

**As Introduced**

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

**S. B. No. 287**

**Senator DeMora**

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**A BILL**

To amend sections 323.152, 323.153, 323.158, 1  
4503.06, 4503.066, 4503.067, 4503.068, 4503.069, 2  
and 4503.0610 and to enact section 4503.0612 of 3  
the Revised Code to authorize a property tax 4  
freeze for certain owner-occupied homes. 5

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

**Section 1.** That sections 323.152, 323.153, 323.158, 6  
4503.06, 4503.066, 4503.067, 4503.068, 4503.069, and 4503.0610 7  
be amended and section 4503.0612 of the Revised Code be enacted 8  
to read as follows: 9

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

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

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

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

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

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

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

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

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

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

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

of this section equals the product of the following: 48

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(C) Real property taxes on a homestead owned and occupied, or a homestead in a housing cooperative occupied, by a person shall be reduced for each year for which an application for the reduction has been approved if all of the following requirements are met:

(1) The person is sixty-five years of age or older;

(2) The person, for ten or more years immediately preceding the first day of the tax year, has either (a) owned and occupied any homestead or occupied any homestead in a housing cooperative or (b) owned and occupied any manufactured or mobile home while domiciled in this state;

(3) The person's total income does not exceed seventy thousand dollars, as adjusted under division (A) (1) (d) of this section; 165  
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(4) The true value of the person's homestead for the tax year is less than one million dollars. 168  
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The reduction shall equal the amount by which the current taxes for the current tax year exceed the current taxes for the preceding year. As used in this division, "current taxes" means the amount of current taxes charged and payable as computed after the reductions under divisions (A) and (B) of this section and sections 319.301, 319.302, and 323.158 of the Revised Code. The computation of "current taxes for the preceding year" shall equal the current taxes for that year after subtracting any amount reduced under division (C) of this section for that year. 170  
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~~(C)~~ (D) The reductions granted by this section do not apply to special assessments or respread of assessments levied against the homestead, and if there is a transfer of ownership subsequent to the filing of an application for a reduction in taxes, such reductions are not forfeited for such year by virtue of such transfer. 179  
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~~(D)~~ (E) The reductions in taxable value referred to in this section shall be applied solely as a factor for the purpose of computing the reduction of taxes under this section and shall not affect the total value of property in any subdivision or taxing district as listed and assessed for taxation on the tax lists and duplicates, or any direct or indirect limitations on indebtedness of a subdivision or taxing district. If after application of sections 5705.31 and 5705.32 of the Revised Code, including the allocation of all levies within the ten-mill limitation to debt charges to the extent therein provided, there 185  
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would be insufficient funds for payment of debt charges not 195  
provided for by levies in excess of the ten-mill limitation, the 196  
reduction of taxes provided for in sections 323.151 to 323.159 197  
of the Revised Code shall be proportionately adjusted to the 198  
extent necessary to provide such funds from levies within the 199  
ten-mill limitation. 200

~~(E)~~ (F) No reduction shall be made on the taxes due on the 201  
homestead of any person convicted of violating division (D) or 202  
(E) of section 323.153 of the Revised Code for a period of three 203  
years following the conviction. 204

**Sec. 323.153.** (A) To obtain a reduction in real property 205  
taxes under division (A) ~~or~~, (B), or (C) of section 323.152 of 206  
the Revised Code or in manufactured home taxes under division 207  
(B) of section 323.152 of the Revised Code, the owner shall file 208  
an application with the county auditor of the county in which 209  
the owner's homestead is located. 210

To obtain a reduction in real property taxes under 211  
division (A) or (C) of section 323.152 of the Revised Code, the 212  
occupant of a homestead in a housing cooperative shall file an 213  
application with the nonprofit corporation that owns and 214  
operates the housing cooperative, in accordance with this 215  
paragraph. Not later than the first day of March each year, the 216  
corporation shall obtain applications from the county auditor's 217  
office and provide one to each new occupant. Not later than the 218  
first day of May, any occupant who may be eligible for a 219  
reduction in taxes under division (A) or (C) of section 323.152 220  
of the Revised Code shall submit the completed application to 221  
the corporation. Not later than the fifteenth day of May, the 222  
corporation shall file all completed applications, and the 223  
information required by division (B) of section 323.159 of the 224

Revised Code, with the county auditor of the county in which the 225  
occupants' homesteads are located. Continuing applications shall 226  
be furnished to an occupant in the manner provided in division 227  
(C) (4) of this section. 228

(1) An application for reduction based upon a physical 229  
disability shall be accompanied by a certificate signed by a 230  
physician, and an application for reduction based upon a mental 231  
disability shall be accompanied by a certificate signed by a 232  
physician or psychologist licensed to practice in this state, 233  
attesting to the fact that the applicant is permanently and 234  
totally disabled. The certificate shall be in a form that the 235  
tax commissioner requires and shall include the definition of 236  
permanently and totally disabled as set forth in section 323.151 237  
of the Revised Code. An application for reduction based upon a 238  
disability certified as permanent and total by a state or 239  
federal agency having the function of so classifying persons 240  
shall be accompanied by a certificate from that agency. 241

An application by a disabled veteran or the surviving 242  
spouse of a disabled veteran for the reduction under division 243  
(A) (2) (a) or (b) of section 323.152 of the Revised Code shall be 244  
accompanied by a letter or other written confirmation from the 245  
United States department of veterans affairs, or its predecessor 246  
or successor agency, showing that the veteran qualifies as a 247  
disabled veteran. 248

An application by the surviving spouse of a public service 249  
officer killed in the line of duty for the reduction under 250  
division (A) (3) of section 323.152 of the Revised Code shall be 251  
accompanied by a letter or other written confirmation from an 252  
employee or officer of the board of trustees of a retirement or 253  
pension fund in this state or another state or from the chief or 254

other chief executive of the department, agency, or other 255  
employer for which the public service officer served when killed 256  
in the line of duty affirming that the public service officer 257  
was killed in the line of duty. 258

An application for a reduction under division (C) of 259  
section 323.152 of the Revised Code shall be accompanied by 260  
documentation sufficient to prove that the applicant meets all 261  
qualifications for that reduction. 262

