

As Passed by the House

135th General Assembly

Regular Session

2023-2024

Sub. 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, Roemer, Hall, Lorenz, Abrams, Blackshear, Brent, Callender, Daniels, Dobos, Edwards, Forhan, Isaacsohn, Jones, Lampton, Lipps, Manning, Oelslager, Patton, Pavliga, Piccolantonio, Plummer, Robb Blasdel, Rogers, Russo, Schmidt, Sims, Stein, Sweeney, White, Whitted

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;	13
(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.	14 15 16 17 18 19 20
(b) Real property taxes on a homestead owned and occupied, or a homestead in a housing cooperative occupied, by a person to whom division (A) (1) of this section applies shall be reduced for each year for which an application for the reduction has been approved. The reduction shall equal one of the following amounts, as applicable to the person:	21 22 23 24 25 26
(i) If the person received a reduction under division (A) (1) of this section for tax year 2006, the greater of the reduction for that tax year or the amount computed under division (A) (1) (c) of this section;	27 28 29 30
(ii) If the person received, for any homestead, a reduction under division (A) (1) of this section for tax year 2013 or under division (A) of section 4503.065 of the Revised Code for tax year 2014 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) (1) (c) of this section.	31 32 33 34 35 36 37
(iii) If the person is not described in division (A) (1) (b) (i) or (ii) of this section and the person's total income does not exceed thirty thousand dollars, as adjusted under division (A) (1) (d) of this section, the amount computed under division	38 39 40 41

(A) (1) (c) of this section. 42

(c) The amount of the reduction under division (A) (1) (c) 43
of this section equals the product of the following: 44

(i) Twenty-five thousand dollars of the true value of the 45
property in money, as adjusted under division (A) (1) (d) of this 46
section; 47

(ii) The assessment percentage established by the tax 48
commissioner under division (B) of section 5715.01 of the 49
Revised Code, not to exceed thirty-five per cent; 50

(iii) The effective tax rate used to calculate the taxes 51
charged against the property for the current year, where 52
"effective tax rate" is defined as in section 323.08 of the 53
Revised Code; 54

(iv) The quantity equal to one minus the sum of the 55
percentage reductions in taxes received by the property for the 56
current tax year under section 319.302 of the Revised Code and 57
division (B) of section 323.152 of the Revised Code. 58

(d) The tax commissioner shall adjust the total income 59
threshold described in division (A) (1) (b) (iii) and the reduction 60
amounts described in divisions (A) (1) (c) (i), (A) (2), ~~and (A) (3)~~, and (A) (4) 61
of this section by completing the following 62
calculations in September of each year: 63

(i) Determine the percentage increase in the gross 64
domestic product deflator determined by the bureau of economic 65
analysis of the United States department of commerce from the 66
first day of January of the preceding calendar year to the last 67
day of December of the preceding calendar year; 68

(ii) Multiply that percentage increase by the total income 69

threshold or reduction amount for the current tax year, as 70
applicable; 71

(iii) Add the resulting product to the total income 72
threshold or the reduction amount, as applicable, for the 73
current tax year; 74

(iv) Round the resulting sum to the nearest multiple of 75
one hundred dollars. 76

The commissioner shall certify the amount resulting from 77
each adjustment to each county auditor not later than the first 78
day of December each year. The certified total income threshold 79
amount applies to the following tax year for persons described 80
in division (A) (1) (b) (iii) of this section. The certified 81
reduction amount applies to the following tax year. The 82
commissioner shall not make the applicable adjustment in any 83
calendar year in which the amount resulting from the adjustment 84
would be less than the total income threshold or the reduction 85
amount for the current tax year. 86

(2) (a) Real property taxes on a homestead owned and 87
occupied, or a homestead in a housing cooperative occupied, by a 88
disabled veteran shall be reduced for each year for which an 89
application for the reduction has been approved. The reduction 90
shall equal the product obtained by multiplying fifty thousand 91
dollars of the true value of the property in money, as adjusted 92
under division (A) (1) (d) of this section, by the amounts 93
described in divisions (A) (1) (c) (ii) to (iv) of this section. 94
The reduction is in lieu of any reduction under section 323.158 95
of the Revised Code or division (A) (1), (2) (b), ~~or (3)~~, or (4) 96
of this section. The reduction applies to only one homestead 97
owned and occupied by a disabled veteran. 98

(b) Real property taxes on a homestead owned and occupied, 99
or a homestead in a housing cooperative occupied, by the 100
surviving spouse of a disabled veteran shall be reduced for each 101
year an application for exemption is approved. The reduction 102
shall equal to the amount of the reduction authorized under 103
division (A) (2) (a) of this section. 104

The reduction is in lieu of any reduction under section 105
323.158 of the Revised Code or division (A) (1), (2) (a), ~~or (3)~~, 106
or (4) of this section. The reduction applies to only one 107
homestead owned and occupied by the surviving spouse of a 108
disabled veteran. A homestead qualifies for a reduction in taxes 109
under division (A) (2) (b) of this section beginning in one of the 110
following tax years: 111

