

**As Introduced**

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

**H. B. No. 655**

**Representative Patton**

---

**A BILL**

To amend sections 323.152, 323.153, 323.156, 1  
323.158, 4503.06, 4503.066, 4503.067, 4503.069, 2  
and 4503.0610 and to enact section 4503.0612 of 3  
the Revised Code to authorize a property tax 4  
freeze for certain owner-occupied homes. 5

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

**Section 1.** That sections 323.152, 323.153, 323.156, 6  
323.158, 4503.06, 4503.066, 4503.067, 4503.069, and 4503.0610 be 7  
amended and section 4503.0612 of the Revised Code be enacted to 8  
read as follows: 9

**Sec. 323.152.** In addition to the reduction in taxes 10  
required under section 319.302 of the Revised Code, taxes shall 11  
be reduced as provided in divisions (A), ~~and~~ (B), and (C) of 12  
this section. 13

(A) (1) (a) Division (A) (1) of this section applies to any 14  
of the following persons: 15

(i) A person who is permanently and totally disabled; 16

(ii) A person who is sixty-five years of age or older; 17

(iii) A person who is the surviving spouse of a deceased 18

person who was permanently and totally disabled or sixty-five 19  
years of age or older and who applied and qualified for a 20  
reduction in taxes under this division in the year of death, 21  
provided the surviving spouse is at least fifty-nine but not 22  
sixty-five or more years of age on the date the deceased spouse 23  
dies. 24

(b) Real property taxes on a homestead owned and occupied, 25  
or a homestead in a housing cooperative occupied, by a person to 26  
whom division (A) (1) of this section applies shall be reduced 27  
for each year for which an application for the reduction has 28  
been approved. The reduction shall equal one of the following 29  
amounts, as applicable to the person: 30

(i) If the person received a reduction under division (A) 31  
(1) of this section for tax year 2006, the greater of the 32  
reduction for that tax year or the amount computed under 33  
division (A) (1) (c) of this section; 34

(ii) If the person received, for any homestead, a 35  
reduction under division (A) (1) of this section for tax year 36  
2013 or under division (A) of section 4503.065 of the Revised 37  
Code for tax year 2014 or the person is the surviving spouse of 38  
such a person and the surviving spouse is at least fifty-nine 39  
years of age on the date the deceased spouse dies, the amount 40  
computed under division (A) (1) (c) of this section. 41

(iii) If the person is not described in division (A) (1) (b) 42  
(i) or (ii) of this section and the person's total income does 43  
not exceed thirty thousand dollars, as adjusted under division 44  
(A) (1) (d) of this section, the amount computed under division 45  
(A) (1) (c) of this section. 46

(c) The amount of the reduction under division (A) (1) (c) 47

of this section equals the product of the following: 48

(i) Twenty-five thousand dollars of the true value of the 49  
property in money, as adjusted under division (A) (1) (d) of this 50  
section; 51

(ii) The assessment percentage established by the tax 52  
commissioner under division (B) of section 5715.01 of the 53  
Revised Code, not to exceed thirty-five per cent; 54

(iii) The effective tax rate used to calculate the taxes 55  
charged against the property for the current year, where 56  
"effective tax rate" is defined as in section 323.08 of the 57  
Revised Code; 58

(iv) The quantity equal to one minus the sum of the 59  
percentage reductions in taxes received by the property for the 60  
current tax year under section 319.302 of the Revised Code and 61  
division (B) of section 323.152 of the Revised Code. 62

(d) The tax commissioner shall adjust the total income 63  
threshold described in division (A) (1) (b) (iii) and the reduction 64  
amounts described in divisions (A) (1) (c) (i), (A) (2), and (A) (3) 65  
of this section by completing the following calculations in 66  
September of each year: 67

(i) Determine the percentage increase in the gross 68  
domestic product deflator determined by the bureau of economic 69  
analysis of the United States department of commerce from the 70  
first day of January of the preceding calendar year to the last 71  
day of December of the preceding calendar year; 72

(ii) Multiply that percentage increase by the total income 73  
threshold or reduction amount for the current tax year, as 74  
applicable; 75

(iii) Add the resulting product to the total income 76  
threshold or the reduction amount, as applicable, for the 77  
current tax year; 78

(iv) Round the resulting sum to the nearest multiple of 79  
one hundred dollars. 80

The commissioner shall certify the amount resulting from 81  
each adjustment to each county auditor not later than the first 82  
day of December each year. The certified total income threshold 83  
amount applies to the following tax year for persons described 84  
in division (A) (1) (b) (iii) of this section. The certified 85  
reduction amount applies to the following tax year. The 86  
commissioner shall not make the applicable adjustment in any 87  
calendar year in which the amount resulting from the adjustment 88  
would be less than the total income threshold or the reduction 89  
amount for the current tax year. 90

(2) (a) Real property taxes on a homestead owned and 91  
occupied, or a homestead in a housing cooperative occupied, by a 92  
disabled veteran shall be reduced for each year for which an 93  
application for the reduction has been approved. The reduction 94  
shall equal the product obtained by multiplying fifty thousand 95  
dollars of the true value of the property in money, as adjusted 96  
under division (A) (1) (d) of this section, by the amounts 97  
described in divisions (A) (1) (c) (ii) to (iv) of this section. 98  
The reduction is in lieu of any reduction under section 323.158 99  
of the Revised Code or division (A) (1), (2) (b), or (3) of this 100  
section. The reduction applies to only one homestead owned and 101  
occupied by a disabled veteran. 102

(b) Real property taxes on a homestead owned and occupied, 103  
or a homestead in a housing cooperative occupied, by the 104  
surviving spouse of a disabled veteran shall be reduced for each 105

year an application for exemption is approved. The reduction 106  
shall equal to the amount of the reduction authorized under 107  
division (A) (2) (a) of this section. 108

The reduction is in lieu of any reduction under section 109  
323.158 of the Revised Code or division (A) (1), (2) (a), or (3) 110  
of this section. The reduction applies to only one homestead 111  
owned and occupied by the surviving spouse of a disabled 112  
veteran. A homestead qualifies for a reduction in taxes under 113  
division (A) (2) (b) of this section beginning in one of the 114  
following tax years: 115

(i) For a surviving spouse described in division (L) (1) of 116  
section 323.151 of the Revised Code, the year the disabled 117  
veteran dies; 118

(ii) For a surviving spouse described in division (L) (2) 119  
of section 323.151 of the Revised Code, the first year on the 120  
first day of January of which the total disability rating 121  
described in division (F) of that section has been received for 122  
the deceased spouse. 123

In either case, the reduction shall continue through the 124  
tax year in which the surviving spouse dies or remarries. 125

(3) Real property taxes on a homestead owned and occupied, 126  
or a homestead in a housing cooperative occupied, by the 127  
surviving spouse of a public service officer killed in the line 128  
of duty shall be reduced for each year for which an application 129  
for the reduction has been approved. The reduction shall equal 130  
the product obtained by multiplying fifty thousand dollars of 131  
the true value of the property in money, as adjusted under 132  
division (A) (1) (d) of this section, by the amounts described in 133  
divisions (A) (1) (c) (ii) to (iv) of this section. The reduction 134

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

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

(C) Real property taxes on a homestead owned and occupied, or a homestead in a housing cooperative occupied, by a person shall be reduced for each year for which an application for the reduction has been approved if the person's total income does not exceed seventy-five thousand dollars and, on the first day of the tax year, the person is enrolled in either the medicaid or medicare program.

The reduction shall equal the amount by which the current taxes for the current tax year exceed the current taxes for the preceding year. The reduction shall not apply for the tax year in which title to the homestead is conveyed to another person.

