

As Reported by the House Ways and Means Committee

135th General Assembly

Regular Session

Sub. H. B. No. 378

2023-2024

Representatives Lorenz, Santucci

Cosponsors: Representatives Williams, Brennan, Troy, Mathews

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 and to abate 5
property taxes on certain municipal and 6
community improvement corporation property. 7

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

Section 1. That sections 323.151, 323.152, 323.153, 8
4503.064, 4503.065, and 4503.066 of the Revised Code be amended 9
to read as follows: 10

Sec. 323.151. As used in sections 323.151 to 323.159 of 11
the Revised Code: 12

(A) (1) "Homestead" means either of the following: 13

(a) A dwelling, including a unit in a multiple-unit 14
dwelling and a manufactured home or mobile home taxed as real 15
property pursuant to division (B) of section 4503.06 of the 16
Revised Code, owned and occupied as a home by an individual 17
whose domicile is in this state and who has not acquired 18

ownership from a person, other than the individual's spouse, 19
related by consanguinity or affinity for the purpose of 20
qualifying for the real property tax reduction provided in 21
section 323.152 of the Revised Code. 22

(b) A unit in a housing cooperative that is occupied as a 23
home, but not owned, by an individual whose domicile is in this 24
state. 25

(2) The homestead shall include so much of the land 26
surrounding it, not exceeding one acre, as is reasonably 27
necessary for the use of the dwelling or unit as a home. An 28
owner includes a holder of one of the several estates in fee, a 29
vendee in possession under a purchase agreement or a land 30
contract, a mortgagor, a life tenant, one or more tenants with a 31
right of survivorship, tenants in common, and a settlor of a 32
revocable or irrevocable inter vivos trust holding the title to 33
a homestead occupied by the settlor as of right under the trust. 34
The tax commissioner shall adopt rules for the uniform 35
classification and valuation of real property or portions of 36
real property as homesteads. 37

(B) "Sixty-five years of age or older" means a person who 38
has attained age sixty-four prior to the first day of January of 39
the year of application for reduction in real estate taxes. 40

(C) "Total income" means modified adjusted gross income, 41
as that term is defined in section 5747.01 of the Revised Code, 42
of the owner and the owner's spouse for the year preceding the 43
year in which application for a reduction in taxes is made. 44

(D) "Permanently and totally disabled" means that a person 45
other than a disabled veteran has, on the first day of January 46
of the year of application for reduction in real estate taxes, 47

some impairment in body or mind that makes the person unable to 48
work at any substantially remunerative employment that the 49
person is reasonably able to perform and that will, with 50
reasonable probability, continue for an indefinite period of at 51
least twelve months without any present indication of recovery 52
therefrom or has been certified as permanently and totally 53
disabled by a state or federal agency having the function of so 54
classifying persons. 55

(E) "Housing cooperative" means a housing complex of at 56
least two units that is owned and operated by a nonprofit 57
corporation that issues a share of the corporation's stock to an 58
individual, entitling the individual to live in a unit of the 59
complex, and collects a monthly maintenance fee from the 60
individual to maintain, operate, and pay the taxes of the 61
complex. 62

(F) "Disabled veteran" means a person who is a veteran of 63
the armed forces of the United States, including reserve 64
components thereof, or of the national guard, who has been 65
discharged or released from active duty in the armed forces 66
under honorable conditions, and who has received a total 67
disability rating or a total disability rating for compensation 68
based on individual unemployability for a service-connected 69
disability or combination of service-connected disabilities as 70
prescribed in Title 38, Part 4 of the Code of Federal 71
Regulations, as amended. 72

(G) "Public service officer" means a peace officer, 73
firefighter, first responder, EMT-basic, EMT-I, or paramedic, or 74
an individual holding any equivalent position in another state. 75

(H) "Killed in the line of duty" means either of the 76
following: 77

(1) Death in the line of duty;	78
(2) Death from injury sustained in the line of duty, including heart attack or other fatal injury or illness caused while in the line of duty.	79 80 81
(I) "Peace officer" has the same meaning as in section 2935.01 of the Revised Code.	82 83
(J) "Firefighter" means a firefighter, whether paid or volunteer, of a lawfully constituted fire department.	84 85
(K) "First responder," "EMT-basic," "EMT-I," and "paramedic" have the same meanings as in section 4765.01 of the Revised Code.	86 87 88
(L) "Surviving spouse of a disabled veteran" means either of the following:	89 90
(1) The spouse of a disabled veteran who occupied the homestead when the disabled veteran died and who acquires ownership of the homestead or, in the case of a homestead that is a unit in a housing cooperative, continues to occupy the homestead;	91 92 93 94 95
(2) The surviving spouse of an individual to which all of the following apply, provided the surviving spouse occupies the homestead when that individual dies and who, following that individual's death, acquires ownership of the homestead or, in the case of a homestead that is a unit in a housing cooperative, continues to occupy the homestead:	96 97 98 99 100 101
(a) The individual dies before receiving a total disability rating described in division (F) of this section.	102 103
(b) The individual otherwise qualifies as a disabled veteran.	104 105

(c) The individual owns and occupies a homestead or, in 106
the case of a homestead that is a unit in a housing cooperative, 107
occupies the homestead. 108

(M) "Qualifying service member" means a current or former 109
member of the uniformed services of the United States, including 110
reserve components thereof, or of the national guard, excluding 111
any former member that was discharged or released from such 112
service under dishonorable conditions. 113

(N) "Uniformed services" has the same meaning as in 10 114
U.S.C. 101. 115

Sec. 323.152. In addition to the reduction in taxes 116
required under section 319.302 of the Revised Code, taxes shall 117
be reduced as provided in divisions (A) and (B) of this section. 118

(A) (1) (a) Division (A) (1) of this section applies to any 119
of the following persons: 120

(i) A person who is permanently and totally disabled; 121

(ii) A person who is sixty-five years of age or older; 122

(iii) A person who is the surviving spouse of a deceased 123
person who was permanently and totally disabled or sixty-five 124
years of age or older and who applied and qualified for a 125
reduction in taxes under this division in the year of death, 126
provided the surviving spouse is at least fifty-nine but not 127
sixty-five or more years of age on the date the deceased spouse 128
dies. 129

(b) Real property taxes on a homestead owned and occupied, 130
or a homestead in a housing cooperative occupied, by a person to 131
whom division (A) (1) of this section applies shall be reduced 132
for each year for which an application for the reduction has 133

been approved. The reduction shall equal one of the following 134
amounts, as applicable to the person: 135

(i) If the person received a reduction under division (A) 136
(1) of this section for tax year 2006, the greater of the 137
reduction for that tax year or the amount computed under 138
division (A) (1) (c) of this section; 139

(ii) If the person received, for any homestead, a 140
reduction under division (A) (1) of this section for tax year 141
2013 or under division (A) of section 4503.065 of the Revised 142
Code for tax year 2014 or the person is the surviving spouse of 143
such a person and the surviving spouse is at least fifty-nine 144
years of age on the date the deceased spouse dies, the amount 145
computed under division (A) (1) (c) of this section. 146

