

As Introduced

**135th General Assembly
Regular Session
2023-2024**

H. B. No. 378

**Representatives Lorenz, Santucci
Cosponsors: Representatives Williams, Brennan**

A BILL

To amend sections 323.151, 323.152, 323.153, 1
4503.064, 4503.065, and 4503.066 of the Revised 2
Code to authorize a full homestead exemption for 3
surviving spouses of members of the uniformed 4
services killed in the line of duty. 5

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

Section 1. That sections 323.151, 323.152, 323.153, 6
4503.064, 4503.065, and 4503.066 of the Revised Code be amended 7
to read as follows: 8

Sec. 323.151. As used in sections 323.151 to 323.159 of 9
the Revised Code: 10

(A) (1) "Homestead" means either of the following: 11

(a) A dwelling, including a unit in a multiple-unit 12
dwelling and a manufactured home or mobile home taxed as real 13
property pursuant to division (B) of section 4503.06 of the 14
Revised Code, owned and occupied as a home by an individual 15
whose domicile is in this state and who has not acquired 16
ownership from a person, other than the individual's spouse, 17
related by consanguinity or affinity for the purpose of 18

qualifying for the real property tax reduction provided in 19
section 323.152 of the Revised Code. 20

(b) A unit in a housing cooperative that is occupied as a 21
home, but not owned, by an individual whose domicile is in this 22
state. 23

(2) The homestead shall include so much of the land 24
surrounding it, not exceeding one acre, as is reasonably 25
necessary for the use of the dwelling or unit as a home. An 26
owner includes a holder of one of the several estates in fee, a 27
vendee in possession under a purchase agreement or a land 28
contract, a mortgagor, a life tenant, one or more tenants with a 29
right of survivorship, tenants in common, and a settlor of a 30
revocable or irrevocable inter vivos trust holding the title to 31
a homestead occupied by the settlor as of right under the trust. 32
The tax commissioner shall adopt rules for the uniform 33
classification and valuation of real property or portions of 34
real property as homesteads. 35

(B) "Sixty-five years of age or older" means a person who 36
has attained age sixty-four prior to the first day of January of 37
the year of application for reduction in real estate taxes. 38

(C) "Total income" means modified adjusted gross income, 39
as that term is defined in section 5747.01 of the Revised Code, 40
of the owner and the owner's spouse for the year preceding the 41
year in which application for a reduction in taxes is made. 42

(D) "Permanently and totally disabled" means that a person 43
other than a disabled veteran has, on the first day of January 44
of the year of application for reduction in real estate taxes, 45
some impairment in body or mind that makes the person unable to 46
work at any substantially remunerative employment that the 47

person is reasonably able to perform and that will, with 48
reasonable probability, continue for an indefinite period of at 49
least twelve months without any present indication of recovery 50
therefrom or has been certified as permanently and totally 51
disabled by a state or federal agency having the function of so 52
classifying persons. 53

(E) "Housing cooperative" means a housing complex of at 54
least two units that is owned and operated by a nonprofit 55
corporation that issues a share of the corporation's stock to an 56
individual, entitling the individual to live in a unit of the 57
complex, and collects a monthly maintenance fee from the 58
individual to maintain, operate, and pay the taxes of the 59
complex. 60

(F) "Disabled veteran" means a person who is a veteran of 61
the armed forces of the United States, including reserve 62
components thereof, or of the national guard, who has been 63
discharged or released from active duty in the armed forces 64
under honorable conditions, and who has received a total 65
disability rating or a total disability rating for compensation 66
based on individual unemployability for a service-connected 67
disability or combination of service-connected disabilities as 68
prescribed in Title 38, Part 4 of the Code of Federal 69
Regulations, as amended. 70

(G) "Public service officer" means a peace officer, 71
firefighter, first responder, EMT-basic, EMT-I, or paramedic, or 72
an individual holding any equivalent position in another state. 73

(H) "Killed in the line of duty" means either of the 74
following: 75

(1) Death in the line of duty; 76

(2) Death from injury sustained in the line of duty,	77
including heart attack or other fatal injury or illness caused	78
while in the line of duty.	79
(I) "Peace officer" has the same meaning as in section	80
2935.01 of the Revised Code.	81
(J) "Firefighter" means a firefighter, whether paid or	82
volunteer, of a lawfully constituted fire department.	83
(K) "First responder," "EMT-basic," "EMT-I," and	84
"paramedic" have the same meanings as in section 4765.01 of the	85
Revised Code.	86
(L) "Surviving spouse of a disabled veteran" means either	87
of the following:	88
(1) The spouse of a disabled veteran who occupied the	89
homestead when the disabled veteran died and who acquires	90
ownership of the homestead or, in the case of a homestead that	91
is a unit in a housing cooperative, continues to occupy the	92
homestead;	93
(2) The surviving spouse of an individual to which all of	94
the following apply, provided the surviving spouse occupies the	95
homestead when that individual dies and who, following that	96
individual's death, acquires ownership of the homestead or, in	97
the case of a homestead that is a unit in a housing cooperative,	98
continues to occupy the homestead:	99
(a) The individual dies before receiving a total	100
disability rating described in division (F) of this section.	101
(b) The individual otherwise qualifies as a disabled	102
veteran.	103
(c) The individual owns and occupies a homestead or, in	104

the case of a homestead that is a unit in a housing cooperative, 105
occupies the homestead. 106

(M) "Qualifying service member" means a current or former 107
member of the uniformed services of the United States, including 108
reserve components thereof, or of the national guard, excluding 109
any former member that was discharged or released from such 110
service under dishonorable conditions. 111

(N) "Uniformed services" has the same meaning as in 10 112
U.S.C. 101. 113

Sec. 323.152. In addition to the reduction in taxes 114
required under section 319.302 of the Revised Code, taxes shall 115
be reduced as provided in divisions (A) and (B) of this section. 116

(A) (1) (a) Division (A) (1) of this section applies to any 117
of the following persons: 118

(i) A person who is permanently and totally disabled; 119

(ii) A person who is sixty-five years of age or older; 120

(iii) A person who is the surviving spouse of a deceased 121
person who was permanently and totally disabled or sixty-five 122
years of age or older and who applied and qualified for a 123
reduction in taxes under this division in the year of death, 124
provided the surviving spouse is at least fifty-nine but not 125
sixty-five or more years of age on the date the deceased spouse 126
dies. 127

