in 120  
which the surviving spouse dies or remarries. 121

(4) The following persons may, in lieu of any reduction 122  
under divisions (A) (1) to (3) of this section, claim a reduction 123  
equal to the product obtained by multiplying fifty thousand 124  
dollars of the true value of the property in money by the 125  
amounts described in divisions (A) (1) (c) (ii) to (iv) of this 126  
section, for each year for which an application for the 127  
reduction has been approved: 128

(a) A person (i) to whom division (A) (1) of this section 129  
applies, (ii) whose total income does not exceed the threshold 130  
applicable under division (A) (1) (b) (iii) of this section for the 131  
tax year, and (iii) who has continuously owned and occupied the 132

homestead for twenty or more years immediately preceding the 133  
first day of the tax year or, if the homestead is in a housing 134  
cooperative, continuously occupied the homestead for twenty or 135  
more years immediately preceding the first day of the tax year; 136

(b) The surviving spouse of a deceased person who applied 137  
for a reduction in taxes under division (A) (4) of this section 138  
in the year of death and qualified for that reduction under 139  
division (A) (4) (a) of this section, provided the surviving 140  
spouse occupied the homestead when the deceased person died and 141  
has a total income that does not exceed the threshold applicable 142  
under division (A) (1) (b) (iii) of this section for the tax year. 143

A reduction in taxes under division (A) (4) of this section 144  
continues through the tax year in which the recipient dies or 145  
until the recipient no longer owns and occupies that property as 146  
a homestead or, in the case of a unit in a housing cooperative, 147  
occupies that property as a homestead. If the recipient 148  
qualifies for the reduction under division (A) (4) (b) of this 149  
section and does not meet the criteria prescribed by division 150  
(A) (4) (a) of this section, the reduction terminates if the 151  
person remarries, beginning with the tax year of the recipient's 152  
marriage. 153

(B) To provide a partial exemption, real property taxes on 154  
any homestead, and manufactured home taxes on any manufactured 155  
or mobile home on which a manufactured home tax is assessed 156  
pursuant to division (D) (2) of section 4503.06 of the Revised 157  
Code, shall be reduced for each year for which an application 158  
for the reduction has been approved. The amount of the reduction 159  
shall equal two and one-half per cent of the amount of taxes to 160  
be levied by qualifying levies on the homestead or the 161  
manufactured or mobile home after applying section 319.301 of 162

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  
indebtedness of a subdivision or taxing district. If after  
application of sections 5705.31 and 5705.32 of the Revised Code,  
including the allocation of all levies within the ten-mill  
limitation to debt charges to the extent therein provided, there  
would be insufficient funds for payment of debt charges not  
provided for by levies in excess of the ten-mill limitation, the  
reduction of taxes provided for in sections 323.151 to 323.159  
of the Revised Code shall be proportionately adjusted to the  
extent necessary to provide such funds from levies within the  
ten-mill limitation.

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

**Sec. 323.153.** (A) To obtain a reduction in real property

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

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

(1) An application for reduction based upon a physical disability shall be accompanied by a certificate signed by a physician, and an application for reduction based upon a mental disability shall be accompanied by a certificate signed by a physician or psychologist licensed to practice in this state, attesting to the fact that the applicant is permanently and totally disabled. The certificate shall be in a form that the tax commissioner requires and shall include the definition of



permanently and totally disabled as set forth in section 323.151 224  
of the Revised Code. An application for reduction based upon a 225  
disability certified as permanent and total by a state or 226  
federal agency having the function of so classifying persons 227  
shall be accompanied by a certificate from that agency. 228

An application by a disabled veteran for the reduction 229  
under division (A) (2) of section 323.152 of the Revised Code 230  
shall be accompanied by a letter or other written confirmation 231  
from the United States department of veterans affairs, or its 232  
predecessor or successor agency, showing that the veteran 233  
qualifies as a disabled veteran. 234

An application by the surviving spouse of a public service 235  
officer killed in the line of duty for the reduction under 236  
division (A) (3) of section 323.152 of the Revised Code shall be 237  
accompanied by a letter or other written confirmation from an 238  
employee or officer of the board of trustees of a retirement or 239  
pension fund in this state or another state or from the chief or 240  
other chief executive of the department, agency, or other 241  
employer for which the public service officer served when killed 242  
in the line of duty affirming that the public service officer 243  
was killed in the line of duty. 244

An application for a reduction under division (A) (4) of 245  
section 323.152 of the Revised Code shall be accompanied by 246  
documentation sufficient to prove that the applicant meets all 247  
qualifications for that reduction. 248