An application for a reduction under division (A) or (C) 263  
of section 323.152 of the Revised Code constitutes a continuing 264  
application for a reduction in taxes for each year in which the 265  
dwelling is the applicant's homestead. 266

(2) An application for a reduction in taxes under division 267  
(B) of section 323.152 of the Revised Code shall be filed only 268  
if the homestead or manufactured or mobile home was transferred 269  
in the preceding year or did not qualify for and receive the 270  
reduction in taxes under that division for the preceding tax 271  
year. The application for homesteads transferred in the 272  
preceding year shall be incorporated into any form used by the 273  
county auditor to administer the tax law in respect to the 274  
conveyance of real property pursuant to section 319.20 of the 275  
Revised Code or of used manufactured homes or used mobile homes 276  
as defined in section 5739.0210 of the Revised Code. The owner 277  
of a manufactured or mobile home who has elected under division 278  
(D) (4) of section 4503.06 of the Revised Code to be taxed under 279  
division (D) (2) of that section for the ensuing year may file 280  
the application at the time of making that election. The 281  
application shall contain a statement that failure by the 282  
applicant to affirm on the application that the dwelling on the 283  
property conveyed is the applicant's homestead prohibits the 284

owner from receiving the reduction in taxes until a proper 285  
application is filed within the period prescribed by division 286  
(A) (3) of this section. Such an application constitutes a 287  
continuing application for a reduction in taxes for each year in 288  
which the dwelling is the applicant's homestead. 289

(3) Failure to receive a new application filed under 290  
division (A) (1) or (2) or notification under division (C) of 291  
this section after an application for reduction has been 292  
approved is prima-facie evidence that the original applicant is 293  
entitled to the reduction in taxes calculated on the basis of 294  
the information contained in the original application. The 295  
original application and any subsequent application, including 296  
any late application, shall be in the form of a signed statement 297  
and shall be filed on or before the thirty-first day of December 298  
of the year for which the reduction is sought. The original 299  
application and any subsequent application for a reduction in 300  
manufactured home taxes shall be filed in the year preceding the 301  
year for which the reduction is sought. The statement shall be 302  
on a form, devised and supplied by the tax commissioner, which 303  
shall require no more information than is necessary to establish 304  
the applicant's eligibility for the reduction in taxes and the 305  
amount of the reduction, and, except for homesteads that are 306  
units in a housing cooperative, shall include an affirmation by 307  
the applicant that ownership of the homestead was not acquired 308  
from a person, other than the applicant's spouse, related to the 309  
owner by consanguinity or affinity for the purpose of qualifying 310  
for the real property or manufactured home tax reduction 311  
provided for in division (A) ~~or~~, (B), or (C) of section 323.152 312  
of the Revised Code. The form shall contain a statement that 313  
conviction of willfully falsifying information to obtain a 314  
reduction in taxes or failing to comply with division (C) of 315

this section results in the revocation of the right to the 316  
reduction for a period of three years. In the case of an 317  
application for a reduction in taxes for persons described in 318  
division (A) (1) (b) (iii) of section 323.152 of the Revised Code, 319  
the form shall contain a statement that signing the application 320  
constitutes a delegation of authority by the applicant to the 321  
tax commissioner or the county auditor, individually or in 322  
consultation with each other, to examine any tax or financial 323  
records relating to the income of the applicant as stated on the 324  
application for the purpose of determining eligibility for the 325  
exemption or a possible violation of division (D) or (E) of this 326  
section. 327

(B) A late application for a tax reduction for the year 328  
preceding the year in which an original application is filed, or 329  
for a reduction in manufactured home taxes for the year in which 330  
an original application is filed, may be filed with the original 331  
application. If the county auditor determines the information 332  
contained in the late application is correct, the auditor shall 333  
determine the amount of the reduction in taxes to which the 334  
applicant would have been entitled for the preceding tax year 335  
had the applicant's application been timely filed and approved 336  
in that year. 337

The amount of such reduction shall be treated by the 338  
auditor as an overpayment of taxes by the applicant and shall be 339  
refunded in the manner prescribed in section 5715.22 of the 340  
Revised Code for making refunds of overpayments. The county 341  
auditor shall certify the total amount of the reductions in 342  
taxes made in the current year under this division to the tax 343  
commissioner, who shall treat the full amount thereof as a 344  
reduction in taxes for the preceding tax year and shall make 345  
reimbursement to the county therefor in the manner prescribed by 346

section 323.156 of the Revised Code, from money appropriated for 347  
that purpose. 348

(C) (1) If, in any year after an application has been filed 349  
under division (A) (1) or (2) of this section, the owner does not 350  
qualify for a reduction in taxes on the homestead or on the 351  
manufactured or mobile home set forth on such application, the 352  
owner shall notify the county auditor that the owner is not 353  
qualified for a reduction in taxes. 354

(2) If, in any year after an application has been filed 355  
under division (A) (1) of this section, the occupant of a 356  
homestead in a housing cooperative does not qualify for a 357  
reduction in taxes on the homestead, the occupant shall notify 358  
the county auditor that the occupant is not qualified for a 359  
reduction in taxes or file a new application under division (A) 360  
(1) of this section. 361

(3) If the county auditor or county treasurer discovers 362  
that an owner of property or occupant of a homestead in a 363  
housing cooperative not entitled to the reduction in taxes under 364  
division (A), ~~or (B)~~, or (C) of section 323.152 of the Revised 365  
Code failed to notify the county auditor as required by division 366  
(C) (1) or (2) of this section, a charge shall be imposed against 367  
the property in the amount by which taxes were reduced under 368  
that division for each tax year the county auditor ascertains 369  
that the property was not entitled to the reduction and was 370  
owned by the current owner or, in the case of a homestead in a 371  
housing cooperative, occupied by the current occupant. Interest 372  
shall accrue in the manner prescribed by division (B) of section 373  
323.121 or division (G) (2) of section 4503.06 of the Revised 374  
Code on the amount by which taxes were reduced for each such tax 375  
year as if the reduction became delinquent taxes at the close of 376

the last day the second installment of taxes for that tax year 377  
could be paid without penalty. The county auditor shall notify 378  
the owner or occupant, by ordinary mail, of the charge, of the 379  
owner's or occupant's right to appeal the charge, and of the 380  
manner in which the owner or occupant may appeal. The owner or 381  
occupant may appeal the imposition of the charge and interest by 382  
filing an appeal with the county board of revision not later 383  
than the last day prescribed for payment of real and public 384  
utility property taxes under section 323.12 of the Revised Code 385  
following receipt of the notice and occurring at least ninety 386  
days after receipt of the notice. The appeal shall be treated in 387  
the same manner as a complaint relating to the valuation or 388  
assessment of real property under Chapter 5715. of the Revised 389  
Code. The charge and any interest shall be collected as other 390  
delinquent taxes. 391