(b) Real property taxes on a homestead owned and occupied, 128
or a homestead in a housing cooperative occupied, by a person to 129
whom division (A) (1) of this section applies shall be reduced 130
for each year for which an application for the reduction has 131
been approved. The reduction shall equal one of the following 132

amounts, as applicable to the person:	133
(i) If the person received a reduction under division (A)	134
(1) of this section for tax year 2006, the greater of the	135
reduction for that tax year or the amount computed under	136
division (A) (1) (c) of this section;	137
(ii) If the person received, for any homestead, a	138
reduction under division (A) (1) of this section for tax year	139
2013 or under division (A) of section 4503.065 of the Revised	140
Code for tax year 2014 or the person is the surviving spouse of	141
such a person and the surviving spouse is at least fifty-nine	142
years of age on the date the deceased spouse dies, the amount	143
computed under division (A) (1) (c) of this section.	144
(iii) If the person is not described in division (A) (1) (b)	145
(i) or (ii) of this section and the person's total income does	146
not exceed thirty thousand dollars, as adjusted under division	147
(A) (1) (d) of this section, the amount computed under division	148
(A) (1) (c) of this section.	149
(c) The amount of the reduction under division (A) (1) (c)	150
of this section equals the product of the following:	151
(i) Twenty-five thousand dollars of the true value of the	152
property in money, as adjusted under division (A) (1) (d) of this	153
section;	154
(ii) The assessment percentage established by the tax	155
commissioner under division (B) of section 5715.01 of the	156
Revised Code, not to exceed thirty-five per cent;	157
(iii) The effective tax rate used to calculate the taxes	158
charged against the property for the current year, where	159
"effective tax rate" is defined as in section 323.08 of the	160
Revised Code;	161

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

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

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

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

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

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

The commissioner shall certify the amount resulting from each adjustment to each county auditor not later than the first day of December each year. The certified total income threshold amount applies to the following tax year for persons described in division (A)(1)(b)(iii) of this section. The certified reduction amount applies to the following tax year. The commissioner shall not make the applicable adjustment in any

calendar year in which the amount resulting from the adjustment 191
would be less than the total income threshold or the reduction 192
amount for the current tax year. 193

(2) (a) Real property taxes on a homestead owned and 194
occupied, or a homestead in a housing cooperative occupied, by a 195
disabled veteran shall be reduced for each year for which an 196
application for the reduction has been approved. The reduction 197
shall equal the product obtained by multiplying fifty thousand 198
dollars of the true value of the property in money, as adjusted 199
under division (A) (1) (d) of this section, by the amounts 200
described in divisions (A) (1) (c) (ii) to (iv) of this section. 201
The reduction is in lieu of any reduction under section 323.158 202
of the Revised Code or division (A) (1), (2) (b), ~~or (3)~~, or (4) 203
of this section. The reduction applies to only one homestead 204
owned and occupied by a disabled veteran. 205

(b) Real property taxes on a homestead owned and occupied, 206
or a homestead in a housing cooperative occupied, by the 207
surviving spouse of a disabled veteran shall be reduced for each 208
year an application for exemption is approved. The reduction 209
shall equal to the amount of the reduction authorized under 210
division (A) (2) (a) of this section. 211

The reduction is in lieu of any reduction under section 212
323.158 of the Revised Code or division (A) (1), (2) (a), ~~or (3)~~, or (4) 213
of this section. The reduction applies to only one 214
homestead owned and occupied by the surviving spouse of a 215
disabled veteran. A homestead qualifies for a reduction in taxes 216
under division (A) (2) (b) of this section beginning in one of the 217
following tax years: 218

(i) For a surviving spouse described in division (L) (1) of 219
section 323.151 of the Revised Code, the year the disabled 220

veteran dies; 221

(ii) For a surviving spouse described in division (L) (2) 222
of section 323.151 of the Revised Code, the first year on the 223
first day of January of which the total disability rating 224
described in division (F) of that section has been received for 225
the deceased spouse. 226

In either case, the reduction shall continue through the 227
tax year in which the surviving spouse dies or remarries. 228

(3) Real property taxes on a homestead owned and occupied, 229
or a homestead in a housing cooperative occupied, by the 230
surviving spouse of a public service officer killed in the line 231
of duty shall be reduced for each year for which an application 232
for the reduction has been approved. The reduction shall equal 233
the product obtained by multiplying fifty thousand dollars of 234
the true value of the property in money, as adjusted under 235
division (A) (1) (d) of this section, by the amounts described in 236
divisions (A) (1) (c) (ii) to (iv) of this section. The reduction 237
is in lieu of any reduction under section 323.158 of the Revised 238
Code or division (A) (1) ~~or~~, (2), or (4) of this section. The 239
reduction applies to only one homestead owned and occupied by 240
such a surviving spouse. A homestead qualifies for a reduction 241
in taxes under division (A) (3) of this section for the tax year 242
in which the public service officer dies through the tax year in 243
which the surviving spouse dies or remarries. 244

(4) Real property taxes on a homestead owned and occupied, 245
or a homestead in a housing cooperative occupied, by a surviving 246
spouse of a qualifying service member killed in the line of duty 247
while serving in the uniformed services of the United States 248
shall be reduced for each year for which an application for the 249
reduction has been approved. The reduction shall equal all 250

current taxes charged and payable against the homestead for the 251
tax year. The reduction is in lieu of any reduction under 252
section 323.158 of the Revised Code or division (A) (1), (2), or 253
(3) of this section. The reduction applies to only one homestead 254
owned and occupied by such a surviving spouse. A homestead 255
qualifies for a reduction in taxes under division (A) (4) of this 256
section for the tax year in which the qualifying service member 257
dies through the tax year in which the surviving spouse dies. 258

(B) To provide a partial exemption, real property taxes on 259
any homestead, and manufactured home taxes on any manufactured 260
or mobile home on which a manufactured home tax is assessed 261
pursuant to division (D) (2) of section 4503.06 of the Revised 262
Code, shall be reduced for each year for which an application 263
for the reduction has been approved. The amount of the reduction 264
shall equal two and one-half per cent of the amount of taxes to 265
be levied by qualifying levies on the homestead or the 266
manufactured or mobile home after applying section 319.301 of 267
the Revised Code. For the purposes of this division, "qualifying 268
levy" has the same meaning as in section 319.302 of the Revised 269
Code. 270