(iii) If the person is not described in division (A) (1) (b) 147
(i) or (ii) of this section and the person's total income does 148
not exceed thirty thousand dollars, as adjusted under division 149
(A) (1) (d) of this section, the amount computed under division 150
(A) (1) (c) of this section. 151

(c) The amount of the reduction under division (A) (1) (c) 152
of this section equals the product of the following: 153

(i) Twenty-five thousand dollars of the true value of the 154
property in money, as adjusted under division (A) (1) (d) of this 155
section; 156

(ii) The assessment percentage established by the tax 157
commissioner under division (B) of section 5715.01 of the 158
Revised Code, not to exceed thirty-five per cent; 159

(iii) The effective tax rate used to calculate the taxes 160
charged against the property for the current year, where 161
"effective tax rate" is defined as in section 323.08 of the 162

Revised Code;	163
(iv) The quantity equal to one minus the sum of the	164
percentage reductions in taxes received by the property for the	165
current tax year under section 319.302 of the Revised Code and	166
division (B) of section 323.152 of the Revised Code.	167
(d) The tax commissioner shall adjust the total income	168
threshold described in division (A) (1) (b) (iii) and the reduction	169
amounts described in divisions (A) (1) (c) (i), (A) (2), and (A) (3)	170
of this section by completing the following calculations in	171
September of each year:	172
(i) Determine the percentage increase in the gross	173
domestic product deflator determined by the bureau of economic	174
analysis of the United States department of commerce from the	175
first day of January of the preceding calendar year to the last	176
day of December of the preceding calendar year;	177
(ii) Multiply that percentage increase by the total income	178
threshold or reduction amount for the current tax year, as	179
applicable;	180
(iii) Add the resulting product to the total income	181
threshold or the reduction amount, as applicable, for the	182
current tax year;	183
(iv) Round the resulting sum to the nearest multiple of	184
one hundred dollars.	185
The commissioner shall certify the amount resulting from	186
each adjustment to each county auditor not later than the first	187
day of December each year. The certified total income threshold	188
amount applies to the following tax year for persons described	189
in division (A) (1) (b) (iii) of this section. The certified	190
reduction amount applies to the following tax year. The	191

commissioner shall not make the applicable adjustment in any 192
calendar year in which the amount resulting from the adjustment 193
would be less than the total income threshold or the reduction 194
amount for the current tax year. 195

(2) (a) Real property taxes on a homestead owned and 196
occupied, or a homestead in a housing cooperative occupied, by a 197
disabled veteran shall be reduced for each year for which an 198
application for the reduction has been approved. The reduction 199
shall equal the product obtained by multiplying fifty thousand 200
dollars of the true value of the property in money, as adjusted 201
under division (A) (1) (d) of this section, by the amounts 202
described in divisions (A) (1) (c) (ii) to (iv) of this section. 203
The reduction is in lieu of any reduction under section 323.158 204
of the Revised Code or division (A) (1), (2) (b), ~~or (3)~~, or (4) 205
of this section. The reduction applies to only one homestead 206
owned and occupied by a disabled veteran. 207

(b) Real property taxes on a homestead owned and occupied, 208
or a homestead in a housing cooperative occupied, by the 209
surviving spouse of a disabled veteran shall be reduced for each 210
year an application for exemption is approved. The reduction 211
shall equal to the amount of the reduction authorized under 212
division (A) (2) (a) of this section. 213

The reduction is in lieu of any reduction under section 214
323.158 of the Revised Code or division (A) (1), (2) (a), ~~or (3)~~, or (4) 215
or (4) of this section. The reduction applies to only one 216
homestead owned and occupied by the surviving spouse of a 217
disabled veteran. A homestead qualifies for a reduction in taxes 218
under division (A) (2) (b) of this section beginning in one of the 219
following tax years: 220

(i) For a surviving spouse described in division (L) (1) of 221

section 323.151 of the Revised Code, the year the disabled 222
veteran dies; 223

(ii) For a surviving spouse described in division (L) (2) 224
of section 323.151 of the Revised Code, the first year on the 225
first day of January of which the total disability rating 226
described in division (F) of that section has been received for 227
the deceased spouse. 228

In either case, the reduction shall continue through the 229
tax year in which the surviving spouse dies or remarries. 230

(3) Real property taxes on a homestead owned and occupied, 231
or a homestead in a housing cooperative occupied, by the 232
surviving spouse of a public service officer killed in the line 233
of duty shall be reduced for each year for which an application 234
for the reduction has been approved. The reduction shall equal 235
the product obtained by multiplying fifty thousand dollars of 236
the true value of the property in money, as adjusted under 237
division (A) (1) (d) of this section, by the amounts described in 238
divisions (A) (1) (c) (ii) to (iv) of this section. The reduction 239
is in lieu of any reduction under section 323.158 of the Revised 240
Code or division (A) (1) ~~or~~, (2), or (4) of this section. The 241
reduction applies to only one homestead owned and occupied by 242
such a surviving spouse. A homestead qualifies for a reduction 243
in taxes under division (A) (3) of this section for the tax year 244
in which the public service officer dies through the tax year in 245
which the surviving spouse dies or remarries. 246

(4) Real property taxes on a homestead owned and occupied, 247
or a homestead in a housing cooperative occupied, by a surviving 248
spouse of a qualifying service member killed in the line of duty 249
while serving in the uniformed services of the United States 250
shall be reduced for each year for which an application for the 251

reduction has been approved. The reduction shall equal all 252
current taxes charged and payable against the homestead for the 253
tax year. The reduction is in lieu of any reduction under 254
section 323.158 of the Revised Code or division (A) (1), (2), or 255
(3) of this section. The reduction applies to only one homestead 256
owned and occupied by such a surviving spouse. A homestead 257
qualifies for a reduction in taxes under division (A) (4) of this 258
section for the tax year in which the qualifying service member 259
dies through the tax year in which the surviving spouse dies, 260
remarries, or cohabitates with any individual domiciled in the 261
homestead that is not related by consanguinity to the surviving 262
spouse. 263

(B) To provide a partial exemption, real property taxes on 264
any homestead, and manufactured home taxes on any manufactured 265
or mobile home on which a manufactured home tax is assessed 266
pursuant to division (D) (2) of section 4503.06 of the Revised 267
Code, shall be reduced for each year for which an application 268
for the reduction has been approved. The amount of the reduction 269
shall equal two and one-half per cent of the amount of taxes to 270
be levied by qualifying levies on the homestead or the 271
manufactured or mobile home after applying section 319.301 of 272
the Revised Code. For the purposes of this division, "qualifying 273
levy" has the same meaning as in section 319.302 of the Revised 274
Code. 275

(C) The reductions granted by this section do not apply to 276
special assessments or respread of assessments levied against 277
the homestead, and if there is a transfer of ownership 278
subsequent to the filing of an application for a reduction in 279
taxes, such reductions are not forfeited for such year by virtue 280
of such transfer. 281