(4) Each year during January, the county auditor shall 392  
furnish by ordinary mail a continuing application to each person 393  
receiving a reduction under division (A) or (C) of section 394  
323.152 of the Revised Code. The continuing application shall be 395  
used to report changes in total income, ownership, occupancy, 396  
disability, and other information earlier furnished the auditor 397  
relative to the reduction in taxes on the property. The 398  
continuing application shall be returned to the auditor not 399  
later than the thirty-first day of December; provided, that if 400  
such changes do not affect the status of the homestead exemption 401  
or the amount of the reduction to which the owner is entitled 402  
under division (A) or (C) of section 323.152 of the Revised Code 403  
or to which the occupant is entitled under section 323.159 of 404  
the Revised Code, the application does not need to be returned. 405

(5) Each year during February, the county auditor, except 406  
as otherwise provided in this paragraph, shall furnish by 407

ordinary mail an original application to the owner, as of the 408  
first day of January of that year, of a homestead or a 409  
manufactured or mobile home that transferred during the 410  
preceding calendar year and that qualified for and received a 411  
reduction in taxes under division (B) of section 323.152 of the 412  
Revised Code for the preceding tax year. In order to receive the 413  
reduction under that division, the owner shall file the 414  
application with the county auditor not later than the thirty- 415  
first day of December. If the application is not timely filed, 416  
the auditor shall not grant a reduction in taxes for the 417  
homestead for the current year, and shall notify the owner that 418  
the reduction in taxes has not been granted, in the same manner 419  
prescribed under section 323.154 of the Revised Code for 420  
notification of denial of an application. Failure of an owner to 421  
receive an application does not excuse the failure of the owner 422  
to file an original application. The county auditor is not 423  
required to furnish an application under this paragraph for any 424  
homestead for which application has previously been made on a 425  
form incorporated into any form used by the county auditor to 426  
administer the tax law in respect to the conveyance of real 427  
property or of used manufactured homes or used mobile homes, and 428  
an owner who previously has applied on such a form is not 429  
required to return an application furnished under this 430  
paragraph. 431

(D) No person shall knowingly make a false statement for 432  
the purpose of obtaining a reduction in the person's real 433  
property or manufactured home taxes under section 323.152 of the 434  
Revised Code. 435

(E) No person shall knowingly fail to notify the county 436  
auditor of changes required by division (C) of this section that 437  
have the effect of maintaining or securing a reduction in taxes 438

under section 323.152 of the Revised Code. 439

(F) No person shall knowingly make a false statement or 440  
certification attesting to any person's physical or mental 441  
condition for purposes of qualifying such person for tax relief 442  
pursuant to sections 323.151 to 323.159 of the Revised Code. 443

**Sec. 323.158.** (A) As used in this section, "qualifying 444  
county" means a county to which both of the following apply: 445

(1) At least one major league professional athletic team 446  
plays its home schedule in the county for the season beginning 447  
in 1996; 448

(2) The majority of the electors of the county, voting at 449  
an election held in 1996, approved a referendum on a resolution 450  
of the board of county commissioners levying a sales and use tax 451  
under sections 5739.026 and 5741.023 of the Revised Code. 452

(B) On or before December 31, 1996, the board of county 453  
commissioners of a qualifying county may adopt a resolution 454  
under this section. The resolution shall grant a partial real 455  
property tax exemption to each homestead in the county that also 456  
receives the tax reduction under division (B) of section 323.152 457  
of the Revised Code. The partial exemption shall take the form 458  
of the reduction by a specified percentage each year of the real 459  
property taxes on the homestead. The resolution shall specify 460  
the percentage, which may be any amount. The board may include 461  
in the resolution a condition that the partial exemption will 462  
apply only upon the receipt by the county of additional revenue 463  
from a source specified in the resolution. The resolution shall 464  
specify the tax year in which the partial exemption first 465  
applies, which may be the tax year in which the resolution takes 466  
effect as long as the resolution takes effect before the county 467

auditor certifies the tax duplicate of real and public utility 468  
property for that tax year to the county treasurer. Upon 469  
adopting the resolution, the board shall certify copies of it to 470  
the county auditor and the tax commissioner. 471

(C) After complying with divisions (A) and (B) of section 472  
323.152 and sections 319.301, and 319.302, and ~~323.152~~ of the 473  
Revised Code, the county auditor shall reduce the remaining sum 474  
to be levied against a homestead by the percentage called for in 475  
the resolution adopted under division (B) of this section. The 476  
auditor shall certify the amount of taxes remaining after the 477  
reduction to the county treasurer for collection as the real 478  
property taxes charged and payable on the homestead, subject to 479  
any reduction authorized under division (C) of section 323.152 480  
of the Revised Code. 481

(D) For each tax year, the county auditor shall certify to 482  
the board of county commissioners the total amount by which real 483  
property taxes were reduced under this section. At the time of 484  
each semi-annual settlement of real property taxes between the 485  
county auditor and county treasurer, the board of county 486  
commissioners shall pay to the auditor one-half of that total 487  
amount. Upon receipt of the payment, the county auditor shall 488  
distribute it among the various taxing districts in the county 489  
as if it had been levied, collected, and settled as real 490  
property taxes. The board of county commissioners shall make the 491  
payment from the county general fund or from any other county 492  
revenue that may be used for that purpose. In making the 493  
payment, the board may use revenue from taxes levied by the 494  
county to provide additional general revenue under sections 495  
5739.021 and 5741.021 of the Revised Code or to provide 496  
additional revenue for the county general fund under sections 497  
5739.026 and 5741.023 of the Revised Code. 498