As used in this division, "current taxes" means the amount of 165  
current taxes charged and payable as computed after the 166  
reductions under divisions (A) and (B) of this section and 167  
sections 319.301, 319.302, and 323.158 of the Revised Code. The 168  
computation of "current taxes for the preceding year" shall 169  
equal the current taxes for that year after subtracting any 170  
amount reduced under division (C) of this section for that year. 171

~~(C)~~ (D) The reductions granted by this section do not 172  
apply to special assessments or respread of assessments levied 173  
against the homestead, and if there is a transfer of ownership 174  
subsequent to the filing of an application for a reduction in 175  
taxes, such reductions are not forfeited for such year by virtue 176  
of such transfer. 177

~~(D)~~ (E) The reductions in taxable value referred to in 178  
this section shall be applied solely as a factor for the purpose 179  
of computing the reduction of taxes under this section and shall 180  
not affect the total value of property in any subdivision or 181  
taxing district as listed and assessed for taxation on the tax 182  
lists and duplicates, or any direct or indirect limitations on 183  
indebtedness of a subdivision or taxing district. If after 184  
application of sections 5705.31 and 5705.32 of the Revised Code, 185  
including the allocation of all levies within the ten-mill 186  
limitation to debt charges to the extent therein provided, there 187  
would be insufficient funds for payment of debt charges not 188  
provided for by levies in excess of the ten-mill limitation, the 189  
reduction of taxes provided for in sections 323.151 to 323.159 190  
of the Revised Code shall be proportionately adjusted to the 191  
extent necessary to provide such funds from levies within the 192  
ten-mill limitation. 193

~~(E)~~ (F) No reduction shall be made on the taxes due on the 194

homestead of any person convicted of violating division (D) or 195  
(E) of section 323.153 of the Revised Code for a period of three 196  
years following the conviction. 197

**Sec. 323.153.** (A) To obtain a reduction in real property 198  
taxes under division (A) ~~or~~, (B), or (C) of section 323.152 of 199  
the Revised Code or in manufactured home taxes under division 200  
(B) of section 323.152 of the Revised Code, the owner shall file 201  
an application with the county auditor of the county in which 202  
the owner's homestead is located. 203

To obtain a reduction in real property taxes under 204  
division (A) or (C) of section 323.152 of the Revised Code, the 205  
occupant of a homestead in a housing cooperative shall file an 206  
application with the nonprofit corporation that owns and 207  
operates the housing cooperative, in accordance with this 208  
paragraph. Not later than the first day of March each year, the 209  
corporation shall obtain applications from the county auditor's 210  
office and provide one to each new occupant. Not later than the 211  
first day of May, any occupant who may be eligible for a 212  
reduction in taxes under division (A) or (C) of section 323.152 213  
of the Revised Code shall submit the completed application to 214  
the corporation. Not later than the fifteenth day of May, the 215  
corporation shall file all completed applications, and the 216  
information required by division (B) of section 323.159 of the 217  
Revised Code, with the county auditor of the county in which the 218  
occupants' homesteads are located. Continuing applications shall 219  
be furnished to an occupant in the manner provided in division 220  
(C) (4) of this section. 221

(1) An application for reduction based upon a physical 222  
disability shall be accompanied by a certificate signed by a 223  
physician, and an application for reduction based upon a mental 224



disability shall be accompanied by a certificate signed by a 225  
physician or psychologist licensed to practice in this state, 226  
attesting to the fact that the applicant is permanently and 227  
totally disabled. The certificate shall be in a form that the 228  
tax commissioner requires and shall include the definition of 229  
permanently and totally disabled as set forth in section 323.151 230  
of the Revised Code. An application for reduction based upon a 231  
disability certified as permanent and total by a state or 232  
federal agency having the function of so classifying persons 233  
shall be accompanied by a certificate from that agency. 234

An application by a disabled veteran or the surviving 235  
spouse of a disabled veteran for the reduction under division 236  
(A) (2) (a) or (b) of section 323.152 of the Revised Code shall be 237  
accompanied by a letter or other written confirmation from the 238  
United States department of veterans affairs, or its predecessor 239  
or successor agency, showing that the veteran qualifies as a 240  
disabled veteran. 241

An application by the surviving spouse of a public service 242  
officer killed in the line of duty for the reduction under 243  
division (A) (3) of section 323.152 of the Revised Code shall be 244  
accompanied by a letter or other written confirmation from an 245  
employee or officer of the board of trustees of a retirement or 246  
pension fund in this state or another state or from the chief or 247  
other chief executive of the department, agency, or other 248  
employer for which the public service officer served when killed 249  
in the line of duty affirming that the public service officer 250  
was killed in the line of duty. 251

An application for a reduction under division (C) of 252  
section 323.152 of the Revised Code shall be accompanied by 253  
documentation sufficient to prove that the applicant meets all 254

qualifications for that reduction. 255

An application for a reduction under division (A) or (C) 256  
of section 323.152 of the Revised Code constitutes a continuing 257  
application for a reduction in taxes for each year in which the 258  
dwelling is the applicant's homestead. 259

(2) An application for a reduction in taxes under division 260  
(B) of section 323.152 of the Revised Code shall be filed only 261  
if the homestead or manufactured or mobile home was transferred 262  
in the preceding year or did not qualify for and receive the 263  
reduction in taxes under that division for the preceding tax 264  
year. The application for homesteads transferred in the 265  
preceding year shall be incorporated into any form used by the 266  
county auditor to administer the tax law in respect to the 267  
conveyance of real property pursuant to section 319.20 of the 268  
Revised Code or of used manufactured homes or used mobile homes 269  
as defined in section 5739.0210 of the Revised Code. The owner 270  
of a manufactured or mobile home who has elected under division 271  
(D) (4) of section 4503.06 of the Revised Code to be taxed under 272  
division (D) (2) of that section for the ensuing year may file 273  
the application at the time of making that election. The 274  
application shall contain a statement that failure by the 275  
applicant to affirm on the application that the dwelling on the 276  
property conveyed is the applicant's homestead prohibits the 277  
owner from receiving the reduction in taxes until a proper 278  
application is filed within the period prescribed by division 279  
(A) (3) of this section. Such an application constitutes a 280  
continuing application for a reduction in taxes for each year in 281  
which the dwelling is the applicant's homestead. 282

(3) Failure to receive a new application filed under 283  
division (A) (1) or (2) or notification under division (C) of 284

this section after an application for reduction has been 285  
approved is prima-facie evidence that the original applicant is 286  
entitled to the reduction in taxes calculated on the basis of 287  
the information contained in the original application. The 288  
original application and any subsequent application, including 289  
any late application, shall be in the form of a signed statement 290  
and shall be filed on or before the thirty-first day of December 291  
of the year for which the reduction is sought. The original 292  
application and any subsequent application for a reduction in 293  
manufactured home taxes shall be filed in the year preceding the 294  
year for which the reduction is sought. The statement shall be 295  
on a form, devised and supplied by the tax commissioner, which 296  
shall require no more information than is necessary to establish 297  
the applicant's eligibility for the reduction in taxes and the 298  
amount of the reduction, and, except for homesteads that are 299  
units in a housing cooperative, shall include an affirmation by 300  
the applicant that ownership of the homestead was not acquired 301  
from a person, other than the applicant's spouse, related to the 302  
owner by consanguinity or affinity for the purpose of qualifying 303  
for the real property or manufactured home tax reduction 304  
provided for in division (A) ~~or~~, (B), or (C) of section 323.152 305  
of the Revised Code. The form shall contain a statement that 306  
conviction of willfully falsifying information to obtain a 307  
reduction in taxes or failing to comply with division (C) of 308  
this section results in the revocation of the right to the 309  
reduction for a period of three years. In the case of an 310  
application for a reduction in taxes for persons described in 311  
division (A) (1) (b) (iii) of section 323.152 of the Revised Code, 312  
the form shall contain a statement that signing the application 313  
constitutes a delegation of authority by the applicant to the 314  
tax commissioner or the county auditor, individually or in 315  
consultation with each other, to examine any tax or financial 316

records relating to the income of the applicant as stated on the 317  
application for the purpose of determining eligibility for the 318  
exemption or a possible violation of division (D) or (E) of this 319  
section. 320

(B) A late application for a tax reduction for the year 321  
preceding the year in which an original application is filed, or 322  
for a reduction in manufactured home taxes for the year in which 323  
an original application is filed, may be filed with the original 324  
application. If the county auditor determines the information 325  
contained in the late application is correct, the auditor shall 326  
determine the amount of the reduction in taxes to which the 327  
applicant would have been entitled for the preceding tax year 328  
had the applicant's application been timely filed and approved 329  
in that year. 330

The amount of such reduction shall be treated by the 331  
auditor as an overpayment of taxes by the applicant and shall be 332  
refunded in the manner prescribed in section 5715.22 of the 333  
Revised Code for making refunds of overpayments. The county 334  
auditor shall certify the total amount of the reductions in 335  
taxes made in the current year under this division to the tax 336  
commissioner, who shall treat the full amount thereof as a 337  
reduction in taxes for the preceding tax year and shall make 338  
reimbursement to the county therefor in the manner prescribed by 339  
section 323.156 of the Revised Code, from money appropriated for 340  
that purpose. 341

(C) (1) If, in any year after an application has been filed 342  
under division (A) (1) or (2) of this section, the owner does not 343  
qualify for a reduction in taxes on the homestead or on the 344  
manufactured or mobile home set forth on such application, the 345  
owner shall notify the county auditor that the owner is not 346

qualified for a reduction in taxes. 347

(2) If, in any year after an application has been filed 348  
under division (A) (1) of this section, the occupant of a 349  
homestead in a housing cooperative does not qualify for a 350  
reduction in taxes on the homestead, the occupant shall notify 351  
the county auditor that the occupant is not qualified for a 352  
reduction in taxes or file a new application under division (A) 353  
(1) of this section. 354