(C) The reductions granted by this section do not apply to 271
special assessments or respread of assessments levied against 272
the homestead, and if there is a transfer of ownership 273
subsequent to the filing of an application for a reduction in 274
taxes, such reductions are not forfeited for such year by virtue 275
of such transfer. 276

(D) The reductions in taxable value referred to in this 277
section shall be applied solely as a factor for the purpose of 278
computing the reduction of taxes under this section and shall 279
not affect the total value of property in any subdivision or 280

taxing district as listed and assessed for taxation on the tax 281
lists and duplicates, or any direct or indirect limitations on 282
indebtedness of a subdivision or taxing district. If after 283
application of sections 5705.31 and 5705.32 of the Revised Code, 284
including the allocation of all levies within the ten-mill 285
limitation to debt charges to the extent therein provided, there 286
would be insufficient funds for payment of debt charges not 287
provided for by levies in excess of the ten-mill limitation, the 288
reduction of taxes provided for in sections 323.151 to 323.159 289
of the Revised Code shall be proportionately adjusted to the 290
extent necessary to provide such funds from levies within the 291
ten-mill limitation. 292

(E) No reduction shall be made on the taxes due on the 293
homestead of any person convicted of violating division (D) or 294
(E) of section 323.153 of the Revised Code for a period of three 295
years following the conviction. 296

Sec. 323.153. (A) To obtain a reduction in real property 297
taxes under division (A) or (B) of section 323.152 of the 298
Revised Code or in manufactured home taxes under division (B) of 299
section 323.152 of the Revised Code, the owner shall file an 300
application with the county auditor of the county in which the 301
owner's homestead is located. 302

To obtain a reduction in real property taxes under 303
division (A) of section 323.152 of the Revised Code, the 304
occupant of a homestead in a housing cooperative shall file an 305
application with the nonprofit corporation that owns and 306
operates the housing cooperative, in accordance with this 307
paragraph. Not later than the first day of March each year, the 308
corporation shall obtain applications from the county auditor's 309
office and provide one to each new occupant. Not later than the 310

first day of May, any occupant who may be eligible for a 311
reduction in taxes under division (A) of section 323.152 of the 312
Revised Code shall submit the completed application to the 313
corporation. Not later than the fifteenth day of May, the 314
corporation shall file all completed applications, and the 315
information required by division (B) of section 323.159 of the 316
Revised Code, with the county auditor of the county in which the 317
occupants' homesteads are located. Continuing applications shall 318
be furnished to an occupant in the manner provided in division 319
(C) (4) of this section. 320

(1) An application for reduction based upon a physical 321
disability shall be accompanied by a certificate signed by a 322
physician, and an application for reduction based upon a mental 323
disability shall be accompanied by a certificate signed by a 324
physician or psychologist licensed to practice in this state, 325
attesting to the fact that the applicant is permanently and 326
totally disabled. The certificate shall be in a form that the 327
tax commissioner requires and shall include the definition of 328
permanently and totally disabled as set forth in section 323.151 329
of the Revised Code. An application for reduction based upon a 330
disability certified as permanent and total by a state or 331
federal agency having the function of so classifying persons 332
shall be accompanied by a certificate from that agency. 333

An application by a disabled veteran or the surviving 334
spouse of a disabled veteran for the reduction under division 335
(A) (2) (a) or (b) of section 323.152 of the Revised Code shall be 336
accompanied by a letter or other written confirmation from the 337
United States department of veterans affairs, or its predecessor 338
or successor agency, showing that the veteran qualifies as a 339
disabled veteran. 340

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

An application for the reduction under division (A) (4) of section 323.152 of the Revised Code by the surviving spouse of a qualifying service member killed in the line of duty shall be accompanied by a copy of United States department of defense form DD-1300 report of casualty or other documentation from a branch of the armed forces of the United States or the United States department of veterans affairs or another federal agency affirming or verifying that the qualifying service member died under such circumstances.

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

(2) An application for a reduction in taxes under division (B) of section 323.152 of the Revised Code shall be filed only if the homestead or manufactured or mobile home was transferred in the preceding year or did not qualify for and receive the reduction in taxes under that division for the preceding tax year. The application for homesteads transferred in the preceding year shall be incorporated into any form used by the

county auditor to administer the tax law in respect to the 371
conveyance of real property pursuant to section 319.20 of the 372
Revised Code or of used manufactured homes or used mobile homes 373
as defined in section 5739.0210 of the Revised Code. The owner 374
of a manufactured or mobile home who has elected under division 375
(D) (4) of section 4503.06 of the Revised Code to be taxed under 376
division (D) (2) of that section for the ensuing year may file 377
the application at the time of making that election. The 378
application shall contain a statement that failure by the 379
applicant to affirm on the application that the dwelling on the 380
property conveyed is the applicant's homestead prohibits the 381
owner from receiving the reduction in taxes until a proper 382
application is filed within the period prescribed by division 383
(A) (3) of this section. Such an application constitutes a 384
continuing application for a reduction in taxes for each year in 385
which the dwelling is the applicant's homestead. 386