(i) For a surviving spouse described in division (L) (1) of 112
section 323.151 of the Revised Code, the year the disabled 113
veteran dies; 114

(ii) For a surviving spouse described in division (L) (2) 115
of section 323.151 of the Revised Code, the first year on the 116
first day of January of which the total disability rating 117
described in division (F) of that section has been received for 118
the deceased spouse. 119

In either case, the reduction shall continue through the 120
tax year in which the surviving spouse dies or remarries. 121

(3) Real property taxes on a homestead owned and occupied, 122
or a homestead in a housing cooperative occupied, by the 123
surviving spouse of a public service officer killed in the line 124
of duty shall be reduced for each year for which an application 125
for the reduction has been approved. The reduction shall equal 126
the product obtained by multiplying fifty thousand dollars of 127

the true value of the property in money, as adjusted under 128
division (A) (1) (d) of this section, by the amounts described in 129
divisions (A) (1) (c) (ii) to (iv) of this section. The reduction 130
is in lieu of any reduction under section 323.158 of the Revised 131
Code or division (A) (1) ~~or~~, (2), or (4) of this section. The 132
reduction applies to only one homestead owned and occupied by 133
such a surviving spouse. A homestead qualifies for a reduction 134
in taxes under division (A) (3) of this section for the tax year 135
in which the public service officer dies through the tax year in 136
which the surviving spouse dies or remarries. 137

(4) The following persons may, in lieu of any reduction 138
under divisions (A) (1) to (3) of this section, claim a reduction 139
equal to the product obtained by multiplying fifty thousand 140
dollars of the true value of the property in money, as adjusted 141
under division (A) (1) (d) of this section, by the amounts 142
described in divisions (A) (1) (c) (ii) to (iv) of this section, 143
for each year for which an application for the reduction has 144
been approved: 145

(a) A person (i) to whom division (A) (1) of this section 146
applies, (ii) whose total income does not exceed the threshold 147
applicable under division (A) (1) (b) (iii) of this section for the 148
tax year, and (iii) who has continuously owned and occupied the 149
homestead for twenty or more years immediately preceding the 150
first day of the tax year or, if the homestead is in a housing 151
cooperative, continuously occupied the homestead for twenty or 152
more years immediately preceding the first day of the tax year; 153

(b) The surviving spouse of a deceased person who applied 154
for a reduction in taxes under division (A) (4) of this section 155
in the year of death and qualified for that reduction under 156
division (A) (4) (a) of this section, provided the surviving 157

spouse occupied the homestead when the deceased person died and 158
has a total income that does not exceed the threshold applicable 159
under division (A) (1) (b) (iii) of this section for the tax year. 160

A reduction in taxes under division (A) (4) of this section 161
continues through the tax year in which the recipient dies or 162
until the recipient no longer owns and occupies that property as 163
a homestead or, in the case of a unit in a housing cooperative, 164
occupies that property as a homestead. If the recipient 165
qualifies for the reduction under division (A) (4) (b) of this 166
section and does not meet the criteria prescribed by division 167
(A) (4) (a) of this section, the reduction terminates if the 168
person remarries, beginning with the tax year of the recipient's 169
marriage. 170

(B) To provide a partial exemption, real property taxes on 171
any homestead, and manufactured home taxes on any manufactured 172
or mobile home on which a manufactured home tax is assessed 173
pursuant to division (D) (2) of section 4503.06 of the Revised 174
Code, shall be reduced for each year for which an application 175
for the reduction has been approved. The amount of the reduction 176
shall equal two and one-half per cent of the amount of taxes to 177
be levied by qualifying levies on the homestead or the 178
manufactured or mobile home after applying section 319.301 of 179
the Revised Code. For the purposes of this division, "qualifying 180
levy" has the same meaning as in section 319.302 of the Revised 181
Code. 182

(C) The reductions granted by this section do not apply to 183
special assessments or respread of assessments levied against 184
the homestead, and if there is a transfer of ownership 185
subsequent to the filing of an application for a reduction in 186
taxes, such reductions are not forfeited for such year by virtue 187

of such transfer. 188

(D) The reductions in taxable value referred to in this 189
section shall be applied solely as a factor for the purpose of 190
computing the reduction of taxes under this section and shall 191
not affect the total value of property in any subdivision or 192
taxing district as listed and assessed for taxation on the tax 193
lists and duplicates, or any direct or indirect limitations on 194
indebtedness of a subdivision or taxing district. If after 195
application of sections 5705.31 and 5705.32 of the Revised Code, 196
including the allocation of all levies within the ten-mill 197
limitation to debt charges to the extent therein provided, there 198
would be insufficient funds for payment of debt charges not 199
provided for by levies in excess of the ten-mill limitation, the 200
reduction of taxes provided for in sections 323.151 to 323.159 201
of the Revised Code shall be proportionately adjusted to the 202
extent necessary to provide such funds from levies within the 203
ten-mill limitation. 204

(E) No reduction shall be made on the taxes due on the 205
homestead of any person convicted of violating division (D) or 206
(E) of section 323.153 of the Revised Code for a period of three 207
years following the conviction. 208