(E) The partial exemption under this section shall not 499  
directly or indirectly affect the determination of the principal 500  
amount of notes that may be issued in anticipation of a tax levy 501  
or the amount of securities that may be issued for any permanent 502  
improvements authorized in conjunction with a tax levy. 503

(F) At any time, the board of county commissioners may 504  
adopt a resolution amending or repealing the partial exemption 505  
granted under this section. Upon adopting a resolution amending 506  
or repealing the partial exemption, the board shall certify 507  
copies of it to the county auditor and the tax commissioner. The 508  
resolution shall specify the tax year in which the amendment or 509  
repeal first applies, which may be the tax year in which the 510  
resolution takes effect as long as the resolution takes effect 511  
before the county auditor certifies the tax duplicate of real 512  
and public utility property for that tax year to the county 513  
treasurer. 514

(G) If a person files a late application for a tax 515  
reduction under division (B) of section 323.152 of the Revised 516  
Code for the preceding year, and is granted the reduction, the 517  
person also shall receive the reduction under this section for 518  
the preceding year. The county auditor shall credit the amount 519  
of the reduction against the person's current year taxes, and 520  
shall include the amount of the reduction in the amount 521  
certified to the board of county commissioners under division 522  
(D) of this section. 523

**Sec. 4503.06.** (A) The owner of each manufactured or mobile 524  
home that has acquired situs in this state shall pay either a 525  
real property tax pursuant to Title LVII of the Revised Code or 526  
a manufactured home tax pursuant to division (C) of this 527  
section. 528

|  |  |
|--|--|
| (B) The owner of a manufactured or mobile home shall pay real property taxes if either of the following applies:   | 529<br>530                             |
| (1) The manufactured or mobile home acquired situs in the state or ownership in the home was transferred on or after January 1, 2000, and all of the following apply:  | 531<br>532<br>533                      |
| (a) The home is affixed to a permanent foundation as defined in division (C) (5) of section 3781.06 of the Revised Code.   | 534<br>535<br>536                      |
| (b) The home is located on land that is owned by the owner of the home.  | 537<br>538                             |
| (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.   | 539<br>540<br>541                      |
| (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:   | 542<br>543<br>544                      |
| (a) The home is affixed to a permanent foundation as defined in division (C) (5) of section 3781.06 of the Revised Code.   | 545<br>546<br>547                      |
| (b) The home is located on land that is owned by the owner of the home.  | 548<br>549                             |
| (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. | 550<br>551<br>552<br>553<br>554<br>555 |
| (d) The county auditor has placed the home on the real   | 556                                    |

property tax list and delivered the certificate of title to the 557  
clerk of the court of common pleas that issued it and the clerk 558  
has inactivated the certificate. 559

(C) (1) Any mobile or manufactured home that is not taxed 560  
as real property as provided in division (B) of this section is 561  
subject to an annual manufactured home tax, payable by the 562  
owner, for locating the home in this state. The tax as levied in 563  
this section is for the purpose of supplementing the general 564  
revenue funds of the local subdivisions in which the home has 565  
its situs pursuant to this section. 566

(2) The year for which the manufactured home tax is levied 567  
commences on the first day of January and ends on the following 568  
thirty-first day of December. The state shall have the first 569  
lien on any manufactured or mobile home on the list for the 570  
amount of taxes, penalties, and interest charged against the 571  
owner of the home under this section. The lien of the state for 572  
the tax for a year shall attach on the first day of January to a 573  
home that has acquired situs on that date. The lien for a home 574  
that has not acquired situs on the first day of January, but 575  
that acquires situs during the year, shall attach on the next 576  
first day of January. The lien shall continue until the tax, 577  
including any penalty or interest, is paid. 578

(3) (a) The situs of a manufactured or mobile home located 579  
in this state on the first day of January is the local taxing 580  
district in which the home is located on that date. 581

(b) The situs of a manufactured or mobile home not located 582  
in this state on the first day of January, but located in this 583  
state subsequent to that date, is the local taxing district in 584  
which the home is located thirty days after it is acquired or 585  
first enters this state. 586

(4) The tax is collected by and paid to the county 587  
treasurer of the county containing the taxing district in which 588  
the home has its situs. 589

(D) The manufactured home tax shall be computed and 590  
assessed by the county auditor of the county containing the 591  
taxing district in which the home has its situs as follows: 592

(1) On a home that acquired situs in this state prior to 593  
January 1, 2000: 594

(a) By multiplying the assessable value of the home by the 595  
tax rate of the taxing district in which the home has its situs, 596  
and deducting from the product thus obtained any reduction 597  
authorized under section 4503.065 or 4503.0612 of the Revised 598  
Code. The tax levied under this formula shall not be less than 599  
thirty-six dollars, unless the home qualifies for a reduction in 600  
assessable value under section 4503.065 or 4503.0612 of the 601  
Revised Code, in which case there shall be no minimum tax and 602  
the tax shall be the amount calculated under this division. 603

(b) The assessable value of the home shall be forty per 604  
cent of the amount arrived at by the following computation: 605

(i) If the cost to the owner, or market value at time of 606  
purchase, whichever is greater, of the home includes the 607  
furnishings and equipment, such cost or market value shall be 608  
multiplied according to the following schedule: 609

610

|   |  |   |     |
|---|--|---|-----|
|   | 1  | 2 | 3   |
| A | For the first calendar year in which the | x | 80% |

|   |                                    |   |     |
|---|------------------------------------|---|-----|
|   | home is owned by the current owner |   |     |
| 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. 611  
612  
613

(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: 614  
615  
616  
617

618

|   |  |   |     |
|---|--|---|-----|
|   | 1  | 2 | 3   |
| A | For the first calendar year in which the | x | 95% |

home is owned by the current owner

|   |                               |   |     |
|---|-------------------------------|---|-----|
| 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 619  
day of January and the thirty-first day of December of the first 620  
year. 621

(2) On a home in which ownership was transferred or that 622  
first acquired situs in this state on or after January 1, 2000: 623

(a) By multiplying the assessable value of the home by the 624  
effective tax rate, as defined in section 323.08 of the Revised 625  
Code, for residential real property of the taxing district in 626  
which the home has its situs, and deducting from the product 627  
thus obtained the reductions required or authorized under 628  
~~section 319.302,~~ division (B) of section 323.152, or section 629  
319.302, 4503.065, or 4503.0612 of the Revised Code. 630

