

**As Introduced**

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

**S. B. No. 134**

**Senator Hoagland**

---

**A BILL**

To amend sections 323.151, 323.152, 323.153, 1  
4503.065, 4503.066, and 5901.07 of the Revised 2  
Code to extend the homestead property tax 3  
exemption to certain disabled veterans. 4

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

**Section 1.** That sections 323.151, 323.152, 323.153, 5  
4503.065, 4503.066, and 5901.07 of the Revised Code be amended 6  
to read as follows: 7

**Sec. 323.151.** As used in sections 323.151 to 323.159 of 8  
the Revised Code: 9

(A) (1) "Homestead" means either of the following: 10

(a) A dwelling, including a unit in a multiple-unit 11  
dwelling and a manufactured home or mobile home taxed as real 12  
property pursuant to division (B) of section 4503.06 of the 13  
Revised Code, owned and occupied as a home by an individual 14  
whose domicile is in this state and who has not acquired 15  
ownership from a person, other than the individual's spouse, 16  
related by consanguinity or affinity for the purpose of 17  
qualifying for the real property tax reduction provided in 18  
section 323.152 of the Revised Code. 19

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

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

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

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

(D) "Permanently and totally disabled" means that a person other than a disabled veteran has, on the first day of January of the year of application for reduction in real estate taxes, some impairment in body or mind that makes the person unable to work at any substantially remunerative employment that the person is reasonably able to perform and that will, with reasonable probability, continue for an indefinite period of at least twelve months without any present indication of recovery

therefrom or has been certified as permanently and totally 50  
disabled by a state or federal agency having the function of so 51  
classifying persons. 52

(E) "Housing cooperative" means a housing complex of at 53  
least two units that is owned and operated by a nonprofit 54  
corporation that issues a share of the corporation's stock to an 55  
individual, entitling the individual to live in a unit of the 56  
complex, and collects a monthly maintenance fee from the 57  
individual to maintain, operate, and pay the taxes of the 58  
complex. 59

(F) "Disabled veteran" means a person who is a veteran of 60  
the armed forces of the United States, including reserve 61  
components thereof, or of the national guard, who has been 62  
discharged or released from active duty in the armed forces 63  
under honorable conditions, and who has ~~received a total~~ 64  
~~disability rating or a total disability rating for compensation~~ 65  
~~based on individual unemployability for a service-connected~~ 66  
~~disability,~~ or combination of service-connected disabilities, 67  
that has been rated by the United States department of veterans 68  
affairs as prescribed in Title 38, Part 4 of the Code of Federal 69  
Regulations, as amended. 70

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

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

(1) Death in the line of duty; 76

(2) Death from injury sustained in the line of duty, 77  
including heart attack or other fatal injury or illness caused 78

while in the line of duty.	79
(I) "Peace officer" has the same meaning as in section 2935.01 of the Revised Code.	80 81
(J) "Firefighter" means a firefighter, whether paid or volunteer, of a lawfully constituted fire department.	82 83
(K) "First responder," "EMT-basic," "EMT-I," and "paramedic" have the same meanings as in section 4765.01 of the Revised Code.	84 85 86
<b>Sec. 323.152.</b> In addition to the reduction in taxes required under section 319.302 of the Revised Code, taxes shall be reduced as provided in divisions (A) and (B) of this section.	87 88 89
(A) (1) (a) Division (A) (1) of this section applies to any of the following persons:	90 91
(i) A person who is permanently and totally disabled;	92
(ii) A person who is sixty-five years of age or older;	93
(iii) A person who is the surviving spouse of a deceased person who was permanently and totally disabled or sixty-five years of age or older and who applied and qualified for a reduction in taxes under this division in the year of death, provided the surviving spouse is at least fifty-nine but not sixty-five or more years of age on the date the deceased spouse dies.	94 95 96 97 98 99 100
(b) Real property taxes on a homestead owned and occupied, or a homestead in a housing cooperative occupied, by a person to whom division (A) (1) of this section applies shall be reduced for each year for which an application for the reduction has been approved. The reduction shall equal one of the following amounts, as applicable to the person:	101 102 103 104 105 106

(i) If the person received a reduction under division (A) 107  
(1) of this section for tax year 2006, the greater of the 108  
reduction for that tax year or the amount computed under 109  
division (A) (1) (c) of this section; 110

(ii) If the person received, for any homestead, a 111  
reduction under division (A) (1) of this section for tax year 112  
2013 or under division (A) of section 4503.065 of the Revised 113  
Code for tax year 2014 or the person is the surviving spouse of 114  
such a person and the surviving spouse is at least fifty-nine 115  
years of age on the date the deceased spouse dies, the amount 116  
computed under division (A) (1) (c) of this section. For purposes 117  
of divisions (A) (1) (b) (ii) and (iii) of this section, a person 118  
receives a reduction under division (A) (1) of this section or 119  
under division (A) of section 4503.065 of the Revised Code for 120  
tax year 2013 or 2014, respectively, if the person files a late 121  
application for that respective tax year that is approved by the 122  
county auditor under section 323.153 or 4503.066 of the Revised 123  
Code. 124

(iii) If the person is not described in division (A) (1) (b) 125  
(i) or (ii) of this section and the person's total income does 126  
not exceed thirty thousand dollars, as adjusted under division 127  
(A) (1) (d) of this section, the amount computed under division 128  
(A) (1) (c) of this section. 129

(c) The amount of the reduction under division (A) (1) (c) 130  
of this section equals the product of the following: 131

(i) Twenty-five thousand dollars of the true value of the 132  
property in money; 133

(ii) The assessment percentage established by the tax 134  
commissioner under division (B) of section 5715.01 of the 135

