

As Introduced

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

S. B. No. 136

Senator Craig

A BILL

To amend sections 323.152, 323.153, 323.156, and 1
4503.06 of the Revised Code to reduce property 2
taxes on qualifying owner-occupied homes and to 3
name this act the Property Tax Relief and Local 4
Government Support Act. 5

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

Section 1. That sections 323.152, 323.153, 323.156, and 6
4503.06 of the Revised Code be amended to read as follows: 7

Sec. 323.152. In addition to the reduction in taxes 8
required under section 319.302 of the Revised Code, taxes shall 9
be reduced as provided in divisions (A) ~~and~~, (B), and (C) of 10
this section. 11

(A) (1) (a) Division (A) (1) of this section applies to any 12
of the following persons: 13

(i) A person who is permanently and totally disabled; 14

(ii) A person who is sixty-five years of age or older; 15

(iii) A person who is the surviving spouse of a deceased 16
person who was permanently and totally disabled or sixty-five 17
years of age or older and who applied and qualified for a 18

reduction in taxes under this division in the year of death, 19
provided the surviving spouse is at least fifty-nine but not 20
sixty-five or more years of age on the date the deceased spouse 21
dies. 22

(b) Real property taxes on a homestead owned and occupied, 23
or a homestead in a housing cooperative occupied, by a person to 24
whom division (A) (1) of this section applies shall be reduced 25
for each year for which an application for the reduction has 26
been approved. The reduction shall equal one of the following 27
amounts, as applicable to the person: 28

(i) If the person received a reduction under division (A) 29
(1) of this section for tax year 2006, the greater of the 30
reduction for that tax year or the amount computed under 31
division (A) (1) (c) of this section; 32

(ii) If the person received, for any homestead, a 33
reduction under division (A) (1) of this section for tax year 34
2013 or under division (A) of section 4503.065 of the Revised 35
Code for tax year 2014 or the person is the surviving spouse of 36
such a person and the surviving spouse is at least fifty-nine 37
years of age on the date the deceased spouse dies, the amount 38
computed under division (A) (1) (c) of this section. For purposes 39
of divisions (A) (1) (b) (ii) and (iii) of this section, a person 40
receives a reduction under division (A) (1) of this section or 41
under division (A) of section 4503.065 of the Revised Code for 42
tax year 2013 or 2014, respectively, if the person files a late 43
application for that respective tax year that is approved by the 44
county auditor under section 323.153 or 4503.066 of the Revised 45
Code. 46

(iii) If the person is not described in division (A) (1) (b) 47
(i) or (ii) of this section and the person's total income does 48

not exceed thirty thousand dollars, as adjusted under division 49
(A) (1) (d) of this section, the amount computed under division 50
(A) (1) (c) of this section. 51

(c) The amount of the reduction under division (A) (1) (c) 52
of this section equals the product of the following: 53

(i) Twenty-five thousand dollars of the true value of the 54
property in money; 55

(ii) The assessment percentage established by the tax 56
commissioner under division (B) of section 5715.01 of the 57
Revised Code, not to exceed thirty-five per cent; 58

(iii) The effective tax rate used to calculate the taxes 59
charged against the property for the current year, where 60
"effective tax rate" is defined as in section 323.08 of the 61
Revised Code; 62

(iv) The quantity equal to one minus the sum of the 63
percentage reductions in taxes received by the property for the 64
current tax year under section 319.302 of the Revised Code and 65
division (B) of section 323.152 of the Revised Code. 66

(d) Each calendar year, the tax commissioner shall adjust 67
the total income threshold described in division (A) (1) (b) (iii) 68
of this section by completing the following calculations in 69
September of each year: 70

(i) Determine the percentage increase in the gross 71
domestic product deflator determined by the bureau of economic 72
analysis of the United States department of commerce from the 73
first day of January of the preceding calendar year to the last 74
day of December of the preceding calendar year; 75

(ii) Multiply that percentage increase by the total income 76

threshold for the current tax year;	77
(iii) Add the resulting product to the total income	78
threshold for the current tax year;	79
(iv) Round the resulting sum to the nearest multiple of	80
one hundred dollars.	81
The commissioner shall certify the amount resulting from	82
the adjustment to each county auditor not later than the first	83
day of December each year. The certified amount applies to the	84
following tax year for persons described in division (A) (1) (b)	85
(iii) of this section. The commissioner shall not make the	86
adjustment in any calendar year in which the amount resulting	87
from the adjustment would be less than the total income	88
threshold for the current tax year.	89
(2) Real property taxes on a homestead owned and occupied,	90
or a homestead in a housing cooperative occupied, by a disabled	91
veteran shall be reduced for each year for which an application	92
for the reduction has been approved. The reduction shall equal	93
the product obtained by multiplying fifty thousand dollars of	94
the true value of the property in money by the amounts described	95
in divisions (A) (1) (c) (ii) to (iv) of this section. The	96
reduction is in lieu of any reduction under section 323.158 of	97
the Revised Code or division (A) (1) or (3) of this section. The	98
reduction applies to only one homestead owned and occupied by a	99
disabled veteran.	100
If a homestead qualifies for a reduction in taxes under	101
division (A) (2) of this section for the year in which the	102
disabled veteran dies, and the disabled veteran is survived by a	103
spouse who occupied the homestead when the disabled veteran died	104
and who acquires ownership of the homestead or, in the case of a	105

homestead that is a unit in a housing cooperative, continues to 106
occupy the homestead, the reduction shall continue through the 107
year in which the surviving spouse dies or remarries. 108

(3) Real property taxes on a homestead owned and occupied, 109
or a homestead in a housing cooperative occupied, by the 110
surviving spouse of a public service officer killed in the line 111
of duty shall be reduced for each year for which an application 112
for the reduction has been approved. The reduction shall equal 113
the product obtained by multiplying fifty thousand dollars of 114
the true value of the property in money by the amounts described 115
in divisions (A) (1) (c) (ii) to (iv) of this section. The 116
reduction is in lieu of any reduction under section 323.158 of 117
the Revised Code or division (A) (1) or (2) of this section. The 118
reduction applies to only one homestead owned and occupied by 119
such a surviving spouse. A homestead qualifies for a reduction 120
in taxes under division (A) (3) of this section for the tax year 121
in which the public service officer dies through the tax year in 122
which the surviving spouse dies or remarries. 123