(b) The assessable value of the home shall be thirty-five 631

per cent of its true value as determined under division (L) of 632  
this section. 633

(3) On or before the fifteenth day of January each year, 634  
the county auditor shall record the assessable value and the 635  
amount of tax on the manufactured or mobile home on the tax list 636  
and deliver a duplicate of the list to the county treasurer. In 637  
the case of an emergency as defined in section 323.17 of the 638  
Revised Code, the tax commissioner, by journal entry, may extend 639  
the times for delivery of the duplicate for an additional 640  
fifteen days upon receiving a written application from the 641  
county auditor regarding an extension for the delivery of the 642  
duplicate, or from the county treasurer regarding an extension 643  
of the time for the billing and collection of taxes. The 644  
application shall contain a statement describing the emergency 645  
that will cause the unavoidable delay and must be received by 646  
the tax commissioner on or before the last day of the month 647  
preceding the day delivery of the duplicate is otherwise 648  
required. When an extension is granted for delivery of the 649  
duplicate, the time period for payment of taxes shall be 650  
extended for a like period of time. When a delay in the closing 651  
of a tax collection period becomes unavoidable, the tax 652  
commissioner, upon application by the county auditor and county 653  
treasurer, may order the time for payment of taxes to be 654  
extended if the tax commissioner determines that penalties have 655  
accrued or would otherwise accrue for reasons beyond the control 656  
of the taxpayers of the county. The order shall prescribe the 657  
final extended date for payment of taxes for that collection 658  
period. 659

(4) After January 1, 1999, the owner of a manufactured or 660  
mobile home taxed pursuant to division (D)(1) of this section 661  
may elect to have the home taxed pursuant to division (D)(2) of 662

this section by filing a written request with the county auditor 663  
of the taxing district in which the home is located on or before 664  
the first day of December of any year. Upon the filing of the 665  
request, the county auditor shall determine whether all taxes 666  
levied under division (D) (1) of this section have been paid, and 667  
if those taxes have been paid, the county auditor shall tax the 668  
manufactured or mobile home pursuant to division (D) (2) of this 669  
section commencing in the next tax year. 670

(5) A manufactured or mobile home that acquired situs in 671  
this state prior to January 1, 2000, shall be taxed pursuant to 672  
division (D) (2) of this section if no manufactured home tax had 673  
been paid for the home and the home was not exempted from 674  
taxation pursuant to division (E) of this section for the year 675  
for which the taxes were not paid. 676

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

receive a bill required by this section does not excuse failure 694  
or delay to pay any taxes shown on the bill or, except as 695  
provided in division (B) (1) of section 5715.39 of the Revised 696  
Code, avoid any penalty, interest, or charge for such delay. 697

A policy adopted by a county treasurer under division (A) 698  
(2) of section 323.13 of the Revised Code shall also allow any 699  
person required to receive a tax bill under division (D) (6) (a) 700  
of this section to request electronic delivery of that tax bill 701  
in the same manner. A person may rescind such a request in the 702  
same manner as a request made under division (A) (2) of section 703  
323.13 of the Revised Code. The request shall terminate upon a 704  
change in the name of the person charged with the taxes pursuant 705  
to section 4503.061 of the Revised Code. 706

(b) After delivery of the copy of the delinquent 707  
manufactured home tax list under division (H) of this section, 708  
the county treasurer may prepare and mail to each person in 709  
whose name a home is listed an additional tax bill showing the 710  
total amount of delinquent taxes charged against the home as 711  
shown on the list. The tax bill shall include a notice that the 712  
interest charge prescribed by division (G) of this section has 713  
begun to accrue. 714

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

commissioner. In addition to the information required by the 724  
commissioner, each tax bill shall contain the following 725  
information: 726

(a) The taxes levied and the taxes charged and payable 727  
against the manufactured or mobile home; 728

(b) The following notice: "Notice: If the taxes are not 729  
paid within sixty days after the county auditor delivers the 730  
delinquent manufactured home tax list to the county treasurer, 731  
you and your home may be subject to collection proceedings for 732  
tax delinquency." Failure to provide such notice has no effect 733  
upon the validity of any tax judgment to which a home may be 734  
subjected. 735

(c) In the case of manufactured or mobile homes taxed 736  
under division (D) (2) of this section, the following additional 737  
information: 738

(i) The effective tax rate. The words "effective tax rate" 739  
shall appear in boldface type. 740

(ii) The following notice: "Notice: If the taxes charged 741  
against this home have been reduced by the 2-1/2 per cent tax 742  
reduction for residences occupied by the owner but the home is 743  
not a residence occupied by the owner, the owner must notify the 744  
county auditor's office not later than March 31 of the year for 745  
which the taxes are due. Failure to do so may result in the 746  
owner being convicted of a fourth degree misdemeanor, which is 747  
punishable by imprisonment up to 30 days, a fine up to \$250, or 748  
both, and in the owner having to repay the amount by which the 749  
taxes were erroneously or illegally reduced, plus any interest 750  
that may apply. 751

If the taxes charged against this home have not been 752

reduced by the 2-1/2 per cent tax reduction and the home is a 753  
residence occupied by the owner, the home may qualify for the 754  
tax reduction. To obtain an application for the tax reduction or 755  
further information, the owner may contact the county auditor's 756  
office at \_\_\_\_\_ (insert the address and telephone number of 757  
the county auditor's office)." 758

(E) (1) A manufactured or mobile home is not subject to 759  
this section when any of the following applies: 760

(a) It is taxable as personal property pursuant to section 761  
5709.01 of the Revised Code. Any manufactured or mobile home 762  
that is used as a residence shall be subject to this section and 763  
shall not be taxable as personal property pursuant to section 764  
5709.01 of the Revised Code. 765

(b) It bears a license plate issued by any state other 766  
than this state unless the home is in this state in excess of an 767  
accumulative period of thirty days in any calendar year. 768

(c) The annual tax has been paid on the home in this state 769  
for the current year. 770

(d) The tax commissioner has determined, pursuant to 771  
section 5715.27 of the Revised Code, that the property is exempt 772  
from taxation, or would be exempt from taxation under Chapter 773  
5709. of the Revised Code if it were classified as real 774  
property. 775