(3) Failure to receive a new application filed under 387
division (A) (1) or (2) or notification under division (C) of 388
this section after an application for reduction has been 389
approved is prima-facie evidence that the original applicant is 390
entitled to the reduction in taxes calculated on the basis of 391
the information contained in the original application. The 392
original application and any subsequent application, including 393
any late application, shall be in the form of a signed statement 394
and shall be filed on or before the thirty-first day of December 395
of the year for which the reduction is sought. The original 396
application and any subsequent application for a reduction in 397
manufactured home taxes shall be filed in the year preceding the 398
year for which the reduction is sought. The statement shall be 399
on a form, devised and supplied by the tax commissioner, which 400
shall require no more information than is necessary to establish 401

the applicant's eligibility for the reduction in taxes and the 402
amount of the reduction, and, except for homesteads that are 403
units in a housing cooperative, shall include an affirmation by 404
the applicant that ownership of the homestead was not acquired 405
from a person, other than the applicant's spouse, related to the 406
owner by consanguinity or affinity for the purpose of qualifying 407
for the real property or manufactured home tax reduction 408
provided for in division (A) or (B) of section 323.152 of the 409
Revised Code. The form shall contain a statement that conviction 410
of willfully falsifying information to obtain a reduction in 411
taxes or failing to comply with division (C) of this section 412
results in the revocation of the right to the reduction for a 413
period of three years. In the case of an application for a 414
reduction in taxes for persons described in division (A) (1) (b) 415
(iii) of section 323.152 of the Revised Code, the form shall 416
contain a statement that signing the application constitutes a 417
delegation of authority by the applicant to the tax commissioner 418
or the county auditor, individually or in consultation with each 419
other, to examine any tax or financial records relating to the 420
income of the applicant as stated on the application for the 421
purpose of determining eligibility for the exemption or a 422
possible violation of division (D) or (E) of this section. 423

(B) A late application for a tax reduction for the year 424
preceding the year in which an original application is filed, or 425
for a reduction in manufactured home taxes for the year in which 426
an original application is filed, may be filed with the original 427
application. If the county auditor determines the information 428
contained in the late application is correct, the auditor shall 429
determine the amount of the reduction in taxes to which the 430
applicant would have been entitled for the preceding tax year 431
had the applicant's application been timely filed and approved 432

in that year. 433

The amount of such reduction shall be treated by the 434
auditor as an overpayment of taxes by the applicant and shall be 435
refunded in the manner prescribed in section 5715.22 of the 436
Revised Code for making refunds of overpayments. The county 437
auditor shall certify the total amount of the reductions in 438
taxes made in the current year under this division to the tax 439
commissioner, who shall treat the full amount thereof as a 440
reduction in taxes for the preceding tax year and shall make 441
reimbursement to the county therefor in the manner prescribed by 442
section 323.156 of the Revised Code, from money appropriated for 443
that purpose. 444

(C) (1) If, in any year after an application has been filed 445
under division (A) (1) or (2) of this section, the owner does not 446
qualify for a reduction in taxes on the homestead or on the 447
manufactured or mobile home set forth on such application, the 448
owner shall notify the county auditor that the owner is not 449
qualified for a reduction in taxes. 450

(2) If, in any year after an application has been filed 451
under division (A) (1) of this section, the occupant of a 452
homestead in a housing cooperative does not qualify for a 453
reduction in taxes on the homestead, the occupant shall notify 454
the county auditor that the occupant is not qualified for a 455
reduction in taxes or file a new application under division (A) 456
(1) of this section. 457

(3) If the county auditor or county treasurer discovers 458
that an owner of property or occupant of a homestead in a 459
housing cooperative not entitled to the reduction in taxes under 460
division (A) or (B) of section 323.152 of the Revised Code 461
failed to notify the county auditor as required by division (C) 462

(1) or (2) of this section, a charge shall be imposed against 463
the property in the amount by which taxes were reduced under 464
that division for each tax year the county auditor ascertains 465
that the property was not entitled to the reduction and was 466
owned by the current owner or, in the case of a homestead in a 467
housing cooperative, occupied by the current occupant. Interest 468
shall accrue in the manner prescribed by division (B) of section 469
323.121 or division (G) (2) of section 4503.06 of the Revised 470
Code on the amount by which taxes were reduced for each such tax 471
year as if the reduction became delinquent taxes at the close of 472
the last day the second installment of taxes for that tax year 473
could be paid without penalty. The county auditor shall notify 474
the owner or occupant, by ordinary mail, of the charge, of the 475
owner's or occupant's right to appeal the charge, and of the 476
manner in which the owner or occupant may appeal. The owner or 477
occupant may appeal the imposition of the charge and interest by 478
filing an appeal with the county board of revision not later 479
than the last day prescribed for payment of real and public 480
utility property taxes under section 323.12 of the Revised Code 481
following receipt of the notice and occurring at least ninety 482
days after receipt of the notice. The appeal shall be treated in 483
the same manner as a complaint relating to the valuation or 484
assessment of real property under Chapter 5715. of the Revised 485
Code. The charge and any interest shall be collected as other 486
delinquent taxes. 487

(4) Each year during January, the county auditor shall 488
furnish by ordinary mail a continuing application to each person 489
receiving a reduction under division (A) of section 323.152 of 490
the Revised Code. The continuing application shall be used to 491
report changes in total income, ownership, occupancy, 492
disability, and other information earlier furnished the auditor 493

relative to the reduction in taxes on the property. The 494
continuing application shall be returned to the auditor not 495
later than the thirty-first day of December; provided, that if 496
such changes do not affect the status of the homestead exemption 497
or the amount of the reduction to which the owner is entitled 498
under division (A) of section 323.152 of the Revised Code or to 499
which the occupant is entitled under section 323.159 of the 500
Revised Code, the application does not need to be returned. 501

(5) Each year during February, the county auditor, except 502
as otherwise provided in this paragraph, shall furnish by 503
ordinary mail an original application to the owner, as of the 504
first day of January of that year, of a homestead or a 505
manufactured or mobile home that transferred during the 506
preceding calendar year and that qualified for and received a 507
reduction in taxes under division (B) of section 323.152 of the 508
Revised Code for the preceding tax year. In order to receive the 509
reduction under that division, the owner shall file the 510
application with the county auditor not later than the thirty- 511
first day of December. If the application is not timely filed, 512
the auditor shall not grant a reduction in taxes for the 513
homestead for the current year, and shall notify the owner that 514
the reduction in taxes has not been granted, in the same manner 515
prescribed under section 323.154 of the Revised Code for 516
notification of denial of an application. Failure of an owner to 517
receive an application does not excuse the failure of the owner 518
to file an original application. The county auditor is not 519
required to furnish an application under this paragraph for any 520
homestead for which application has previously been made on a 521
form incorporated into any form used by the county auditor to 522
administer the tax law in respect to the conveyance of real 523
property or of used manufactured homes or used mobile homes, and 524

an owner who previously has applied on such a form is not 525
required to return an application furnished under this 526
paragraph. 527