(3) If the county auditor or county treasurer discovers 355  
that an owner of property or occupant of a homestead in a 356  
housing cooperative not entitled to the reduction in taxes under 357  
division (A), ~~or (B)~~, or (C) of section 323.152 of the Revised 358  
Code failed to notify the county auditor as required by division 359  
(C) (1) or (2) of this section, a charge shall be imposed against 360  
the property in the amount by which taxes were reduced under 361  
that division for each tax year the county auditor ascertains 362  
that the property was not entitled to the reduction and was 363  
owned by the current owner or, in the case of a homestead in a 364  
housing cooperative, occupied by the current occupant. Interest 365  
shall accrue in the manner prescribed by division (B) of section 366  
323.121 or division (G) (2) of section 4503.06 of the Revised 367  
Code on the amount by which taxes were reduced for each such tax 368  
year as if the reduction became delinquent taxes at the close of 369  
the last day the second installment of taxes for that tax year 370  
could be paid without penalty. The county auditor shall notify 371  
the owner or occupant, by ordinary mail, of the charge, of the 372  
owner's or occupant's right to appeal the charge, and of the 373  
manner in which the owner or occupant may appeal. The owner or 374  
occupant may appeal the imposition of the charge and interest by 375  
filing an appeal with the county board of revision not later 376  
than the last day prescribed for payment of real and public 377

utility property taxes under section 323.12 of the Revised Code 378  
following receipt of the notice and occurring at least ninety 379  
days after receipt of the notice. The appeal shall be treated in 380  
the same manner as a complaint relating to the valuation or 381  
assessment of real property under Chapter 5715. of the Revised 382  
Code. The charge and any interest shall be collected as other 383  
delinquent taxes. 384

(4) Each year during January, the county auditor shall 385  
furnish by ordinary mail a continuing application to each person 386  
receiving a reduction under division (A) or (C) of section 387  
323.152 of the Revised Code. The continuing application shall be 388  
used to report changes in total income, ownership, occupancy, 389  
disability, and other information earlier furnished the auditor 390  
relative to the reduction in taxes on the property. The 391  
continuing application shall be returned to the auditor not 392  
later than the thirty-first day of December; provided, that if 393  
such changes do not affect the status of the homestead exemption 394  
or the amount of the reduction to which the owner is entitled 395  
under division (A) or (C) of section 323.152 of the Revised Code 396  
or to which the occupant is entitled under section 323.159 of 397  
the Revised Code, the application does not need to be returned. 398

(5) Each year during February, the county auditor, except 399  
as otherwise provided in this paragraph, shall furnish by 400  
ordinary mail an original application to the owner, as of the 401  
first day of January of that year, of a homestead or a 402  
manufactured or mobile home that transferred during the 403  
preceding calendar year and that qualified for and received a 404  
reduction in taxes under division (B) of section 323.152 of the 405  
Revised Code for the preceding tax year. In order to receive the 406  
reduction under that division, the owner shall file the 407  
application with the county auditor not later than the thirty- 408

first day of December. If the application is not timely filed, 409  
the auditor shall not grant a reduction in taxes for the 410  
homestead for the current year, and shall notify the owner that 411  
the reduction in taxes has not been granted, in the same manner 412  
prescribed under section 323.154 of the Revised Code for 413  
notification of denial of an application. Failure of an owner to 414  
receive an application does not excuse the failure of the owner 415  
to file an original application. The county auditor is not 416  
required to furnish an application under this paragraph for any 417  
homestead for which application has previously been made on a 418  
form incorporated into any form used by the county auditor to 419  
administer the tax law in respect to the conveyance of real 420  
property or of used manufactured homes or used mobile homes, and 421  
an owner who previously has applied on such a form is not 422  
required to return an application furnished under this 423  
paragraph. 424

(D) No person shall knowingly make a false statement for 425  
the purpose of obtaining a reduction in the person's real 426  
property or manufactured home taxes under section 323.152 of the 427  
Revised Code. 428

(E) No person shall knowingly fail to notify the county 429  
auditor of changes required by division (C) of this section that 430  
have the effect of maintaining or securing a reduction in taxes 431  
under section 323.152 of the Revised Code. 432

(F) No person shall knowingly make a false statement or 433  
certification attesting to any person's physical or mental 434  
condition for purposes of qualifying such person for tax relief 435  
pursuant to sections 323.151 to 323.159 of the Revised Code. 436

**Sec. 323.156.** (A) Within thirty days after a settlement of 437  
taxes under divisions (A) and (C) of section 321.24 of the 438

Revised Code, the county treasurer shall certify to the tax 439  
commissioner one-half of the total amount of taxes on real 440  
property that were reduced pursuant to divisions (A) and (B) of 441  
section 323.152 of the Revised Code for the preceding tax year. 442  
The commissioner, within thirty days of the receipt of such 443  
certifications, shall provide for payment to the county 444  
treasurer, from the general revenue fund, of the amount 445  
certified, which shall be credited upon receipt to the county's 446  
undivided income tax fund, and an amount equal to two per cent 447  
of the amount by which taxes were reduced, which shall be 448  
credited upon receipt to the county general fund as a payment, 449  
in addition to the fees and charges authorized by sections 450  
319.54 and 321.26 of the Revised Code, to the county auditor and 451  
treasurer for the costs of administering the exemption provided 452  
under sections 323.151 to 323.159 of the Revised Code. 453

(B) On or before the second Monday in September of each 454  
year, the county treasurer shall certify to the tax commissioner 455  
the total amount by which the manufactured home taxes levied in 456  
that year were reduced pursuant to division (B) of section 457  
323.152 of the Revised Code, as evidenced by the certificates of 458  
reduction and the tax duplicate certified to the county 459  
treasurer by the county auditor. The commissioner, within ninety 460  
days after the receipt of such certifications, shall provide for 461  
payment to the county treasurer, from the general revenue fund, 462  
of the amount certified, which shall be credited upon receipt to 463  
the county's undivided income tax fund, and an amount equal to 464  
two per cent of the amount by which taxes were reduced, which 465  
shall be credited upon receipt to the county general fund as a 466  
payment, in addition to the fees and charges authorized by 467  
sections 319.54 and 321.26 of the Revised Code, to the county 468  
auditor and treasurer for the costs of administering the 469



exemption provided under sections 323.151 to 323.159 of the Revised Code. 470  
471

(C) Immediately upon receipt of funds into the county undivided income tax fund under this section, the auditor shall distribute the full amount thereof among the taxing districts in the county as though the total had been paid as taxes by each person for whom taxes were reduced under sections 323.151 to 323.159 of the Revised Code. 472  
473  
474  
475  
476  
477

**Sec. 323.158.** (A) As used in this section, "qualifying county" means a county to which both of the following apply: 478  
479

(1) At least one major league professional athletic team plays its home schedule in the county for the season beginning in 1996; 480  
481  
482

(2) The majority of the electors of the county, voting at an election held in 1996, approved a referendum on a resolution of the board of county commissioners levying a sales and use tax under sections 5739.026 and 5741.023 of the Revised Code. 483  
484  
485  
486

(B) On or before December 31, 1996, the board of county commissioners of a qualifying county may adopt a resolution under this section. The resolution shall grant a partial real property tax exemption to each homestead in the county that also receives the tax reduction under division (B) of section 323.152 of the Revised Code. The partial exemption shall take the form of the reduction by a specified percentage each year of the real property taxes on the homestead. The resolution shall specify the percentage, which may be any amount. The board may include in the resolution a condition that the partial exemption will apply only upon the receipt by the county of additional revenue from a source specified in the resolution. The resolution shall 487  
488  
489  
490  
491  
492  
493  
494  
495  
496  
497  
498

specify the tax year in which the partial exemption first 499  
applies, which may be the tax year in which the resolution takes 500  
effect as long as the resolution takes effect before the county 501  
auditor certifies the tax duplicate of real and public utility 502  
property for that tax year to the county treasurer. Upon 503  
adopting the resolution, the board shall certify copies of it to 504  
the county auditor and the tax commissioner. 505

(C) After complying with divisions (A) and (B) of section 506  
323.152 and sections 319.301, and 319.302, and 323.152 of the 507  
Revised Code, the county auditor shall reduce the remaining sum 508  
to be levied against a homestead by the percentage called for in 509  
the resolution adopted under division (B) of this section. The 510  
auditor shall certify the amount of taxes remaining after the 511  
reduction to the county treasurer for collection as the real 512  
property taxes charged and payable on the homestead, subject to 513  
any reduction authorized under division (C) of section 323.152 514  
of the Revised Code. 515