Revised Code, not to exceed thirty-five per cent;	136
(iii) The effective tax rate used to calculate the taxes	137
charged against the property for the current year, where	138
"effective tax rate" is defined as in section 323.08 of the	139
Revised Code;	140
(iv) The quantity equal to one minus the sum of the	141
percentage reductions in taxes received by the property for the	142
current tax year under section 319.302 of the Revised Code and	143
division (B) of section 323.152 of the Revised Code.	144
(d) Each calendar year, the tax commissioner shall adjust	145
the total income threshold described in division (A) (1) (b) (iii)	146
of this section by completing the following calculations in	147
September of each year:	148
(i) Determine the percentage increase in the gross	149
domestic product deflator determined by the bureau of economic	150
analysis of the United States department of commerce from the	151
first day of January of the preceding calendar year to the last	152
day of December of the preceding calendar year;	153
(ii) Multiply that percentage increase by the total income	154
threshold for the current tax year;	155
(iii) Add the resulting product to the total income	156
threshold for the current tax year;	157
(iv) Round the resulting sum to the nearest multiple of	158
one hundred dollars.	159
The commissioner shall certify the amount resulting from	160
the adjustment to each county auditor not later than the first	161
day of December each year. The certified amount applies to the	162
following tax year for persons described in division (A) (1) (b)	163

(iii) of this section. The commissioner shall not make the 164  
adjustment in any calendar year in which the amount resulting 165  
from the adjustment would be less than the total income 166  
threshold for the current tax year. 167

(2) Real property taxes on a homestead owned and occupied, 168  
or a homestead in a housing cooperative occupied, by a disabled 169  
veteran shall be reduced under either division (A) (2) (a) or (b) 170  
of this section, but not both, for each year for which an 171  
application for the reduction has been approved. ~~The~~ 172

(a) For a disabled veteran who has received a total 173  
disability rating or a total disability rating for compensation 174  
based on individual unemployability for a service-connected 175  
disability or combination of service-connected disabilities, the 176  
reduction shall equal the product obtained by multiplying fifty 177  
thousand dollars of the true value of the property in money by 178  
the amounts described in divisions (A) (1) (c) (ii) to (iv) of this 179  
section. ~~The~~ 180

(b) Division (A) (2) (b) of this section applies to any 181  
disabled veteran who has either: 182

(i) Attained age fifty-nine prior to the first day of 183  
January of the year of application for reduction; 184

(ii) Served twenty or more years in the armed forces of 185  
the United States, including reserve components thereof, or in 186  
the national guard. 187

For a disabled veteran to whom division (A) (2) (b) of this 188  
section applies, the reduction shall equal the product obtained 189  
by multiplying current taxes charged and payable against that 190  
homestead for the tax year by the percentage of the disabled 191  
veteran's disability rating assigned by the United States 192

department of veterans affairs. However, the reduction may not 193  
exceed the product obtained by multiplying one hundred fifty 194  
thousand dollars of the true value of the property in money by 195  
the amounts described in divisions (A) (1) (c) (ii) to (iv) of this 196  
section. 197

A reduction under division (A) (2) of this section is in 198  
lieu of any reduction under section 323.158 of the Revised Code 199  
or division (A) (1) or (3) of this section. ~~The Either~~ reduction 200  
~~applies may apply~~ to only one homestead owned and occupied by a 201  
disabled veteran. 202

If a homestead qualifies for a reduction in taxes under 203  
division (A) (2) of this section for the year in which the 204  
disabled veteran dies, and the disabled veteran is survived by a 205  
spouse who occupied the homestead when the disabled veteran died 206  
and who acquires ownership of the homestead or, in the case of a 207  
homestead that is a unit in a housing cooperative, continues to 208  
occupy the homestead, the reduction shall continue through the 209  
year in which the surviving spouse dies or remarries. 210

(3) Real property taxes on a homestead owned and occupied, 211  
or a homestead in a housing cooperative occupied, by the 212  
surviving spouse of a public service officer killed in the line 213  
of duty shall be reduced for each year for which an application 214  
for the reduction has been approved. The reduction shall equal 215  
the product obtained by multiplying fifty thousand dollars of 216  
the true value of the property in money by the amounts described 217  
in divisions (A) (1) (c) (ii) to (iv) of this section. The 218  
reduction is in lieu of any reduction under section 323.158 of 219  
the Revised Code or division (A) (1) or (2) of this section. The 220  
reduction applies to only one homestead owned and occupied by 221  
such a surviving spouse. A homestead qualifies for a reduction 222



in taxes under division (A) (3) of this section for the tax year 223  
in which the public service officer dies through the tax year in 224  
which the surviving spouse dies or remarries. 225

(B) To provide a partial exemption, real property taxes on 226  
any homestead, and manufactured home taxes on any manufactured 227  
or mobile home on which a manufactured home tax is assessed 228  
pursuant to division (D) (2) of section 4503.06 of the Revised 229  
Code, shall be reduced for each year for which an application 230  
for the reduction has been approved. The amount of the reduction 231  
shall equal two and one-half per cent of the amount of taxes to 232  
be levied by qualifying levies on the homestead or the 233  
manufactured or mobile home after applying section 319.301 of 234  
the Revised Code. For the purposes of this division, "qualifying 235  
levy" has the same meaning as in section 319.302 of the Revised 236  
Code. 237

(C) ~~The~~ Except for the reduction described in division (A) 238  
(2) (b) of this section, the reductions granted by this section 239  
do not apply to special assessments or respread of assessments 240  
levied against the homestead, and if there is a transfer of 241  
ownership subsequent to the filing of an application for a 242  
reduction in taxes, such reductions are not forfeited for such 243  
year by virtue of such transfer. 244

(D) The reductions in taxable value referred to in this 245  
section shall be applied solely as a factor for the purpose of 246  
computing the reduction of taxes under this section and shall 247  
not affect the total value of property in any subdivision or 248  
taxing district as listed and assessed for taxation on the tax 249  
lists and duplicates, or any direct or indirect limitations on 250  
indebtedness of a subdivision or taxing district. If after 251  
application of sections 5705.31 and 5705.32 of the Revised Code, 252

including the allocation of all levies within the ten-mill 253  
limitation to debt charges to the extent therein provided, there 254  
would be insufficient funds for payment of debt charges not 255  
provided for by levies in excess of the ten-mill limitation, the 256  
reduction of taxes provided for in sections 323.151 to 323.159 257  
of the Revised Code shall be proportionately adjusted to the 258  
extent necessary to provide such funds from levies within the 259  
ten-mill limitation. 260