An application for a reduction under division (A) of 249  
section 323.152 of the Revised Code constitutes a continuing 250  
application for a reduction in taxes for each year in which the 251  
dwelling is the applicant's homestead. 252

(2) An application for a reduction in taxes under division 253  
(B) of section 323.152 of the Revised Code shall be filed only 254  
if the homestead or manufactured or mobile home was transferred 255  
in the preceding year or did not qualify for and receive the 256  
reduction in taxes under that division for the preceding tax 257  
year. The application for homesteads transferred in the 258  
preceding year shall be incorporated into any form used by the 259  
county auditor to administer the tax law in respect to the 260  
conveyance of real property pursuant to section 319.20 of the 261  
Revised Code or of used manufactured homes or used mobile homes 262  
as defined in section 5739.0210 of the Revised Code. The owner 263  
of a manufactured or mobile home who has elected under division 264  
(D) (4) of section 4503.06 of the Revised Code to be taxed under 265  
division (D) (2) of that section for the ensuing year may file 266  
the application at the time of making that election. The 267  
application shall contain a statement that failure by the 268  
applicant to affirm on the application that the dwelling on the 269  
property conveyed is the applicant's homestead prohibits the 270  
owner from receiving the reduction in taxes until a proper 271  
application is filed within the period prescribed by division 272  
(A) (3) of this section. Such an application constitutes a 273  
continuing application for a reduction in taxes for each year in 274  
which the dwelling is the applicant's homestead. 275

(3) Failure to receive a new application filed under 276  
division (A) (1) or (2) or notification under division (C) of 277  
this section after an application for reduction has been 278  
approved is prima-facie evidence that the original applicant is 279  
entitled to the reduction in taxes calculated on the basis of 280  
the information contained in the original application. The 281  
original application and any subsequent application, including 282  
any late application, shall be in the form of a signed statement 283

and shall be filed on or before the thirty-first day of December 284  
of the year for which the reduction is sought. The original 285  
application and any subsequent application for a reduction in 286  
manufactured home taxes shall be filed in the year preceding the 287  
year for which the reduction is sought. The statement shall be 288  
on a form, devised and supplied by the tax commissioner, which 289  
shall require no more information than is necessary to establish 290  
the applicant's eligibility for the reduction in taxes and the 291  
amount of the reduction, and, except for homesteads that are 292  
units in a housing cooperative, shall include an affirmation by 293  
the applicant that ownership of the homestead was not acquired 294  
from a person, other than the applicant's spouse, related to the 295  
owner by consanguinity or affinity for the purpose of qualifying 296  
for the real property or manufactured home tax reduction 297  
provided for in division (A) or (B) of section 323.152 of the 298  
Revised Code. The form shall contain a statement that conviction 299  
of willfully falsifying information to obtain a reduction in 300  
taxes or failing to comply with division (C) of this section 301  
results in the revocation of the right to the reduction for a 302  
period of three years. In the case of an application for a 303  
reduction in taxes for persons described in division (A) (1) (b) 304  
(iii) of section 323.152 of the Revised Code, the form shall 305  
contain a statement that signing the application constitutes a 306  
delegation of authority by the applicant to the tax commissioner 307  
or the county auditor, individually or in consultation with each 308  
other, to examine any tax or financial records relating to the 309  
income of the applicant as stated on the application for the 310  
purpose of determining eligibility for the exemption or a 311  
possible violation of division (D) or (E) of this section. 312

(B) A late application for a tax reduction for the year 313  
preceding the year in which an original application is filed, or 314

for a reduction in manufactured home taxes for the year in which 315  
an original application is filed, may be filed with the original 316  
application. If the county auditor determines the information 317  
contained in the late application is correct, the auditor shall 318  
determine the amount of the reduction in taxes to which the 319  
applicant would have been entitled for the preceding tax year 320  
had the applicant's application been timely filed and approved 321  
in that year. 322

The amount of such reduction shall be treated by the 323  
auditor as an overpayment of taxes by the applicant and shall be 324  
refunded in the manner prescribed in section 5715.22 of the 325  
Revised Code for making refunds of overpayments. The county 326  
auditor shall certify the total amount of the reductions in 327  
taxes made in the current year under this division to the tax 328  
commissioner, who shall treat the full amount thereof as a 329  
reduction in taxes for the preceding tax year and shall make 330  
reimbursement to the county therefor in the manner prescribed by 331  
section 323.156 of the Revised Code, from money appropriated for 332  
that purpose. 333

(C) (1) If, in any year after an application has been filed 334  
under division (A) (1) or (2) of this section, the owner does not 335  
qualify for a reduction in taxes on the homestead or on the 336  
manufactured or mobile home set forth on such application, the 337  
owner shall notify the county auditor that the owner is not 338  
qualified for a reduction in taxes. 339