Sec. 323.153. (A) To obtain a reduction in real property 209
taxes under division (A) or (B) of section 323.152 of the 210
Revised Code or in manufactured home taxes under division (B) of 211
section 323.152 of the Revised Code, the owner shall file an 212
application with the county auditor of the county in which the 213
owner's homestead is located. 214

To obtain a reduction in real property taxes under 215
division (A) of section 323.152 of the Revised Code, the 216
occupant of a homestead in a housing cooperative shall file an 217

application with the nonprofit corporation that owns and 218
operates the housing cooperative, in accordance with this 219
paragraph. Not later than the first day of March each year, the 220
corporation shall obtain applications from the county auditor's 221
office and provide one to each new occupant. Not later than the 222
first day of May, any occupant who may be eligible for a 223
reduction in taxes under division (A) of section 323.152 of the 224
Revised Code shall submit the completed application to the 225
corporation. Not later than the fifteenth day of May, the 226
corporation shall file all completed applications, and the 227
information required by division (B) of section 323.159 of the 228
Revised Code, with the county auditor of the county in which the 229
occupants' homesteads are located. Continuing applications shall 230
be furnished to an occupant in the manner provided in division 231
(C) (4) of this section. 232

(1) An application for reduction based upon a physical 233
disability shall be accompanied by a certificate signed by a 234
physician, and an application for reduction based upon a mental 235
disability shall be accompanied by a certificate signed by a 236
physician or psychologist licensed to practice in this state, 237
attesting to the fact that the applicant is permanently and 238
totally disabled. The certificate shall be in a form that the 239
tax commissioner requires and shall include the definition of 240
permanently and totally disabled as set forth in section 323.151 241
of the Revised Code. An application for reduction based upon a 242
disability certified as permanent and total by a state or 243
federal agency having the function of so classifying persons 244
shall be accompanied by a certificate from that agency. 245

An application by a disabled veteran or the surviving 246
spouse of a disabled veteran for the reduction under division 247
(A) (2) (a) or (b) of section 323.152 of the Revised Code shall be 248

accompanied by a letter or other written confirmation from the 249
United States department of veterans affairs, or its predecessor 250
or successor agency, showing that the veteran qualifies as a 251
disabled veteran. 252

An application by the surviving spouse of a public service 253
officer killed in the line of duty for the reduction under 254
division (A) (3) of section 323.152 of the Revised Code shall be 255
accompanied by a letter or other written confirmation from an 256
employee or officer of the board of trustees of a retirement or 257
pension fund in this state or another state or from the chief or 258
other chief executive of the department, agency, or other 259
employer for which the public service officer served when killed 260
in the line of duty affirming that the public service officer 261
was killed in the line of duty. 262

An application for a reduction under division (A) (4) of 263
section 323.152 of the Revised Code shall be accompanied by 264
documentation sufficient to prove that the applicant meets all 265
qualifications for that reduction. 266

An application for a reduction under division (A) of 267
section 323.152 of the Revised Code constitutes a continuing 268
application for a reduction in taxes for each year in which the 269
dwelling is the applicant's homestead. 270

(2) An application for a reduction in taxes under division 271
(B) of section 323.152 of the Revised Code shall be filed only 272
if the homestead or manufactured or mobile home was transferred 273
in the preceding year or did not qualify for and receive the 274
reduction in taxes under that division for the preceding tax 275
year. The application for homesteads transferred in the 276
preceding year shall be incorporated into any form used by the 277
county auditor to administer the tax law in respect to the 278

conveyance of real property pursuant to section 319.20 of the Revised Code or of used manufactured homes or used mobile homes as defined in section 5739.0210 of the Revised Code. The owner of a manufactured or mobile home who has elected under division (D) (4) of section 4503.06 of the Revised Code to be taxed under division (D) (2) of that section for the ensuing year may file the application at the time of making that election. The application shall contain a statement that failure by the applicant to affirm on the application that the dwelling on the property conveyed is the applicant's homestead prohibits the owner from receiving the reduction in taxes until a proper application is filed within the period prescribed by division (A) (3) of this section. Such an application constitutes a continuing application for a reduction in taxes for each year in which the dwelling is the applicant's homestead.

(3) Failure to receive a new application filed under division (A) (1) or (2) or notification under division (C) of this section after an application for reduction has been approved is prima-facie evidence that the original applicant is entitled to the reduction in taxes calculated on the basis of the information contained in the original application. The original application and any subsequent application, including any late application, shall be in the form of a signed statement and shall be filed on or before the thirty-first day of December of the year for which the reduction is sought. The original application and any subsequent application for a reduction in manufactured home taxes shall be filed in the year preceding the year for which the reduction is sought. The statement shall be on a form, devised and supplied by the tax commissioner, which shall require no more information than is necessary to establish the applicant's eligibility for the reduction in taxes and the