(E) No reduction shall be made on the taxes due on the 261  
homestead of any person convicted of violating division (D) or 262  
(E) of section 323.153 of the Revised Code for a period of three 263  
years following the conviction. 264

**Sec. 323.153.** (A) To obtain a reduction in real property 265  
taxes under division (A) or (B) of section 323.152 of the 266  
Revised Code or in manufactured home taxes under division (B) of 267  
section 323.152 of the Revised Code, the owner shall file an 268  
application with the county auditor of the county in which the 269  
owner's homestead is located. 270

To obtain a reduction in real property taxes under 271  
division (A) of section 323.152 of the Revised Code, the 272  
occupant of a homestead in a housing cooperative shall file an 273  
application with the nonprofit corporation that owns and 274  
operates the housing cooperative, in accordance with this 275  
paragraph. Not later than the first day of March each year, the 276  
corporation shall obtain applications from the county auditor's 277  
office and provide one to each new occupant. Not later than the 278  
first day of May, any occupant who may be eligible for a 279  
reduction in taxes under division (A) of section 323.152 of the 280  
Revised Code shall submit the completed application to the 281  
corporation. Not later than the fifteenth day of May, the 282

corporation shall file all completed applications, and the 283  
information required by division (B) of section 323.159 of the 284  
Revised Code, with the county auditor of the county in which the 285  
occupants' homesteads are located. Continuing applications shall 286  
be furnished to an occupant in the manner provided in division 287  
(C) (4) of this section. 288

(1) An application for reduction based upon a physical 289  
disability shall be accompanied by a certificate signed by a 290  
physician, and an application for reduction based upon a mental 291  
disability shall be accompanied by a certificate signed by a 292  
physician or psychologist licensed to practice in this state, 293  
attesting to the fact that the applicant is permanently and 294  
totally disabled. The certificate shall be in a form that the 295  
tax commissioner requires and shall include the definition of 296  
permanently and totally disabled as set forth in section 323.151 297  
of the Revised Code. An application for reduction based upon a 298  
disability certified as permanent and total by a state or 299  
federal agency having the function of so classifying persons 300  
shall be accompanied by a certificate from that agency. 301

An application by a disabled veteran for the reduction 302  
under division (A) (2) of section 323.152 of the Revised Code 303  
shall be accompanied by a letter or other written confirmation 304  
from ~~the United States department of veterans affairs, or its~~ 305  
~~predecessor or successor agency, either of the following~~ showing 306  
that the veteran qualifies as a disabled veteran and stating the 307  
disabled veteran's disability rating and, if the application is 308  
for the reduction described in division (A) (2) (b) of that 309  
section on the basis of the veteran's years of service, the 310  
veteran's years of service: 311

(a) The United States department of veterans affairs, or 312

its predecessor or successor agency; 313

(b) A county veterans service officer who is employed 314  
under section 5901.07 of the Revised Code in the county in which 315  
the disabled veteran resides. 316

An application by the surviving spouse of a public service 317  
officer killed in the line of duty for the reduction under 318  
division (A) (3) of section 323.152 of the Revised Code shall be 319  
accompanied by a letter or other written confirmation from an 320  
employee or officer of the board of trustees of a retirement or 321  
pension fund in this state or another state or from the chief or 322  
other chief executive of the department, agency, or other 323  
employer for which the public service officer served when killed 324  
in the line of duty affirming that the public service officer 325  
was killed in the line of duty. 326

An application for a reduction under division (A) of 327  
section 323.152 of the Revised Code constitutes a continuing 328  
application for a reduction in taxes for each year in which the 329  
dwelling is the applicant's homestead. 330

(2) An application for a reduction in taxes under division 331  
(B) of section 323.152 of the Revised Code shall be filed only 332  
if the homestead or manufactured or mobile home was transferred 333  
in the preceding year or did not qualify for and receive the 334  
reduction in taxes under that division for the preceding tax 335  
year. The application for homesteads transferred in the 336  
preceding year shall be incorporated into any form used by the 337  
county auditor to administer the tax law in respect to the 338  
conveyance of real property pursuant to section 319.20 of the 339  
Revised Code or of used manufactured homes or used mobile homes 340  
as defined in section 5739.0210 of the Revised Code. The owner 341  
of a manufactured or mobile home who has elected under division 342

(D) (4) of section 4503.06 of the Revised Code to be taxed under 343  
division (D) (2) of that section for the ensuing year may file 344  
the application at the time of making that election. The 345  
application shall contain a statement that failure by the 346  
applicant to affirm on the application that the dwelling on the 347  
property conveyed is the applicant's homestead prohibits the 348  
owner from receiving the reduction in taxes until a proper 349  
application is filed within the period prescribed by division 350  
(A) (3) of this section. Such an application constitutes a 351  
continuing application for a reduction in taxes for each year in 352  
which the dwelling is the applicant's homestead. 353

(3) Failure to receive a new application filed under 354  
division (A) (1) or (2) or notification under division (C) of 355  
this section after an application for reduction has been 356  
approved is prima-facie evidence that the original applicant is 357  
entitled to the reduction in taxes calculated on the basis of 358  
the information contained in the original application. The 359  
original application and any subsequent application, including 360  
any late application, shall be in the form of a signed statement 361  
and shall be filed on or before the thirty-first day of December 362  
of the year for which the reduction is sought. The original 363  
application and any subsequent application for a reduction in 364  
manufactured home taxes shall be filed in the year preceding the 365  
year for which the reduction is sought. The statement shall be 366  
on a form, devised and supplied by the tax commissioner, which 367  
shall require no more information than is necessary to establish 368  
the applicant's eligibility for the reduction in taxes and the 369  
amount of the reduction, and, except for homesteads that are 370  
units in a housing cooperative, shall include an affirmation by 371  
the applicant that ownership of the homestead was not acquired 372  
from a person, other than the applicant's spouse, related to the 373