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

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

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

To obtain a reduction in real property taxes under division (A) of section 323.152 of the Revised Code, the occupant of a homestead in a housing cooperative shall file an application with the nonprofit corporation that owns and

operates the housing cooperative, in accordance with this 312
paragraph. Not later than the first day of March each year, the 313
corporation shall obtain applications from the county auditor's 314
office and provide one to each new occupant. Not later than the 315
first day of May, any occupant who may be eligible for a 316
reduction in taxes under division (A) of section 323.152 of the 317
Revised Code shall submit the completed application to the 318
corporation. Not later than the fifteenth day of May, the 319
corporation shall file all completed applications, and the 320
information required by division (B) of section 323.159 of the 321
Revised Code, with the county auditor of the county in which the 322
occupants' homesteads are located. Continuing applications shall 323
be furnished to an occupant in the manner provided in division 324
(C) (4) of this section. 325

(1) An application for reduction based upon a physical 326
disability shall be accompanied by a certificate signed by a 327
physician, and an application for reduction based upon a mental 328
disability shall be accompanied by a certificate signed by a 329
physician or psychologist licensed to practice in this state, 330
attesting to the fact that the applicant is permanently and 331
totally disabled. The certificate shall be in a form that the 332
tax commissioner requires and shall include the definition of 333
permanently and totally disabled as set forth in section 323.151 334
of the Revised Code. An application for reduction based upon a 335
disability certified as permanent and total by a state or 336
federal agency having the function of so classifying persons 337
shall be accompanied by a certificate from that agency. 338

An application by a disabled veteran or the surviving 339
spouse of a disabled veteran for the reduction under division 340
(A) (2) (a) or (b) of section 323.152 of the Revised Code shall be 341
accompanied by a letter or other written confirmation from the 342

United States department of veterans affairs, or its predecessor 343
or successor agency, showing that the veteran qualifies as a 344
disabled veteran. 345

An application by the surviving spouse of a public service 346
officer killed in the line of duty for the reduction under 347
division (A) (3) of section 323.152 of the Revised Code shall be 348
accompanied by a letter or other written confirmation from an 349
employee or officer of the board of trustees of a retirement or 350
pension fund in this state or another state or from the chief or 351
other chief executive of the department, agency, or other 352
employer for which the public service officer served when killed 353
in the line of duty affirming that the public service officer 354
was killed in the line of duty. 355

An application for the reduction under division (A) (4) of 356
section 323.152 of the Revised Code by the surviving spouse of a 357
qualifying service member killed in the line of duty shall be 358
accompanied by a copy of United States department of defense 359
form DD-1300 report of casualty or other documentation from a 360
branch of the armed forces of the United States or the United 361
States department of veterans affairs or another federal agency 362
affirming or verifying that the qualifying service member died 363
under such circumstances. 364

An application for a reduction under division (A) of 365
section 323.152 of the Revised Code constitutes a continuing 366
application for a reduction in taxes for each year in which the 367
dwelling is the applicant's homestead. 368

(2) An application for a reduction in taxes under division 369
(B) of section 323.152 of the Revised Code shall be filed only 370
if the homestead or manufactured or mobile home was transferred 371
in the preceding year or did not qualify for and receive the 372

reduction in taxes under that division for the preceding tax 373
year. The application for homesteads transferred in the 374
preceding year shall be incorporated into any form used by the 375
county auditor to administer the tax law in respect to the 376
conveyance of real property pursuant to section 319.20 of the 377
Revised Code or of used manufactured homes or used mobile homes 378
as defined in section 5739.0210 of the Revised Code. The owner 379
of a manufactured or mobile home who has elected under division 380
(D) (4) of section 4503.06 of the Revised Code to be taxed under 381
division (D) (2) of that section for the ensuing year may file 382
the application at the time of making that election. The 383
application shall contain a statement that failure by the 384
applicant to affirm on the application that the dwelling on the 385
property conveyed is the applicant's homestead prohibits the 386
owner from receiving the reduction in taxes until a proper 387
application is filed within the period prescribed by division 388
(A) (3) of this section. Such an application constitutes a 389
continuing application for a reduction in taxes for each year in 390
which the dwelling is the applicant's homestead. 391

(3) Failure to receive a new application filed under 392
division (A) (1) or (2) or notification under division (C) of 393
this section after an application for reduction has been 394
approved is prima-facie evidence that the original applicant is 395
entitled to the reduction in taxes calculated on the basis of 396
the information contained in the original application. The 397
original application and any subsequent application, including 398
any late application, shall be in the form of a signed statement 399
and shall be filed on or before the thirty-first day of December 400
of the year for which the reduction is sought. The original 401
application and any subsequent application for a reduction in 402
manufactured home taxes shall be filed in the year preceding the 403

year for which the reduction is sought. The statement shall be 404
on a form, devised and supplied by the tax commissioner, which 405
shall require no more information than is necessary to establish 406
the applicant's eligibility for the reduction in taxes and the 407
amount of the reduction, and, except for homesteads that are 408
units in a housing cooperative, shall include an affirmation by 409
the applicant that ownership of the homestead was not acquired 410
from a person, other than the applicant's spouse, related to the 411
owner by consanguinity or affinity for the purpose of qualifying 412
for the real property or manufactured home tax reduction 413
provided for in division (A) or (B) of section 323.152 of the 414
Revised Code. The form shall contain a statement that conviction 415
of willfully falsifying information to obtain a reduction in 416
taxes or failing to comply with division (C) of this section 417
results in the revocation of the right to the reduction for a 418
period of three years. In the case of an application for a 419
reduction in taxes for persons described in division (A) (1) (b) 420
(iii) of section 323.152 of the Revised Code, the form shall 421
contain a statement that signing the application constitutes a 422
delegation of authority by the applicant to the tax commissioner 423
or the county auditor, individually or in consultation with each 424
other, to examine any tax or financial records relating to the 425
income of the applicant as stated on the application for the 426
purpose of determining eligibility for the exemption or a 427
possible violation of division (D) or (E) of this section. 428

(B) A late application for a tax reduction for the year 429
preceding the year in which an original application is filed, or 430
for a reduction in manufactured home taxes for the year in which 431
an original application is filed, may be filed with the original 432
application. If the county auditor determines the information 433
contained in the late application is correct, the auditor shall 434

determine the amount of the reduction in taxes to which the 435
applicant would have been entitled for the preceding tax year 436
had the applicant's application been timely filed and approved 437
in that year. 438

The amount of such reduction shall be treated by the 439
auditor as an overpayment of taxes by the applicant and shall be 440
refunded in the manner prescribed in section 5715.22 of the 441
Revised Code for making refunds of overpayments. The county 442
auditor shall certify the total amount of the reductions in 443
taxes made in the current year under this division to the tax 444
commissioner, who shall treat the full amount thereof as a 445
reduction in taxes for the preceding tax year and shall make 446
reimbursement to the county therefor in the manner prescribed by 447
section 323.156 of the Revised Code, from money appropriated for 448
that purpose. 449