amount of the reduction, and, except for homesteads that are 310
units in a housing cooperative, shall include an affirmation by 311
the applicant that ownership of the homestead was not acquired 312
from a person, other than the applicant's spouse, related to the 313
owner by consanguinity or affinity for the purpose of qualifying 314
for the real property or manufactured home tax reduction 315
provided for in division (A) or (B) of section 323.152 of the 316
Revised Code. The form shall contain a statement that conviction 317
of willfully falsifying information to obtain a reduction in 318
taxes or failing to comply with division (C) of this section 319
results in the revocation of the right to the reduction for a 320
period of three years. In the case of an application for a 321
reduction in taxes for persons described in division (A) (1) (b) 322
(iii) of section 323.152 of the Revised Code, the form shall 323
contain a statement that signing the application constitutes a 324
delegation of authority by the applicant to the tax commissioner 325
or the county auditor, individually or in consultation with each 326
other, to examine any tax or financial records relating to the 327
income of the applicant as stated on the application for the 328
purpose of determining eligibility for the exemption or a 329
possible violation of division (D) or (E) of this section. 330

(B) A late application for a tax reduction for the year 331
preceding the year in which an original application is filed, or 332
for a reduction in manufactured home taxes for the year in which 333
an original application is filed, may be filed with the original 334
application. If the county auditor determines the information 335
contained in the late application is correct, the auditor shall 336
determine the amount of the reduction in taxes to which the 337
applicant would have been entitled for the preceding tax year 338
had the applicant's application been timely filed and approved 339
in that year. 340

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

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

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

(3) If the county auditor or county treasurer discovers that an owner of property or occupant of a homestead in a housing cooperative not entitled to the reduction in taxes under division (A) or (B) of section 323.152 of the Revised Code failed to notify the county auditor as required by division (C) (1) or (2) of this section, a charge shall be imposed against

the property in the amount by which taxes were reduced under 371
that division for each tax year the county auditor ascertains 372
that the property was not entitled to the reduction and was 373
owned by the current owner or, in the case of a homestead in a 374
housing cooperative, occupied by the current occupant. Interest 375
shall accrue in the manner prescribed by division (B) of section 376
323.121 or division (G) (2) of section 4503.06 of the Revised 377
Code on the amount by which taxes were reduced for each such tax 378
year as if the reduction became delinquent taxes at the close of 379
the last day the second installment of taxes for that tax year 380
could be paid without penalty. The county auditor shall notify 381
the owner or occupant, by ordinary mail, of the charge, of the 382
owner's or occupant's right to appeal the charge, and of the 383
manner in which the owner or occupant may appeal. The owner or 384
occupant may appeal the imposition of the charge and interest by 385
filing an appeal with the county board of revision not later 386
than the last day prescribed for payment of real and public 387
utility property taxes under section 323.12 of the Revised Code 388
following receipt of the notice and occurring at least ninety 389
days after receipt of the notice. The appeal shall be treated in 390
the same manner as a complaint relating to the valuation or 391
assessment of real property under Chapter 5715. of the Revised 392
Code. The charge and any interest shall be collected as other 393
delinquent taxes. 394

(4) Each year during January, the county auditor shall 395
furnish by ordinary mail a continuing application to each person 396
receiving a reduction under division (A) of section 323.152 of 397
the Revised Code. The continuing application shall be used to 398
report changes in total income, ownership, occupancy, 399
disability, and other information earlier furnished the auditor 400
relative to the reduction in taxes on the property. The 401

continuing application shall be returned to the auditor not 402
later than the thirty-first day of December; provided, that if 403
such changes do not affect the status of the homestead exemption 404
or the amount of the reduction to which the owner is entitled 405
under division (A) of section 323.152 of the Revised Code or to 406
which the occupant is entitled under section 323.159 of the 407
Revised Code, the application does not need to be returned. 408

(5) Each year during February, the county auditor, except 409
as otherwise provided in this paragraph, shall furnish by 410
ordinary mail an original application to the owner, as of the 411
first day of January of that year, of a homestead or a 412
manufactured or mobile home that transferred during the 413
preceding calendar year and that qualified for and received a 414
reduction in taxes under division (B) of section 323.152 of the 415
Revised Code for the preceding tax year. In order to receive the 416
reduction under that division, the owner shall file the 417
application with the county auditor not later than the thirty- 418
first day of December. If the application is not timely filed, 419
the auditor shall not grant a reduction in taxes for the 420
homestead for the current year, and shall notify the owner that 421
the reduction in taxes has not been granted, in the same manner 422
prescribed under section 323.154 of the Revised Code for 423
notification of denial of an application. Failure of an owner to 424
receive an application does not excuse the failure of the owner 425
to file an original application. The county auditor is not 426
required to furnish an application under this paragraph for any 427
homestead for which application has previously been made on a 428
form incorporated into any form used by the county auditor to 429
administer the tax law in respect to the conveyance of real 430
property or of used manufactured homes or used mobile homes, and 431
an owner who previously has applied on such a form is not 432

required to return an application furnished under this 433
paragraph. 434

(D) No person shall knowingly make a false statement for 435
the purpose of obtaining a reduction in the person's real 436
property or manufactured home taxes under section 323.152 of the 437
Revised Code. 438

(E) No person shall knowingly fail to notify the county 439
auditor of changes required by division (C) of this section that 440
have the effect of maintaining or securing a reduction in taxes 441
under section 323.152 of the Revised Code. 442