owner by consanguinity or affinity for the purpose of qualifying 374  
for the real property or manufactured home tax reduction 375  
provided for in division (A) or (B) of section 323.152 of the 376  
Revised Code. The form shall contain a statement that conviction 377  
of willfully falsifying information to obtain a reduction in 378  
taxes or failing to comply with division (C) of this section 379  
results in the revocation of the right to the reduction for a 380  
period of three years. In the case of an application for a 381  
reduction in taxes for persons described in division (A) (1) (b) 382  
(iii) of section 323.152 of the Revised Code, the form shall 383  
contain a statement that signing the application constitutes a 384  
delegation of authority by the applicant to the tax commissioner 385  
or the county auditor, individually or in consultation with each 386  
other, to examine any tax or financial records relating to the 387  
income of the applicant as stated on the application for the 388  
purpose of determining eligibility for the exemption or a 389  
possible violation of division (D) or (E) of this section. 390

(B) A late application for a tax reduction for the year 391  
preceding the year in which an original application is filed, or 392  
for a reduction in manufactured home taxes for the year in which 393  
an original application is filed, may be filed with the original 394  
application. If the county auditor determines the information 395  
contained in the late application is correct, the auditor shall 396  
determine the amount of the reduction in taxes to which the 397  
applicant would have been entitled for the preceding tax year 398  
had the applicant's application been timely filed and approved 399  
in that year. 400

The amount of such reduction shall be treated by the 401  
auditor as an overpayment of taxes by the applicant and shall be 402  
refunded in the manner prescribed in section 5715.22 of the 403  
Revised Code for making refunds of overpayments. The county 404

auditor shall certify the total amount of the reductions in 405  
taxes made in the current year under this division to the tax 406  
commissioner, who shall treat the full amount thereof as a 407  
reduction in taxes for the preceding tax year and shall make 408  
reimbursement to the county therefor in the manner prescribed by 409  
section 323.156 of the Revised Code, from money appropriated for 410  
that purpose. 411

(C) (1) If, in any year after an application has been filed 412  
under division (A) (1) or (2) of this section, the owner does not 413  
qualify for a reduction in taxes on the homestead or on the 414  
manufactured or mobile home set forth on such application, the 415  
owner shall notify the county auditor that the owner is not 416  
qualified for a reduction in taxes. 417

(2) If, in any year after an application has been filed 418  
under division (A) (1) of this section, the occupant of a 419  
homestead in a housing cooperative does not qualify for a 420  
reduction in taxes on the homestead, the occupant shall notify 421  
the county auditor that the occupant is not qualified for a 422  
reduction in taxes or file a new application under division (A) 423  
(1) of this section. 424

(3) If the county auditor or county treasurer discovers 425  
that an owner of property or occupant of a homestead in a 426  
housing cooperative not entitled to the reduction in taxes under 427  
division (A) or (B) of section 323.152 of the Revised Code 428  
failed to notify the county auditor as required by division (C) 429  
(1) or (2) of this section, a charge shall be imposed against 430  
the property in the amount by which taxes were reduced under 431  
that division for each tax year the county auditor ascertains 432  
that the property was not entitled to the reduction and was 433  
owned by the current owner or, in the case of a homestead in a 434

housing cooperative, occupied by the current occupant. Interest 435  
shall accrue in the manner prescribed by division (B) of section 436  
323.121 or division (G) (2) of section 4503.06 of the Revised 437  
Code on the amount by which taxes were reduced for each such tax 438  
year as if the reduction became delinquent taxes at the close of 439  
the last day the second installment of taxes for that tax year 440  
could be paid without penalty. The county auditor shall notify 441  
the owner or occupant, by ordinary mail, of the charge, of the 442  
owner's or occupant's right to appeal the charge, and of the 443  
manner in which the owner or occupant may appeal. The owner or 444  
occupant may appeal the imposition of the charge and interest by 445  
filing an appeal with the county board of revision not later 446  
than the last day prescribed for payment of real and public 447  
utility property taxes under section 323.12 of the Revised Code 448  
following receipt of the notice and occurring at least ninety 449  
days after receipt of the notice. The appeal shall be treated in 450  
the same manner as a complaint relating to the valuation or 451  
assessment of real property under Chapter 5715. of the Revised 452  
Code. The charge and any interest shall be collected as other 453  
delinquent taxes. 454

(4) Each year during January, the county auditor shall 455  
furnish by ordinary mail a continuing application to each person 456  
receiving a reduction under division (A) of section 323.152 of 457  
the Revised Code. The continuing application shall be used to 458  
report changes in total income, ownership, occupancy, 459  
disability, and other information earlier furnished the auditor 460  
relative to the reduction in taxes on the property. The 461  
continuing application shall be returned to the auditor not 462  
later than the thirty-first day of December; provided, that if 463  
such changes do not affect the status of the homestead exemption 464  
or the amount of the reduction to which the owner is entitled 465



under division (A) of section 323.152 of the Revised Code or to 466  
which the occupant is entitled under section 323.159 of the 467  
Revised Code, the application does not need to be returned. 468

(5) Each year during February, the county auditor, except 469  
as otherwise provided in this paragraph, shall furnish by 470  
ordinary mail an original application to the owner, as of the 471  
first day of January of that year, of a homestead or a 472  
manufactured or mobile home that transferred during the 473  
preceding calendar year and that qualified for and received a 474  
reduction in taxes under division (B) of section 323.152 of the 475  
Revised Code for the preceding tax year. In order to receive the 476  
reduction under that division, the owner shall file the 477  
application with the county auditor not later than the thirty- 478  
first day of December. If the application is not timely filed, 479  
the auditor shall not grant a reduction in taxes for the 480  
homestead for the current year, and shall notify the owner that 481  
the reduction in taxes has not been granted, in the same manner 482  
prescribed under section 323.154 of the Revised Code for 483  
notification of denial of an application. Failure of an owner to 484  
receive an application does not excuse the failure of the owner 485  
to file an original application. The county auditor is not 486  
required to furnish an application under this paragraph for any 487  
homestead for which application has previously been made on a 488  
form incorporated into any form used by the county auditor to 489  
administer the tax law in respect to the conveyance of real 490  
property or of used manufactured homes or used mobile homes, and 491  
an owner who previously has applied on such a form is not 492  
required to return an application furnished under this 493  
paragraph. 494