(C) (1) If, in any year after an application has been filed 450
under division (A) (1) or (2) of this section, the owner does not 451
qualify for a reduction in taxes on the homestead or on the 452
manufactured or mobile home set forth on such application, the 453
owner shall notify the county auditor that the owner is not 454
qualified for a reduction in taxes. 455

(2) If, in any year after an application has been filed 456
under division (A) (1) of this section, the occupant of a 457
homestead in a housing cooperative does not qualify for a 458
reduction in taxes on the homestead, the occupant shall notify 459
the county auditor that the occupant is not qualified for a 460
reduction in taxes or file a new application under division (A) 461
(1) of this section. 462

(3) If the county auditor or county treasurer discovers 463
that an owner of property or occupant of a homestead in a 464

housing cooperative not entitled to the reduction in taxes under 465
division (A) or (B) of section 323.152 of the Revised Code 466
failed to notify the county auditor as required by division (C) 467
(1) or (2) of this section, a charge shall be imposed against 468
the property in the amount by which taxes were reduced under 469
that division for each tax year the county auditor ascertains 470
that the property was not entitled to the reduction and was 471
owned by the current owner or, in the case of a homestead in a 472
housing cooperative, occupied by the current occupant. Interest 473
shall accrue in the manner prescribed by division (B) of section 474
323.121 or division (G) (2) of section 4503.06 of the Revised 475
Code on the amount by which taxes were reduced for each such tax 476
year as if the reduction became delinquent taxes at the close of 477
the last day the second installment of taxes for that tax year 478
could be paid without penalty. The county auditor shall notify 479
the owner or occupant, by ordinary mail, of the charge, of the 480
owner's or occupant's right to appeal the charge, and of the 481
manner in which the owner or occupant may appeal. The owner or 482
occupant may appeal the imposition of the charge and interest by 483
filing an appeal with the county board of revision not later 484
than the last day prescribed for payment of real and public 485
utility property taxes under section 323.12 of the Revised Code 486
following receipt of the notice and occurring at least ninety 487
days after receipt of the notice. The appeal shall be treated in 488
the same manner as a complaint relating to the valuation or 489
assessment of real property under Chapter 5715. of the Revised 490
Code. The charge and any interest shall be collected as other 491
delinquent taxes. 492

(4) Each year during January, the county auditor shall 493
furnish by ordinary mail a continuing application to each person 494
receiving a reduction under division (A) of section 323.152 of 495

the Revised Code. The continuing application shall be used to 496
report changes in total income, ownership, occupancy, 497
disability, and other information earlier furnished the auditor 498
relative to the reduction in taxes on the property. The 499
continuing application shall be returned to the auditor not 500
later than the thirty-first day of December; provided, that if 501
such changes do not affect the status of the homestead exemption 502
or the amount of the reduction to which the owner is entitled 503
under division (A) of section 323.152 of the Revised Code or to 504
which the occupant is entitled under section 323.159 of the 505
Revised Code, the application does not need to be returned. 506

(5) Each year during February, the county auditor, except 507
as otherwise provided in this paragraph, shall furnish by 508
ordinary mail an original application to the owner, as of the 509
first day of January of that year, of a homestead or a 510
manufactured or mobile home that transferred during the 511
preceding calendar year and that qualified for and received a 512
reduction in taxes under division (B) of section 323.152 of the 513
Revised Code for the preceding tax year. In order to receive the 514
reduction under that division, the owner shall file the 515
application with the county auditor not later than the thirty- 516
first day of December. If the application is not timely filed, 517
the auditor shall not grant a reduction in taxes for the 518
homestead for the current year, and shall notify the owner that 519
the reduction in taxes has not been granted, in the same manner 520
prescribed under section 323.154 of the Revised Code for 521
notification of denial of an application. Failure of an owner to 522
receive an application does not excuse the failure of the owner 523
to file an original application. The county auditor is not 524
required to furnish an application under this paragraph for any 525
homestead for which application has previously been made on a 526

form incorporated into any form used by the county auditor to 527
administer the tax law in respect to the conveyance of real 528
property or of used manufactured homes or used mobile homes, and 529
an owner who previously has applied on such a form is not 530
required to return an application furnished under this 531
paragraph. 532

(D) No person shall knowingly make a false statement for 533
the purpose of obtaining a reduction in the person's real 534
property or manufactured home taxes under section 323.152 of the 535
Revised Code. 536

(E) No person shall knowingly fail to notify the county 537
auditor of changes required by division (C) of this section that 538
have the effect of maintaining or securing a reduction in taxes 539
under section 323.152 of the Revised Code. 540

(F) No person shall knowingly make a false statement or 541
certification attesting to any person's physical or mental 542
condition for purposes of qualifying such person for tax relief 543
pursuant to sections 323.151 to 323.159 of the Revised Code. 544

Sec. 4503.064. As used in sections 4503.064 to 4503.069 of 545
the Revised Code: 546

(A) "Sixty-five years of age or older" means a person who 547
will be age sixty-five or older in the calendar year following 548
the year of application for reduction in the assessable value of 549
the person's manufactured or mobile home. 550

(B) "Permanently and totally disabled" means that a person 551
other than a disabled veteran has, on the first day of January 552
of the year of application, including late application, for 553
reduction in the assessable value of a manufactured or mobile 554
home, some impairment in body or mind that makes the person 555

unable to work at any substantially remunerative employment 556
which the person is reasonably able to perform and which will, 557
with reasonable probability, continue for an indefinite period 558
of at least twelve months without any present indication of 559
recovery therefrom or has been certified as permanently and 560
totally disabled by a state or federal agency having the 561
function of so classifying persons. 562

(C) "Homestead exemption" means the reduction in taxes 563
allowed under division (A) of section 323.152 of the Revised 564
Code for the year in which an application is filed under section 565
4503.066 of the Revised Code. 566

(D) "Manufactured home" has the meaning given in division 567
(C) (4) of section 3781.06 of the Revised Code, and includes a 568
structure consisting of two manufactured homes that were 569
purchased either together or separately and are combined to form 570
a single dwelling, but does not include a manufactured home that 571
is taxed as real property pursuant to division (B) of section 572
4503.06 of the Revised Code. 573

(E) "Mobile home" has the meaning given in division (O) of 574
section 4501.01 of the Revised Code and includes a structure 575
consisting of two mobile homes that were purchased together or 576
separately and combined to form a single dwelling, but does not 577
include a mobile home that is taxed as real property pursuant to 578
division (B) of section 4503.06 of the Revised Code. 579

(F) "Late application" means an application filed with an 580
original application under division (A) (3) of section 4503.066 581
of the Revised Code. 582

(G) "Total income," "disabled veteran," "public service 583
officer," "qualifying service member," "uniformed services," and 584

"killed in the line of duty" have the same meanings as in 585
section 323.151 of the Revised Code. 586

(H) "Surviving spouse of a disabled veteran" means either 587
of the following: 588

(1) The spouse of a disabled veteran who occupied the 589
manufactured or mobile home when the disabled veteran died and 590
who acquires ownership of the manufactured or mobile home; 591