(B) To provide a partial exemption, real property taxes on 124
any homestead, and manufactured home taxes on any manufactured 125
or mobile home on which a manufactured home tax is assessed 126
pursuant to division (D) (2) of section 4503.06 of the Revised 127
Code, shall be reduced for each year for which an application 128
for the reduction has been approved. The amount of the reduction 129
shall equal two and one-half per cent of the amount of taxes to 130
be levied by qualifying levies on the homestead or the 131
manufactured or mobile home after applying section 319.301 of 132
the Revised Code. For the purposes of this division, "qualifying 133
levy" has the same meaning as in section 319.302 of the Revised 134
Code. 135

<u>(C) (1) Division (C) of this section applies to property</u>	136
<u>that meets both of the following requirements:</u>	137
<u>(a) The property is either of the following:</u>	138
<u>(i) A parcel classified as to use as residential property</u>	139
<u>under section 5713.041 of the Revised Code and composed of not</u>	140
<u>more than three dwelling units, at least one of which is a</u>	141
<u>homestead for which taxes are reduced under division (B) of this</u>	142
<u>section;</u>	143
<u>(ii) A manufactured or mobile home for which taxes are</u>	144
<u>reduced under division (B) of this section.</u>	145
<u>(b) The total income of the owner of the property and the</u>	146
<u>owner's spouse does not exceed the median income of the county</u>	147
<u>in which the property is located, as determined by the</u>	148
<u>department of development under section 174.04 of the Revised</u>	149
<u>Code.</u>	150
<u>(2) To provide a partial exemption, real property taxes or</u>	151
<u>manufactured and mobile home taxes on property described in</u>	152
<u>division (C) (1) of this section shall be further reduced by the</u>	153
<u>amount by which the current taxes exceed one hundred five per</u>	154
<u>cent of the current taxes for the preceding year computed after</u>	155
<u>subtracting any reduction under division (C) (2) of this section,</u>	156
<u>except as provided in divisions (C) (3), (4), (5), and (6) of</u>	157
<u>this section.</u>	158
<u>(3) If an improvement to the property was added to the</u>	159
<u>current tax list that did not appear on the preceding year's</u>	160
<u>list, and the improvement either increased the habitable floor</u>	161
<u>area by at least two hundred square feet or ten per cent of the</u>	162
<u>existing habitable floor area, or was such that it causes the</u>	163
<u>county auditor, for appraisal purposes, to reduce the effective</u>	164

age of the property by at least twenty years, then the reduction 165
in taxes under division (C) of this section does not apply to 166
the current tax year. In the following tax year, the reduction 167
shall be computed as otherwise required under division (C) (2) of 168
this section. 169

(4) If ownership of the property is transferred to another 170
person who is not related to the preceding owner by 171
consanguinity or affinity and the property continues to be 172
described by division (C) (1) of this section, the reduction in 173
taxes under division (C) of this section does not apply to the 174
next ensuing tax year in which section 5715.24 of the Revised 175
Code applies in the county. In the following tax year, the 176
reduction shall be computed as otherwise required under division 177
(C) (2) of this section. 178

(5) The reduction in taxes under division (C) of this 179
section does not apply unless the amount of current taxes is at 180
least five hundred dollars. 181

(6) The reduction in taxes under division (C) of this 182
section does not apply to a parcel if any portion of its 183
assessed value is exempted from taxation for the tax year under 184
any section of the Revised Code other than section 5709.40, 185
5709.41, 5709.73, or 5709.78 of the Revised Code. 186

(7) As used in division (C) of this section: 187

(a) "Improvement" has the same meaning as in section 188
5701.02 of the Revised Code. 189

(b) "Current taxes" means, for real property, the amount 190
of current taxes charged and payable as computed after the 191
reductions under divisions (A) and (B) of this section and 192
sections 319.301 and 319.302 of the Revised Code. "Current 193

taxes" means, for manufactured or mobile homes listed on the 194
manufactured home tax list, the amount of manufactured home 195
taxes levied pursuant to section 4503.06 of the Revised Code, 196
less any reduction under division (B) of this section and 197
section 4503.065 of the Revised Code. If a parcel is subject to 198
an ordinance or resolution adopted under section 5709.40 or 199
5709.41, division (C) of section 5709.73, or division (C) of 200
section 5709.78 of the Revised Code, "current taxes" includes 201
payments made pursuant to section 5709.42, 5709.74, or 5709.79 202
of the Revised Code, respectively. 203

(D) The reductions granted by this section do not apply to 204
special assessments or respread of assessments ~~levied against~~ 205
~~the homestead~~, and if there is a transfer of ownership 206
subsequent to the filing of an application for a reduction in 207
taxes, such reductions are not forfeited for such year by virtue 208
of such transfer. 209

~~(D)~~ (E) The reductions in taxable value referred to in 210
this section shall be applied solely as a factor for the purpose 211
of computing the reduction of taxes under this section and shall 212
not affect the total value of property in any subdivision or 213
taxing district as listed and assessed for taxation on the tax 214
lists and duplicates, or any direct or indirect limitations on 215
indebtedness of a subdivision or taxing district. If after 216
application of sections 5705.31 and 5705.32 of the Revised Code, 217
including the allocation of all levies within the ten-mill 218
limitation to debt charges to the extent therein provided, there 219
would be insufficient funds for payment of debt charges not 220
provided for by levies in excess of the ten-mill limitation, the 221
reduction of taxes provided for in sections 323.151 to 323.159 222
of the Revised Code shall be proportionately adjusted to the 223
extent necessary to provide such funds from levies within the 224

ten-mill limitation. 225

~~(E)~~ (F) No reduction shall be made on the taxes due ~~on the~~ 226
~~homestead~~ of any person convicted of violating division (D) or 227
(E) of section 323.153 of the Revised Code for a period of three 228
years following the conviction. 229

Sec. 323.153. (A) To obtain a reduction in real property 230
taxes under division (A) ~~or~~, (B), or (C) of section 323.152 of 231
the Revised Code or in manufactured home taxes under division 232
(B) or (C) of that section 323.152 of the Revised Code, the 233
owner shall file an application with the county auditor of the 234
county in which the owner's homestead or qualifying property is 235
located. 236