(2) If, in any year after an application has been filed 340  
under division (A) (1) of this section, the occupant of a 341  
homestead in a housing cooperative does not qualify for a 342  
reduction in taxes on the homestead, the occupant shall notify 343  
the county auditor that the occupant is not qualified for a 344

reduction in taxes or file a new application under division (A) 345  
(1) of this section. 346

(3) If the county auditor or county treasurer discovers 347  
that an owner of property or occupant of a homestead in a 348  
housing cooperative not entitled to the reduction in taxes under 349  
division (A) or (B) of section 323.152 of the Revised Code 350  
failed to notify the county auditor as required by division (C) 351  
(1) or (2) of this section, a charge shall be imposed against 352  
the property in the amount by which taxes were reduced under 353  
that division for each tax year the county auditor ascertains 354  
that the property was not entitled to the reduction and was 355  
owned by the current owner or, in the case of a homestead in a 356  
housing cooperative, occupied by the current occupant. Interest 357  
shall accrue in the manner prescribed by division (B) of section 358  
323.121 or division (G) (2) of section 4503.06 of the Revised 359  
Code on the amount by which taxes were reduced for each such tax 360  
year as if the reduction became delinquent taxes at the close of 361  
the last day the second installment of taxes for that tax year 362  
could be paid without penalty. The county auditor shall notify 363  
the owner or occupant, by ordinary mail, of the charge, of the 364  
owner's or occupant's right to appeal the charge, and of the 365  
manner in which the owner or occupant may appeal. The owner or 366  
occupant may appeal the imposition of the charge and interest by 367  
filing an appeal with the county board of revision not later 368  
than the last day prescribed for payment of real and public 369  
utility property taxes under section 323.12 of the Revised Code 370  
following receipt of the notice and occurring at least ninety 371  
days after receipt of the notice. The appeal shall be treated in 372  
the same manner as a complaint relating to the valuation or 373  
assessment of real property under Chapter 5715. of the Revised 374  
Code. The charge and any interest shall be collected as other 375

delinquent taxes. 376

(4) Each year during January, the county auditor shall 377  
furnish by ordinary mail a continuing application to each person 378  
receiving a reduction under division (A) of section 323.152 of 379  
the Revised Code. The continuing application shall be used to 380  
report changes in total income, ownership, occupancy, 381  
disability, and other information earlier furnished the auditor 382  
relative to the reduction in taxes on the property. The 383  
continuing application shall be returned to the auditor not 384  
later than the thirty-first day of December; provided, that if 385  
such changes do not affect the status of the homestead exemption 386  
or the amount of the reduction to which the owner is entitled 387  
under division (A) of section 323.152 of the Revised Code or to 388  
which the occupant is entitled under section 323.159 of the 389  
Revised Code, the application does not need to be returned. 390

(5) Each year during February, the county auditor, except 391  
as otherwise provided in this paragraph, shall furnish by 392  
ordinary mail an original application to the owner, as of the 393  
first day of January of that year, of a homestead or a 394  
manufactured or mobile home that transferred during the 395  
preceding calendar year and that qualified for and received a 396  
reduction in taxes under division (B) of section 323.152 of the 397  
Revised Code for the preceding tax year. In order to receive the 398  
reduction under that division, the owner shall file the 399  
application with the county auditor not later than the thirty- 400  
first day of December. If the application is not timely filed, 401  
the auditor shall not grant a reduction in taxes for the 402  
homestead for the current year, and shall notify the owner that 403  
the reduction in taxes has not been granted, in the same manner 404  
prescribed under section 323.154 of the Revised Code for 405  
notification of denial of an application. Failure of an owner to 406

receive an application does not excuse the failure of the owner 407  
to file an original application. The county auditor is not 408  
required to furnish an application under this paragraph for any 409  
homestead for which application has previously been made on a 410  
form incorporated into any form used by the county auditor to 411  
administer the tax law in respect to the conveyance of real 412  
property or of used manufactured homes or used mobile homes, and 413  
an owner who previously has applied on such a form is not 414  
required to return an application furnished under this 415  
paragraph. 416

(D) No person shall knowingly make a false statement for 417  
the purpose of obtaining a reduction in the person's real 418  
property or manufactured home taxes under section 323.152 of the 419  
Revised Code. 420

(E) No person shall knowingly fail to notify the county 421  
auditor of changes required by division (C) of this section that 422  
have the effect of maintaining or securing a reduction in taxes 423  
under section 323.152 of the Revised Code. 424