(2) The surviving spouse of an individual to which all of 592
the following apply, provided the surviving spouse occupies the 593
manufactured or mobile home when that individual dies and who, 594
following that individual's death, acquires ownership of the 595
manufactured or mobile home: 596

(a) The individual dies before receiving a total 597
disability rating described in division (F) of section 323.151 598
of the Revised Code. 599

(b) The individual otherwise qualifies as a disabled 600
veteran. 601

(c) The individual owns and occupies a manufactured or 602
mobile home. 603

Sec. 4503.065. (A) (1) Division (A) of this section applies 604
to any of the following persons: 605

(a) An individual who is permanently and totally disabled; 606

(b) An individual who is sixty-five years of age or older; 607

(c) An individual who is the surviving spouse of a 608
deceased person who was permanently and totally disabled or 609
sixty-five years of age or older and who applied and qualified 610
for a reduction in assessable value under this section in the 611

year of death, provided the surviving spouse is at least fifty- 612
nine but not sixty-five or more years of age on the date the 613
deceased spouse dies. 614

(2) The manufactured home tax on a manufactured or mobile 615
home that is paid pursuant to division (C) of section 4503.06 of 616
the Revised Code and that is owned and occupied as a home by an 617
individual whose domicile is in this state and to whom this 618
section applies, shall be reduced for any tax year for which an 619
application for such reduction has been approved, provided the 620
individual did not acquire ownership from a person, other than 621
the individual's spouse, related by consanguinity or affinity 622
for the purpose of qualifying for the reduction. An owner 623
includes a settlor of a revocable or irrevocable inter vivos 624
trust holding the title to a manufactured or mobile home 625
occupied by the settlor as of right under the trust. 626

(a) For manufactured and mobile homes for which the tax 627
imposed by section 4503.06 of the Revised Code is computed under 628
division (D)(2) of that section, the reduction shall equal one 629
of the following amounts, as applicable to the person: 630

(i) If the person received a reduction under this section 631
for tax year 2007, the greater of the reduction for that tax 632
year or the amount computed under division (A)(2)(b) of this 633
section; 634

(ii) If the person received, for any homestead, a 635
reduction under division (A) of this section for tax year 2014 636
or under division (A)(1) of section 323.152 of the Revised Code 637
for tax year 2013 or the person is the surviving spouse of such 638
a person and the surviving spouse is at least fifty-nine years 639
of age on the date the deceased spouse dies, the amount computed 640
under division (A)(2)(b) of this section. 641

(iii) If the person is not described in division (A) (2) (a) 642
(i) or (ii) of this section and the person's total income does 643
not exceed thirty thousand dollars, as adjusted under division 644
(A) (2) (e) of this section, the amount computed under division 645
(A) (2) (b) of this section. 646

(b) The amount of the reduction under division (A) (2) (b) 647
of this section equals the product of the following: 648

(i) Twenty-five thousand dollars of the true value of the 649
property in money, as adjusted under division (A) (2) (e) of this 650
section; 651

(ii) The assessment percentage established by the tax 652
commissioner under division (B) of section 5715.01 of the 653
Revised Code, not to exceed thirty-five per cent; 654

(iii) The effective tax rate used to calculate the taxes 655
charged against the property for the current year, where 656
"effective tax rate" is defined as in section 323.08 of the 657
Revised Code; 658

(iv) The quantity equal to one minus the sum of the 659
percentage reductions in taxes received by the property for the 660
current tax year under section 319.302 of the Revised Code and 661
division (B) of section 323.152 of the Revised Code. 662

(c) For manufactured and mobile homes for which the tax 663
imposed by section 4503.06 of the Revised Code is computed under 664
division (D) (1) of that section, the reduction shall equal one 665
of the following amounts, as applicable to the person: 666

(i) If the person received a reduction under this section 667
for tax year 2007, the greater of the reduction for that tax 668
year or the amount computed under division (A) (2) (d) of this 669
section; 670

(ii) If the person received, for any homestead, a 671
reduction under division (A) of this section for tax year 2014 672
or under division (A) (1) of section 323.152 of the Revised Code 673
for tax year 2013 or the person is the surviving spouse of such 674
a person and the surviving spouse is at least fifty-nine years 675
of age on the date the deceased spouse dies, the amount computed 676
under division (A) (2) (d) of this section. 677

(iii) If the person is not described in division (A) (2) (c) 678
(i) or (ii) of this section and the person's total income does 679
not exceed thirty thousand dollars, as adjusted under division 680
(A) (2) (e) of this section, the amount computed under division 681
(A) (2) (d) of this section. 682

(d) The amount of the reduction under division (A) (2) (d) 683
of this section equals the product of the following: 684

(i) Twenty-five thousand dollars of the cost to the owner, 685
or the market value at the time of purchase, whichever is 686
greater, as those terms are used in division (D) (1) of section 687
4503.06 of the Revised Code, and as adjusted under division (A) 688
(2) (e) of this section; 689

(ii) The percentage from the appropriate schedule in 690
division (D) (1) (b) of section 4503.06 of the Revised Code; 691

(iii) The assessment percentage of forty per cent used in 692
division (D) (1) (b) of section 4503.06 of the Revised Code; 693

(iv) The tax rate of the taxing district in which the home 694
has its situs. 695

(e) The tax commissioner shall adjust the income threshold 696
described in divisions (A) (2) (a) (iii) and (A) (2) (c) (iii) and the 697
reduction amounts described in divisions (A) (2) (b) (i), (A) (2) (d) 698
(i), (B) (1), (B) (2), (C) (1), and (C) (2) of this section by 699

completing the following calculations in September of each year:	700
(i) Determine the percentage increase in the gross	701
domestic product deflator determined by the bureau of economic	702
analysis of the United States department of commerce from the	703
first day of January of the preceding calendar year to the last	704
day of December of the preceding calendar year;	705
(ii) Multiply that percentage increase by the total income	706
threshold or reduction amount for the ensuing tax year, as	707
applicable;	708
(iii) Add the resulting product to the total income	709
threshold or reduction amount, as applicable for the ensuing tax	710
year;	711
(iv) Round the resulting sum to the nearest multiple of	712
one hundred dollars.	713
The commissioner shall certify the amount resulting from	714
each adjustment to each county auditor not later than the first	715
day of December each year. The certified amount applies to the	716
second ensuing tax year. The commissioner shall not make the	717
applicable adjustment in any calendar year in which the amount	718
resulting from the adjustment would be less than the total	719
income threshold or the reduction amount for the ensuing tax	720
year.	721
(B) (1) The manufactured home tax levied pursuant to	722
division (C) of section 4503.06 of the Revised Code on a	723
manufactured or mobile home that is owned and occupied by a	724
disabled veteran shall be reduced for any tax year for which an	725
application for such reduction has been approved, provided the	726
disabled veteran did not acquire ownership from a person, other	727
than the disabled veteran's spouse, related by consanguinity or	728

affinity for the purpose of qualifying for the reduction. An 729
owner includes an owner within the meaning of division (A) (2) of 730
this section. 731