(D) No person shall knowingly make a false statement for 528
the purpose of obtaining a reduction in the person's real 529
property or manufactured home taxes under section 323.152 of the 530
Revised Code. 531

(E) No person shall knowingly fail to notify the county 532
auditor of changes required by division (C) of this section that 533
have the effect of maintaining or securing a reduction in taxes 534
under section 323.152 of the Revised Code. 535

(F) No person shall knowingly make a false statement or 536
certification attesting to any person's physical or mental 537
condition for purposes of qualifying such person for tax relief 538
pursuant to sections 323.151 to 323.159 of the Revised Code. 539

Sec. 4503.064. As used in sections 4503.064 to 4503.069 of 540
the Revised Code: 541

(A) "Sixty-five years of age or older" means a person who 542
will be age sixty-five or older in the calendar year following 543
the year of application for reduction in the assessable value of 544
the person's manufactured or mobile home. 545

(B) "Permanently and totally disabled" means that a person 546
other than a disabled veteran has, on the first day of January 547
of the year of application, including late application, for 548
reduction in the assessable value of a manufactured or mobile 549
home, some impairment in body or mind that makes the person 550
unable to work at any substantially remunerative employment 551
which the person is reasonably able to perform and which will, 552
with reasonable probability, continue for an indefinite period 553

of at least twelve months without any present indication of 554
recovery therefrom or has been certified as permanently and 555
totally disabled by a state or federal agency having the 556
function of so classifying persons. 557

(C) "Homestead exemption" means the reduction in taxes 558
allowed under division (A) of section 323.152 of the Revised 559
Code for the year in which an application is filed under section 560
4503.066 of the Revised Code. 561

(D) "Manufactured home" has the meaning given in division 562
(C) (4) of section 3781.06 of the Revised Code, and includes a 563
structure consisting of two manufactured homes that were 564
purchased either together or separately and are combined to form 565
a single dwelling, but does not include a manufactured home that 566
is taxed as real property pursuant to division (B) of section 567
4503.06 of the Revised Code. 568

(E) "Mobile home" has the meaning given in division (O) of 569
section 4501.01 of the Revised Code and includes a structure 570
consisting of two mobile homes that were purchased together or 571
separately and combined to form a single dwelling, but does not 572
include a mobile home that is taxed as real property pursuant to 573
division (B) of section 4503.06 of the Revised Code. 574

(F) "Late application" means an application filed with an 575
original application under division (A) (3) of section 4503.066 576
of the Revised Code. 577

(G) "Total income," "disabled veteran," "public service 578
officer," "qualifying service member," "uniformed services," and 579
"killed in the line of duty" have the same meanings as in 580
section 323.151 of the Revised Code. 581

(H) "Surviving spouse of a disabled veteran" means either 582

of the following:	583
(1) The spouse of a disabled veteran who occupied the	584
manufactured or mobile home when the disabled veteran died and	585
who acquires ownership of the manufactured or mobile home;	586
(2) The surviving spouse of an individual to which all of	587
the following apply, provided the surviving spouse occupies the	588
manufactured or mobile home when that individual dies and who,	589
following that individual's death, acquires ownership of the	590
manufactured or mobile home:	591
(a) The individual dies before receiving a total	592
disability rating described in division (F) of section 323.151	593
of the Revised Code.	594
(b) The individual otherwise qualifies as a disabled	595
veteran.	596
(c) The individual owns and occupies a manufactured or	597
mobile home.	598
Sec. 4503.065. (A) (1) Division (A) of this section applies	599
to any of the following persons:	600
(a) An individual who is permanently and totally disabled;	601
(b) An individual who is sixty-five years of age or older;	602
(c) An individual who is the surviving spouse of a	603
deceased person who was permanently and totally disabled or	604
sixty-five years of age or older and who applied and qualified	605
for a reduction in assessable value under this section in the	606
year of death, provided the surviving spouse is at least fifty-	607
nine but not sixty-five or more years of age on the date the	608
deceased spouse dies.	609

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

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

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

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

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

(A) (2) (e) of this section, the amount computed under division 640
(A) (2) (b) of this section. 641

(b) The amount of the reduction under division (A) (2) (b) 642
of this section equals the product of the following: 643

(i) Twenty-five thousand dollars of the true value of the 644
property in money, as adjusted under division (A) (2) (e) of this 645
section; 646

(ii) The assessment percentage established by the tax 647
commissioner under division (B) of section 5715.01 of the 648
Revised Code, not to exceed thirty-five per cent; 649

(iii) The effective tax rate used to calculate the taxes 650
charged against the property for the current year, where 651
"effective tax rate" is defined as in section 323.08 of the 652
Revised Code; 653

(iv) The quantity equal to one minus the sum of the 654
percentage reductions in taxes received by the property for the 655
current tax year under section 319.302 of the Revised Code and 656
division (B) of section 323.152 of the Revised Code. 657

(c) For manufactured and mobile homes for which the tax 658
imposed by section 4503.06 of the Revised Code is computed under 659
division (D) (1) of that section, the reduction shall equal one 660
of the following amounts, as applicable to the person: 661

(i) If the person received a reduction under this section 662
for tax year 2007, the greater of the reduction for that tax 663
year or the amount computed under division (A) (2) (d) of this 664
section; 665

(ii) If the person received, for any homestead, a 666
reduction under division (A) of this section for tax year 2014 667

or under division (A) (1) of section 323.152 of the Revised Code 668
for tax year 2013 or the person is the surviving spouse of such 669
a person and the surviving spouse is at least fifty-nine years 670
of age on the date the deceased spouse dies, the amount computed 671
under division (A) (2) (d) of this section. 672

(iii) If the person is not described in division (A) (2) (c) 673
(i) or (ii) of this section and the person's total income does 674
not exceed thirty thousand dollars, as adjusted under division 675
(A) (2) (e) of this section, the amount computed under division 676
(A) (2) (d) of this section. 677

(d) The amount of the reduction under division (A) (2) (d) 678
of this section equals the product of the following: 679

(i) Twenty-five thousand dollars of the cost to the owner, 680
or the market value at the time of purchase, whichever is 681
greater, as those terms are used in division (D) (1) of section 682
4503.06 of the Revised Code, and as adjusted under division (A) 683
(2) (e) of this section; 684