(D) No person shall knowingly make a false statement for 495  
the purpose of obtaining a reduction in the person's real 496

property or manufactured home taxes under section 323.152 of the Revised Code. 497  
498

(E) No person shall knowingly fail to notify the county auditor of changes required by division (C) of this section that have the effect of maintaining or securing a reduction in taxes under section 323.152 of the Revised Code. 499  
500  
501  
502

(F) 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 323.151 to 323.159 of the Revised Code. 503  
504  
505  
506

**Sec. 4503.065.** (A) (1) Division (A) of this section applies to any of the following persons: 507  
508

(a) An individual who is permanently and totally disabled; 509

(b) An individual who is sixty-five years of age or older; 510

(c) An individual who is the surviving spouse of a deceased person who was permanently and totally disabled or sixty-five years of age or older and who applied and qualified for a reduction in assessable value under this section in the year of death, provided the surviving spouse is at least fifty-nine but not sixty-five or more years of age on the date the deceased spouse dies. 511  
512  
513  
514  
515  
516  
517

(2) The manufactured home tax on a manufactured or mobile home that is paid pursuant to division (C) of section 4503.06 of the Revised Code and that is owned and occupied as a home by an individual whose domicile is in this state and to whom this section applies, shall be reduced for any tax year for which an application for such reduction has been approved, provided the individual did not acquire ownership from a person, other than the individual's spouse, related by consanguinity or affinity 518  
519  
520  
521  
522  
523  
524  
525

for the purpose of qualifying for the reduction. An owner 526  
includes a settlor of a revocable or irrevocable inter vivos 527  
trust holding the title to a manufactured or mobile home 528  
occupied by the settlor as of right under the trust. 529

(a) For manufactured and mobile homes for which the tax 530  
imposed by section 4503.06 of the Revised Code is computed under 531  
division (D)(2) of that section, the reduction shall equal one 532  
of the following amounts, as applicable to the person: 533

(i) If the person received a reduction under this section 534  
for tax year 2007, the greater of the reduction for that tax 535  
year or the amount computed under division (A)(2)(b) of this 536  
section; 537

(ii) If the person received, for any homestead, a 538  
reduction under division (A) of this section for tax year 2014 539  
or under division (A)(1) of section 323.152 of the Revised Code 540  
for tax year 2013 or the person is the surviving spouse of such 541  
a person and the surviving spouse is at least fifty-nine years 542  
of age on the date the deceased spouse dies, the amount computed 543  
under division (A)(2)(b) of this section. For purposes of 544  
divisions (A)(2)(a)(ii) and (iii) of this section, a person 545  
receives a reduction under division (A) of this section or 546  
division (A)(1) of section 323.152 of the Revised Code for tax 547  
year 2014 or 2013, respectively, if the person files a late 548  
application for that respective tax year that is approved by the 549  
county auditor under section 4503.066 or 323.153 of the Revised 550  
Code. 551

(iii) If the person is not described in division (A)(2)(a) 552  
(i) or (ii) of this section and the person's total income does 553  
not exceed thirty thousand dollars, as adjusted under division 554  
(A)(2)(e) of this section, the amount computed under division 555

(A) (2) (b) of this section.	556
(b) The amount of the reduction under division (A) (2) (b)	557
of this section equals the product of the following:	558
(i) Twenty-five thousand dollars of the true value of the	559
property in money;	560
(ii) The assessment percentage established by the tax	561
commissioner under division (B) of section 5715.01 of the	562
Revised Code, not to exceed thirty-five per cent;	563
(iii) The effective tax rate used to calculate the taxes	564
charged against the property for the current year, where	565
"effective tax rate" is defined as in section 323.08 of the	566
Revised Code;	567
(iv) The quantity equal to one minus the sum of the	568
percentage reductions in taxes received by the property for the	569
current tax year under section 319.302 of the Revised Code and	570
division (B) of section 323.152 of the Revised Code.	571
(c) For manufactured and mobile homes for which the tax	572
imposed by section 4503.06 of the Revised Code is computed under	573
division (D) (1) of that section, the reduction shall equal one	574
of the following amounts, as applicable to the person:	575
(i) If the person received a reduction under this section	576
for tax year 2007, the greater of the reduction for that tax	577
year or the amount computed under division (A) (2) (d) of this	578
section;	579
(ii) If the person received, for any homestead, a	580
reduction under division (A) of this section for tax year 2014	581
or under division (A) (1) of section 323.152 of the Revised Code	582
for tax year 2013 or the person is the surviving spouse of such	583

a person and the surviving spouse is at least fifty-nine years 584  
of age on the date the deceased spouse dies, the amount computed 585  
under division (A) (2) (d) of this section. For purposes of 586  
divisions (A) (2) (c) (ii) and (iii) of this section, a person 587  
receives a reduction under division (A) of this section or under 588  
division (A) (1) of section 323.152 of the Revised Code for tax 589  
year 2014 or 2013, respectively, if the person files a late 590  
application for a refund of overpayments for that respective tax 591  
year that is approved by the county auditor under section 592  
4503.066 of the Revised Code. 593

(iii) If the person is not described in division (A) (2) (c) 594  
(i) or (ii) of this section and the person's total income does 595  
not exceed thirty thousand dollars, as adjusted under division 596  
(A) (2) (e) of this section, the amount computed under division 597  
(A) (2) (d) of this section. 598

(d) The amount of the reduction under division (A) (2) (d) 599  
of this section equals the product of the following: 600

(i) Twenty-five thousand dollars of the cost to the owner, 601  
or the market value at the time of purchase, whichever is 602  
greater, as those terms are used in division (D) (1) of section 603  
4503.06 of the Revised Code; 604

(ii) The percentage from the appropriate schedule in 605  
division (D) (1) (b) of section 4503.06 of the Revised Code; 606