(a) For manufactured and mobile homes for which the tax 732
imposed by section 4503.06 of the Revised Code is computed under 733
division (D) (2) of that section, the reduction shall equal the 734
product obtained by multiplying fifty thousand dollars of the 735
true value of the property in money, as adjusted under division 736
(A) (2) (e) of this section, by the amounts described in divisions 737
(A) (2) (b) (ii) to (iv) of this section. 738

(b) For manufactured and mobile homes for which the tax 739
imposed by section 4503.06 of the Revised Code is computed under 740
division (D) (1) of that section, the reduction shall equal the 741
product obtained by multiplying fifty thousand dollars of the 742
cost to the owner, or the market value at the time of purchase, 743
whichever is greater, as those terms are used in division (D) (1) 744
of section 4503.06 of the Revised Code, as adjusted under 745
division (A) (2) (e) of this section, by the amounts described in 746
divisions (A) (2) (d) (ii) to (iv) of this section. 747

The reduction is in lieu of any reduction under section 748
4503.0610 of the Revised Code or division (A), (B) (2), ~~or (C)~~, 749
or (D) of this section. The reduction applies to only one 750
manufactured or mobile home owned and occupied by a disabled 751
veteran. 752

(2) The manufactured home tax levied pursuant to division 753
(C) of section 4503.06 of the Revised Code on a manufactured or 754
mobile home that is owned and occupied by the surviving spouse 755
of a disabled veteran shall be reduced for each tax year for 756
which an application for such reduction has been approved. The 757
reduction shall equal the amount of the reduction authorized 758

under division (B) (1) (a) or (b) of this section, as applicable. 759
An owner includes an owner within the meaning of division (A) (2) 760
of this section. 761

The reduction is in lieu of any reduction under section 762
4503.0610 of the Revised Code or division (A), (B) (1), ~~or (C)~~, or (D) 763
or (D) of this section. The reduction applies to only one 764
manufactured or mobile home owned and occupied by the surviving 765
spouse of a disabled veteran. A manufactured or mobile home 766
qualifies for a reduction in taxes under division (B) (2) of this 767
section beginning in one of the following tax years: 768

(a) For a surviving spouse described in division (H) (1) of 769
section 4503.064 of the Revised Code, the year the disabled 770
veteran dies; 771

(b) For a surviving spouse described in division (H) (2) of 772
section 4503.064 of the Revised Code, the first year on the 773
first day of January of which the total disability rating 774
described in division (F) of section 323.151 of the Revised Code 775
has been received for the deceased spouse. 776

In either case, the reduction shall continue through the 777
tax year in which the surviving spouse dies or remarries. 778

(C) The manufactured home tax levied pursuant to division 779
(C) of section 4503.06 of the Revised Code on a manufactured or 780
mobile home that is owned and occupied by the surviving spouse 781
of a public service officer killed in the line of duty shall be 782
reduced for any tax year for which an application for such 783
reduction has been approved, provided the surviving spouse did 784
not acquire ownership from a person, other than the surviving 785
spouse's deceased public service officer spouse, related by 786
consanguinity or affinity for the purpose of qualifying for the 787

reduction. An owner includes an owner within the meaning of 788
division (A) (2) of this section. 789

(1) For manufactured and mobile homes for which the tax 790
imposed by section 4503.06 of the Revised Code is computed under 791
division (D) (2) of that section, the reduction shall equal the 792
product obtained by multiplying fifty thousand dollars of the 793
true value of the property in money, as adjusted under division 794
(A) (2) (e) of this section, by the amounts described in divisions 795
(A) (2) (b) (ii) to (iv) of this section. 796

(2) For manufactured and mobile homes for which the tax 797
imposed by section 4503.06 of the Revised Code is computed under 798
division (D) (1) of that section, the reduction shall equal the 799
product obtained by multiplying fifty thousand dollars of the 800
cost to the owner, or the market value at the time of purchase, 801
whichever is greater, as those terms are used in division (D) (1) 802
of section 4503.06 of the Revised Code, as adjusted under 803
division (A) (2) (e) of this section, by the amounts described in 804
divisions (A) (2) (d) (ii) to (iv) of this section. 805

The reduction is in lieu of any reduction under section 806
4503.0610 of the Revised Code or division (A) ~~or, (B), or (D)~~ 807
of this section. The reduction applies to only one manufactured 808
or mobile home owned and occupied by such a surviving spouse. A 809
manufactured or mobile home qualifies for a reduction in taxes 810
under this division for the tax year in which the public service 811
officer dies through the tax year in which the surviving spouse 812
dies or remarries. 813

(D) The manufactured home tax levied pursuant to division 814
(C) of section 4503.06 of the Revised Code on a manufactured or 815
mobile home that is owned and occupied by a surviving spouse of 816
a qualifying service member killed in the line of duty while 817

servicing in the uniformed services of the United States shall be 818
reduced for any tax year for which an application for the 819
reduction has been approved, provided the surviving spouse did 820
not acquire ownership from a person, other than the surviving 821
spouse's deceased spouse, related by consanguinity or affinity 822
for the purpose of qualifying for the reduction. An owner 823
includes an owner within the meaning of division (A)(2) of this 824
section. 825

The reduction shall equal the current taxes, as that term 826
is defined in section 4503.06 of the Revised Code, charged 827
against the manufactured or mobile home for the tax year. The 828
reduction is in lieu of any reduction under section 4503.0610 of 829
the Revised Code or division (A), (B), or (C) of this section. 830
The reduction applies to only one manufactured or mobile home 831
owned and occupied by such a surviving spouse. A manufactured or 832
mobile home qualifies for a reduction in taxes under division 833
(D) of this section for the tax year in which the qualifying 834
service member dies through the tax year in which the surviving 835
spouse dies, remarries, or cohabitates with any individual 836
domiciled in the homestead that is not related by consanguinity 837
to the surviving spouse. 838

(E) If the owner or the spouse of the owner of a 839
manufactured or mobile home is eligible for a homestead 840
exemption on the land upon which the home is located, the 841
reduction to which the owner or spouse is entitled under this 842
section shall not exceed the difference between the reduction to 843
which the owner or spouse is entitled under division (A), (B), 844
~~or~~ (C), or (D) of this section and the amount of the reduction 845
under the homestead exemption. 846

~~(E)~~ (F) No reduction shall be made with respect to the 847

home of any person convicted of violating division (C) or (D) of 848
section 4503.066 of the Revised Code for a period of three years 849
following the conviction. 850

Sec. 4503.066. (A) (1) To obtain a tax reduction under 851
section 4503.065 of the Revised Code, the owner of the home 852
shall file an application with the county auditor of the county 853
in which the home is located. An application for reduction in 854
taxes based upon a physical disability shall be accompanied by a 855
certificate signed by a physician, and an application for 856
reduction in taxes based upon a mental disability shall be 857
accompanied by a certificate signed by a physician or 858
psychologist licensed to practice in this state. The certificate 859
shall attest to the fact that the applicant is permanently and 860
totally disabled, shall be in a form that the department of 861
taxation requires, and shall include the definition of totally 862
and permanently disabled as set forth in section 4503.064 of the 863
Revised Code. An application for reduction in taxes based upon a 864
disability certified as permanent and total by a state or 865
federal agency having the function of so classifying persons 866
shall be accompanied by a certificate from that agency. 867