(F) No person shall knowingly make a false statement or 425  
certification attesting to any person's physical or mental 426  
condition for purposes of qualifying such person for tax relief 427  
pursuant to sections 323.151 to 323.159 of the Revised Code. 428

**Sec. 4503.065.** (A) (1) Division (A) of this section applies 429  
to any of the following persons: 430

(a) An individual who is permanently and totally disabled; 431

(b) An individual who is sixty-five years of age or older; 432

(c) An individual who is the surviving spouse of a 433  
deceased person who was permanently and totally disabled or 434  
sixty-five years of age or older and who applied and qualified 435

for a reduction in assessable value under this section in the 436  
year of death, provided the surviving spouse is at least fifty- 437  
nine but not sixty-five or more years of age on the date the 438  
deceased spouse dies. 439

(2) The manufactured home tax on a manufactured or mobile 440  
home that is paid pursuant to division (C) of section 4503.06 of 441  
the Revised Code and that is owned and occupied as a home by an 442  
individual whose domicile is in this state and to whom this 443  
section applies, shall be reduced for any tax year for which an 444  
application for such reduction has been approved, provided the 445  
individual did not acquire ownership from a person, other than 446  
the individual's spouse, related by consanguinity or affinity 447  
for the purpose of qualifying for the reduction. An owner 448  
includes a settlor of a revocable or irrevocable inter vivos 449  
trust holding the title to a manufactured or mobile home 450  
occupied by the settlor as of right under the trust. 451

(a) For manufactured and mobile homes for which the tax 452  
imposed by section 4503.06 of the Revised Code is computed under 453  
division (D)(2) of that section, the reduction shall equal one 454  
of the following amounts, as applicable to the person: 455

(i) If the person received a reduction under this section 456  
for tax year 2007, the greater of the reduction for that tax 457  
year or the amount computed under division (A)(2)(b) of this 458  
section; 459

(ii) If the person received, for any homestead, a 460  
reduction under division (A) of this section for tax year 2014 461  
or under division (A)(1) of section 323.152 of the Revised Code 462  
for tax year 2013 or the person is the surviving spouse of such 463  
a person and the surviving spouse is at least fifty-nine years 464  
of age on the date the deceased spouse dies, the amount computed 465



under division (A) (2) (b) of this section. For purposes of 466  
divisions (A) (2) (a) (ii) and (iii) of this section, a person 467  
receives a reduction under division (A) of this section or 468  
division (A) (1) of section 323.152 of the Revised Code for tax 469  
year 2014 or 2013, respectively, if the person files a late 470  
application for that respective tax year that is approved by the 471  
county auditor under section 4503.066 or 323.153 of the Revised 472  
Code. 473

(iii) If the person is not described in division (A) (2) (a) 474  
(i) or (ii) of this section and the person's total income does 475  
not exceed thirty thousand dollars, as adjusted under division 476  
(A) (2) (e) of this section, the amount computed under division 477  
(A) (2) (b) of this section. 478

(b) The amount of the reduction under division (A) (2) (b) 479  
of this section equals the product of the following: 480

(i) Twenty-five thousand dollars of the true value of the 481  
property in money; 482

(ii) The assessment percentage established by the tax 483  
commissioner under division (B) of section 5715.01 of the 484  
Revised Code, not to exceed thirty-five per cent; 485

(iii) The effective tax rate used to calculate the taxes 486  
charged against the property for the current year, where 487  
"effective tax rate" is defined as in section 323.08 of the 488  
Revised Code; 489

(iv) The quantity equal to one minus the sum of the 490  
percentage reductions in taxes received by the property for the 491  
current tax year under section 319.302 of the Revised Code and 492  
division (B) of section 323.152 of the Revised Code. 493

(c) For manufactured and mobile homes for which the tax 494

imposed by section 4503.06 of the Revised Code is computed under 495  
division (D)(1) of that section, the reduction shall equal one 496  
of the following amounts, as applicable to the person: 497

(i) If the person received a reduction under this section 498  
for tax year 2007, the greater of the reduction for that tax 499  
year or the amount computed under division (A)(2)(d) of this 500  
section; 501

(ii) If the person received, for any homestead, a 502  
reduction under division (A) of this section for tax year 2014 503  
or under division (A)(1) of section 323.152 of the Revised Code 504  
for tax year 2013 or the person is the surviving spouse of such 505  
a person and the surviving spouse is at least fifty-nine years 506  
of age on the date the deceased spouse dies, the amount computed 507  
under division (A)(2)(d) of this section. For purposes of 508  
divisions (A)(2)(c)(ii) and (iii) of this section, a person 509  
receives a reduction under division (A) of this section or under 510  
division (A)(1) of section 323.152 of the Revised Code for tax 511  
year 2014 or 2013, respectively, if the person files a late 512  
application for a refund of overpayments for that respective tax 513  
year that is approved by the county auditor under section 514  
4503.066 of the Revised Code. 515