(2) A travel trailer or park trailer, as these terms are 776  
defined in section 4501.01 of the Revised Code, is not subject 777  
to this section if it is unused or unoccupied and stored at the 778  
owner's normal place of residence or at a recognized storage 779  
facility. 780

(3) A travel trailer or park trailer, as these terms are 781

defined in section 4501.01 of the Revised Code, is subject to 782  
this section and shall be taxed as a manufactured or mobile home 783  
if it has a situs longer than thirty days in one location and is 784  
connected to existing utilities, unless either of the following 785  
applies: 786

(a) The situs is in a state facility or a camping or park 787  
area as defined in division (C), (Q), (S), or (V) of section 788  
3729.01 of the Revised Code. 789

(b) The situs is in a camping or park area that is a tract 790  
of land that has been limited to recreational use by deed or 791  
zoning restrictions and subdivided for sale of five or more 792  
individual lots for the express or implied purpose of occupancy 793  
by either self-contained recreational vehicles as defined in 794  
division (T) of section 3729.01 of the Revised Code or by 795  
dependent recreational vehicles as defined in division (D) of 796  
section 3729.01 of the Revised Code. 797

(F) Except as provided in division (D)(3) of this section, 798  
the manufactured home tax is due and payable as follows: 799

(1) When a manufactured or mobile home has a situs in this 800  
state, as provided in this section, on the first day of January, 801  
one-half of the amount of the tax is due and payable on or 802  
before the first day of March and the balance is due and payable 803  
on or before the thirty-first day of July. At the option of the 804  
owner of the home, the tax for the entire year may be paid in 805  
full on the first day of March. 806

(2) When a manufactured or mobile home first acquires a 807  
situs in this state after the first day of January, no tax is 808  
due and payable for that year. 809

(G) (1) (a) Except as otherwise provided in division (G) (1) 810

(b) of this section, if one-half of the current taxes charged 811  
under this section against a manufactured or mobile home, 812  
together with the full amount of any delinquent taxes, are not 813  
paid on or before the first day of March in that year, or on or 814  
before the last day for such payment as extended pursuant to 815  
section 4503.063 of the Revised Code, a penalty of ten per cent 816  
shall be charged against the unpaid balance of such half of the 817  
current taxes. If the total amount of all such taxes is not paid 818  
on or before the thirty-first day of July, next thereafter, or 819  
on or before the last day for payment as extended pursuant to 820  
section 4503.063 of the Revised Code, a like penalty shall be 821  
charged on the balance of the total amount of the unpaid current 822  
taxes. 823

(b) After a valid delinquent tax contract that includes 824  
unpaid current taxes from a first-half collection period 825  
described in division (F) of this section has been entered into 826  
under section 323.31 of the Revised Code, no ten per cent 827  
penalty shall be charged against such taxes after the second- 828  
half collection period while the delinquent tax contract remains 829  
in effect. On the day a delinquent tax contract becomes void, 830  
the ten per cent penalty shall be charged against such taxes and 831  
shall equal the amount of penalty that would have been charged 832  
against unpaid current taxes outstanding on the date on which 833  
the second-half penalty would have been charged thereon under 834  
division (G) (1) (a) of this section if the contract had not been 835  
in effect. 836

(2) (a) On the first day of the month following the last 837  
day the second installment of taxes may be paid without penalty 838  
beginning in 2000, interest shall be charged against and 839  
computed on all delinquent taxes other than the current taxes 840  
that became delinquent taxes at the close of the last day such 841

second installment could be paid without penalty. The charge 842  
shall be for interest that accrued during the period that began 843  
on the preceding first day of December and ended on the last day 844  
of the month that included the last date such second installment 845  
could be paid without penalty. The interest shall be computed at 846  
the rate per annum prescribed by section 5703.47 of the Revised 847  
Code and shall be entered as a separate item on the delinquent 848  
manufactured home tax list compiled under division (H) of this 849  
section. 850

(b) On the first day of December beginning in 2000, the 851  
interest shall be charged against and computed on all delinquent 852  
taxes. The charge shall be for interest that accrued during the 853  
period that began on the first day of the month following the 854  
last date prescribed for the payment of the second installment 855  
of taxes in the current year and ended on the immediately 856  
preceding last day of November. The interest shall be computed 857  
at the rate per annum prescribed by section 5703.47 of the 858  
Revised Code and shall be entered as a separate item on the 859  
delinquent manufactured home tax list. 860

(c) After a valid undertaking has been entered into for 861  
the payment of any delinquent taxes, no interest shall be 862  
charged against such delinquent taxes while the undertaking 863  
remains in effect in compliance with section 323.31 of the 864  
Revised Code. If a valid undertaking becomes void, interest 865  
shall be charged against the delinquent taxes for the periods 866  
that interest was not permitted to be charged while the 867  
undertaking was in effect. The interest shall be charged on the 868  
day the undertaking becomes void and shall equal the amount of 869  
interest that would have been charged against the unpaid 870  
delinquent taxes outstanding on the dates on which interest 871  
would have been charged thereon under divisions (G) (1) and (2) 872

of this section had the undertaking not been in effect. 873

(3) If the full amount of the taxes due at either of the 874  
times prescribed by division (F) of this section is paid within 875  
ten days after such time, the county treasurer shall waive the 876  
collection of and the county auditor shall remit one-half of the 877  
penalty provided for in this division for failure to make that 878  
payment by the prescribed time. 879

(4) The treasurer shall compile and deliver to the county 880  
auditor a list of all tax payments the treasurer has received as 881  
provided in division (G)(3) of this section. The list shall 882  
include any information required by the auditor for the 883  
remission of the penalties waived by the treasurer. The taxes so 884  
collected shall be included in the settlement next succeeding 885  
the settlement then in process. 886

(H)(1) The county auditor shall compile annually a 887  
"delinquent manufactured home tax list" consisting of homes the 888  
county treasurer's records indicate have taxes that were not 889  
paid within the time prescribed by divisions (D)(3) and (F) of 890  
this section, have taxes that remain unpaid from prior years, or 891  
have unpaid tax penalties or interest that have been assessed. 892