An application by a disabled veteran or the surviving 868
spouse of a disabled veteran for the reduction under division 869
(B) (1) or (2) of section 4503.065 of the Revised Code shall be 870
accompanied by a letter or other written confirmation from the 871
United States department of veterans affairs, or its predecessor 872
or successor agency, showing that the veteran qualifies as a 873
disabled veteran. 874

An application by the surviving spouse of a public service 875
officer killed in the line of duty for the reduction under 876
division (C) of section 4503.065 of the Revised Code shall be 877

accompanied by a letter or other written confirmation from an 878
officer or employee of the board of trustees of a retirement or 879
pension fund in this state or another state or from the chief or 880
other chief executive of the department, agency, or other 881
employer for which the public service officer served when killed 882
in the line of duty affirming that the public service officer 883
was killed in the line of duty. 884

An application for the reduction under division (D) of 885
section 4503.065 of the Revised Code by the surviving spouse of 886
a qualifying service member killed in the line of duty shall be 887
accompanied by a copy of United States department of defense 888
form DD-1300 report of casualty or other documentation from a 889
branch of the armed forces of the United States or the United 890
States department of veterans affairs or another federal agency 891
affirming or verifying that the qualifying service member died 892
under such circumstances. 893

(2) Each application shall constitute a continuing 894
application for a reduction in taxes for each year in which the 895
manufactured or mobile home is occupied by the applicant. 896
Failure to receive a new application or notification under 897
division (B) of this section after an application for reduction 898
has been approved is prima-facie evidence that the original 899
applicant is entitled to the reduction calculated on the basis 900
of the information contained in the original application. The 901
original application and any subsequent application shall be in 902
the form of a signed statement and shall be filed on or before 903
the thirty-first day of December of the year preceding the year 904
for which the reduction is sought. The statement shall be on a 905
form, devised and supplied by the tax commissioner, that shall 906
require no more information than is necessary to establish the 907
applicant's eligibility for the reduction in taxes and the 908

amount of the reduction to which the applicant is entitled. The 909
form shall contain a statement that signing such application 910
constitutes a delegation of authority by the applicant to the 911
tax commissioner or the county auditor, individually or in 912
consultation with each other, to examine any tax or financial 913
records that relate to the income of the applicant as stated on 914
the application for the purpose of determining eligibility 915
under, or possible violation of, division (C) or (D) of this 916
section. The form also shall contain a statement that conviction 917
of willfully falsifying information to obtain a reduction in 918
taxes or failing to comply with division (B) of this section 919
shall result in the revocation of the right to the reduction for 920
a period of three years. 921

(3) A late application for a reduction in taxes for the 922
year preceding the year for which an original application is 923
filed may be filed with an original application. If the auditor 924
determines that the information contained in the late 925
application is correct, the auditor shall determine both the 926
amount of the reduction in taxes to which the applicant would 927
have been entitled for the current tax year had the application 928
been timely filed and approved in the preceding year, and the 929
amount the taxes levied under section 4503.06 of the Revised 930
Code for the current year would have been reduced as a result of 931
the reduction. When an applicant is permanently and totally 932
disabled on the first day of January of the year in which the 933
applicant files a late application, the auditor, in making the 934
determination of the amounts of the reduction in taxes under 935
division (A) (3) of this section, is not required to determine 936
that the applicant was permanently and totally disabled on the 937
first day of January of the preceding year. 938

The amount of the reduction in taxes pursuant to a late 939

application shall be treated as an overpayment of taxes by the 940
applicant. The auditor shall credit the amount of the 941
overpayment against the amount of the taxes or penalties then 942
due from the applicant, and, at the next succeeding settlement, 943
the amount of the credit shall be deducted from the amount of 944
any taxes or penalties distributable to the county or any taxing 945
unit in the county that has received the benefit of the taxes or 946
penalties previously overpaid, in proportion to the benefits 947
previously received. If, after the credit has been made, there 948
remains a balance of the overpayment, or if there are no taxes 949
or penalties due from the applicant, the auditor shall refund 950
that balance to the applicant by a warrant drawn on the county 951
treasurer in favor of the applicant. The treasurer shall pay the 952
warrant from the general fund of the county. If there is 953
insufficient money in the general fund to make the payment, the 954
treasurer shall pay the warrant out of any undivided 955
manufactured or mobile home taxes subsequently received by the 956
treasurer for distribution to the county or taxing district in 957
the county that received the benefit of the overpaid taxes, in 958
proportion to the benefits previously received, and the amount 959
paid from the undivided funds shall be deducted from the money 960
otherwise distributable to the county or taxing district in the 961
county at the next or any succeeding distribution. At the next 962
or any succeeding distribution after making the refund, the 963
treasurer shall reimburse the general fund for any payment made 964
from that fund by deducting the amount of that payment from the 965
money distributable to the county or other taxing unit in the 966
county that has received the benefit of the taxes, in proportion 967
to the benefits previously received. On the second Monday in 968
September of each year, the county auditor shall certify the 969
total amount of the reductions in taxes made in the current year 970
under division (A) (3) of this section to the tax commissioner 971

who shall treat that amount as a reduction in taxes for the 972
current tax year and shall make reimbursement to the county of 973
that amount in the manner prescribed in section 4503.068 of the 974
Revised Code, from moneys appropriated for that purpose. 975

(B) (1) If in any year for which an application for 976
reduction in taxes has been approved the owner no longer 977
qualifies for the reduction, the owner shall notify the county 978
auditor that the owner is not qualified for a reduction in 979
taxes. 980

(2) If the county auditor or county treasurer discovers 981
that an owner not entitled to the reduction in manufactured home 982
taxes under section 4503.065 of the Revised Code failed to 983
notify the county auditor as required by division (B) (1) of this 984
section, a charge shall be imposed against the manufactured or 985
mobile home in the amount by which taxes were reduced under that 986
section for each tax year the county auditor ascertains that the 987
manufactured or mobile home was not entitled to the reduction 988
and was owned by the current owner. Interest shall accrue in the 989
manner prescribed by division (G) (2) of section 4503.06 of the 990
Revised Code on the amount by which taxes were reduced for each 991
such tax year as if the reduction became delinquent taxes at the 992
close of the last day the second installment of taxes for that 993
tax year could be paid without penalty. The county auditor shall 994
notify the owner, by ordinary mail, of the charge, of the 995
owner's right to appeal the charge, and of the manner in which 996
the owner may appeal. The owner may appeal the imposition of the 997
charge and interest by filing an appeal with the county board of 998
revision not later than the last day prescribed for payment of 999
manufactured home taxes under section 4503.06 of the Revised 1000
Code following receipt of the notice and occurring at least 1001
ninety days after receipt of the notice. The appeal shall be 1002

treated in the same manner as a complaint relating to the 1003
valuation or assessment of manufactured or mobile homes under 1004
section 5715.19 of the Revised Code. The charge and any interest 1005
shall be collected as other delinquent taxes. 1006