(D) For each tax year, the county auditor shall certify to 516  
the board of county commissioners the total amount by which real 517  
property taxes were reduced under this section. At the time of 518  
each semi-annual settlement of real property taxes between the 519  
county auditor and county treasurer, the board of county 520  
commissioners shall pay to the auditor one-half of that total 521  
amount. Upon receipt of the payment, the county auditor shall 522  
distribute it among the various taxing districts in the county 523  
as if it had been levied, collected, and settled as real 524  
property taxes. The board of county commissioners shall make the 525  
payment from the county general fund or from any other county 526  
revenue that may be used for that purpose. In making the 527  
payment, the board may use revenue from taxes levied by the 528  
county to provide additional general revenue under sections 529

5739.021 and 5741.021 of the Revised Code or to provide 530  
additional revenue for the county general fund under sections 531  
5739.026 and 5741.023 of the Revised Code. 532

(E) The partial exemption under this section shall not 533  
directly or indirectly affect the determination of the principal 534  
amount of notes that may be issued in anticipation of a tax levy 535  
or the amount of securities that may be issued for any permanent 536  
improvements authorized in conjunction with a tax levy. 537

(F) At any time, the board of county commissioners may 538  
adopt a resolution amending or repealing the partial exemption 539  
granted under this section. Upon adopting a resolution amending 540  
or repealing the partial exemption, the board shall certify 541  
copies of it to the county auditor and the tax commissioner. The 542  
resolution shall specify the tax year in which the amendment or 543  
repeal first applies, which may be the tax year in which the 544  
resolution takes effect as long as the resolution takes effect 545  
before the county auditor certifies the tax duplicate of real 546  
and public utility property for that tax year to the county 547  
treasurer. 548

(G) If a person files a late application for a tax 549  
reduction under division (B) of section 323.152 of the Revised 550  
Code for the preceding year, and is granted the reduction, the 551  
person also shall receive the reduction under this section for 552  
the preceding year. The county auditor shall credit the amount 553  
of the reduction against the person's current year taxes, and 554  
shall include the amount of the reduction in the amount 555  
certified to the board of county commissioners under division 556  
(D) of this section. 557

**Sec. 4503.06.** (A) The owner of each manufactured or mobile 558  
home that has acquired situs in this state shall pay either a 559

real property tax pursuant to Title LVII of the Revised Code or 560  
a manufactured home tax pursuant to division (C) of this 561  
section. 562

(B) The owner of a manufactured or mobile home shall pay 563  
real property taxes if either of the following applies: 564

(1) The manufactured or mobile home acquired situs in the 565  
state or ownership in the home was transferred on or after 566  
January 1, 2000, and all of the following apply: 567

(a) The home is affixed to a permanent foundation as 568  
defined in division (C) (5) of section 3781.06 of the Revised 569  
Code. 570

(b) The home is located on land that is owned by the owner 571  
of the home. 572

(c) The certificate of title has been inactivated by the 573  
clerk of the court of common pleas that issued it, pursuant to 574  
division (H) of section 4505.11 of the Revised Code. 575

(2) The manufactured or mobile home acquired situs in the 576  
state or ownership in the home was transferred before January 1, 577  
2000, and all of the following apply: 578

(a) The home is affixed to a permanent foundation as 579  
defined in division (C) (5) of section 3781.06 of the Revised 580  
Code. 581

(b) The home is located on land that is owned by the owner 582  
of the home. 583

(c) The owner of the home has elected to have the home 584  
taxed as real property and, pursuant to section 4505.11 of the 585  
Revised Code, has surrendered the certificate of title to the 586  
auditor of the county containing the taxing district in which 587

the home has its situs, together with proof that all taxes have 588  
been paid. 589

(d) The county auditor has placed the home on the real 590  
property tax list and delivered the certificate of title to the 591  
clerk of the court of common pleas that issued it and the clerk 592  
has inactivated the certificate. 593

(C) (1) Any mobile or manufactured home that is not taxed 594  
as real property as provided in division (B) of this section is 595  
subject to an annual manufactured home tax, payable by the 596  
owner, for locating the home in this state. The tax as levied in 597  
this section is for the purpose of supplementing the general 598  
revenue funds of the local subdivisions in which the home has 599  
its situs pursuant to this section. 600

(2) The year for which the manufactured home tax is levied 601  
commences on the first day of January and ends on the following 602  
thirty-first day of December. The state shall have the first 603  
lien on any manufactured or mobile home on the list for the 604  
amount of taxes, penalties, and interest charged against the 605  
owner of the home under this section. The lien of the state for 606  
the tax for a year shall attach on the first day of January to a 607  
home that has acquired situs on that date. The lien for a home 608  
that has not acquired situs on the first day of January, but 609  
that acquires situs during the year, shall attach on the next 610  
first day of January. The lien shall continue until the tax, 611  
including any penalty or interest, is paid. 612

(3) (a) The situs of a manufactured or mobile home located 613  
in this state on the first day of January is the local taxing 614  
district in which the home is located on that date. 615

(b) The situs of a manufactured or mobile home not located 616

in this state on the first day of January, but located in this state subsequent to that date, is the local taxing district in which the home is located thirty days after it is acquired or first enters this state.

(4) The tax is collected by and paid to the county treasurer of the county containing the taxing district in which the home has its situs.

(D) The manufactured home tax shall be computed and assessed by the county auditor of the county containing the taxing district in which the home has its situs as follows:

(1) On a home that acquired situs in this state prior to January 1, 2000:

(a) By multiplying the assessable value of the home by the tax rate of the taxing district in which the home has its situs, and deducting from the product thus obtained any reduction authorized under section 4503.065 or 4503.0612 of the Revised Code. The tax levied under this formula shall not be less than thirty-six dollars, unless the home qualifies for a reduction in assessable value under section 4503.065 or 4503.0612 of the Revised Code, in which case there shall be no minimum tax and the tax shall be the amount calculated under this division.

(b) The assessable value of the home shall be forty per cent of the amount arrived at by the following computation:

(i) If the cost to the owner, or market value at time of purchase, whichever is greater, of the home includes the furnishings and equipment, such cost or market value shall be multiplied according to the following schedule:

644

	1	2	3
A	For the first calendar year in which the home is owned by the current owner	x	80%
B	2nd calendar year	x	75%
C	3rd "	x	70%
D	4th "	x	65%
E	5th "	x	60%
F	6th "	x	55%
G	7th "	x	50%
H	8th "	x	45%
I	9th "	x	40%
J	10th and each year thereafter	x	35%

The first calendar year means any period between the first day of January and the thirty-first day of December of the first year.

645  
646  
647

(ii) If the cost to the owner, or market value at the time of purchase, whichever is greater, of the home does not include the furnishings and equipment, such cost or market value shall be multiplied according to the following schedule:

648  
649  
650  
651

652

	1	2	3
A	For the first calendar year in which the home is owned by the current owner	x	95%
B	2nd calendar year	x	90%
C	3rd "	x	85%
D	4th "	x	80%
E	5th "	x	75%
F	6th "	x	70%
G	7th "	x	65%
H	8th "	x	60%
I	9th "	x	55%
J	10th and each year thereafter	x	50%

The first calendar year means any period between the first day of January and the thirty-first day of December of the first year. 653  
654  
655

(2) On a home in which ownership was transferred or that first acquired situs in this state on or after January 1, 2000: 656  
657

(a) By multiplying the assessable value of the home by the effective tax rate, as defined in section 323.08 of the Revised Code, for residential real property of the taxing district in which the home has its situs, and deducting from the product thus obtained the reductions required or authorized under ~~section 319.302,~~ division (B) of section 323.152, or section 658  
659  
660  
661  
662  
663



319.302, 4503.065, or 4503.0612 of the Revised Code. 664

(b) The assessable value of the home shall be thirty-five 665  
per cent of its true value as determined under division (L) of 666  
this section. 667

(3) On or before the fifteenth day of January each year, 668  
the county auditor shall record the assessable value and the 669  
amount of tax on the manufactured or mobile home on the tax list 670  
and deliver a duplicate of the list to the county treasurer. In 671  
the case of an emergency as defined in section 323.17 of the 672  
Revised Code, the tax commissioner, by journal entry, may extend 673  
the times for delivery of the duplicate for an additional 674  
fifteen days upon receiving a written application from the 675  
county auditor regarding an extension for the delivery of the 676  
duplicate, or from the county treasurer regarding an extension 677  
of the time for the billing and collection of taxes. The 678  
application shall contain a statement describing the emergency 679  
that will cause the unavoidable delay and must be received by 680  
the tax commissioner on or before the last day of the month 681  
preceding the day delivery of the duplicate is otherwise 682  
required. When an extension is granted for delivery of the 683  
duplicate, the time period for payment of taxes shall be 684  
extended for a like period of time. When a delay in the closing 685  
of a tax collection period becomes unavoidable, the tax 686  
commissioner, upon application by the county auditor and county 687  
treasurer, may order the time for payment of taxes to be 688  
extended if the tax commissioner determines that penalties have 689  
accrued or would otherwise accrue for reasons beyond the control 690  
of the taxpayers of the county. The order shall prescribe the 691  
final extended date for payment of taxes for that collection 692  
period. 693

(4) After January 1, 1999, the owner of a manufactured or mobile home taxed pursuant to division (D)(1) of this section may elect to have the home taxed pursuant to division (D)(2) of this section by filing a written request with the county auditor of the taxing district in which the home is located on or before the first day of December of any year. Upon the filing of the request, the county auditor shall determine whether all taxes levied under division (D)(1) of this section have been paid, and if those taxes have been paid, the county auditor shall tax the manufactured or mobile home pursuant to division (D)(2) of this section commencing in the next tax year.