(F) No person shall knowingly make a false statement or 443
certification attesting to any person's physical or mental 444
condition for purposes of qualifying such person for tax relief 445
pursuant to sections 323.151 to 323.159 of the Revised Code. 446

Sec. 4503.065. (A) (1) Division (A) of this section applies 447
to any of the following persons: 448

(a) An individual who is permanently and totally disabled; 449

(b) An individual who is sixty-five years of age or older; 450

(c) An individual who is the surviving spouse of a 451
deceased person who was permanently and totally disabled or 452
sixty-five years of age or older and who applied and qualified 453
for a reduction in assessable value under this section in the 454
year of death, provided the surviving spouse is at least fifty- 455
nine but not sixty-five or more years of age on the date the 456
deceased spouse dies. 457

(2) The manufactured home tax on a manufactured or mobile 458
home that is paid pursuant to division (C) of section 4503.06 of 459
the Revised Code and that is owned and occupied as a home by an 460

individual whose domicile is in this state and to whom this 461
section applies, shall be reduced for any tax year for which an 462
application for such reduction has been approved, provided the 463
individual did not acquire ownership from a person, other than 464
the individual's spouse, related by consanguinity or affinity 465
for the purpose of qualifying for the reduction. An owner 466
includes a settlor of a revocable or irrevocable inter vivos 467
trust holding the title to a manufactured or mobile home 468
occupied by the settlor as of right under the trust. 469

(a) For manufactured and mobile homes for which the tax 470
imposed by section 4503.06 of the Revised Code is computed under 471
division (D)(2) of that section, the reduction shall equal one 472
of the following amounts, as applicable to the person: 473

(i) If the person received a reduction under this section 474
for tax year 2007, the greater of the reduction for that tax 475
year or the amount computed under division (A)(2)(b) of this 476
section; 477

(ii) If the person received, for any homestead, a 478
reduction under division (A) of this section for tax year 2014 479
or under division (A)(1) of section 323.152 of the Revised Code 480
for tax year 2013 or the person is the surviving spouse of such 481
a person and the surviving spouse is at least fifty-nine years 482
of age on the date the deceased spouse dies, the amount computed 483
under division (A)(2)(b) of this section. 484

(iii) If the person is not described in division (A)(2)(a) 485
(i) or (ii) of this section and the person's total income does 486
not exceed thirty thousand dollars, as adjusted under division 487
(A)(2)(e) of this section, the amount computed under division 488
(A)(2)(b) of this section. 489

(b) The amount of the reduction under division (A) (2) (b)	490
of this section equals the product of the following:	491
(i) Twenty-five thousand dollars of the true value of the	492
property in money, as adjusted under division (A) (2) (e) of this	493
section;	494
(ii) The assessment percentage established by the tax	495
commissioner under division (B) of section 5715.01 of the	496
Revised Code, not to exceed thirty-five per cent;	497
(iii) The effective tax rate used to calculate the taxes	498
charged against the property for the current year, where	499
"effective tax rate" is defined as in section 323.08 of the	500
Revised Code;	501
(iv) The quantity equal to one minus the sum of the	502
percentage reductions in taxes received by the property for the	503
current tax year under section 319.302 of the Revised Code and	504
division (B) of section 323.152 of the Revised Code.	505
(c) For manufactured and mobile homes for which the tax	506
imposed by section 4503.06 of the Revised Code is computed under	507
division (D) (1) of that section, the reduction shall equal one	508
of the following amounts, as applicable to the person:	509
(i) If the person received a reduction under this section	510
for tax year 2007, the greater of the reduction for that tax	511
year or the amount computed under division (A) (2) (d) of this	512
section;	513
(ii) If the person received, for any homestead, a	514
reduction under division (A) of this section for tax year 2014	515
or under division (A) (1) of section 323.152 of the Revised Code	516
for tax year 2013 or the person is the surviving spouse of such	517
a person and the surviving spouse is at least fifty-nine years	518

of age on the date the deceased spouse dies, the amount computed	519
under division (A) (2) (d) of this section.	520
(iii) If the person is not described in division (A) (2) (c)	521
(i) or (ii) of this section and the person's total income does	522
not exceed thirty thousand dollars, as adjusted under division	523
(A) (2) (e) of this section, the amount computed under division	524
(A) (2) (d) of this section.	525
(d) The amount of the reduction under division (A) (2) (d)	526
of this section equals the product of the following:	527
(i) Twenty-five thousand dollars of the cost to the owner,	528
or the market value at the time of purchase, whichever is	529
greater, as those terms are used in division (D) (1) of section	530
4503.06 of the Revised Code, and as adjusted under division (A)	531
(2) (e) of this section;	532
(ii) The percentage from the appropriate schedule in	533
division (D) (1) (b) of section 4503.06 of the Revised Code;	534
(iii) The assessment percentage of forty per cent used in	535
division (D) (1) (b) of section 4503.06 of the Revised Code;	536
(iv) The tax rate of the taxing district in which the home	537
has its situs.	538
(e) The tax commissioner shall adjust the income threshold	539
described in divisions (A) (2) (a) (iii) and (A) (2) (c) (iii) and the	540
reduction amounts described in divisions (A) (2) (b) (i), (A) (2) (d)	541
(i), (B) (1), (B) (2), (C) (1), and (C) (2), <u>and (F)</u> of this section	542
by completing the following calculations in September of each	543
year:	544
(i) Determine the percentage increase in the gross	545
domestic product deflator determined by the bureau of economic	546

analysis of the United States department of commerce from the 547
first day of January of the preceding calendar year to the last 548
day of December of the preceding calendar year; 549