(ii) The percentage from the appropriate schedule in 685
division (D) (1) (b) of section 4503.06 of the Revised Code; 686

(iii) The assessment percentage of forty per cent used in 687
division (D) (1) (b) of section 4503.06 of the Revised Code; 688

(iv) The tax rate of the taxing district in which the home 689
has its situs. 690

(e) The tax commissioner shall adjust the income threshold 691
described in divisions (A) (2) (a) (iii) and (A) (2) (c) (iii) and the 692
reduction amounts described in divisions (A) (2) (b) (i), (A) (2) (d) 693
(i), (B) (1), (B) (2), (C) (1), and (C) (2) of this section by 694
completing the following calculations in September of each year: 695

(i) Determine the percentage increase in the gross 696
domestic product deflator determined by the bureau of economic 697
analysis of the United States department of commerce from the 698
first day of January of the preceding calendar year to the last 699
day of December of the preceding calendar year; 700

(ii) Multiply that percentage increase by the total income 701
threshold or reduction amount for the ensuing tax year, as 702
applicable; 703

(iii) Add the resulting product to the total income 704
threshold or reduction amount, as applicable for the ensuing tax 705
year; 706

(iv) Round the resulting sum to the nearest multiple of 707
one hundred dollars. 708

The commissioner shall certify the amount resulting from 709
each adjustment to each county auditor not later than the first 710
day of December each year. The certified amount applies to the 711
second ensuing tax year. The commissioner shall not make the 712
applicable adjustment in any calendar year in which the amount 713
resulting from the adjustment would be less than the total 714
income threshold or the reduction amount for the ensuing tax 715
year. 716

(B) (1) The manufactured home tax levied pursuant to 717
division (C) of section 4503.06 of the Revised Code on a 718
manufactured or mobile home that is owned and occupied by a 719
disabled veteran shall be reduced for any tax year for which an 720
application for such reduction has been approved, provided the 721
disabled veteran did not acquire ownership from a person, other 722
than the disabled veteran's spouse, related by consanguinity or 723
affinity for the purpose of qualifying for the reduction. An 724

owner includes an owner within the meaning of division (A) (2) of 725
this section. 726

(a) For manufactured and mobile homes for which the tax 727
imposed by section 4503.06 of the Revised Code is computed under 728
division (D) (2) of that section, the reduction shall equal the 729
product obtained by multiplying fifty thousand dollars of the 730
true value of the property in money, as adjusted under division 731
(A) (2) (e) of this section, by the amounts described in divisions 732
(A) (2) (b) (ii) to (iv) of this section. 733

(b) For manufactured and mobile homes for which the tax 734
imposed by section 4503.06 of the Revised Code is computed under 735
division (D) (1) of that section, the reduction shall equal the 736
product obtained by multiplying fifty thousand dollars of the 737
cost to the owner, or the market value at the time of purchase, 738
whichever is greater, as those terms are used in division (D) (1) 739
of section 4503.06 of the Revised Code, as adjusted under 740
division (A) (2) (e) of this section, by the amounts described in 741
divisions (A) (2) (d) (ii) to (iv) of this section. 742

The reduction is in lieu of any reduction under section 743
4503.0610 of the Revised Code or division (A), (B) (2), ~~or (C)~~, 744
or (D) of this section. The reduction applies to only one 745
manufactured or mobile home owned and occupied by a disabled 746
veteran. 747

(2) The manufactured home tax levied pursuant to division 748
(C) of section 4503.06 of the Revised Code on a manufactured or 749
mobile home that is owned and occupied by the surviving spouse 750
of a disabled veteran shall be reduced for each tax year for 751
which an application for such reduction has been approved. The 752
reduction shall equal the amount of the reduction authorized 753
under division (B) (1) (a) or (b) of this section, as applicable. 754

An owner includes an owner within the meaning of division (A) (2) 755
of this section. 756

The reduction is in lieu of any reduction under section 757
4503.0610 of the Revised Code or division (A), (B) (1), ~~or (C)~~, or (D) 758
or (D) of this section. The reduction applies to only one 759
manufactured or mobile home owned and occupied by the surviving 760
spouse of a disabled veteran. A manufactured or mobile home 761
qualifies for a reduction in taxes under division (B) (2) of this 762
section beginning in one of the following tax years: 763

(a) For a surviving spouse described in division (H) (1) of 764
section 4503.064 of the Revised Code, the year the disabled 765
veteran dies; 766

(b) For a surviving spouse described in division (H) (2) of 767
section 4503.064 of the Revised Code, the first year on the 768
first day of January of which the total disability rating 769
described in division (F) of section 323.151 of the Revised Code 770
has been received for the deceased spouse. 771

In either case, the reduction shall continue through the 772
tax year in which the surviving spouse dies or remarries. 773

(C) The manufactured home tax levied pursuant to division 774
(C) of section 4503.06 of the Revised Code on a manufactured or 775
mobile home that is owned and occupied by the surviving spouse 776
of a public service officer killed in the line of duty shall be 777
reduced for any tax year for which an application for such 778
reduction has been approved, provided the surviving spouse did 779
not acquire ownership from a person, other than the surviving 780
spouse's deceased public service officer spouse, related by 781
consanguinity or affinity for the purpose of qualifying for the 782
reduction. An owner includes an owner within the meaning of 783

division (A) (2) of this section. 784

(1) For manufactured and mobile homes for which the tax 785
imposed by section 4503.06 of the Revised Code is computed under 786
division (D) (2) of that section, the reduction shall equal the 787
product obtained by multiplying fifty thousand dollars of the 788
true value of the property in money, as adjusted under division 789
(A) (2) (e) of this section, by the amounts described in divisions 790
(A) (2) (b) (ii) to (iv) of this section. 791

(2) For manufactured and mobile homes for which the tax 792
imposed by section 4503.06 of the Revised Code is computed under 793
division (D) (1) of that section, the reduction shall equal the 794
product obtained by multiplying fifty thousand dollars of the 795
cost to the owner, or the market value at the time of purchase, 796
whichever is greater, as those terms are used in division (D) (1) 797
of section 4503.06 of the Revised Code, as adjusted under 798
division (A) (2) (e) of this section, by the amounts described in 799
divisions (A) (2) (d) (ii) to (iv) of this section. 800