(5) A manufactured or mobile home that acquired situs in this state prior to January 1, 2000, shall be taxed pursuant to division (D)(2) of this section if no manufactured home tax had been paid for the home and the home was not exempted from taxation pursuant to division (E) of this section for the year for which the taxes were not paid.

(6) (a) Immediately upon receipt of any manufactured home tax duplicate from the county auditor, but not less than twenty days prior to the last date on which the first one-half taxes may be paid without penalty as prescribed in division (F) of this section, the county treasurer shall cause to be prepared and mailed or delivered to each person charged on that duplicate with taxes, or to an agent designated by such person, the tax bill prescribed by the tax commissioner under division (D)(7) of this section. When taxes are paid by installments, the county treasurer shall mail or deliver to each person charged on such duplicate or the agent designated by that person a second tax bill showing the amount due at the time of the second tax collection. The second half tax bill shall be mailed or delivered at least twenty days prior to the close of the second

half tax collection period. A change in the mailing address, 725  
electronic mail address, or telephone number of any tax bill 726  
shall be made in writing to the county treasurer. Failure to 727  
receive a bill required by this section does not excuse failure 728  
or delay to pay any taxes shown on the bill or, except as 729  
provided in division (B) (1) of section 5715.39 of the Revised 730  
Code, avoid any penalty, interest, or charge for such delay. 731

A policy adopted by a county treasurer under division (A) 732  
(2) of section 323.13 of the Revised Code shall also allow any 733  
person required to receive a tax bill under division (D) (6) (a) 734  
of this section to request electronic delivery of that tax bill 735  
in the same manner. A person may rescind such a request in the 736  
same manner as a request made under division (A) (2) of section 737  
323.13 of the Revised Code. The request shall terminate upon a 738  
change in the name of the person charged with the taxes pursuant 739  
to section 4503.061 of the Revised Code. 740

(b) After delivery of the copy of the delinquent 741  
manufactured home tax list under division (H) of this section, 742  
the county treasurer may prepare and mail to each person in 743  
whose name a home is listed an additional tax bill showing the 744  
total amount of delinquent taxes charged against the home as 745  
shown on the list. The tax bill shall include a notice that the 746  
interest charge prescribed by division (G) of this section has 747  
begun to accrue. 748

(7) Each tax bill prepared and mailed or delivered under 749  
division (D) (6) of this section shall be in the form and contain 750  
the information required by the tax commissioner. The 751  
commissioner may prescribe different forms for each county and 752  
may authorize the county auditor to make up tax bills and tax 753  
receipts to be used by the county treasurer. The tax bill shall 754

not contain or be mailed or delivered with any information or 755  
material that is not required by this section or that is not 756  
authorized by section 321.45 of the Revised Code or by the tax 757  
commissioner. In addition to the information required by the 758  
commissioner, each tax bill shall contain the following 759  
information: 760

(a) The taxes levied and the taxes charged and payable 761  
against the manufactured or mobile home; 762

(b) The following notice: "Notice: If the taxes are not 763  
paid within sixty days after the county auditor delivers the 764  
delinquent manufactured home tax list to the county treasurer, 765  
you and your home may be subject to collection proceedings for 766  
tax delinquency." Failure to provide such notice has no effect 767  
upon the validity of any tax judgment to which a home may be 768  
subjected. 769

(c) In the case of manufactured or mobile homes taxed 770  
under division (D)(2) of this section, the following additional 771  
information: 772

(i) The effective tax rate. The words "effective tax rate" 773  
shall appear in boldface type. 774

(ii) The following notice: "Notice: If the taxes charged 775  
against this home have been reduced by the 2-1/2 per cent tax 776  
reduction for residences occupied by the owner but the home is 777  
not a residence occupied by the owner, the owner must notify the 778  
county auditor's office not later than March 31 of the year for 779  
which the taxes are due. Failure to do so may result in the 780  
owner being convicted of a fourth degree misdemeanor, which is 781  
punishable by imprisonment up to 30 days, a fine up to \$250, or 782  
both, and in the owner having to repay the amount by which the 783

taxes were erroneously or illegally reduced, plus any interest 784  
that may apply. 785

If the taxes charged against this home have not been 786  
reduced by the 2-1/2 per cent tax reduction and the home is a 787  
residence occupied by the owner, the home may qualify for the 788  
tax reduction. To obtain an application for the tax reduction or 789  
further information, the owner may contact the county auditor's 790  
office at \_\_\_\_\_ (insert the address and telephone number of 791  
the county auditor's office)." 792

(E) (1) A manufactured or mobile home is not subject to 793  
this section when any of the following applies: 794

(a) It is taxable as personal property pursuant to section 795  
5709.01 of the Revised Code. Any manufactured or mobile home 796  
that is used as a residence shall be subject to this section and 797  
shall not be taxable as personal property pursuant to section 798  
5709.01 of the Revised Code. 799

(b) It bears a license plate issued by any state other 800  
than this state unless the home is in this state in excess of an 801  
accumulative period of thirty days in any calendar year. 802

(c) The annual tax has been paid on the home in this state 803  
for the current year. 804

(d) The tax commissioner has determined, pursuant to 805  
section 5715.27 of the Revised Code, that the property is exempt 806  
from taxation, or would be exempt from taxation under Chapter 807  
5709. of the Revised Code if it were classified as real 808  
property. 809

(2) A travel trailer or park trailer, as these terms are 810  
defined in section 4501.01 of the Revised Code, is not subject 811  
to this section if it is unused or unoccupied and stored at the 812

owner's normal place of residence or at a recognized storage facility. 813  
814

(3) A travel trailer or park trailer, as these terms are defined in section 4501.01 of the Revised Code, is subject to this section and shall be taxed as a manufactured or mobile home if it has a situs longer than thirty days in one location and is connected to existing utilities, unless either of the following applies: 815  
816  
817  
818  
819  
820

(a) The situs is in a state facility or a camping or park area as defined in division (C), (Q), (S), or (V) of section 3729.01 of the Revised Code. 821  
822  
823

(b) The situs is in a camping or park area that is a tract of land that has been limited to recreational use by deed or zoning restrictions and subdivided for sale of five or more individual lots for the express or implied purpose of occupancy by either self-contained recreational vehicles as defined in division (T) of section 3729.01 of the Revised Code or by dependent recreational vehicles as defined in division (D) of section 3729.01 of the Revised Code. 824  
825  
826  
827  
828  
829  
830  
831

(F) Except as provided in division (D) (3) of this section, the manufactured home tax is due and payable as follows: 832  
833

(1) When a manufactured or mobile home has a situs in this state, as provided in this section, on the first day of January, one-half of the amount of the tax is due and payable on or before the first day of March and the balance is due and payable on or before the thirty-first day of July. At the option of the owner of the home, the tax for the entire year may be paid in full on the first day of March. 834  
835  
836  
837  
838  
839  
840

(2) When a manufactured or mobile home first acquires a 841

situs in this state after the first day of January, no tax is 842  
due and payable for that year. 843

(G) (1) (a) Except as otherwise provided in division (G) (1) 844  
(b) of this section, if one-half of the current taxes charged 845  
under this section against a manufactured or mobile home, 846  
together with the full amount of any delinquent taxes, are not 847  
paid on or before the first day of March in that year, or on or 848  
before the last day for such payment as extended pursuant to 849  
section 4503.063 of the Revised Code, a penalty of ten per cent 850  
shall be charged against the unpaid balance of such half of the 851  
current taxes. If the total amount of all such taxes is not paid 852  
on or before the thirty-first day of July, next thereafter, or 853  
on or before the last day for payment as extended pursuant to 854  
section 4503.063 of the Revised Code, a like penalty shall be 855  
charged on the balance of the total amount of the unpaid current 856  
taxes. 857