To obtain a reduction in real property taxes under 237
division (A) of section 323.152 of the Revised Code, the 238
occupant of a homestead in a housing cooperative shall file an 239
application with the nonprofit corporation that owns and 240
operates the housing cooperative, in accordance with this 241
paragraph. Not later than the first day of March each year, the 242
corporation shall obtain applications from the county auditor's 243
office and provide one to each new occupant. Not later than the 244
first day of May, any occupant who may be eligible for a 245
reduction in taxes under division (A) of section 323.152 of the 246
Revised Code shall submit the completed application to the 247
corporation. Not later than the fifteenth day of May, the 248
corporation shall file all completed applications, and the 249
information required by division (B) of section 323.159 of the 250
Revised Code, with the county auditor of the county in which the 251
occupants' homesteads are located. Continuing applications shall 252
be furnished to an occupant in the manner provided in division 253
(C) (4) of this section. 254

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

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

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

An application for a reduction under division (A) of

section 323.152 of the Revised Code constitutes a continuing 285
application for a reduction in taxes for each year in which the 286
dwelling is the applicant's homestead. 287

~~(2) An (a) Except as provided in division (A) (2) (b) of~~ 288
~~this section, an application for a reduction in taxes under~~ 289
~~division divisions (B) and (C) of section 323.152 of the Revised~~ 290
Code shall be filed only if the homestead or ~~manufactured or~~ 291
~~mobile home qualifying property~~ was transferred in the preceding 292
year or did not qualify for and receive the reduction in taxes 293
under that division for the preceding tax year. The application 294
for ~~homesteads property~~ transferred in the preceding year shall 295
be incorporated into any form used by the county auditor to 296
administer the tax law in respect to the conveyance of real 297
property pursuant to section 319.20 of the Revised Code or of 298
used manufactured homes or used mobile homes as defined in 299
section 5739.0210 of the Revised Code. The owner of a 300
manufactured or mobile home who has elected under division (D) 301
(4) of section 4503.06 of the Revised Code to be taxed under 302
division (D) (2) of that section for the ensuing year may file 303
the application at the time of making that election. The 304
application shall contain a statement that failure by the 305
applicant to affirm on the application that the dwelling on the 306
property conveyed is the applicant's homestead prohibits the 307
owner from receiving the reduction in taxes until a proper 308
application is filed within the period prescribed by division 309
(A) (3) of this section. ~~Such~~ Except as provided in division (A) 310
(2) (b) of this section, such an application constitutes a 311
continuing application for a reduction in taxes for each year in 312
which the dwelling ~~is the applicant's homestead~~ qualifies the 313
applicant for the reduction. 314

(b) In January of each tax year for which section 5715.24 315

of the Revised Code applies in a county, the county auditor 316
shall furnish by ordinary mail a continuing application to each 317
person receiving a reduction under division (C) of section 318
323.152 of the Revised Code. The continuing application shall be 319
used to report changes in total income. The continuing 320
application shall be returned to the auditor not later than the 321
thirty-first day of December of that tax year; provided, that if 322
such changes do not affect whether the owner is entitled to the 323
reduction under division (C) of section 323.152 of the Revised 324
Code, the application does not need to be returned. 325

(3) Failure to receive a new application filed under 326
division (A) (1) or (2) or notification under division (C) of 327
this section after an application for reduction has been 328
approved is prima-facie evidence that the original applicant is 329
entitled to the reduction in taxes calculated on the basis of 330
the information contained in the original application. The 331
original application and any subsequent application, including 332
any late application, shall be in the form of a signed statement 333
and shall be filed on or before the thirty-first day of December 334
of the year for which the reduction is sought. The original 335
application and any subsequent application for a reduction in 336
manufactured home taxes shall be filed in the year preceding the 337
year for which the reduction is sought. The statement shall be 338
on a form, devised and supplied by the tax commissioner, which 339
shall require no more information than is necessary to establish 340
the applicant's eligibility for the reduction in taxes and the 341
amount of the reduction, and, except for homesteads that are 342
units in a housing cooperative, shall include an affirmation by 343
the applicant that ownership of the homestead was not acquired 344
from a person, other than the applicant's spouse, related to the 345
owner by consanguinity or affinity for the purpose of qualifying 346

for ~~the a~~ real property or manufactured home tax reduction 347
provided for in ~~division (A) or (B) of~~ section 323.152 of the 348
Revised Code. The form shall contain a statement that conviction 349
of willfully falsifying information to obtain a reduction in 350
taxes or failing to comply with division (C) of this section 351
results in the revocation of the right to the reduction for a 352
period of three years. In the case of an application for a 353
reduction in taxes under division (C) of section 323.152 of the 354
Revised Code or for persons described in division (A) (1) (b) (iii) 355
of section 323.152 of the Revised Code, the form shall contain a 356
statement that signing the application constitutes a delegation 357
of authority by the applicant to the tax commissioner or the 358
county auditor, individually or in consultation with each other, 359
to examine any tax or financial records relating to the income 360
of the applicant as stated on the application for the purpose of 361
determining eligibility for the exemption or a possible 362
violation of division (D) or (E) of this section. 363

(B) A late application for a tax reduction for the year 364
preceding the year in which an original application is filed, or 365
for a reduction in manufactured home taxes for the year in which 366
an original application is filed, may be filed with the original 367
application. If the county auditor determines the information 368
contained in the late application is correct, the auditor shall 369
determine the amount of the reduction in taxes to which the 370
applicant would have been entitled for the preceding tax year 371
had the applicant's application been timely filed and approved 372
in that year. 373

The amount of such reduction shall be treated by the 374
auditor as an overpayment of taxes by the applicant and shall be 375
refunded in the manner prescribed in section 5715.22 of the 376
Revised Code for making refunds of overpayments. The county 377

auditor shall certify the total amount of the reductions in 378
taxes made in the current year under this division to the tax 379
commissioner, who shall treat the full amount thereof as a 380
reduction in taxes for the preceding tax year and shall make 381
reimbursement to the county therefor in the manner prescribed by 382
section 323.156 of the Revised Code, from money appropriated for 383
that purpose. 384

(C) (1) If, in any year after an application has been filed 385
under division (A) (1) or (2) of this section, the owner does not 386
qualify for a reduction in taxes ~~on the homestead or on the~~ 387
~~manufactured or mobile home~~ as set forth on such application, 388
the owner shall notify the county auditor that the owner is not 389
qualified for a reduction in taxes. 390

(2) If, in any year after an application has been filed 391
under division (A) (1) of this section, the occupant of a 392
homestead in a housing cooperative does not qualify for a 393
reduction in taxes on the homestead, the occupant shall notify 394
the county auditor that the occupant is not qualified for a 395
reduction in taxes or file a new application under division (A) 396
(1) of this section. 397