(ii) Multiply that percentage increase by the total income 550
threshold or reduction amount for the ensuing tax year, as 551
applicable; 552

(iii) Add the resulting product to the total income 553
threshold or reduction amount, as applicable for the ensuing tax 554
year; 555

(iv) Round the resulting sum to the nearest multiple of 556
one hundred dollars. 557

The commissioner shall certify the amount resulting from 558
each adjustment to each county auditor not later than the first 559
day of December each year. The certified amount applies to the 560
second ensuing tax year. The commissioner shall not make the 561
applicable adjustment in any calendar year in which the amount 562
resulting from the adjustment would be less than the total 563
income threshold or the reduction amount for the ensuing tax 564
year. 565

(B) (1) The manufactured home tax levied pursuant to 566
division (C) of section 4503.06 of the Revised Code on a 567
manufactured or mobile home that is owned and occupied by a 568
disabled veteran shall be reduced for any tax year for which an 569
application for such reduction has been approved, provided the 570
disabled veteran did not acquire ownership from a person, other 571
than the disabled veteran's spouse, related by consanguinity or 572
affinity for the purpose of qualifying for the reduction. An 573
owner includes an owner within the meaning of division (A) (2) of 574
this section. 575

(a) For manufactured and mobile homes for which the tax 576
imposed by section 4503.06 of the Revised Code is computed under 577
division (D) (2) of that section, the reduction shall equal the 578
product obtained by multiplying fifty thousand dollars of the 579
true value of the property in money, as adjusted under division 580
(A) (2) (e) of this section, by the amounts described in divisions 581
(A) (2) (b) (ii) to (iv) of this section. 582

(b) For manufactured and mobile homes for which the tax 583
imposed by section 4503.06 of the Revised Code is computed under 584
division (D) (1) of that section, the reduction shall equal the 585
product obtained by multiplying fifty thousand dollars of the 586
cost to the owner, or the market value at the time of purchase, 587
whichever is greater, as those terms are used in division (D) (1) 588
of section 4503.06 of the Revised Code, as adjusted under 589
division (A) (2) (e) of this section, by the amounts described in 590
divisions (A) (2) (d) (ii) to (iv) of this section. 591

The reduction is in lieu of any reduction under section 592
4503.0610 of the Revised Code or division (A), (B) (2), ~~or (C)~~, 593
or (F) of this section. The reduction applies to only one 594
manufactured or mobile home owned and occupied by a disabled 595
veteran. 596

(2) The manufactured home tax levied pursuant to division 597
(C) of section 4503.06 of the Revised Code on a manufactured or 598
mobile home that is owned and occupied by the surviving spouse 599
of a disabled veteran shall be reduced for each tax year for 600
which an application for such reduction has been approved. The 601
reduction shall equal the amount of the reduction authorized 602
under division (B) (1) (a) or (b) of this section, as applicable. 603
An owner includes an owner within the meaning of division (A) (2) 604
of this section. 605

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 635
division (D) (2) of that section, the reduction shall equal the 636
product obtained by multiplying fifty thousand dollars of the 637
true value of the property in money, as adjusted under division 638
(A) (2) (e) of this section, by the amounts described in divisions 639
(A) (2) (b) (ii) to (iv) of this section. 640

(2) For manufactured and mobile homes for which the tax 641
imposed by section 4503.06 of the Revised Code is computed under 642
division (D) (1) of that section, the reduction shall equal the 643
product obtained by multiplying fifty thousand dollars of the 644
cost to the owner, or the market value at the time of purchase, 645
whichever is greater, as those terms are used in division (D) (1) 646
of section 4503.06 of the Revised Code, as adjusted under 647
division (A) (2) (e) of this section, by the amounts described in 648
divisions (A) (2) (d) (ii) to (iv) of this section. 649

The reduction is in lieu of any reduction under section 650
4503.0610 of the Revised Code or division (A) ~~or~~, (B), or (F) 651
of this section. The reduction applies to only one manufactured 652
or mobile home owned and occupied by such a surviving spouse. A 653
manufactured or mobile home qualifies for a reduction in taxes 654
under this division for the tax year in which the public service 655
officer dies through the tax year in which the surviving spouse 656
dies or remarries. 657