(b) After a valid delinquent tax contract that includes 858  
unpaid current taxes from a first-half collection period 859  
described in division (F) of this section has been entered into 860  
under section 323.31 of the Revised Code, no ten per cent 861  
penalty shall be charged against such taxes after the second- 862  
half collection period while the delinquent tax contract remains 863  
in effect. On the day a delinquent tax contract becomes void, 864  
the ten per cent penalty shall be charged against such taxes and 865  
shall equal the amount of penalty that would have been charged 866  
against unpaid current taxes outstanding on the date on which 867  
the second-half penalty would have been charged thereon under 868  
division (G) (1) (a) of this section if the contract had not been 869  
in effect. 870

(2) (a) On the first day of the month following the last 871

day the second installment of taxes may be paid without penalty 872  
beginning in 2000, interest shall be charged against and 873  
computed on all delinquent taxes other than the current taxes 874  
that became delinquent taxes at the close of the last day such 875  
second installment could be paid without penalty. The charge 876  
shall be for interest that accrued during the period that began 877  
on the preceding first day of December and ended on the last day 878  
of the month that included the last date such second installment 879  
could be paid without penalty. The interest shall be computed at 880  
the rate per annum prescribed by section 5703.47 of the Revised 881  
Code and shall be entered as a separate item on the delinquent 882  
manufactured home tax list compiled under division (H) of this 883  
section. 884

(b) On the first day of December beginning in 2000, the 885  
interest shall be charged against and computed on all delinquent 886  
taxes. The charge shall be for interest that accrued during the 887  
period that began on the first day of the month following the 888  
last date prescribed for the payment of the second installment 889  
of taxes in the current year and ended on the immediately 890  
preceding last day of November. The interest shall be computed 891  
at the rate per annum prescribed by section 5703.47 of the 892  
Revised Code and shall be entered as a separate item on the 893  
delinquent manufactured home tax list. 894

(c) After a valid undertaking has been entered into for 895  
the payment of any delinquent taxes, no interest shall be 896  
charged against such delinquent taxes while the undertaking 897  
remains in effect in compliance with section 323.31 of the 898  
Revised Code. If a valid undertaking becomes void, interest 899  
shall be charged against the delinquent taxes for the periods 900  
that interest was not permitted to be charged while the 901  
undertaking was in effect. The interest shall be charged on the 902



day the undertaking becomes void and shall equal the amount of 903  
interest that would have been charged against the unpaid 904  
delinquent taxes outstanding on the dates on which interest 905  
would have been charged thereon under divisions (G) (1) and (2) 906  
of this section had the undertaking not been in effect. 907

(3) If the full amount of the taxes due at either of the 908  
times prescribed by division (F) of this section is paid within 909  
ten days after such time, the county treasurer shall waive the 910  
collection of and the county auditor shall remit one-half of the 911  
penalty provided for in this division for failure to make that 912  
payment by the prescribed time. 913

(4) The treasurer shall compile and deliver to the county 914  
auditor a list of all tax payments the treasurer has received as 915  
provided in division (G) (3) of this section. The list shall 916  
include any information required by the auditor for the 917  
remission of the penalties waived by the treasurer. The taxes so 918  
collected shall be included in the settlement next succeeding 919  
the settlement then in process. 920

(H) (1) The county auditor shall compile annually a 921  
"delinquent manufactured home tax list" consisting of homes the 922  
county treasurer's records indicate have taxes that were not 923  
paid within the time prescribed by divisions (D) (3) and (F) of 924  
this section, have taxes that remain unpaid from prior years, or 925  
have unpaid tax penalties or interest that have been assessed. 926

(2) Within thirty days after the settlement under division 927  
(H) (2) of section 321.24 of the Revised Code, the county auditor 928  
shall deliver a copy of the delinquent manufactured home tax 929  
list to the county treasurer. The auditor shall update and 930  
publish the delinquent manufactured home tax list annually in 931  
the same manner as delinquent real property tax lists are 932

published. The county auditor may apportion the cost of 933  
publishing the list among taxing districts in proportion to the 934  
amount of delinquent manufactured home taxes so published that 935  
each taxing district is entitled to receive upon collection of 936  
those taxes, or the county auditor may charge the owner of a 937  
home on the list a flat fee established under section 319.54 of 938  
the Revised Code for the cost of publishing the list and, if the 939  
fee is not paid, may place the fee upon the delinquent 940  
manufactured home tax list as a lien on the listed home, to be 941  
collected as other manufactured home taxes. 942

(3) When taxes, penalties, or interest are charged against 943  
a person on the delinquent manufactured home tax list and are 944  
not paid within sixty days after the list is delivered to the 945  
county treasurer, the county treasurer shall, in addition to any 946  
other remedy provided by law for the collection of taxes, 947  
penalties, and interest, enforce collection of such taxes, 948  
penalties, and interest by civil action in the name of the 949  
treasurer against the owner for the recovery of the unpaid taxes 950  
following the procedures for the recovery of delinquent real 951  
property taxes in sections 323.25 to 323.28 of the Revised Code. 952  
The action may be brought in municipal or county court, provided 953  
the amount charged does not exceed the monetary limitations for 954  
original jurisdiction for civil actions in those courts. 955

It is sufficient, having made proper parties to the suit, 956  
for the county treasurer to allege in the treasurer's bill of 957  
particulars or petition that the taxes stand chargeable on the 958  
books of the county treasurer against such person, that they are 959  
due and unpaid, and that such person is indebted in the amount 960  
of taxes appearing to be due the county. The treasurer need not 961  
set forth any other matter relating thereto. If it is found on 962  
the trial of the action that the person is indebted to the 963

state, judgment shall be rendered in favor of the county 964  
treasurer prosecuting the action. The judgment debtor is not 965  
entitled to the benefit of any law for stay of execution or 966  
exemption of property from levy or sale on execution in the 967  
enforcement of the judgment. 968

Upon the filing of an entry of confirmation of sale or an 969  
order of forfeiture in a proceeding brought under this division, 970  
title to the manufactured or mobile home shall be in the 971  
purchaser. The clerk of courts shall issue a certificate of 972  
title to the purchaser upon presentation of proof of filing of 973  
the entry of confirmation or order and, in the case of a 974  
forfeiture, presentation of the county auditor's certificate of 975  
sale. 976

(I) The total amount of taxes collected shall be 977  
distributed in the following manner: four per cent shall be 978  
allowed as compensation to the county auditor for the county 979  
auditor's service in assessing the taxes; two per cent shall be 980  
allowed as compensation to the county treasurer for the services 981  
the county treasurer renders as a result of the tax levied by 982  
this section. Such amounts shall be paid into the county 983  
treasury, to the credit of the county general revenue fund, on 984  
the warrant of the county auditor. Fees to be paid to the credit 985  
of the real estate assessment fund shall be collected pursuant 986  
to division (C) of section 319.54 of the Revised Code and paid 987  
into the county treasury, on the warrant of the county auditor. 988  
The balance of the taxes collected shall be distributed among 989  
the taxing subdivisions of the county in which the taxes are 990  
collected and paid in the same ratio as those taxes were 991  
collected for the benefit of the taxing subdivision. The taxes 992  
levied and revenues collected under this section shall be in 993  
lieu of any general property tax and any tax levied with respect 994

to the privilege of using or occupying a manufactured or mobile 995  
home in this state except as provided in sections 4503.04 and 996  
5741.02 of the Revised Code. 997

(J) An agreement to purchase or a bill of sale for a 998  
manufactured home shall show whether or not the furnishings and 999  
equipment are included in the purchase price. 1000

(K) If the county treasurer and the county prosecuting 1001  
attorney agree that an item charged on the delinquent 1002  
manufactured home tax list is uncollectible, they shall certify 1003  
that determination and the reasons to the county board of 1004  
revision. If the board determines the amount is uncollectible, 1005  
it shall certify its determination to the county auditor, who 1006  
shall strike the item from the list. 1007

(L) (1) The county auditor shall appraise at its true value 1008  
any manufactured or mobile home in which ownership is 1009  
transferred or which first acquires situs in this state on or 1010  
after January 1, 2000, and any manufactured or mobile home the 1011  
owner of which has elected, under division (D) (4) of this 1012  
section, to have the home taxed under division (D) (2) of this 1013  
section. The true value shall include the value of the home, any 1014  
additions, and any fixtures, but not any furnishings in the 1015  
home. In determining the true value of a manufactured or mobile 1016  
home, the auditor shall consider all facts and circumstances 1017  
relating to the value of the home, including its age, its 1018  
capacity to function as a residence, any obsolete 1019  
characteristics, and other factors that may tend to prove its 1020  
true value. 1021