(3) If the county auditor or county treasurer discovers 398
that an owner of property or occupant of a homestead in a 399
housing cooperative not entitled to the reduction in taxes under 400
division (A) or (B) of section 323.152 of the Revised Code 401
failed to notify the county auditor as required by division (C) 402
(1) or (2) of this section, a charge shall be imposed against 403
the property in the amount by which taxes were reduced under 404
that division for each tax year the county auditor ascertains 405
that the property was not entitled to the reduction and was 406
owned by the current owner or, in the case of a homestead in a 407

housing cooperative, occupied by the current occupant. Interest 408
shall accrue in the manner prescribed by division (B) of section 409
323.121 or division (G) (2) of section 4503.06 of the Revised 410
Code on the amount by which taxes were reduced for each such tax 411
year as if the reduction became delinquent taxes at the close of 412
the last day the second installment of taxes for that tax year 413
could be paid without penalty. The county auditor shall notify 414
the owner or occupant, by ordinary mail, of the charge, of the 415
owner's or occupant's right to appeal the charge, and of the 416
manner in which the owner or occupant may appeal. The owner or 417
occupant may appeal the imposition of the charge and interest by 418
filing an appeal with the county board of revision not later 419
than the last day prescribed for payment of real and public 420
utility property taxes under section 323.12 of the Revised Code 421
following receipt of the notice and occurring at least ninety 422
days after receipt of the notice. The appeal shall be treated in 423
the same manner as a complaint relating to the valuation or 424
assessment of real property under Chapter 5715. of the Revised 425
Code. The charge and any interest shall be collected as other 426
delinquent taxes. 427

(4) Each year during January, the county auditor shall 428
furnish by ordinary mail a continuing application to each person 429
receiving a reduction under division (A) of section 323.152 of 430
the Revised Code. The continuing application shall be used to 431
report changes in total income, ownership, occupancy, 432
disability, and other information earlier furnished the auditor 433
relative to the reduction in taxes on the property. The 434
continuing application shall be returned to the auditor not 435
later than the thirty-first day of December; provided, that if 436
such changes do not affect the status of the homestead exemption 437
or the amount of the reduction to which the owner is entitled 438

under division (A) of section 323.152 of the Revised Code or to 439
which the occupant is entitled under section 323.159 of the 440
Revised Code, the application does not need to be returned. 441

(5) Each year during February, the county auditor, except 442
as otherwise provided in this paragraph, shall furnish by 443
ordinary mail an original application to the owner, as of the 444
first day of January of that year, of a homestead or a 445
manufactured or mobile home that transferred during the 446
preceding calendar year and that qualified for and received a 447
reduction in taxes under division (B) of section 323.152 of the 448
Revised Code for the preceding tax year. In order to receive the 449
reduction under that division, the owner shall file the 450
application with the county auditor not later than the thirty- 451
first day of December. If the application is not timely filed, 452
the auditor shall not grant a reduction in taxes for the 453
homestead for the current year, and shall notify the owner that 454
the reduction in taxes has not been granted, in the same manner 455
prescribed under section 323.154 of the Revised Code for 456
notification of denial of an application. Failure of an owner to 457
receive an application does not excuse the failure of the owner 458
to file an original application. The county auditor is not 459
required to furnish an application under this paragraph for any 460
homestead for which application has previously been made on a 461
form incorporated into any form used by the county auditor to 462
administer the tax law in respect to the conveyance of real 463
property or of used manufactured homes or used mobile homes, and 464
an owner who previously has applied on such a form is not 465
required to return an application furnished under this 466
paragraph. 467

(D) No person shall knowingly make a false statement for 468
the purpose of obtaining a reduction in the person's real 469

property or manufactured home taxes under section 323.152 of the Revised Code. 470
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(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. 472
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(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. 476
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Sec. 323.156. (A) Within thirty days after a settlement of taxes under divisions (A) and (C) of section 321.24 of the Revised Code, the county treasurer shall certify to the tax commissioner one-half of the total amount of taxes on real property that were reduced pursuant to section 323.152 of the Revised Code for the preceding tax year. The commissioner, within thirty days of the receipt of such certifications, shall provide for payment to the county treasurer, from the general revenue fund, of the amount certified, which shall be credited upon receipt to the county's undivided income tax fund, and an amount equal to two per cent of the amount by which taxes were reduced, which shall be credited upon receipt to the county general fund as a payment, in addition to the fees and charges authorized by sections 319.54 and 321.26 of the Revised Code, to the county auditor and treasurer for the costs of administering the exemption provided under sections 323.151 to 323.159 of the Revised Code. 480
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(B) On or before the second Monday in September of each year, the county treasurer shall certify to the tax commissioner the total amount by which the manufactured home taxes levied in 497
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that year were reduced pursuant to ~~division~~divisions (B) and 500
(C) of section 323.152 of the Revised Code, as evidenced by the 501
certificates of reduction and the tax duplicate certified to the 502
county treasurer by the county auditor. The commissioner, within 503
ninety days after the receipt of such certifications, shall 504
provide for payment to the county treasurer, from the general 505
revenue fund, of the amount certified, which shall be credited 506
upon receipt to the county's undivided income tax fund, and an 507
amount equal to two per cent of the amount by which taxes were 508
reduced, which shall be credited upon receipt to the county 509
general fund as a payment, in addition to the fees and charges 510
authorized by sections 319.54 and 321.26 of the Revised Code, to 511
the county auditor and treasurer for the costs of administering 512
the exemption provided under sections 323.151 to 323.159 of the 513
Revised Code. 514

(C) Immediately upon receipt of funds into the county 515
undivided income tax fund under this section, the auditor shall 516
distribute the full amount thereof among the taxing districts in 517
the county as though the total had been paid as taxes by each 518
person for whom taxes were reduced under sections 323.151 to 519
323.159 of the Revised Code. 520

Sec. 4503.06. (A) The owner of each manufactured or mobile 521
home that has acquired situs in this state shall pay either a 522
real property tax pursuant to Title LVII of the Revised Code or 523
a manufactured home tax pursuant to division (C) of this 524
section. 525

(B) The owner of a manufactured or mobile home shall pay 526
real property taxes if either of the following applies: 527

(1) The manufactured or mobile home acquired situs in the 528
state or ownership in the home was transferred on or after 529