(iii) The assessment percentage of forty per cent used in 607  
division (D) (1) (b) of section 4503.06 of the Revised Code; 608

(iv) The tax rate of the taxing district in which the home 609  
has its situs. 610

(e) Each calendar year, the tax commissioner shall adjust 611  
the income threshold described in divisions (A) (2) (a) (iii) and 612

(A) (2) (c) (iii) of this section by completing the following 613  
calculations in September of each year: 614

(i) Determine the percentage increase in the gross 615  
domestic product deflator determined by the bureau of economic 616  
analysis of the United States department of commerce from the 617  
first day of January of the preceding calendar year to the last 618  
day of December of the preceding calendar year; 619

(ii) Multiply that percentage increase by the total income 620  
threshold for the ensuing tax year; 621

(iii) Add the resulting product to the total income 622  
threshold for the ensuing tax year; 623

(iv) Round the resulting sum to the nearest multiple of 624  
one hundred dollars. 625

The commissioner shall certify the amount resulting from 626  
the adjustment to each county auditor not later than the first 627  
day of December each year. The certified amount applies to the 628  
second ensuing tax year. The commissioner shall not make the 629  
adjustment in any calendar year in which the amount resulting 630  
from the adjustment would be less than the total income 631  
threshold for the ensuing tax year. 632

~~(B)~~ (B) (1) The manufactured home tax levied pursuant to 633  
division (C) of section 4503.06 of the Revised Code on a 634  
manufactured or mobile home that is owned and occupied by a 635  
disabled veteran shall be reduced under either division (B) (2) 636  
(a) or (b) of this section, but not both, for any tax year for 637  
which an application for such reduction has been approved, 638  
provided the disabled veteran did not acquire ownership from a 639  
person, other than the disabled veteran's spouse, related by 640  
consanguinity or affinity for the purpose of qualifying for the 641

reduction. An owner includes an owner within the meaning of 642  
division (A) (2) of this section. 643

~~(1)~~ (2) (a) Division (B) (2) (a) of this section applies to a 644  
disabled veteran who has received a total disability rating or a 645  
total disability rating for compensation based on individual 646  
unemployability for a service-connected disability or 647  
combination of service-connected disabilities. For manufactured 648  
and mobile homes for which the tax imposed by section 4503.06 of 649  
the Revised Code is computed under division (D) (2) of that 650  
section, the reduction shall equal the product obtained by 651  
multiplying fifty thousand dollars of the true value of the 652  
property in money by the amounts described in divisions (A) (2) 653  
(b) (ii) to (iv) of this section. 654

~~(2)~~ For manufactured and mobile homes for which the tax 655  
imposed by section 4503.06 of the Revised Code is computed under 656  
division (D) (1) of that section, the reduction shall equal the 657  
product obtained by multiplying fifty thousand dollars of the 658  
cost to the owner, or the market value at the time of purchase, 659  
whichever is greater, as those terms are used in division (D) (1) 660  
of section 4503.06 of the Revised Code, by the amounts described 661  
in divisions (A) (2) (d) (ii) to (iv) of this section. 662

~~The~~ (b) Division (B) (2) (b) of this section applies to any 663  
disabled veteran who either: 664

(i) Will be age sixty or older in the calendar year 665  
following the year of application for reduction; 666

(ii) Has served twenty or more years in the armed forces 667  
of the United States, including reserve components thereof, or 668  
in the national guard. 669

The reduction shall equal the product obtained by 670

multiplying the current taxes, as that term is defined in 671  
section 4503.06 of the Revised Code, charged against the 672  
manufactured or mobile home for the tax year by the percentage 673  
of the disabled veteran's disability rating assigned by the 674  
United States department of veterans affairs. However, the 675  
reduction may not exceed the product obtained by multiplying one 676  
hundred fifty thousand dollars of the true value of the property 677  
in money or of the greater of the cost to the owner or the 678  
market value at the time of purchase, as applicable, by the 679  
amounts described in divisions (A) (2) (b) (ii) to (iv) or (A) (2) 680  
(d) (ii) to (iv) of this section, as applicable. 681

(3) A reduction under division (B) of this section is in 682  
lieu of any reduction under section 4503.0610 of the Revised 683  
Code or division (A) or (C) of this section. ~~The~~ Either 684  
reduction ~~applies~~ may apply to only one manufactured or mobile 685  
home owned and occupied by a disabled veteran. 686

If a manufactured or mobile home qualifies for a reduction 687  
in taxes under this division for the year in which the disabled 688  
veteran dies, and the disabled veteran is survived by a spouse 689  
who occupied the home when the disabled veteran died and who 690  
acquires ownership of the home, the reduction shall continue 691  
through the year in which the surviving spouse dies or 692  
remarries. 693

(C) The manufactured home tax levied pursuant to division 694  
(C) of section 4503.06 of the Revised Code on a manufactured or 695  
mobile home that is owned and occupied by the surviving spouse 696  
of a public service officer killed in the line of duty shall be 697  
reduced for any tax year for which an application for such 698  
reduction has been approved, provided the surviving spouse did 699  
not acquire ownership from a person, other than the surviving 700



spouse's deceased public service officer spouse, related by 701  
consanguinity or affinity for the purpose of qualifying for the 702  
reduction. An owner includes an owner within the meaning of 703  
division (A) (2) of this section. 704

(1) For manufactured and mobile homes for which the tax 705  
imposed by section 4503.06 of the Revised Code is computed under 706  
division (D) (2) of that section, the reduction shall equal the 707  
product obtained by multiplying fifty thousand dollars of the 708  
true value of the property in money by the amounts described in 709  
divisions (A) (2) (b) (ii) to (iv) of this section. 710

(2) For manufactured and mobile homes for which the tax 711  
imposed by section 4503.06 of the Revised Code is computed under 712  
division (D) (1) of that section, the reduction shall equal the 713  
product obtained by multiplying fifty thousand dollars of the 714  
cost to the owner, or the market value at the time of purchase, 715  
whichever is greater, as those terms are used in division (D) (1) 716  
of section 4503.06 of the Revised Code, by the amounts described 717  
in divisions (A) (2) (d) (ii) to (iv) of this section. 718