(2) (a) If a manufactured or mobile home has been the 1022  
subject of an arm's length sale between a willing seller and a 1023  
willing buyer within a reasonable length of time prior to the 1024

determination of true value, the county auditor shall consider 1025  
the sale price of the home to be the true value for taxation 1026  
purposes. 1027

(b) The sale price in an arm's length transaction between 1028  
a willing seller and a willing buyer shall not be considered the 1029  
true value of the home if either of the following occurred after 1030  
the sale: 1031

(i) The home has lost value due to a casualty. 1032

(ii) An addition or fixture has been added to the home. 1033

(3) The county auditor shall have each home viewed and 1034  
appraised at least once in each six-year period in the same year 1035  
in which real property in the county is appraised pursuant to 1036  
Chapter 5713. of the Revised Code, and shall update the 1037  
appraised values in the third calendar year following the 1038  
appraisal. The person viewing or appraising a home may enter the 1039  
home to determine by actual view any additions or fixtures that 1040  
have been added since the last appraisal. In conducting the 1041  
appraisals and establishing the true value, the auditor shall 1042  
follow the procedures set forth for appraising real property in 1043  
sections 5713.01 and 5713.03 of the Revised Code. 1044

(4) The county auditor shall place the true value of each 1045  
home on the manufactured home tax list upon completion of an 1046  
appraisal. 1047

(5) (a) If the county auditor changes the true value of a 1048  
home, the auditor shall notify the owner of the home in writing, 1049  
delivered by mail or in person. The notice shall be given at 1050  
least thirty days prior to the issuance of any tax bill that 1051  
reflects the change. Failure to receive the notice does not 1052  
invalidate any proceeding under this section. 1053

(b) Any owner of a home or any other person or party that 1054  
would be authorized to file a complaint under division (A) of 1055  
section 5715.19 of the Revised Code if the home was real 1056  
property may file a complaint against the true value of the home 1057  
as appraised under this section. The complaint shall be filed 1058  
with the county auditor on or before the thirty-first day of 1059  
March of the current tax year or the date of closing of the 1060  
collection for the first half of manufactured home taxes for the 1061  
current tax year, whichever is later. The auditor shall present 1062  
to the county board of revision all complaints filed with the 1063  
auditor under this section. The board shall hear and investigate 1064  
the complaint and may take action on it as provided under 1065  
sections 5715.11 to 5715.19 of the Revised Code. 1066

(c) If the county board of revision determines, pursuant 1067  
to a complaint against the valuation of a manufactured or mobile 1068  
home filed under this section, that the amount of taxes, 1069  
assessments, or other charges paid was in excess of the amount 1070  
due based on the valuation as finally determined, then the 1071  
overpayment shall be refunded in the manner prescribed in 1072  
section 5715.22 of the Revised Code. 1073

(d) Payment of all or part of a tax under this section for 1074  
any year for which a complaint is pending before the county 1075  
board of revision does not abate the complaint or in any way 1076  
affect the hearing and determination thereof. 1077

(M) If the county auditor determines that any tax or other 1078  
charge or any part thereof has been erroneously charged as a 1079  
result of a clerical error as defined in section 319.35 of the 1080  
Revised Code, the county auditor shall call the attention of the 1081  
county board of revision to the erroneous charges. If the board 1082  
finds that the taxes or other charges have been erroneously 1083

charged or collected, it shall certify the finding to the 1084  
auditor. Upon receipt of the certification, the auditor shall 1085  
remove the erroneous charges on the manufactured home tax list 1086  
or delinquent manufactured home tax list in the same manner as 1087  
is prescribed in section 319.35 of the Revised Code for 1088  
erroneous charges against real property, and refund any 1089  
erroneous charges that have been collected, with interest, in 1090  
the same manner as is prescribed in section 319.36 of the 1091  
Revised Code for erroneous charges against real property. 1092

(N) As used in this section and section 4503.061 of the 1093  
Revised Code: 1094

(1) "Manufactured home taxes" includes taxes, penalties, 1095  
and interest charged under division (C) or (G) of this section 1096  
and any penalties charged under division (G) or (H) (5) of 1097  
section 4503.061 of the Revised Code. 1098

(2) "Current taxes" means all manufactured home taxes 1099  
charged against a manufactured or mobile home that have not 1100  
appeared on the manufactured home tax list for any prior year. 1101  
Current taxes become delinquent taxes if they remain unpaid 1102  
after the last day prescribed for payment of the second 1103  
installment of current taxes without penalty, whether or not 1104  
they have been certified delinquent. 1105

(3) "Delinquent taxes" means: 1106

(a) Any manufactured home taxes that were charged against 1107  
a manufactured or mobile home for a prior year, including any 1108  
penalties or interest charged for a prior year and the costs of 1109  
publication under division (H) (2) of this section, and that 1110  
remain unpaid; 1111

(b) Any current manufactured home taxes charged against a 1112

manufactured or mobile home that remain unpaid after the last 1113  
day prescribed for payment of the second installment of current 1114  
taxes without penalty, whether or not they have been certified 1115  
delinquent, including any penalties or interest and the costs of 1116  
publication under division (H) (2) of this section. 1117

**Sec. 4503.066.** (A) (1) To obtain a tax reduction under 1118  
section 4503.065 or 4503.0612 of the Revised Code, the owner of 1119  
the home shall file an application with the county auditor of 1120  
the county in which the home is located. An application for 1121  
reduction in taxes based upon a physical disability shall be 1122  
accompanied by a certificate signed by a physician, and an 1123  
application for reduction in taxes based upon a mental 1124  
disability shall be accompanied by a certificate signed by a 1125  
physician or psychologist licensed to practice in this state. 1126  
The certificate shall attest to the fact that the applicant is 1127  
permanently and totally disabled, shall be in a form that the 1128  
department of taxation requires, and shall include the 1129  
definition of totally and permanently disabled as set forth in 1130  
section 4503.064 of the Revised Code. An application for 1131  
reduction in taxes based upon a disability certified as 1132  
permanent and total by a state or federal agency having the 1133  
function of so classifying persons shall be accompanied by a 1134  
certificate from that agency. 1135

An application by a disabled veteran or the surviving 1136  
spouse of a disabled veteran for the reduction under division 1137  
(B) (1) or (2) of section 4503.065 of the Revised Code shall be 1138  
accompanied by a letter or other written confirmation from the 1139  
United States department of veterans affairs, or its predecessor 1140  
or successor agency, showing that the veteran qualifies as a 1141  
disabled veteran. 1142



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

An application for a reduction under section 4503.0612 of the Revised Code shall be accompanied by documentation sufficient to prove that the applicant meets all qualifications for that reduction.

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

constitutes a delegation of authority by the applicant to the 1174  
tax commissioner or the county auditor, individually or in 1175  
consultation with each other, to examine any tax or financial 1176  
records that relate to the income of the applicant as stated on 1177  
the application for the purpose of determining eligibility 1178  
under, or possible violation of, division (C) or (D) of this 1179  
section. The form also shall contain a statement that conviction 1180  
of willfully falsifying information to obtain a reduction in 1181  
taxes or failing to comply with division (B) of this section 1182  
shall result in the revocation of the right to the reduction for 1183  
a period of three years. 1184

(3) A late application for a reduction in taxes for the 1185  
year preceding the year for which an original application is 1186  
filed may be filed with an original application. If the auditor 1187  
determines that the information contained in the late 1188  
application is correct, the auditor shall determine both the 1189  
amount of the reduction in taxes to which the applicant would 1190  
have been entitled for the current tax year had the application 1191  
been timely filed and approved in the preceding year, and the 1192  
amount the taxes levied under section 4503.06 of the Revised 1193  
Code for the current year would have been reduced as a result of 1194  
the reduction. When an applicant is permanently and totally 1195  
disabled on the first day of January of the year in which the 1196  
applicant files a late application, the auditor, in making the 1197  
determination of the amounts of the reduction in taxes under 1198  
division (A) (3) of this section, is not required to determine 1199  
that the applicant was permanently and totally disabled on the 1200  
first day of January of the preceding year. 1201

The amount of the reduction in taxes pursuant to a late 1202  
application shall be treated as an overpayment of taxes by the 1203  
applicant. The auditor shall credit the amount of the 1204

overpayment against the amount of the taxes or penalties then 1205  
due from the applicant, and, at the next succeeding settlement, 1206  
the amount of the credit shall be deducted from the amount of 1207  
any taxes or penalties distributable to the county or any taxing 1208  
unit in the county that has received the benefit of the taxes or 1209  
penalties previously overpaid, in proportion to the benefits 1210  
previously received. If, after the credit has been made, there 1211  
remains a balance of the overpayment, or if there are no taxes 1212  
or penalties due from the applicant, the auditor shall refund 1213  
that balance to the applicant by a warrant drawn on the county 1214  
treasurer in favor of the applicant. The treasurer shall pay the 1215  
warrant from the general fund of the county. If there is 1216  
insufficient money in the general fund to make the payment, the 1217  
treasurer shall pay the warrant out of any undivided 1218  
manufactured or mobile home taxes subsequently received by the 1219  
treasurer for distribution to the county or taxing district in 1220  
the county that received the benefit of the overpaid taxes, in 1221  
proportion to the benefits previously received, and the amount 1222  
paid from the undivided funds shall be deducted from the money 1223  
otherwise distributable to the county or taxing district in the 1224  
county at the next or any succeeding distribution. At the next 1225  
or any succeeding distribution after making the refund, the 1226  
treasurer shall reimburse the general fund for any payment made 1227  
from that fund by deducting the amount of that payment from the 1228  
money distributable to the county or other taxing unit in the 1229  
county that has received the benefit of the taxes, in proportion 1230  
to the benefits previously received. On the second Monday in 1231  
September of each year, the county auditor shall certify the 1232  
total amount of the reductions in taxes made in the current year 1233  
under division (A) (3) of this section to the tax commissioner 1234  
who shall treat that amount as a reduction in taxes for the 1235  
current tax year and shall make reimbursement to the county of 1236

that amount in the manner prescribed in section 4503.068 of the Revised Code, from moneys appropriated for that purpose.