January 1, 2000, and all of the following apply:	530
(a) The home is affixed to a permanent foundation as defined in division (C) (5) of section 3781.06 of the Revised Code.	531 532 533
(b) The home is located on land that is owned by the owner of the home.	534 535
(c) The certificate of title has been inactivated by the clerk of the court of common pleas that issued it, pursuant to division (H) of section 4505.11 of the Revised Code.	536 537 538
(2) The manufactured or mobile home acquired situs in the state or ownership in the home was transferred before January 1, 2000, and all of the following apply:	539 540 541
(a) The home is affixed to a permanent foundation as defined in division (C) (5) of section 3781.06 of the Revised Code.	542 543 544
(b) The home is located on land that is owned by the owner of the home.	545 546
(c) The owner of the home has elected to have the home taxed as real property and, pursuant to section 4505.11 of the Revised Code, has surrendered the certificate of title to the auditor of the county containing the taxing district in which the home has its situs, together with proof that all taxes have been paid.	547 548 549 550 551 552
(d) The county auditor has placed the home on the real property tax list and delivered the certificate of title to the clerk of the court of common pleas that issued it and the clerk has inactivated the certificate.	553 554 555 556
(C) (1) Any mobile or manufactured home that is not taxed	557

as real property as provided in division (B) of this section is 558
subject to an annual manufactured home tax, payable by the 559
owner, for locating the home in this state. The tax as levied in 560
this section is for the purpose of supplementing the general 561
revenue funds of the local subdivisions in which the home has 562
its situs pursuant to this section. 563

(2) The year for which the manufactured home tax is levied 564
commences on the first day of January and ends on the following 565
thirty-first day of December. The state shall have the first 566
lien on any manufactured or mobile home on the list for the 567
amount of taxes, penalties, and interest charged against the 568
owner of the home under this section. The lien of the state for 569
the tax for a year shall attach on the first day of January to a 570
home that has acquired situs on that date. The lien for a home 571
that has not acquired situs on the first day of January, but 572
that acquires situs during the year, shall attach on the next 573
first day of January. The lien shall continue until the tax, 574
including any penalty or interest, is paid. 575

(3) (a) The situs of a manufactured or mobile home located 576
in this state on the first day of January is the local taxing 577
district in which the home is located on that date. 578

(b) The situs of a manufactured or mobile home not located 579
in this state on the first day of January, but located in this 580
state subsequent to that date, is the local taxing district in 581
which the home is located thirty days after it is acquired or 582
first enters this state. 583

(4) The tax is collected by and paid to the county 584
treasurer of the county containing the taxing district in which 585
the home has its situs. 586

(D) The manufactured home tax shall be computed and 587
assessed by the county auditor of the county containing the 588
taxing district in which the home has its situs as follows: 589

(1) On a home that acquired situs in this state prior to 590
January 1, 2000: 591

(a) By multiplying the assessable value of the home by the 592
tax rate of the taxing district in which the home has its situs, 593
and deducting from the product thus obtained any reduction 594
authorized under division (C) of section 323.152 or section 595
4503.065 of the Revised Code. The tax levied under this formula 596
shall not be less than thirty-six dollars, unless the home 597
qualifies for a reduction in assessable value under division (C) 598
of section 323.152 or section 4503.065 of the Revised Code, in 599
which case there shall be no minimum tax and the tax shall be 600
the amount calculated under this division. 601

(b) The assessable value of the home shall be forty per 602
cent of the amount arrived at by the following computation: 603

(i) If the cost to the owner, or market value at time of 604
purchase, whichever is greater, of the home includes the 605
furnishings and equipment, such cost or market value shall be 606
multiplied according to the following schedule: 607

608

	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. 609
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(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: 612
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616

	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 617
day of January and the thirty-first day of December of the first 618
year. 619

(2) On a home in which ownership was transferred or that 620
first acquired situs in this state on or after January 1, 2000: 621

(a) By multiplying the assessable value of the home by the 622
effective tax rate, as defined in section 323.08 of the Revised 623
Code, for residential real property of the taxing district in 624
which the home has its situs, and deducting from the product 625
thus obtained the reductions required or authorized under 626
section 319.302, ~~division~~divisions (B) and (C) of section 627
323.152, or section 4503.065 of the Revised Code. 628

(b) The assessable value of the home shall be thirty-five 629
per cent of its true value as determined under division (L) of 630
this section. 631

(3) On or before the fifteenth day of January each year, 632

the county auditor shall record the assessable value and the 633
amount of tax on the manufactured or mobile home on the tax list 634
and deliver a duplicate of the list to the county treasurer. In 635
the case of an emergency as defined in section 323.17 of the 636
Revised Code, the tax commissioner, by journal entry, may extend 637
the times for delivery of the duplicate for an additional 638
fifteen days upon receiving a written application from the 639
county auditor regarding an extension for the delivery of the 640
duplicate, or from the county treasurer regarding an extension 641
of the time for the billing and collection of taxes. The 642
application shall contain a statement describing the emergency 643
that will cause the unavoidable delay and must be received by 644
the tax commissioner on or before the last day of the month 645
preceding the day delivery of the duplicate is otherwise 646
required. When an extension is granted for delivery of the 647
duplicate, the time period for payment of taxes shall be 648
extended for a like period of time. When a delay in the closing 649
of a tax collection period becomes unavoidable, the tax 650
commissioner, upon application by the county auditor and county 651
treasurer, may order the time for payment of taxes to be 652
extended if the tax commissioner determines that penalties have 653
accrued or would otherwise accrue for reasons beyond the control 654
of the taxpayers of the county. The order shall prescribe the 655
final extended date for payment of taxes for that collection 656
period. 657

(4) After January 1, 1999, the owner of a manufactured or 658
mobile home taxed pursuant to division (D)(1) of this section 659
may elect to have the home taxed pursuant to division (D)(2) of 660
this section by filing a written request with the county auditor 661
of the taxing district in which the home is located on or before 662
the first day of December of any year. Upon the filing of the 663

request, the county auditor shall determine whether all taxes 664
levied under division (D) (1) of this section have been paid, and 665
if those taxes have been paid, the county auditor shall tax the 666
manufactured or mobile home pursuant to division (D) (2) of this 667
section commencing in the next tax year. 668

(5) A manufactured or mobile home that acquired situs in 669
this state prior to January 1, 2000, shall be taxed pursuant to 670
division (D) (2) of this section if no manufactured home tax had 671
been paid for the home and the home was not exempted from 672
taxation pursuant to division (E) of this section for the year 673
for which the taxes were not paid. 674