(iii) If the person is not described in division (A)(2)(c) 516  
(i) or (ii) of this section and the person's total income does 517  
not exceed thirty thousand dollars, as adjusted under division 518  
(A)(2)(e) of this section, the amount computed under division 519  
(A)(2)(d) of this section. 520

(d) The amount of the reduction under division (A)(2)(d) 521  
of this section equals the product of the following: 522

(i) Twenty-five thousand dollars of the cost to the owner, 523

or the market value at the time of purchase, whichever is 524  
greater, as those terms are used in division (D) (1) of section 525  
4503.06 of the Revised Code; 526

(ii) The percentage from the appropriate schedule in 527  
division (D) (1) (b) of section 4503.06 of the Revised Code; 528

(iii) The assessment percentage of forty per cent used in 529  
division (D) (1) (b) of section 4503.06 of the Revised Code; 530

(iv) The tax rate of the taxing district in which the home 531  
has its situs. 532

(e) Each calendar year, the tax commissioner shall adjust 533  
the income threshold described in divisions (A) (2) (a) (iii) and 534  
(A) (2) (c) (iii) of this section by completing the following 535  
calculations in September of each year: 536

(i) Determine the percentage increase in the gross 537  
domestic product deflator determined by the bureau of economic 538  
analysis of the United States department of commerce from the 539  
first day of January of the preceding calendar year to the last 540  
day of December of the preceding calendar year; 541

(ii) Multiply that percentage increase by the total income 542  
threshold for the ensuing tax year; 543

(iii) Add the resulting product to the total income 544  
threshold for the ensuing tax year; 545

(iv) Round the resulting sum to the nearest multiple of 546  
one hundred dollars. 547

The commissioner shall certify the amount resulting from 548  
the adjustment to each county auditor not later than the first 549  
day of December each year. The certified amount applies to the 550  
second ensuing tax year. The commissioner shall not make the 551

adjustment in any calendar year in which the amount resulting 552  
from the adjustment would be less than the total income 553  
threshold for the ensuing tax year. 554

(B) The manufactured home tax levied pursuant to division 555  
(C) of section 4503.06 of the Revised Code on a manufactured or 556  
mobile home that is owned and occupied by a disabled veteran 557  
shall be reduced for any tax year for which an application for 558  
such reduction has been approved, provided the disabled veteran 559  
did not acquire ownership from a person, other than the disabled 560  
veteran's spouse, related by consanguinity or affinity for the 561  
purpose of qualifying for the reduction. An owner includes an 562  
owner within the meaning of division (A) (2) of this section. 563

(1) For manufactured and mobile homes for which the tax 564  
imposed by section 4503.06 of the Revised Code is computed under 565  
division (D) (2) of that section, the reduction shall equal the 566  
product obtained by multiplying fifty thousand dollars of the 567  
true value of the property in money by the amounts described in 568  
divisions (A) (2) (b) (ii) to (iv) of this section. 569

(2) For manufactured and mobile homes for which the tax 570  
imposed by section 4503.06 of the Revised Code is computed under 571  
division (D) (1) of that section, the reduction shall equal the 572  
product obtained by multiplying fifty thousand dollars of the 573  
cost to the owner, or the market value at the time of purchase, 574  
whichever is greater, as those terms are used in division (D) (1) 575  
of section 4503.06 of the Revised Code, by the amounts described 576  
in divisions (A) (2) (d) (ii) to (iv) of this section. 577

The reduction is in lieu of any reduction under section 578  
4503.0610 of the Revised Code or division (A) or (C) of this 579  
section. The reduction applies to only one manufactured or 580  
mobile home owned and occupied by a disabled veteran. 581

If a manufactured or mobile home qualifies for a reduction 582  
in taxes under this division for the year in which the disabled 583  
veteran dies, and the disabled veteran is survived by a spouse 584  
who occupied the home when the disabled veteran died and who 585  
acquires ownership of the home, the reduction shall continue 586  
through the year in which the surviving spouse dies or 587  
remarries. 588

(C) The manufactured home tax levied pursuant to division 589  
(C) of section 4503.06 of the Revised Code on a manufactured or 590  
mobile home that is owned and occupied by the surviving spouse 591  
of a public service officer killed in the line of duty shall be 592  
reduced for any tax year for which an application for such 593  
reduction has been approved, provided the surviving spouse did 594  
not acquire ownership from a person, other than the surviving 595  
spouse's deceased public service officer spouse, related by 596  
consanguinity or affinity for the purpose of qualifying for the 597  
reduction. An owner includes an owner within the meaning of 598  
division (A) (2) of this section. 599