(D) If the owner or the spouse of the owner of a 658
manufactured or mobile home is eligible for a homestead 659
exemption on the land upon which the home is located, the 660
reduction to which the owner or spouse is entitled under this 661
section shall not exceed the difference between the reduction to 662
which the owner or spouse is entitled under division (A), (B), 663
~~or (C)~~, or (F) of this section and the amount of the reduction 664

under the homestead exemption. 665

(E) No reduction shall be made with respect to the home of 666
any person convicted of violating division (C) or (D) of section 667
4503.066 of the Revised Code for a period of three years 668
following the conviction. 669

(F) The following persons may, in lieu of any reduction 670
under divisions (A) to (C) of this section, claim a reduction on 671
the manufactured home tax levied pursuant to division (C) of 672
section 4503.06 of the Revised Code, equal to either the product 673
obtained by multiplying fifty thousand dollars of the true value 674
of the property in money, as adjusted under division (A) (2) (e) 675
of this section, by the amounts described in divisions (A) (2) (b) 676
(ii) to (iv) of this section for manufactured and mobile homes 677
for which the tax imposed by section 4503.06 of the Revised Code 678
is computed under division (D) (2) of that section, or the 679
product obtained by multiplying fifty thousand dollars of the 680
cost to the owner, or the market value at the time of purchase, 681
whichever is greater, as those terms are used in division (D) (1) 682
of section 4503.06 of the Revised Code, as adjusted under 683
division (A) (2) (e) of this section, by the amounts described in 684
divisions (A) (2) (d) (ii) to (iv) of this section for manufactured 685
and mobile homes for which the tax imposed by section 4503.06 of 686
the Revised Code is computed under division (D) (1) of that 687
section: 688

(1) A person (a) to whom division (A) (1) of this section 689
applies, (b) whose total income does not exceed the threshold 690
applicable under division (A) (2) (a) (ii) or (A) (2) (c) (iii) of 691
this tax year, as applicable, and (c) who has continuously owned 692
and occupied the manufactured or mobile home as a home for 693
twenty or more years immediately preceding the first day of the 694

tax year; 695

(2) The surviving spouse of a deceased person who applied 696
for a reduction in taxes under division (F) of this section in 697
the year of death and qualified for that reduction under 698
division (F) (1) of this section, provided the surviving spouse 699
occupied the manufactured or mobile home when the deceased 700
person died and has a total income that does not exceed the 701
threshold applicable under division (A) (2) (a) (ii) or (A) (2) (c) 702
(iii) of this section for the tax year, as applicable. 703

A reduction in taxes under division (F) of this section 704
shall continue through the tax year in which the recipient dies 705
or until the recipient no longer owns and occupies that 706
manufactured or mobile home as a home. If the recipient 707
qualifies for the reduction under division (F) (2) of this 708
section and does not meet the criteria prescribed by division 709
(F) (1) of this section, the reduction terminates if the person 710
remarries, beginning with the tax year of the recipient's 711
marriage. 712

Sec. 4503.066. (A) (1) To obtain a tax reduction under 713
section 4503.065 of the Revised Code, the owner of the home 714
shall file an application with the county auditor of the county 715
in which the home is located. An application for reduction in 716
taxes based upon a physical disability shall be accompanied by a 717
certificate signed by a physician, and an application for 718
reduction in taxes based upon a mental disability shall be 719
accompanied by a certificate signed by a physician or 720
psychologist licensed to practice in this state. The certificate 721
shall attest to the fact that the applicant is permanently and 722
totally disabled, shall be in a form that the department of 723
taxation requires, and shall include the definition of totally 724

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 accompanied by a letter or other written confirmation from the United States department of veterans affairs, or its predecessor or successor agency, showing that the veteran qualifies as a disabled veteran.

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

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

(2) Each application shall constitute a continuing application for a reduction in taxes for each year in which the manufactured or mobile home is occupied by the applicant. Failure to receive a new application or notification under

division (B) of this section after an application for reduction 755
has been approved is prima-facie evidence that the original 756
applicant is entitled to the reduction calculated on the basis 757
of the information contained in the original application. The 758
original application and any subsequent application shall be in 759
the form of a signed statement and shall be filed on or before 760
the thirty-first day of December of the year preceding the year 761
for which the reduction is sought. The statement shall be on a 762
form, devised and supplied by the tax commissioner, that shall 763
require no more information than is necessary to establish the 764
applicant's eligibility for the reduction in taxes and the 765
amount of the reduction to which the applicant is entitled. The 766
form shall contain a statement that signing such application 767
constitutes a delegation of authority by the applicant to the 768
tax commissioner or the county auditor, individually or in 769
consultation with each other, to examine any tax or financial 770
records that relate to the income of the applicant as stated on 771
the application for the purpose of determining eligibility 772
under, or possible violation of, division (C) or (D) of this 773
section. The form also shall contain a statement that conviction 774
of willfully falsifying information to obtain a reduction in 775
taxes or failing to comply with division (B) of this section 776
shall result in the revocation of the right to the reduction for 777
a period of three years. 778