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

those taxes, or the county auditor may charge the owner of a 903  
home on the list a flat fee established under section 319.54 of 904  
the Revised Code for the cost of publishing the list and, if the 905  
fee is not paid, may place the fee upon the delinquent 906  
manufactured home tax list as a lien on the listed home, to be 907  
collected as other manufactured home taxes. 908

(3) When taxes, penalties, or interest are charged against 909  
a person on the delinquent manufactured home tax list and are 910  
not paid within sixty days after the list is delivered to the 911  
county treasurer, the county treasurer shall, in addition to any 912  
other remedy provided by law for the collection of taxes, 913  
penalties, and interest, enforce collection of such taxes, 914  
penalties, and interest by civil action in the name of the 915  
treasurer against the owner for the recovery of the unpaid taxes 916  
following the procedures for the recovery of delinquent real 917  
property taxes in sections 323.25 to 323.28 of the Revised Code. 918  
The action may be brought in municipal or county court, provided 919  
the amount charged does not exceed the monetary limitations for 920  
original jurisdiction for civil actions in those courts. 921

It is sufficient, having made proper parties to the suit, 922  
for the county treasurer to allege in the treasurer's bill of 923  
particulars or petition that the taxes stand chargeable on the 924  
books of the county treasurer against such person, that they are 925  
due and unpaid, and that such person is indebted in the amount 926  
of taxes appearing to be due the county. The treasurer need not 927  
set forth any other matter relating thereto. If it is found on 928  
the trial of the action that the person is indebted to the 929  
state, judgment shall be rendered in favor of the county 930  
treasurer prosecuting the action. The judgment debtor is not 931  
entitled to the benefit of any law for stay of execution or 932  
exemption of property from levy or sale on execution in the 933

enforcement of the judgment. 934

Upon the filing of an entry of confirmation of sale or an 935  
order of forfeiture in a proceeding brought under this division, 936  
title to the manufactured or mobile home shall be in the 937  
purchaser. The clerk of courts shall issue a certificate of 938  
title to the purchaser upon presentation of proof of filing of 939  
the entry of confirmation or order and, in the case of a 940  
forfeiture, presentation of the county auditor's certificate of 941  
sale. 942

(I) The total amount of taxes collected shall be 943  
distributed in the following manner: four per cent shall be 944  
allowed as compensation to the county auditor for the county 945  
auditor's service in assessing the taxes; two per cent shall be 946  
allowed as compensation to the county treasurer for the services 947  
the county treasurer renders as a result of the tax levied by 948  
this section. Such amounts shall be paid into the county 949  
treasury, to the credit of the county general revenue fund, on 950  
the warrant of the county auditor. Fees to be paid to the credit 951  
of the real estate assessment fund shall be collected pursuant 952  
to division (C) of section 319.54 of the Revised Code and paid 953  
into the county treasury, on the warrant of the county auditor. 954  
The balance of the taxes collected shall be distributed among 955  
the taxing subdivisions of the county in which the taxes are 956  
collected and paid in the same ratio as those taxes were 957  
collected for the benefit of the taxing subdivision. The taxes 958  
levied and revenues collected under this section shall be in 959  
lieu of any general property tax and any tax levied with respect 960  
to the privilege of using or occupying a manufactured or mobile 961  
home in this state except as provided in sections 4503.04 and 962  
5741.02 of the Revised Code. 963

(J) An agreement to purchase or a bill of sale for a 964  
manufactured home shall show whether or not the furnishings and 965  
equipment are included in the purchase price. 966

(K) If the county treasurer and the county prosecuting 967  
attorney agree that an item charged on the delinquent 968  
manufactured home tax list is uncollectible, they shall certify 969  
that determination and the reasons to the county board of 970  
revision. If the board determines the amount is uncollectible, 971  
it shall certify its determination to the county auditor, who 972  
shall strike the item from the list. 973

(L) (1) The county auditor shall appraise at its true value 974  
any manufactured or mobile home in which ownership is 975  
transferred or which first acquires situs in this state on or 976  
after January 1, 2000, and any manufactured or mobile home the 977  
owner of which has elected, under division (D) (4) of this 978  
section, to have the home taxed under division (D) (2) of this 979  
section. The true value shall include the value of the home, any 980  
additions, and any fixtures, but not any furnishings in the 981  
home. In determining the true value of a manufactured or mobile 982  
home, the auditor shall consider all facts and circumstances 983  
relating to the value of the home, including its age, its 984  
capacity to function as a residence, any obsolete 985  
characteristics, and other factors that may tend to prove its 986  
true value. 987

(2) (a) If a manufactured or mobile home has been the 988  
subject of an arm's length sale between a willing seller and a 989  
willing buyer within a reasonable length of time prior to the 990  
determination of true value, the county auditor shall consider 991  
the sale price of the home to be the true value for taxation 992  
purposes. 993

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

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

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

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

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

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

(b) Any owner of a home or any other person or party that would be authorized to file a complaint under division (A) of section 5715.19 of the Revised Code if the home was real

property may file a complaint against the true value of the home 1023  
as appraised under this section. The complaint shall be filed 1024  
with the county auditor on or before the thirty-first day of 1025  
March of the current tax year or the date of closing of the 1026  
collection for the first half of manufactured home taxes for the 1027  
current tax year, whichever is later. The auditor shall present 1028  
to the county board of revision all complaints filed with the 1029  
auditor under this section. The board shall hear and investigate 1030  
the complaint and may take action on it as provided under 1031  
sections 5715.11 to 5715.19 of the Revised Code. 1032

(c) If the county board of revision determines, pursuant 1033  
to a complaint against the valuation of a manufactured or mobile 1034  
home filed under this section, that the amount of taxes, 1035  
assessments, or other charges paid was in excess of the amount 1036  
due based on the valuation as finally determined, then the 1037  
overpayment shall be refunded in the manner prescribed in 1038  
section 5715.22 of the Revised Code. 1039

(d) Payment of all or part of a tax under this section for 1040  
any year for which a complaint is pending before the county 1041  
board of revision does not abate the complaint or in any way 1042  
affect the hearing and determination thereof. 1043

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

or delinquent manufactured home tax list in the same manner as 1053  
is prescribed in section 319.35 of the Revised Code for 1054  
erroneous charges against real property, and refund any 1055  
erroneous charges that have been collected, with interest, in 1056  
the same manner as is prescribed in section 319.36 of the 1057  
Revised Code for erroneous charges against real property. 1058