The reduction is in lieu of any reduction under section 801
4503.0610 of the Revised Code or division (A) ~~or~~, (B), or (D) 802
of this section. The reduction applies to only one manufactured 803
or mobile home owned and occupied by such a surviving spouse. A 804
manufactured or mobile home qualifies for a reduction in taxes 805
under this division for the tax year in which the public service 806
officer dies through the tax year in which the surviving spouse 807
dies or remarries. 808

(D) The manufactured home tax levied pursuant to division 809
(C) of section 4503.06 of the Revised Code on a manufactured or 810
mobile home that is owned and occupied by a surviving spouse of 811
a qualifying service member killed in the line of duty while 812
serving in the uniformed services of the United States shall be 813

reduced for any tax year for which an application for the 814
reduction has been approved, provided the surviving spouse did 815
not acquire ownership from a person, other than the surviving 816
spouse's deceased spouse, related by consanguinity or affinity 817
for the purpose of qualifying for the reduction. An owner 818
includes an owner within the meaning of division (A)(2) of this 819
section. 820

The reduction shall equal the current taxes, as that term 821
is defined in section 4503.06 of the Revised Code, charged 822
against the manufactured or mobile home for the tax year. The 823
reduction is in lieu of any reduction under section 4503.0610 of 824
the Revised Code or division (A), (B), or (C) of this section. 825
The reduction applies to only one manufactured or mobile home 826
owned and occupied by such a surviving spouse. A manufactured or 827
mobile home qualifies for a reduction in taxes under division 828
(D) of this section for the tax year in which the qualifying 829
service member dies through the tax year in which the surviving 830
spouse dies. 831

(E) If the owner or the spouse of the owner of a 832
manufactured or mobile home is eligible for a homestead 833
exemption on the land upon which the home is located, the 834
reduction to which the owner or spouse is entitled under this 835
section shall not exceed the difference between the reduction to 836
which the owner or spouse is entitled under division (A), (B), 837
~~or~~ (C), or (D) of this section and the amount of the reduction 838
under the homestead exemption. 839

~~(E)~~ (F) No reduction shall be made with respect to the 840
home of any person convicted of violating division (C) or (D) of 841
section 4503.066 of the Revised Code for a period of three years 842
following the conviction. 843

Sec. 4503.066. (A) (1) To obtain a tax reduction under 844
section 4503.065 of the Revised Code, the owner of the home 845
shall file an application with the county auditor of the county 846
in which the home is located. An application for reduction in 847
taxes based upon a physical disability shall be accompanied by a 848
certificate signed by a physician, and an application for 849
reduction in taxes based upon a mental disability shall be 850
accompanied by a certificate signed by a physician or 851
psychologist licensed to practice in this state. The certificate 852
shall attest to the fact that the applicant is permanently and 853
totally disabled, shall be in a form that the department of 854
taxation requires, and shall include the definition of totally 855
and permanently disabled as set forth in section 4503.064 of the 856
Revised Code. An application for reduction in taxes based upon a 857
disability certified as permanent and total by a state or 858
federal agency having the function of so classifying persons 859
shall be accompanied by a certificate from that agency. 860

An application by a disabled veteran or the surviving 861
spouse of a disabled veteran for the reduction under division 862
(B) (1) or (2) of section 4503.065 of the Revised Code shall be 863
accompanied by a letter or other written confirmation from the 864
United States department of veterans affairs, or its predecessor 865
or successor agency, showing that the veteran qualifies as a 866
disabled veteran. 867

An application by the surviving spouse of a public service 868
officer killed in the line of duty for the reduction under 869
division (C) of section 4503.065 of the Revised Code shall be 870
accompanied by a letter or other written confirmation from an 871
officer or employee of the board of trustees of a retirement or 872
pension fund in this state or another state or from the chief or 873
other chief executive of the department, agency, or other 874

employer for which the public service officer served when killed 875
in the line of duty affirming that the public service officer 876
was killed in the line of duty. 877

An application for the reduction under division (D) of 878
section 4503.065 of the Revised Code by the surviving spouse of 879
a qualifying service member killed in the line of duty shall be 880
accompanied by a copy of United States department of defense 881
form DD-1300 report of casualty or other documentation from a 882
branch of the armed forces of the United States or the United 883
States department of veterans affairs or another federal agency 884
affirming or verifying that the qualifying service member died 885
under such circumstances. 886

(2) Each application shall constitute a continuing 887
application for a reduction in taxes for each year in which the 888
manufactured or mobile home is occupied by the applicant. 889
Failure to receive a new application or notification under 890
division (B) of this section after an application for reduction 891
has been approved is prima-facie evidence that the original 892
applicant is entitled to the reduction calculated on the basis 893
of the information contained in the original application. The 894
original application and any subsequent application shall be in 895
the form of a signed statement and shall be filed on or before 896
the thirty-first day of December of the year preceding the year 897
for which the reduction is sought. The statement shall be on a 898
form, devised and supplied by the tax commissioner, that shall 899
require no more information than is necessary to establish the 900
applicant's eligibility for the reduction in taxes and the 901
amount of the reduction to which the applicant is entitled. The 902
form shall contain a statement that signing such application 903
constitutes a delegation of authority by the applicant to the 904
tax commissioner or the county auditor, individually or in 905

consultation with each other, to examine any tax or financial 906
records that relate to the income of the applicant as stated on 907
the application for the purpose of determining eligibility 908
under, or possible violation of, division (C) or (D) of this 909
section. The form also shall contain a statement that conviction 910
of willfully falsifying information to obtain a reduction in 911
taxes or failing to comply with division (B) of this section 912
shall result in the revocation of the right to the reduction for 913
a period of three years. 914

(3) A late application for a reduction in taxes for the 915
year preceding the year for which an original application is 916
filed may be filed with an original application. If the auditor 917
determines that the information contained in the late 918
application is correct, the auditor shall determine both the 919
amount of the reduction in taxes to which the applicant would 920
have been entitled for the current tax year had the application 921
been timely filed and approved in the preceding year, and the 922
amount the taxes levied under section 4503.06 of the Revised 923
Code for the current year would have been reduced as a result of 924
the reduction. When an applicant is permanently and totally 925
disabled on the first day of January of the year in which the 926
applicant files a late application, the auditor, in making the 927
determination of the amounts of the reduction in taxes under 928
division (A) (3) of this section, is not required to determine 929
that the applicant was permanently and totally disabled on the 930
first day of January of the preceding year. 931