(6) (a) Immediately upon receipt of any manufactured home 675
tax duplicate from the county auditor, but not less than twenty 676
days prior to the last date on which the first one-half taxes 677
may be paid without penalty as prescribed in division (F) of 678
this section, the county treasurer shall cause to be prepared 679
and mailed or delivered to each person charged on that duplicate 680
with taxes, or to an agent designated by such person, the tax 681
bill prescribed by the tax commissioner under division (D) (7) of 682
this section. When taxes are paid by installments, the county 683
treasurer shall mail or deliver to each person charged on such 684
duplicate or the agent designated by that person a second tax 685
bill showing the amount due at the time of the second tax 686
collection. The second half tax bill shall be mailed or 687
delivered at least twenty days prior to the close of the second 688
half tax collection period. A change in the mailing address, 689
electronic mail address, or telephone number of any tax bill 690
shall be made in writing to the county treasurer. Failure to 691
receive a bill required by this section does not excuse failure 692
or delay to pay any taxes shown on the bill or, except as 693
provided in division (B) (1) of section 5715.39 of the Revised 694

Code, avoid any penalty, interest, or charge for such delay. 695

A policy adopted by a county treasurer under division (A) 696
(2) of section 323.13 of the Revised Code shall also allow any 697
person required to receive a tax bill under division (D) (6) (a) 698
of this section to request electronic delivery of that tax bill 699
in the same manner. A person may rescind such a request in the 700
same manner as a request made under division (A) (2) of section 701
323.13 of the Revised Code. The request shall terminate upon a 702
change in the name of the person charged with the taxes pursuant 703
to section 4503.061 of the Revised Code. 704

(b) After delivery of the copy of the delinquent 705
manufactured home tax list under division (H) of this section, 706
the county treasurer may prepare and mail to each person in 707
whose name a home is listed an additional tax bill showing the 708
total amount of delinquent taxes charged against the home as 709
shown on the list. The tax bill shall include a notice that the 710
interest charge prescribed by division (G) of this section has 711
begun to accrue. 712

(7) Each tax bill prepared and mailed or delivered under 713
division (D) (6) of this section shall be in the form and contain 714
the information required by the tax commissioner. The 715
commissioner may prescribe different forms for each county and 716
may authorize the county auditor to make up tax bills and tax 717
receipts to be used by the county treasurer. The tax bill shall 718
not contain or be mailed or delivered with any information or 719
material that is not required by this section or that is not 720
authorized by section 321.45 of the Revised Code or by the tax 721
commissioner. In addition to the information required by the 722
commissioner, each tax bill shall contain the following 723
information: 724

(a) The taxes levied and the taxes charged and payable 725
against the manufactured or mobile home; 726

(b) The following notice: "Notice: If the taxes are not 727
paid within sixty days after the county auditor delivers the 728
delinquent manufactured home tax list to the county treasurer, 729
you and your home may be subject to collection proceedings for 730
tax delinquency." Failure to provide such notice has no effect 731
upon the validity of any tax judgment to which a home may be 732
subjected. 733

(c) In the case of manufactured or mobile homes taxed 734
under division (D) (2) of this section, the following additional 735
information: 736

(i) The effective tax rate. The words "effective tax rate" 737
shall appear in boldface type. 738

(ii) The following notice: "Notice: If the taxes charged 739
against this home have been reduced by the 2-1/2 per cent tax 740
reduction for residences occupied by the owner but the home is 741
not a residence occupied by the owner, the owner must notify the 742
county auditor's office not later than March 31 of the year for 743
which the taxes are due. Failure to do so may result in the 744
owner being convicted of a fourth degree misdemeanor, which is 745
punishable by imprisonment up to 30 days, a fine up to \$250, or 746
both, and in the owner having to repay the amount by which the 747
taxes were erroneously or illegally reduced, plus any interest 748
that may apply. 749

If the taxes charged against this home have not been 750
reduced by the 2-1/2 per cent tax reduction and the home is a 751
residence occupied by the owner, the home may qualify for the 752
tax reduction. To obtain an application for the tax reduction or 753

further information, the owner may contact the county auditor's office at _____ (insert the address and telephone number of the county auditor's office)." 754
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(E) (1) A manufactured or mobile home is not subject to this section when any of the following applies: 757
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(a) It is taxable as personal property pursuant to section 5709.01 of the Revised Code. Any manufactured or mobile home that is used as a residence shall be subject to this section and shall not be taxable as personal property pursuant to section 5709.01 of the Revised Code. 759
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(b) It bears a license plate issued by any state other than this state unless the home is in this state in excess of an accumulative period of thirty days in any calendar year. 764
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(c) The annual tax has been paid on the home in this state for the current year. 767
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(d) The tax commissioner has determined, pursuant to section 5715.27 of the Revised Code, that the property is exempt from taxation, or would be exempt from taxation under Chapter 5709. of the Revised Code if it were classified as real property. 769
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(2) A travel trailer or park trailer, as these terms are defined in section 4501.01 of the Revised Code, is not subject to this section if it is unused or unoccupied and stored at the owner's normal place of residence or at a recognized storage facility. 774
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(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 779
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connected to existing utilities, unless either of the following 783
applies: 784

(a) The situs is in a state facility or a camping or park 785
area as defined in division (C), (Q), (S), or (V) of section 786
3729.01 of the Revised Code. 787

(b) The situs is in a camping or park area that is a tract 788
of land that has been limited to recreational use by deed or 789
zoning restrictions and subdivided for sale of five or more 790
individual lots for the express or implied purpose of occupancy 791
by either self-contained recreational vehicles as defined in 792
division (T) of section 3729.01 of the Revised Code or by 793
dependent recreational vehicles as defined in division (D) of 794
section 3729.01 of the Revised Code. 795

(F) Except as provided in division (D) (3) of this section, 796
the manufactured home tax is due and payable as follows: 797

(1) When a manufactured or mobile home has a situs in this 798
state, as provided in this section, on the first day of January, 799
one-half of the amount of the tax is due and payable on or 800
before the first day of March and the balance is due and payable 801
on or before the thirty-first day of July. At the option of the 802
owner of the home, the tax for the entire year may be paid in 803
full on the first day of March. 804

(2) When a manufactured or mobile home first acquires a 805
situs in this state after the first day of January, no tax is 806
due and payable for that year. 807