(1) For manufactured and mobile homes for which the tax 600  
imposed by section 4503.06 of the Revised Code is computed under 601  
division (D) (2) of that section, the reduction shall equal the 602  
product obtained by multiplying fifty thousand dollars of the 603  
true value of the property in money by the amounts described in 604  
divisions (A) (2) (b) (ii) to (iv) of this section. 605

(2) For manufactured and mobile homes for which the tax 606  
imposed by section 4503.06 of the Revised Code is computed under 607  
division (D) (1) of that section, the reduction shall equal the 608  
product obtained by multiplying fifty thousand dollars of the 609  
cost to the owner, or the market value at the time of purchase, 610  
whichever is greater, as those terms are used in division (D) (1) 611

of section 4503.06 of the Revised Code, by the amounts described 612  
in divisions (A) (2) (d) (ii) to (iv) of this section. 613

The reduction is in lieu of any reduction under section 614  
4503.0610 of the Revised Code or division (A) or (B) of this 615  
section. The reduction applies to only one manufactured or 616  
mobile home owned and occupied by such a surviving spouse. A 617  
manufactured or mobile home qualifies for a reduction in taxes 618  
under this division for the tax year in which the public service 619  
officer dies through the tax year in which the surviving spouse 620  
dies or remarries. 621

(D) If the owner or the spouse of the owner of a 622  
manufactured or mobile home is eligible for a homestead 623  
exemption on the land upon which the home is located, the 624  
reduction to which the owner or spouse is entitled under this 625  
section shall not exceed the difference between the reduction to 626  
which the owner or spouse is entitled under division (A), (B), 627  
or (C) of this section and the amount of the reduction under the 628  
homestead exemption. 629

(E) No reduction shall be made with respect to the home of 630  
any person convicted of violating division (C) or (D) of section 631  
4503.066 of the Revised Code for a period of three years 632  
following the conviction. 633

(F) The following persons may, in lieu of any reduction 634  
under divisions (A) to (C) of this section, claim a reduction on 635  
the manufactured home tax levied pursuant to division (C) of 636  
section 4503.06 of the Revised Code, equal to either the product 637  
obtained by multiplying fifty thousand dollars of the true value 638  
of the property in money by the amounts described in divisions 639  
(A) (2) (b) (ii) to (iv) of this section for manufactured and 640  
mobile homes for which the tax imposed by section 4503.06 of the 641

Revised Code is computed under division (D) (2) of that section, 642  
or the product obtained by multiplying fifty thousand dollars of 643  
the cost to the owner, or the market value at the time of 644  
purchase, whichever is greater, as those terms are used in 645  
division (D) (1) of section 4503.06 of the Revised Code, by the 646  
amounts described in divisions (A) (2) (d) (ii) to (iv) of this 647  
section for manufactured and mobile homes for which the tax 648  
imposed by section 4503.06 of the Revised Code is computed under 649  
division (D) (1) of that section: 650

(1) A person (a) to whom division (A) (1) of this section 651  
applies, (b) whose total income does not exceed the threshold 652  
applicable under division (A) (2) (a) (ii) or (A) (2) (c) (iii) of 653  
this tax year, as applicable, and (c) who has continuously owned 654  
and occupied the manufactured or mobile home as a home for 655  
twenty or more years immediately preceding the first day of the 656  
tax year; 657

(2) The surviving spouse of a deceased person who applied 658  
for a reduction in taxes under division (F) of this section in 659  
the year of death and qualified for that reduction under 660  
division (F) (1) of this section, provided the surviving spouse 661  
occupied the manufactured or mobile home when the deceased 662  
person died and has a total income that does not exceed the 663  
threshold applicable under division (A) (2) (a) (ii) or (A) (2) (c) 664  
(iii) of this section for the tax year, as applicable. 665

A reduction in taxes under division (F) of this section 666  
shall continue through the tax year in which the recipient dies 667  
or until the recipient no longer owns and occupies that 668  
manufactured or mobile home as a home. If the recipient 669  
qualifies for the reduction under division (F) (2) of this 670  
section and does not meet the criteria prescribed by division 671

(F) (1) of this section, the reduction terminates if the person 672  
remarries, beginning with the tax year of the recipient's 673  
marriage. 674