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

(2) If the county auditor or county treasurer discovers that an owner not entitled to the reduction in manufactured home taxes under section 4503.065 or 4503.0612 of the Revised Code failed to notify the county auditor as required by division (B) (1) of this section, a charge shall be imposed against the manufactured or mobile home in the amount by which taxes were reduced under that section for each tax year the county auditor ascertains that the manufactured or mobile home was not entitled to the reduction and was owned by the current owner. Interest shall accrue in the manner prescribed by division (G) (2) of section 4503.06 of the Revised Code on the amount by which taxes were reduced for each such tax year as if the reduction became delinquent taxes at the close of the last day the second installment of taxes for that tax year could be paid without penalty. The county auditor shall notify the owner, by ordinary mail, of the charge, of the owner's right to appeal the charge, and of the manner in which the owner may appeal. The owner may appeal the imposition of the charge and interest by filing an appeal with the county board of revision not later than the last day prescribed for payment of manufactured home taxes under section 4503.06 of the Revised Code following receipt of the notice and occurring at least ninety days after receipt of the notice. The appeal shall be treated in the same manner as a complaint relating to the valuation or assessment of

manufactured or mobile homes under section 5715.19 of the Revised Code. The charge and any interest shall be collected as other delinquent taxes.

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

(C) No person shall knowingly make a false statement for the purpose of obtaining a reduction in taxes under section 4503.065 or 4503.0612 of the Revised Code.

(D) No person shall knowingly fail to notify the county auditor of any change required by division (B) of this section that has the effect of maintaining or securing a reduction in taxes under section 4503.065 or 4503.0612 of the Revised Code.

(E) No person shall knowingly make a false statement or certification attesting to any person's physical or mental condition for purposes of qualifying such person for tax relief pursuant to sections 4503.064 to 4503.069 or section 4503.0612 of the Revised Code.

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

**Sec. 4503.067.** The county auditor shall approve or deny an application for reduction under section 4503.065 or 4503.0612 of the Revised Code and shall so notify the applicant not later than the first Monday in October. Notification shall be provided

on a form prescribed by the tax commissioner. If a person 1297  
believes that the person's application for reduction in taxes 1298  
has been improperly denied or is for less than that to which the 1299  
person is entitled, the person may file an appeal with the 1300  
county board of revision no later than the thirty-first day of 1301  
January of the following calendar year. The appeal shall be 1302  
treated in the same manner as a complaint relating to the 1303  
valuation or assessment of real property under Chapter 5715. of 1304  
the Revised Code. 1305

**Sec. 4503.069.** Each county treasurer and county auditor 1306  
shall employ the assistants, clerks, and other employees 1307  
necessary to carry out the duties imposed by sections 4503.064 1308  
to 4503.069 and section 4503.0612 of the Revised Code. 1309

**Sec. 4503.0610.** (A) If a board of county commissioners 1310  
adopts a resolution granting a partial real property tax 1311  
exemption under section 323.158 of the Revised Code, it also 1312  
shall adopt a resolution under this section granting a partial 1313  
manufactured home tax exemption. The partial exemption shall 1314  
take the form of a reduction each year in the manufactured home 1315  
tax charged against each manufactured home in the county under 1316  
section 4503.06 of the Revised Code, by the same percentage by 1317  
which real property taxes were reduced for the preceding year in 1318  
the resolution adopted under section 323.158 of the Revised 1319  
Code. Upon adopting the resolution under this section, the board 1320  
shall certify copies of it to the county auditor and the tax 1321  
commissioner. 1322

(B) After complying with sections 4503.06 and 4503.065 of 1323  
the Revised Code, the county auditor shall reduce the remaining 1324  
sum to be levied against a manufactured home by the percentage 1325  
called for in the resolution adopted under division (A) of this 1326

section. The auditor shall certify the amount of tax remaining 1327  
after the reduction to the county treasurer for collection as 1328  
the manufactured home tax charged and payable on the 1329  
manufactured home, subject to any reduction authorized under 1330  
section 4503.0612 of the Revised Code. 1331

(C) For each tax year, the county auditor shall certify to 1332  
the board of county commissioners the total amount by which 1333  
manufactured home taxes are reduced under this section. At the 1334  
time of each semi-annual distribution of manufactured home taxes 1335  
in the county, the board shall pay to the auditor one-half of 1336  
that total amount. Upon receipt of the payment, the auditor 1337  
shall distribute it among the various taxing districts in the 1338  
county as though it had been levied and collected as 1339  
manufactured home taxes. The board shall make the payment from 1340  
the county general fund or from any other county revenue that 1341  
may be used for that purpose. 1342

(D) If a board of county commissioners repeals a 1343  
resolution adopted under section 323.158 of the Revised Code, it 1344  
also shall repeal the resolution adopted under this section. 1345

**Sec. 4503.0612.** (A) As used in this section: 1346

(1) "Manufactured home taxes" means the amount of 1347  
manufactured home taxes charged and payable as computed after 1348  
any reductions under division (B) of section 323.152 of the 1349  
Revised Code and sections 319.302, 4503.065, and 4503.0610 of 1350  
the Revised Code. The computation of "manufactured home taxes 1351  
for the preceding year" shall equal the manufactured home taxes 1352  
for that year after subtracting any amount reduced under this 1353  
section for that year. 1354

(2) "Homestead" has the same meaning as in section 323.151 1355

of the Revised Code and also includes a manufactured or mobile 1356  
home that is owned and occupied as a home by an individual whose 1357  
domicile is in this state. 1358

(B) The manufactured home tax on a manufactured or mobile 1359  
home that is paid pursuant to division (C) of section 4503.06 of 1360  
the Revised Code shall be reduced for each year for which an 1361  
application for the reduction has been approved if all of the 1362  
following requirements are met: 1363

(1) The manufactured or mobile home is owned and occupied 1364  
as a home by an individual whose domicile is in this state; 1365

(2) That individual's total income does not exceed 1366  
seventy-five thousand dollars; 1367

(3) That individual, on the first day of the tax year, is 1368  
enrolled in either the medicaid or medicare program. 1369

The reduction shall equal the amount by which the 1370  
manufactured home taxes for the current tax year exceed the 1371  
manufactured home taxes for the preceding year. The reduction 1372  
shall not apply for the tax year in which title to the homestead 1373  
is conveyed to another person. 1374

**Section 2.** That existing sections 323.152, 323.153, 1375  
323.156, 323.158, 4503.06, 4503.066, 4503.067, 4503.069, and 1376  
4503.0610 of the Revised Code are hereby repealed. 1377

**Section 3.** The amendment by this act of sections 323.152, 1378  
323.153, 323.156, and 323.158 of the Revised Code applies to tax 1379  
year 2024 and every tax year thereafter, and the amendment or 1380  
enactment by this act of sections 4503.06, 4503.066, 4503.067, 1381  
4503.069, 4503.0610, and 4503.0612 of the Revised Code applies 1382  
to tax year 2025 and every tax year thereafter. 1383



**Section 4.** Section 323.152 of the Revised Code is 1384  
presented in this act as a composite of the section as amended 1385  
by both H.B. 33 and S.B. 43 of the 135th General Assembly. The 1386  
General Assembly, applying the principle stated in division (B) 1387  
of section 1.52 of the Revised Code that amendments are to be 1388  
harmonized if reasonably capable of simultaneous operation, 1389  
finds that the composite is the resulting version of the section 1390  
in effect prior to the effective date of the section as 1391  
presented in this act. 1392