(G) (1) (a) Except as otherwise provided in division (G) (1) 808
(b) of this section, if one-half of the current taxes charged 809
under this section against a manufactured or mobile home, 810
together with the full amount of any delinquent taxes, are not 811

paid on or before the first day of March in that year, or on or 812
before the last day for such payment as extended pursuant to 813
section 4503.063 of the Revised Code, a penalty of ten per cent 814
shall be charged against the unpaid balance of such half of the 815
current taxes. If the total amount of all such taxes is not paid 816
on or before the thirty-first day of July, next thereafter, or 817
on or before the last day for payment as extended pursuant to 818
section 4503.063 of the Revised Code, a like penalty shall be 819
charged on the balance of the total amount of the unpaid current 820
taxes. 821

(b) After a valid delinquent tax contract that includes 822
unpaid current taxes from a first-half collection period 823
described in division (F) of this section has been entered into 824
under section 323.31 of the Revised Code, no ten per cent 825
penalty shall be charged against such taxes after the second- 826
half collection period while the delinquent tax contract remains 827
in effect. On the day a delinquent tax contract becomes void, 828
the ten per cent penalty shall be charged against such taxes and 829
shall equal the amount of penalty that would have been charged 830
against unpaid current taxes outstanding on the date on which 831
the second-half penalty would have been charged thereon under 832
division (G) (1) (a) of this section if the contract had not been 833
in effect. 834

(2) (a) On the first day of the month following the last 835
day the second installment of taxes may be paid without penalty 836
beginning in 2000, interest shall be charged against and 837
computed on all delinquent taxes other than the current taxes 838
that became delinquent taxes at the close of the last day such 839
second installment could be paid without penalty. The charge 840
shall be for interest that accrued during the period that began 841
on the preceding first day of December and ended on the last day 842

of the month that included the last date such second installment 843
could be paid without penalty. The interest shall be computed at 844
the rate per annum prescribed by section 5703.47 of the Revised 845
Code and shall be entered as a separate item on the delinquent 846
manufactured home tax list compiled under division (H) of this 847
section. 848

(b) On the first day of December beginning in 2000, the 849
interest shall be charged against and computed on all delinquent 850
taxes. The charge shall be for interest that accrued during the 851
period that began on the first day of the month following the 852
last date prescribed for the payment of the second installment 853
of taxes in the current year and ended on the immediately 854
preceding last day of November. The interest shall be computed 855
at the rate per annum prescribed by section 5703.47 of the 856
Revised Code and shall be entered as a separate item on the 857
delinquent manufactured home tax list. 858

(c) After a valid undertaking has been entered into for 859
the payment of any delinquent taxes, no interest shall be 860
charged against such delinquent taxes while the undertaking 861
remains in effect in compliance with section 323.31 of the 862
Revised Code. If a valid undertaking becomes void, interest 863
shall be charged against the delinquent taxes for the periods 864
that interest was not permitted to be charged while the 865
undertaking was in effect. The interest shall be charged on the 866
day the undertaking becomes void and shall equal the amount of 867
interest that would have been charged against the unpaid 868
delinquent taxes outstanding on the dates on which interest 869
would have been charged thereon under divisions (G) (1) and (2) 870
of this section had the undertaking not been in effect. 871

(3) If the full amount of the taxes due at either of the 872

times prescribed by division (F) of this section is paid within 873
ten days after such time, the county treasurer shall waive the 874
collection of and the county auditor shall remit one-half of the 875
penalty provided for in this division for failure to make that 876
payment by the prescribed time. 877

(4) The treasurer shall compile and deliver to the county 878
auditor a list of all tax payments the treasurer has received as 879
provided in division (G) (3) of this section. The list shall 880
include any information required by the auditor for the 881
remission of the penalties waived by the treasurer. The taxes so 882
collected shall be included in the settlement next succeeding 883
the settlement then in process. 884

(H) (1) The county auditor shall compile annually a 885
"delinquent manufactured home tax list" consisting of homes the 886
county treasurer's records indicate have taxes that were not 887
paid within the time prescribed by divisions (D) (3) and (F) of 888
this section, have taxes that remain unpaid from prior years, or 889
have unpaid tax penalties or interest that have been assessed. 890

(2) Within thirty days after the settlement under division 891
(H) (2) of section 321.24 of the Revised Code, the county auditor 892
shall deliver a copy of the delinquent manufactured home tax 893
list to the county treasurer. The auditor shall update and 894
publish the delinquent manufactured home tax list annually in 895
the same manner as delinquent real property tax lists are 896
published. The county auditor may apportion the cost of 897
publishing the list among taxing districts in proportion to the 898
amount of delinquent manufactured home taxes so published that 899
each taxing district is entitled to receive upon collection of 900
those taxes, or the county auditor may charge the owner of a 901
home on the list a flat fee established under section 319.54 of 902

the Revised Code for the cost of publishing the list and, if the fee is not paid, may place the fee upon the delinquent manufactured home tax list as a lien on the listed home, to be collected as other manufactured home taxes.

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

It is sufficient, having made proper parties to the suit, for the county treasurer to allege in the treasurer's bill of particulars or petition that the taxes stand chargeable on the books of the county treasurer against such person, that they are due and unpaid, and that such person is indebted in the amount of taxes appearing to be due the county. The treasurer need not set forth any other matter relating thereto. If it is found on the trial of the action that the person is indebted to the state, judgment shall be rendered in favor of the county treasurer prosecuting the action. The judgment debtor is not entitled to the benefit of any law for stay of execution or exemption of property from levy or sale on execution in the enforcement of the judgment.

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

(I) The total amount of taxes collected shall be distributed in the following manner: four per cent shall be allowed as compensation to the county auditor for the county auditor's service in assessing the taxes; two per cent shall be allowed as compensation to the county treasurer for the services the county treasurer renders as a result of the tax levied by this section. Such amounts shall be paid into the county treasury, to the credit of the county general revenue fund, on the warrant of the county auditor. Fees to be paid to the credit of the real estate assessment fund shall be collected pursuant to division (C) of section 319.54 of the Revised Code and paid into the county treasury, on the warrant of the county auditor. The balance of the taxes collected shall be distributed among the taxing subdivisions of the county in which the taxes are collected and paid in the same ratio as those taxes were collected for the benefit of the taxing subdivision. The taxes levied and revenues collected under this section shall be in lieu of any general property tax and any tax levied with respect to the privilege of using or occupying a manufactured or mobile home in this state except as provided in sections 4503.04 and 5741.02 of the Revised Code.