**Sec. 4503.066.** (A) (1) To obtain a tax reduction under 675  
section 4503.065 of the Revised Code, the owner of the home 676  
shall file an application with the county auditor of the county 677  
in which the home is located. An application for reduction in 678  
taxes based upon a physical disability shall be accompanied by a 679  
certificate signed by a physician, and an application for 680  
reduction in taxes based upon a mental disability shall be 681  
accompanied by a certificate signed by a physician or 682  
psychologist licensed to practice in this state. The certificate 683  
shall attest to the fact that the applicant is permanently and 684  
totally disabled, shall be in a form that the department of 685  
taxation requires, and shall include the definition of totally 686  
and permanently disabled as set forth in section 4503.064 of the 687  
Revised Code. An application for reduction in taxes based upon a 688  
disability certified as permanent and total by a state or 689  
federal agency having the function of so classifying persons 690  
shall be accompanied by a certificate from that agency. 691

An application by a disabled veteran for the reduction 692  
under division (B) of section 4503.065 of the Revised Code shall 693  
be accompanied by a letter or other written confirmation from 694  
the United States department of veterans affairs, or its 695  
predecessor or successor agency, showing that the veteran 696  
qualifies as a disabled veteran. 697

An application by the surviving spouse of a public service 698  
officer killed in the line of duty for the reduction under 699  
division (C) of section 4503.065 of the Revised Code shall be 700  
accompanied by a letter or other written confirmation from an 701



officer or employee of the board of trustees of a retirement or 702  
pension fund in this state or another state or from the chief or 703  
other chief executive of the department, agency, or other 704  
employer for which the public service officer served when killed 705  
in the line of duty affirming that the public service officer 706  
was killed in the line of duty. 707

An application for a reduction under division (F) of 708  
section 4503.065 of the Revised Code shall be accompanied by 709  
documentation sufficient to prove that the applicant meets all 710  
qualifications for that reduction. 711

(2) Each application shall constitute a continuing 712  
application for a reduction in taxes for each year in which the 713  
manufactured or mobile home is occupied by the applicant. 714  
Failure to receive a new application or notification under 715  
division (B) of this section after an application for reduction 716  
has been approved is prima-facie evidence that the original 717  
applicant is entitled to the reduction calculated on the basis 718  
of the information contained in the original application. The 719  
original application and any subsequent application shall be in 720  
the form of a signed statement and shall be filed on or before 721  
the thirty-first day of December of the year preceding the year 722  
for which the reduction is sought. The statement shall be on a 723  
form, devised and supplied by the tax commissioner, that shall 724  
require no more information than is necessary to establish the 725  
applicant's eligibility for the reduction in taxes and the 726  
amount of the reduction to which the applicant is entitled. The 727  
form shall contain a statement that signing such application 728  
constitutes a delegation of authority by the applicant to the 729  
tax commissioner or the county auditor, individually or in 730  
consultation with each other, to examine any tax or financial 731  
records that relate to the income of the applicant as stated on 732

the application for the purpose of determining eligibility 733  
under, or possible violation of, division (C) or (D) of this 734  
section. The form also shall contain a statement that conviction 735  
of willfully falsifying information to obtain a reduction in 736  
taxes or failing to comply with division (B) of this section 737  
shall result in the revocation of the right to the reduction for 738  
a period of three years. 739

(3) A late application for a reduction in taxes for the 740  
year preceding the year for which an original application is 741  
filed may be filed with an original application. If the auditor 742  
determines that the information contained in the late 743  
application is correct, the auditor shall determine both the 744  
amount of the reduction in taxes to which the applicant would 745  
have been entitled for the current tax year had the application 746  
been timely filed and approved in the preceding year, and the 747  
amount the taxes levied under section 4503.06 of the Revised 748  
Code for the current year would have been reduced as a result of 749  
the reduction. When an applicant is permanently and totally 750  
disabled on the first day of January of the year in which the 751  
applicant files a late application, the auditor, in making the 752  
determination of the amounts of the reduction in taxes under 753  
division (A)(3) of this section, is not required to determine 754  
that the applicant was permanently and totally disabled on the 755  
first day of January of the preceding year. 756

The amount of the reduction in taxes pursuant to a late 757  
application shall be treated as an overpayment of taxes by the 758  
applicant. The auditor shall credit the amount of the 759  
overpayment against the amount of the taxes or penalties then 760  
due from the applicant, and, at the next succeeding settlement, 761  
the amount of the credit shall be deducted from the amount of 762  
any taxes or penalties distributable to the county or any taxing 763