The amount of the reduction in taxes pursuant to a late 932
application shall be treated as an overpayment of taxes by the 933
applicant. The auditor shall credit the amount of the 934
overpayment against the amount of the taxes or penalties then 935
due from the applicant, and, at the next succeeding settlement, 936

the amount of the credit shall be deducted from the amount of 937
any taxes or penalties distributable to the county or any taxing 938
unit in the county that has received the benefit of the taxes or 939
penalties previously overpaid, in proportion to the benefits 940
previously received. If, after the credit has been made, there 941
remains a balance of the overpayment, or if there are no taxes 942
or penalties due from the applicant, the auditor shall refund 943
that balance to the applicant by a warrant drawn on the county 944
treasurer in favor of the applicant. The treasurer shall pay the 945
warrant from the general fund of the county. If there is 946
insufficient money in the general fund to make the payment, the 947
treasurer shall pay the warrant out of any undivided 948
manufactured or mobile home taxes subsequently received by the 949
treasurer for distribution to the county or taxing district in 950
the county that received the benefit of the overpaid taxes, in 951
proportion to the benefits previously received, and the amount 952
paid from the undivided funds shall be deducted from the money 953
otherwise distributable to the county or taxing district in the 954
county at the next or any succeeding distribution. At the next 955
or any succeeding distribution after making the refund, the 956
treasurer shall reimburse the general fund for any payment made 957
from that fund by deducting the amount of that payment from the 958
money distributable to the county or other taxing unit in the 959
county that has received the benefit of the taxes, in proportion 960
to the benefits previously received. On the second Monday in 961
September of each year, the county auditor shall certify the 962
total amount of the reductions in taxes made in the current year 963
under division (A) (3) of this section to the tax commissioner 964
who shall treat that amount as a reduction in taxes for the 965
current tax year and shall make reimbursement to the county of 966
that amount in the manner prescribed in section 4503.068 of the 967
Revised Code, from moneys appropriated for that purpose. 968

(B) (1) If in any year for which an application for 969
reduction in taxes has been approved the owner no longer 970
qualifies for the reduction, the owner shall notify the county 971
auditor that the owner is not qualified for a reduction in 972
taxes. 973

(2) If the county auditor or county treasurer discovers 974
that an owner not entitled to the reduction in manufactured home 975
taxes under section 4503.065 of the Revised Code failed to 976
notify the county auditor as required by division (B) (1) of this 977
section, a charge shall be imposed against the manufactured or 978
mobile home in the amount by which taxes were reduced under that 979
section for each tax year the county auditor ascertains that the 980
manufactured or mobile home was not entitled to the reduction 981
and was owned by the current owner. Interest shall accrue in the 982
manner prescribed by division (G) (2) of section 4503.06 of the 983
Revised Code on the amount by which taxes were reduced for each 984
such tax year as if the reduction became delinquent taxes at the 985
close of the last day the second installment of taxes for that 986
tax year could be paid without penalty. The county auditor shall 987
notify the owner, by ordinary mail, of the charge, of the 988
owner's right to appeal the charge, and of the manner in which 989
the owner may appeal. The owner may appeal the imposition of the 990
charge and interest by filing an appeal with the county board of 991
revision not later than the last day prescribed for payment of 992
manufactured home taxes under section 4503.06 of the Revised 993
Code following receipt of the notice and occurring at least 994
ninety days after receipt of the notice. The appeal shall be 995
treated in the same manner as a complaint relating to the 996
valuation or assessment of manufactured or mobile homes under 997
section 5715.19 of the Revised Code. The charge and any interest 998
shall be collected as other delinquent taxes. 999

(3) During January of each year, the county auditor shall 1000
furnish each person whose application for reduction has been 1001
approved, by ordinary mail, a form on which to report any 1002
changes in total income, ownership, occupancy, disability, and 1003
other information earlier furnished the auditor relative to the 1004
application. The form shall be completed and returned to the 1005
auditor not later than the thirty-first day of December if the 1006
changes would affect the person's eligibility for the reduction. 1007

(C) No person shall knowingly make a false statement for 1008
the purpose of obtaining a reduction in taxes under section 1009
4503.065 of the Revised Code. 1010

(D) No person shall knowingly fail to notify the county 1011
auditor of any change required by division (B) of this section 1012
that has the effect of maintaining or securing a reduction in 1013
taxes under section 4503.065 of the Revised Code. 1014

(E) No person shall knowingly make a false statement or 1015
certification attesting to any person's physical or mental 1016
condition for purposes of qualifying such person for tax relief 1017
pursuant to sections 4503.064 to 4503.069 of the Revised Code. 1018

(F) Whoever violates division (C), (D), or (E) of this 1019
section is guilty of a misdemeanor of the fourth degree. 1020

Section 2. That existing sections 323.151, 323.152, 1021
323.153, 4503.064, 4503.065, and 4503.066 of the Revised Code 1022
are hereby repealed. 1023

Section 3. The amendment by this act of sections 323.151, 1024
323.152, and 323.153 of the Revised Code applies to tax years 1025
ending on or after the effective date of this section. The 1026
amendment by this act of sections 4503.064, 4503.065, and 1027
4503.066 of the Revised Code applies to tax years beginning on 1028

or after the effective date of this section. 1029

Section 4. The General Assembly, applying the principle 1030
stated in division (B) of section 1.52 of the Revised Code that 1031
amendments are to be harmonized if reasonably capable of 1032
simultaneous operation, finds that the following sections, 1033
presented in this act as composites of the sections as amended 1034
by the acts indicated, are the resulting versions of the 1035
sections in effect prior to the effective date of the sections 1036
as presented in this act: 1037

Section 323.152 of the Revised Code as amended by both 1038
H.B. 33 and S.B. 43 of the 135th General Assembly. 1039

Section 4503.065 of the Revised Code as amended by both 1040
H.B. 33 and S.B. 43 of the 135th General Assembly. 1041