(3) During January of each year, the county auditor shall 1007
furnish each person whose application for reduction has been 1008
approved, by ordinary mail, a form on which to report any 1009
changes in total income, ownership, occupancy, disability, and 1010
other information earlier furnished the auditor relative to the 1011
application. The form shall be completed and returned to the 1012
auditor not later than the thirty-first day of December if the 1013
changes would affect the person's eligibility for the reduction. 1014

(C) No person shall knowingly make a false statement for 1015
the purpose of obtaining a reduction in taxes under section 1016
4503.065 of the Revised Code. 1017

(D) No person shall knowingly fail to notify the county 1018
auditor of any change required by division (B) of this section 1019
that has the effect of maintaining or securing a reduction in 1020
taxes under section 4503.065 of the Revised Code. 1021

(E) No person shall knowingly make a false statement or 1022
certification attesting to any person's physical or mental 1023
condition for purposes of qualifying such person for tax relief 1024
pursuant to sections 4503.064 to 4503.069 of the Revised Code. 1025

(F) Whoever violates division (C), (D), or (E) of this 1026
section is guilty of a misdemeanor of the fourth degree. 1027

Section 2. That existing sections 323.151, 323.152, 1028
323.153, 4503.064, 4503.065, and 4503.066 of the Revised Code 1029
are hereby repealed. 1030

Section 3. The amendment by this act of sections 323.151, 1031

323.152, and 323.153 of the Revised Code applies to tax years 1032
ending on or after the effective date of this section. The 1033
amendment by this act of sections 4503.064, 4503.065, and 1034
4503.066 of the Revised Code applies to tax years beginning on 1035
or after the effective date of this section. 1036

Section 4. (A) As used in this section: 1037

(1) "Community improvement corporation" means a community 1038
improvement corporation created under Chapter 1724. of the 1039
Revised Code. 1040

(2) "Qualified property" means property that satisfies the 1041
qualifications for tax exemption under section 5709.08 of the 1042
Revised Code or any other section of the Revised Code that 1043
provides a tax exemption for property owned or used by a 1044
municipal corporation or community improvement corporation and 1045
that meets either of the following requirements: 1046

(a) The property is owned by a municipal corporation or a 1047
community improvement corporation and was acquired by a 1048
municipal corporation which recorded the deed for the property 1049
between the following dates: 1050

(i) April 15, 2013, and April 30, 2013; 1051

(ii) January 1, 2008, and January 31, 2008; 1052

(iii) January 1, 2006, and January 15, 2006; 1053

(iv) February 1, 2000, and February 15, 2000. 1054

(b) The property is a parcel of real property that is 1055
owned by a municipal corporation or community improvement 1056
corporation and to which one of the following applies: 1057

(i) The parcel was created pursuant to the subdivision, 1058

between August 1, 2004, and August 15, 2004, of an existing 1059
parcel that had been previously acquired by a municipal 1060
corporation and where the deed for the previously existing 1061
parcel was recorded by a municipal corporation between December 1062
15, 1999, and December 31, 1999; 1063

(ii) The parcel was created pursuant to the subdivision, 1064
between January 1, 2008, and January 31, 2008, of an existing 1065
parcel that had been previously acquired by a municipal 1066
corporation and where the deed for the previously existing 1067
parcel was recorded by a municipal corporation between February 1068
15, 2002, and March 1, 2002; 1069

(iii) The parcel was created pursuant to the subdivision, 1070
between January 1, 2008, and January 15, 2008, of an existing 1071
parcel that had been previously acquired by a municipal 1072
corporation and where the deed for the previously existing 1073
parcel was recorded by a municipal corporation between December 1074
20, 2007, and January 10, 2008. 1075

(B) Notwithstanding sections 5713.08, 5713.081, and 1076
5715.27 of the Revised Code, and without regard to any time or 1077
payment limitations under any section of the Revised Code, the 1078
owner of qualified property at any time within twelve months 1079
after the effective date of this section may file an application 1080
with the Tax Commissioner requesting that the qualified property 1081
be placed on the exempt list and that all unpaid taxes, 1082
penalties, and interest on the property be abated, including 1083
taxes, penalties, and interest that have become a lien prior to 1084
the date of acquisition of title to the property by the 1085
qualified property's owner. 1086

(C) The application shall be made on the form prescribed 1087
by the Tax Commissioner under section 5715.27 of the Revised 1088

Code and shall list the name of the county in which the property 1089
is located; the property's legal description, taxable value, and 1090
the amount, in dollars, of the unpaid taxes, penalties, and 1091
interest; the date of acquisition of title to the property; the 1092
use of the property during any time that the unpaid taxes 1093
accrued; and any other information required by the Commissioner. 1094
The county auditor shall supply the required information upon 1095
request of the applicant. 1096

(D) Upon request of the applicant, the county treasurer 1097
shall determine if all taxes, penalties, and interest that 1098
became a lien on the qualified property before it was first used 1099
by the property's owner or a prior owner for an exempt purpose 1100
have been paid in full. If so, the county treasurer shall issue 1101
a certificate to the applicant stating that all such taxes, 1102
penalties, and interest have been paid in full. The applicant 1103
shall attach the county treasurer's certificate to the 1104
application filed with the Tax Commissioner under this section. 1105

(E) Upon receipt of an application, the Tax Commissioner 1106
shall determine if the qualified property meets the 1107
qualifications set forth in this section and if so shall issue 1108
an order directing that the property be placed on the exempt 1109
list of the county in which it is located and that all unpaid 1110
taxes, penalties, and interest for each year that the property 1111
met the qualifications for exemption described in section 1112
5709.08 or another section of the Revised Code be abated. If the 1113
Commissioner finds that the property is or previously was being 1114
used for a purpose that would disqualify it for such exemption, 1115
the Tax Commissioner shall issue an order denying the 1116
application with respect to such tax years where the 1117
Commissioner finds that disqualifying use. 1118

(F) If the Tax Commissioner finds that the property is not 1119
entitled to the tax exemption and abatement of unpaid taxes, 1120
penalties, and interest for any of the years for which the 1121
applicant claims an exemption or abatement, the Commissioner 1122
shall order the county treasurer of the county in which the 1123
property is located to collect all taxes, penalties, and 1124
interest on the property for those years as required by law. 1125

Section 5. The General Assembly, applying the principle 1126
stated in division (B) of section 1.52 of the Revised Code that 1127
amendments are to be harmonized if reasonably capable of 1128
simultaneous operation, finds that the following sections, 1129
presented in this act as composites of the sections as amended 1130
by the acts indicated, are the resulting versions of the 1131
sections in effect prior to the effective date of the sections 1132
as presented in this act: 1133

Section 323.152 of the Revised Code as amended by both 1134
H.B. 33 and S.B. 43 of the 135th General Assembly. 1135

Section 4503.065 of the Revised Code as amended by both 1136
H.B. 33 and S.B. 43 of the 135th General Assembly. 1137