unit in the county that has received the benefit of the taxes or 764  
penalties previously overpaid, in proportion to the benefits 765  
previously received. If, after the credit has been made, there 766  
remains a balance of the overpayment, or if there are no taxes 767  
or penalties due from the applicant, the auditor shall refund 768  
that balance to the applicant by a warrant drawn on the county 769  
treasurer in favor of the applicant. The treasurer shall pay the 770  
warrant from the general fund of the county. If there is 771  
insufficient money in the general fund to make the payment, the 772  
treasurer shall pay the warrant out of any undivided 773  
manufactured or mobile home taxes subsequently received by the 774  
treasurer for distribution to the county or taxing district in 775  
the county that received the benefit of the overpaid taxes, in 776  
proportion to the benefits previously received, and the amount 777  
paid from the undivided funds shall be deducted from the money 778  
otherwise distributable to the county or taxing district in the 779  
county at the next or any succeeding distribution. At the next 780  
or any succeeding distribution after making the refund, the 781  
treasurer shall reimburse the general fund for any payment made 782  
from that fund by deducting the amount of that payment from the 783  
money distributable to the county or other taxing unit in the 784  
county that has received the benefit of the taxes, in proportion 785  
to the benefits previously received. On the second Monday in 786  
September of each year, the county auditor shall certify the 787  
total amount of the reductions in taxes made in the current year 788  
under division (A) (3) of this section to the tax commissioner 789  
who shall treat that amount as a reduction in taxes for the 790  
current tax year and shall make reimbursement to the county of 791  
that amount in the manner prescribed in section 4503.068 of the 792  
Revised Code, from moneys appropriated for that purpose. 793

(B) (1) If in any year for which an application for 794

reduction in taxes has been approved the owner no longer 795  
qualifies for the reduction, the owner shall notify the county 796  
auditor that the owner is not qualified for a reduction in 797  
taxes. 798

(2) If the county auditor or county treasurer discovers 799  
that an owner not entitled to the reduction in manufactured home 800  
taxes under section 4503.065 of the Revised Code failed to 801  
notify the county auditor as required by division (B)(1) of this 802  
section, a charge shall be imposed against the manufactured or 803  
mobile home in the amount by which taxes were reduced under that 804  
section for each tax year the county auditor ascertains that the 805  
manufactured or mobile home was not entitled to the reduction 806  
and was owned by the current owner. Interest shall accrue in the 807  
manner prescribed by division (G)(2) of section 4503.06 of the 808  
Revised Code on the amount by which taxes were reduced for each 809  
such tax year as if the reduction became delinquent taxes at the 810  
close of the last day the second installment of taxes for that 811  
tax year could be paid without penalty. The county auditor shall 812  
notify the owner, by ordinary mail, of the charge, of the 813  
owner's right to appeal the charge, and of the manner in which 814  
the owner may appeal. The owner may appeal the imposition of the 815  
charge and interest by filing an appeal with the county board of 816  
revision not later than the last day prescribed for payment of 817  
manufactured home taxes under section 4503.06 of the Revised 818  
Code following receipt of the notice and occurring at least 819  
ninety days after receipt of the notice. The appeal shall be 820  
treated in the same manner as a complaint relating to the 821  
valuation or assessment of manufactured or mobile homes under 822  
section 5715.19 of the Revised Code. The charge and any interest 823  
shall be collected as other delinquent taxes. 824

(3) During January of each year, the county auditor shall 825

furnish each person whose application for reduction has been 826  
approved, by ordinary mail, a form on which to report any 827  
changes in total income, ownership, occupancy, disability, and 828  
other information earlier furnished the auditor relative to the 829  
application. The form shall be completed and returned to the 830  
auditor not later than the thirty-first day of December if the 831  
changes would affect the person's eligibility for the reduction. 832

(C) No person shall knowingly make a false statement for 833  
the purpose of obtaining a reduction in taxes under section 834  
4503.065 of the Revised Code. 835

(D) No person shall knowingly fail to notify the county 836  
auditor of any change required by division (B) of this section 837  
that has the effect of maintaining or securing a reduction in 838  
taxes under section 4503.065 of the Revised Code. 839

(E) No person shall knowingly make a false statement or 840  
certification attesting to any person's physical or mental 841  
condition for purposes of qualifying such person for tax relief 842  
pursuant to sections 4503.064 to 4503.069 of the Revised Code. 843

(F) Whoever violates division (C), (D), or (E) of this 844  
section is guilty of a misdemeanor of the fourth degree. 845

**Section 2.** That existing sections 323.152, 323.153, 846  
4503.065, and 4503.066 of the Revised Code are hereby repealed. 847

**Section 3.** The amendment by this act of sections 323.152 848  
and 323.153 of the Revised Code applies to tax year 2023 and 849  
every tax year thereafter. The amendment by this act of sections 850  
4503.065 and 4503.066 of the Revised Code applies to tax year 851  
2024 and every tax year thereafter. 852