(3) A late application for a reduction in taxes for the 779
year preceding the year for which an original application is 780
filed may be filed with an original application. If the auditor 781
determines that the information contained in the late 782
application is correct, the auditor shall determine both the 783
amount of the reduction in taxes to which the applicant would 784
have been entitled for the current tax year had the application 785

been timely filed and approved in the preceding year, and the 786
amount the taxes levied under section 4503.06 of the Revised 787
Code for the current year would have been reduced as a result of 788
the reduction. When an applicant is permanently and totally 789
disabled on the first day of January of the year in which the 790
applicant files a late application, the auditor, in making the 791
determination of the amounts of the reduction in taxes under 792
division (A)(3) of this section, is not required to determine 793
that the applicant was permanently and totally disabled on the 794
first day of January of the preceding year. 795

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

paid from the undivided funds shall be deducted from the money 817
otherwise distributable to the county or taxing district in the 818
county at the next or any succeeding distribution. At the next 819
or any succeeding distribution after making the refund, the 820
treasurer shall reimburse the general fund for any payment made 821
from that fund by deducting the amount of that payment from the 822
money distributable to the county or other taxing unit in the 823
county that has received the benefit of the taxes, in proportion 824
to the benefits previously received. On the second Monday in 825
September of each year, the county auditor shall certify the 826
total amount of the reductions in taxes made in the current year 827
under division (A) (3) of this section to the tax commissioner 828
who shall treat that amount as a reduction in taxes for the 829
current tax year and shall make reimbursement to the county of 830
that amount in the manner prescribed in section 4503.068 of the 831
Revised Code, from moneys appropriated for that purpose. 832

(B) (1) If in any year for which an application for 833
reduction in taxes has been approved the owner no longer 834
qualifies for the reduction, the owner shall notify the county 835
auditor that the owner is not qualified for a reduction in 836
taxes. 837

(2) If the county auditor or county treasurer discovers 838
that an owner not entitled to the reduction in manufactured home 839
taxes under section 4503.065 of the Revised Code failed to 840
notify the county auditor as required by division (B) (1) of this 841
section, a charge shall be imposed against the manufactured or 842
mobile home in the amount by which taxes were reduced under that 843
section for each tax year the county auditor ascertains that the 844
manufactured or mobile home was not entitled to the reduction 845
and was owned by the current owner. Interest shall accrue in the 846
manner prescribed by division (G) (2) of section 4503.06 of the 847

Revised Code on the amount by which taxes were reduced for each 848
such tax year as if the reduction became delinquent taxes at the 849
close of the last day the second installment of taxes for that 850
tax year could be paid without penalty. The county auditor shall 851
notify the owner, by ordinary mail, of the charge, of the 852
owner's right to appeal the charge, and of the manner in which 853
the owner may appeal. The owner may appeal the imposition of the 854
charge and interest by filing an appeal with the county board of 855
revision not later than the last day prescribed for payment of 856
manufactured home taxes under section 4503.06 of the Revised 857
Code following receipt of the notice and occurring at least 858
ninety days after receipt of the notice. The appeal shall be 859
treated in the same manner as a complaint relating to the 860
valuation or assessment of manufactured or mobile homes under 861
section 5715.19 of the Revised Code. The charge and any interest 862
shall be collected as other delinquent taxes. 863

(3) During January of each year, the county auditor shall 864
furnish each person whose application for reduction has been 865
approved, by ordinary mail, a form on which to report any 866
changes in total income, ownership, occupancy, disability, and 867
other information earlier furnished the auditor relative to the 868
application. The form shall be completed and returned to the 869
auditor not later than the thirty-first day of December if the 870
changes would affect the person's eligibility for the reduction. 871

(C) No person shall knowingly make a false statement for 872
the purpose of obtaining a reduction in taxes under section 873
4503.065 of the Revised Code. 874

(D) No person shall knowingly fail to notify the county 875
auditor of any change required by division (B) of this section 876
that has the effect of maintaining or securing a reduction in 877

taxes under section 4503.065 of the Revised Code.	878
(E) No person shall knowingly make a false statement or certification attesting to any person's physical or mental condition for purposes of qualifying such person for tax relief pursuant to sections 4503.064 to 4503.069 of the Revised Code.	879 880 881 882
(F) Whoever violates division (C), (D), or (E) of this section is guilty of a misdemeanor of the fourth degree.	883 884
Section 2. That existing sections 323.152, 323.153, 4503.065, and 4503.066 of the Revised Code are hereby repealed.	885 886
Section 3. The amendment by this act of sections 323.152 and 323.153 of the Revised Code applies to tax year 2025 and every tax year thereafter. The amendment by this act of sections 4503.065 and 4503.066 of the Revised Code applies to tax year 2026 and every tax year thereafter.	887 888 889 890 891
Section 4. The General Assembly, applying the principle stated in division (B) of section 1.52 of the Revised Code that amendments are to be harmonized if reasonably capable of simultaneous operation, finds that the following sections, presented in this act as composites of the sections as amended by the acts indicated, are the resulting versions of the sections in effect prior to the effective date of the sections as presented in this act:	892 893 894 895 896 897 898 899
Section 323.152 of the Revised Code as amended by both H.B. 33 and S.B. 43 of the 135th General Assembly.	900 901
Section 4503.065 of the Revised Code as amended by both H.B. 33 and S.B. 43 of the 135th General Assembly.	902 903