(J) An agreement to purchase or a bill of sale for a manufactured home shall show whether or not the furnishings and

equipment are included in the purchase price. 964

(K) If the county treasurer and the county prosecuting attorney agree that an item charged on the delinquent manufactured home tax list is uncollectible, they shall certify that determination and the reasons to the county board of revision. If the board determines the amount is uncollectible, it shall certify its determination to the county auditor, who shall strike the item from the list. 965
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(L) (1) The county auditor shall appraise at its true value any manufactured or mobile home in which ownership is transferred or which first acquires situs in this state on or after January 1, 2000, and any manufactured or mobile home the owner of which has elected, under division (D) (4) of this section, to have the home taxed under division (D) (2) of this section. The true value shall include the value of the home, any additions, and any fixtures, but not any furnishings in the home. In determining the true value of a manufactured or mobile home, the auditor shall consider all facts and circumstances relating to the value of the home, including its age, its capacity to function as a residence, any obsolete characteristics, and other factors that may tend to prove its true value. 972
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(2) (a) If a manufactured or mobile home has been the subject of an arm's length sale between a willing seller and a willing buyer within a reasonable length of time prior to the determination of true value, the county auditor shall consider the sale price of the home to be the true value for taxation purposes. 986
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(b) The sale price in an arm's length transaction between a willing seller and a willing buyer shall not be considered the 992
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true value of the home if either of the following occurred after 994
the sale: 995

(i) The home has lost value due to a casualty. 996

(ii) An addition or fixture has been added to the home. 997

(3) The county auditor shall have each home viewed and 998
appraised at least once in each six-year period in the same year 999
in which real property in the county is appraised pursuant to 1000
Chapter 5713. of the Revised Code, and shall update the 1001
appraised values in the third calendar year following the 1002
appraisal. The person viewing or appraising a home may enter the 1003
home to determine by actual view any additions or fixtures that 1004
have been added since the last appraisal. In conducting the 1005
appraisals and establishing the true value, the auditor shall 1006
follow the procedures set forth for appraising real property in 1007
sections 5713.01 and 5713.03 of the Revised Code. 1008

(4) The county auditor shall place the true value of each 1009
home on the manufactured home tax list upon completion of an 1010
appraisal. 1011

(5) (a) If the county auditor changes the true value of a 1012
home, the auditor shall notify the owner of the home in writing, 1013
delivered by mail or in person. The notice shall be given at 1014
least thirty days prior to the issuance of any tax bill that 1015
reflects the change. Failure to receive the notice does not 1016
invalidate any proceeding under this section. 1017

(b) Any owner of a home or any other person or party that 1018
would be authorized to file a complaint under division (A) of 1019
section 5715.19 of the Revised Code if the home was real 1020
property may file a complaint against the true value of the home 1021
as appraised under this section. The complaint shall be filed 1022

with the county auditor on or before the thirty-first day of 1023
March of the current tax year or the date of closing of the 1024
collection for the first half of manufactured home taxes for the 1025
current tax year, whichever is later. The auditor shall present 1026
to the county board of revision all complaints filed with the 1027
auditor under this section. The board shall hear and investigate 1028
the complaint and may take action on it as provided under 1029
sections 5715.11 to 5715.19 of the Revised Code. 1030

(c) If the county board of revision determines, pursuant 1031
to a complaint against the valuation of a manufactured or mobile 1032
home filed under this section, that the amount of taxes, 1033
assessments, or other charges paid was in excess of the amount 1034
due based on the valuation as finally determined, then the 1035
overpayment shall be refunded in the manner prescribed in 1036
section 5715.22 of the Revised Code. 1037

(d) Payment of all or part of a tax under this section for 1038
any year for which a complaint is pending before the county 1039
board of revision does not abate the complaint or in any way 1040
affect the hearing and determination thereof. 1041

(M) If the county auditor determines that any tax or other 1042
charge or any part thereof has been erroneously charged as a 1043
result of a clerical error as defined in section 319.35 of the 1044
Revised Code, the county auditor shall call the attention of the 1045
county board of revision to the erroneous charges. If the board 1046
finds that the taxes or other charges have been erroneously 1047
charged or collected, it shall certify the finding to the 1048
auditor. Upon receipt of the certification, the auditor shall 1049
remove the erroneous charges on the manufactured home tax list 1050
or delinquent manufactured home tax list in the same manner as 1051
is prescribed in section 319.35 of the Revised Code for 1052

erroneous charges against real property, and refund any 1053
erroneous charges that have been collected, with interest, in 1054
the same manner as is prescribed in section 319.36 of the 1055
Revised Code for erroneous charges against real property. 1056

(N) As used in this section and section 4503.061 of the 1057
Revised Code: 1058

(1) "Manufactured home taxes" includes taxes, penalties, 1059
and interest charged under division (C) or (G) of this section 1060
and any penalties charged under division (G) or (H) (5) of 1061
section 4503.061 of the Revised Code. 1062

(2) "Current taxes" means all manufactured home taxes 1063
charged against a manufactured or mobile home that have not 1064
appeared on the manufactured home tax list for any prior year. 1065
Current taxes become delinquent taxes if they remain unpaid 1066
after the last day prescribed for payment of the second 1067
installment of current taxes without penalty, whether or not 1068
they have been certified delinquent. 1069

(3) "Delinquent taxes" means: 1070

(a) Any manufactured home taxes that were charged against 1071
a manufactured or mobile home for a prior year, including any 1072
penalties or interest charged for a prior year and the costs of 1073
publication under division (H) (2) of this section, and that 1074
remain unpaid; 1075

(b) Any current manufactured home taxes charged against a 1076
manufactured or mobile home that remain unpaid after the last 1077
day prescribed for payment of the second installment of current 1078
taxes without penalty, whether or not they have been certified 1079
delinquent, including any penalties or interest and the costs of 1080
publication under division (H) (2) of this section. 1081

Section 2. That existing sections 323.152, 323.153, 1082
323.156, and 4503.06 of the Revised Code are hereby repealed. 1083

Section 3. The amendment by this act of section 323.152 of 1084
the Revised Code applies to tax year 2023 and each tax year 1085
thereafter for property listed on the real property tax list and 1086
to tax year 2024 and each tax year thereafter for property 1087
listed on the manufactured home tax list. 1088

Not later than thirty days after the effective date of 1089
this section, each county auditor shall mail an application for 1090
the reduction in taxes authorized in division (C) of section 1091
323.152 of the Revised Code to the owner of each homestead that 1092
qualified for the reduction under division (B) of that section 1093
for tax year 2022 or, in the case of a manufactured or mobile 1094
home subject to manufactured home taxes, tax year 2023. 1095

Section 4. This act shall be known as the Property Tax 1096
Relief and Local Government Support Act. 1097