The reduction is in lieu of any reduction under section 719  
4503.0610 of the Revised Code or division (A) or (B) of this 720  
section. The reduction applies to only one manufactured or 721  
mobile home owned and occupied by such a surviving spouse. A 722  
manufactured or mobile home qualifies for a reduction in taxes 723  
under this division for the tax year in which the public service 724  
officer dies through the tax year in which the surviving spouse 725  
dies or remarries. 726

(D) If the owner or the spouse of the owner of a 727  
manufactured or mobile home is eligible for a homestead 728  
exemption on the land upon which the home is located, the 729  
reduction to which the owner or spouse is entitled under this 730

section shall not exceed the difference between the reduction to 731  
which the owner or spouse is entitled under division (A), (B), 732  
or (C) of this section and the amount of the reduction under the 733  
homestead exemption. 734

(E) No reduction shall be made with respect to the home of 735  
any person convicted of violating division (C) or (D) of section 736  
4503.066 of the Revised Code for a period of three years 737  
following the conviction. 738

**Sec. 4503.066.** (A) (1) To obtain a tax reduction under 739  
section 4503.065 of the Revised Code, the owner of the home 740  
shall file an application with the county auditor of the county 741  
in which the home is located. An application for reduction in 742  
taxes based upon a physical disability shall be accompanied by a 743  
certificate signed by a physician, and an application for 744  
reduction in taxes based upon a mental disability shall be 745  
accompanied by a certificate signed by a physician or 746  
psychologist licensed to practice in this state. The certificate 747  
shall attest to the fact that the applicant is permanently and 748  
totally disabled, shall be in a form that the department of 749  
taxation requires, and shall include the definition of totally 750  
and permanently disabled as set forth in section 4503.064 of the 751  
Revised Code. An application for reduction in taxes based upon a 752  
disability certified as permanent and total by a state or 753  
federal agency having the function of so classifying persons 754  
shall be accompanied by a certificate from that agency. 755

An application by a disabled veteran for the reduction 756  
under division (B) of section 4503.065 of the Revised Code shall 757  
be accompanied by a letter or other written confirmation from 758  
~~the United States department of veterans affairs, or its~~ 759  
~~predecessor or successor agency, either of the following~~ showing 760

that the veteran qualifies as a disabled veteran and stating the 761  
disabled veteran's disability rating and, if the application is 762  
for the reduction under division (B) (2) (b) of that section on 763  
the basis of the veteran's years of service, the veteran's years 764  
of service: 765

(a) The United States department of veterans affairs, or 766  
its predecessor or successor agency; 767

(b) A county veterans service officer who is employed 768  
under section 5901.07 of the Revised Code in the county in which 769  
the disabled veteran resides. 770

An application by the surviving spouse of a public service 771  
officer killed in the line of duty for the reduction under 772  
division (C) of section 4503.065 of the Revised Code shall be 773  
accompanied by a letter or other written confirmation from an 774  
officer or employee of the board of trustees of a retirement or 775  
pension fund in this state or another state or from the chief or 776  
other chief executive of the department, agency, or other 777  
employer for which the public service officer served when killed 778  
in the line of duty affirming that the public service officer 779  
was killed in the line of duty. 780

(2) Each application shall constitute a continuing 781  
application for a reduction in taxes for each year in which the 782  
manufactured or mobile home is occupied by the applicant. 783  
Failure to receive a new application or notification under 784  
division (B) of this section after an application for reduction 785  
has been approved is prima-facie evidence that the original 786  
applicant is entitled to the reduction calculated on the basis 787  
of the information contained in the original application. The 788  
original application and any subsequent application shall be in 789  
the form of a signed statement and shall be filed on or before 790

the thirty-first day of December of the year preceding the year 791  
for which the reduction is sought. The statement shall be on a 792  
form, devised and supplied by the tax commissioner, that shall 793  
require no more information than is necessary to establish the 794  
applicant's eligibility for the reduction in taxes and the 795  
amount of the reduction to which the applicant is entitled. The 796  
form shall contain a statement that signing such application 797  
constitutes a delegation of authority by the applicant to the 798  
tax commissioner or the county auditor, individually or in 799  
consultation with each other, to examine any tax or financial 800  
records that relate to the income of the applicant as stated on 801  
the application for the purpose of determining eligibility 802  
under, or possible violation of, division (C) or (D) of this 803  
section. The form also shall contain a statement that conviction 804  
of willfully falsifying information to obtain a reduction in 805  
taxes or failing to comply with division (B) of this section 806  
shall result in the revocation of the right to the reduction for 807  
a period of three years. 808

(3) A late application for a reduction in taxes for the 809  
year preceding the year for which an original application is 810  
filed may be filed with an original application. If the auditor 811  
determines that the information contained in the late 812  
application is correct, the auditor shall determine both the 813  
amount of the reduction in taxes to which the applicant would 814  
have been entitled for the current tax year had the application 815  
been timely filed and approved in the preceding year, and the 816  
amount the taxes levied under section 4503.06 of the Revised 817  
Code for the current year would have been reduced as a result of 818  
the reduction. When an applicant is permanently and totally 819  
disabled on the first day of January of the year in which the 820  
applicant files a late application, the auditor, in making the 821

determination of the amounts of the reduction in taxes under 822  
division (A) (3) of this section, is not required to determine 823  
that the applicant was permanently and totally disabled on the 824  
first day of January of the preceding year. 825

The amount of the reduction in taxes pursuant to a late 826  
application shall be treated as an overpayment of taxes by the 827  
applicant. The auditor shall credit the amount of the 828  
overpayment against the amount of the taxes or penalties then 829  
due from the applicant, and, at the next succeeding settlement, 830  
the amount of the credit shall be deducted from the amount of 831  
any taxes or penalties distributable to the county or any taxing 832  
unit in the county that has received the benefit of the taxes or 833  
penalties previously overpaid, in proportion to the benefits 834  
previously received. If, after the credit has been made, there 835  
remains a balance of the overpayment, or if there are no taxes 836  
or penalties due from the applicant, the auditor shall refund 837  
that balance to the applicant by a warrant drawn on the county 838  
treasurer in favor of the applicant. The treasurer shall pay the 839  
warrant from the general fund of the county. If there is 840  
insufficient money in the general fund to make the payment, the 841  
treasurer shall pay the warrant out of any undivided 842  
manufactured or mobile home taxes subsequently received by the 843  
treasurer for distribution to the county or taxing district in 844  
the county that received the benefit of the overpaid taxes, in 845  
proportion to the benefits previously received, and the amount 846  
paid from the undivided funds shall be deducted from the money 847  
otherwise distributable to the county or taxing district in the 848  
county at the next or any succeeding distribution. At the next 849  
or any succeeding distribution after making the refund, the 850  
treasurer shall reimburse the general fund for any payment made 851  
from that fund by deducting the amount of that payment from the 852

money distributable to the county or other taxing unit in the 853  
county that has received the benefit of the taxes, in proportion 854  
to the benefits previously received. On the second Monday in 855  
September of each year, the county auditor shall certify the 856  
total amount of the reductions in taxes made in the current year 857  
under division (A) (3) of this section to the tax commissioner 858  
who shall treat that amount as a reduction in taxes for the 859  
current tax year and shall make reimbursement to the county of 860  
that amount in the manner prescribed in section 4503.068 of the 861  
Revised Code, from moneys appropriated for that purpose. 862

(B) (1) If in any year for which an application for 863  
reduction in taxes has been approved the owner no longer 864  
qualifies for the reduction, the owner shall notify the county 865  
auditor that the owner is not qualified for a reduction in 866  
taxes. 867

(2) If the county auditor or county treasurer discovers 868  
that an owner not entitled to the reduction in manufactured home 869  
taxes under section 4503.065 of the Revised Code failed to 870  
notify the county auditor as required by division (B) (1) of this 871  
section, a charge shall be imposed against the manufactured or 872  
mobile home in the amount by which taxes were reduced under that 873  
section for each tax year the county auditor ascertains that the 874  
manufactured or mobile home was not entitled to the reduction 875  
and was owned by the current owner. Interest shall accrue in the 876  
manner prescribed by division (G) (2) of section 4503.06 of the 877  
Revised Code on the amount by which taxes were reduced for each 878  
such tax year as if the reduction became delinquent taxes at the 879  
close of the last day the second installment of taxes for that 880  
tax year could be paid without penalty. The county auditor shall 881  
notify the owner, by ordinary mail, of the charge, of the 882  
owner's right to appeal the charge, and of the manner in which 883

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 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 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 of the Revised Code.

(F) Whoever violates division (C), (D), or (E) of this 913  
section is guilty of a misdemeanor of the fourth degree. 914

**Sec. 5901.07.** The veterans service commission shall employ 915  
one or more county veterans service officers, one of whom may 916  
act as executive director. Each service officer shall be a 917  
veteran. Within sixty days after the date of initial employment, 918  
each service officer shall file a copy of the officer's form 919  
DD214 with the department of veterans services in accordance 920  
with guidelines established by the director of that department. 921  
Each service officer shall be employed in the classified service 922  
and is exempt from civil service examination. The commission may 923  
remove a veterans service officer who fails to maintain 924  
accreditation or whose certification is revoked by the director 925  
of veterans services. ~~The A service officers officer~~ shall 926  
advise and assist present and former members of the armed forces 927  
of the United States, veterans, and their spouses, surviving 928  
spouses, children, parents, and dependents in presenting claims 929  
or obtaining rights or benefits under any law of the United 930  
States or of this state. A service officer shall provide a 931  
disabled veteran, upon request, with a letter or other written 932  
confirmation of the disabled veteran's status as a disabled 933  
veteran and the veteran's years of service for the purpose of 934  
qualifying for a reduction under division (A) (2) of section 935  
323.152 of the Revised Code or division (B) of section 4503.065 936  
of the Revised Code. 937

The commission shall employ each service officer on a 938  
part- or full-time basis and fix the officer's compensation. No 939  
county commissioner or member of the veterans service commission 940  
shall be employed as a service officer. 941

The commission shall employ the necessary clerks, 942



stenographers, and other personnel to assist the service 943  
officers in the performance of duties and shall fix their 944  
compensation. Each of these employees shall be a veteran or, if 945  
a qualified veteran is not available, the spouse, surviving 946  
spouse, child, or parent of a veteran. Each of these employees 947  
shall be employed in the classified service and is exempt from 948  
civil service examination. 949

The board of county commissioners, upon the recommendation 950  
or approval of the veterans service commission, may provide 951  
suitable office space, supplies, and office and incidental 952  
expenses for each service officer. The compensation of each 953  
service officer and of any employee and any expenses incurred 954  
under this section shall be paid out of funds appropriated to 955  
the commission, as provided in section 5901.11 of the Revised 956  
Code. 957

**Section 2.** That existing sections 323.151, 323.152, 958  
323.153, 4503.065, 4503.066, and 5901.07 of the Revised Code are 959  
hereby repealed. 960

**Section 3.** The amendment by this act of sections 323.151, 961  
323.152, and 323.153 of the Revised Code applies to tax years 962  
ending on or after the effective date of this section. The 963  
amendment by this act of sections 4503.065 and 4503.066 of the 964  
Revised Code applies to tax years beginning on or after the 965  
effective date of this section. 966

**Section 4.** Section 323.151 of the Revised Code is 967  
presented in this act as a composite of the section as amended 968  
by both H.B. 17 and H.B. 166 of the 133rd General Assembly. The 969  
General Assembly, applying the principle stated in division (B) 970  
of section 1.52 of the Revised Code that amendments are to be 971  
harmonized if reasonably capable of simultaneous operation, 972

finds that the composite is the resulting version of the section	973
in effect prior to the effective date of the section as	974
presented in this act.	975