(N) As used in this section and section 4503.061 of the 1059  
Revised Code: 1060

(1) "Manufactured home taxes" includes taxes, penalties, 1061  
and interest charged under division (C) or (G) of this section 1062  
and any penalties charged under division (G) or (H) (5) of 1063  
section 4503.061 of the Revised Code. 1064

(2) "Current taxes" means all manufactured home taxes 1065  
charged against a manufactured or mobile home that have not 1066  
appeared on the manufactured home tax list for any prior year. 1067  
Current taxes become delinquent taxes if they remain unpaid 1068  
after the last day prescribed for payment of the second 1069  
installment of current taxes without penalty, whether or not 1070  
they have been certified delinquent. 1071

(3) "Delinquent taxes" means: 1072

(a) Any manufactured home taxes that were charged against 1073  
a manufactured or mobile home for a prior year, including any 1074  
penalties or interest charged for a prior year and the costs of 1075  
publication under division (H) (2) of this section, and that 1076  
remain unpaid; 1077

(b) Any current manufactured home taxes charged against a 1078  
manufactured or mobile home that remain unpaid after the last 1079  
day prescribed for payment of the second installment of current 1080  
taxes without penalty, whether or not they have been certified 1081

delinquent, including any penalties or interest and the costs of 1082  
publication under division (H) (2) of this section. 1083

**Sec. 4503.066.** (A) (1) To obtain a tax reduction under 1084  
section 4503.065 or 4503.0612 of the Revised Code, the owner of 1085  
the home shall file an application with the county auditor of 1086  
the county in which the home is located. An application for 1087  
reduction in taxes based upon a physical disability shall be 1088  
accompanied by a certificate signed by a physician, and an 1089  
application for reduction in taxes based upon a mental 1090  
disability shall be accompanied by a certificate signed by a 1091  
physician or psychologist licensed to practice in this state. 1092  
The certificate shall attest to the fact that the applicant is 1093  
permanently and totally disabled, shall be in a form that the 1094  
department of taxation requires, and shall include the 1095  
definition of totally and permanently disabled as set forth in 1096  
section 4503.064 of the Revised Code. An application for 1097  
reduction in taxes based upon a disability certified as 1098  
permanent and total by a state or federal agency having the 1099  
function of so classifying persons shall be accompanied by a 1100  
certificate from that agency. 1101

An application by a disabled veteran or the surviving 1102  
spouse of a disabled veteran for the reduction under division 1103  
(B) (1) or (2) of section 4503.065 of the Revised Code shall be 1104  
accompanied by a letter or other written confirmation from the 1105  
United States department of veterans affairs, or its predecessor 1106  
or successor agency, showing that the veteran qualifies as a 1107  
disabled veteran. 1108

An application by the surviving spouse of a public service 1109  
officer killed in the line of duty for the reduction under 1110  
division (C) of section 4503.065 of the Revised Code shall be 1111

accompanied by a letter or other written confirmation from an 1112  
officer or employee of the board of trustees of a retirement or 1113  
pension fund in this state or another state or from the chief or 1114  
other chief executive of the department, agency, or other 1115  
employer for which the public service officer served when killed 1116  
in the line of duty affirming that the public service officer 1117  
was killed in the line of duty. 1118

An application for a reduction under section 4503.0612 of 1119  
the Revised Code shall be accompanied by documentation 1120  
sufficient to prove that the applicant meets all qualifications 1121  
for that reduction. 1122

(2) Each application shall constitute a continuing 1123  
application for a reduction in taxes for each year in which the 1124  
manufactured or mobile home is occupied by the applicant. 1125  
Failure to receive a new application or notification under 1126  
division (B) of this section after an application for reduction 1127  
has been approved is prima-facie evidence that the original 1128  
applicant is entitled to the reduction calculated on the basis 1129  
of the information contained in the original application. The 1130  
original application and any subsequent application shall be in 1131  
the form of a signed statement and shall be filed on or before 1132  
the thirty-first day of December of the year preceding the year 1133  
for which the reduction is sought. The statement shall be on a 1134  
form, devised and supplied by the tax commissioner, that shall 1135  
require no more information than is necessary to establish the 1136  
applicant's eligibility for the reduction in taxes and the 1137  
amount of the reduction to which the applicant is entitled. The 1138  
form shall contain a statement that signing such application 1139  
constitutes a delegation of authority by the applicant to the 1140  
tax commissioner or the county auditor, individually or in 1141  
consultation with each other, to examine any tax or financial 1142

records that relate to the income of the applicant as stated on 1143  
the application for the purpose of determining eligibility 1144  
under, or possible violation of, division (C) or (D) of this 1145  
section. The form also shall contain a statement that conviction 1146  
of willfully falsifying information to obtain a reduction in 1147  
taxes or failing to comply with division (B) of this section 1148  
shall result in the revocation of the right to the reduction for 1149  
a period of three years. 1150

(3) A late application for a reduction in taxes for the 1151  
year preceding the year for which an original application is 1152  
filed may be filed with an original application. If the auditor 1153  
determines that the information contained in the late 1154  
application is correct, the auditor shall determine both the 1155  
amount of the reduction in taxes to which the applicant would 1156  
have been entitled for the current tax year had the application 1157  
been timely filed and approved in the preceding year, and the 1158  
amount the taxes levied under section 4503.06 of the Revised 1159  
Code for the current year would have been reduced as a result of 1160  
the reduction. When an applicant is permanently and totally 1161  
disabled on the first day of January of the year in which the 1162  
applicant files a late application, the auditor, in making the 1163  
determination of the amounts of the reduction in taxes under 1164  
division (A) (3) of this section, is not required to determine 1165  
that the applicant was permanently and totally disabled on the 1166  
first day of January of the preceding year. 1167

The amount of the reduction in taxes pursuant to a late 1168  
application shall be treated as an overpayment of taxes by the 1169  
applicant. The auditor shall credit the amount of the 1170  
overpayment against the amount of the taxes or penalties then 1171  
due from the applicant, and, at the next succeeding settlement, 1172  
the amount of the credit shall be deducted from the amount of 1173

any taxes or penalties distributable to the county or any taxing 1174  
unit in the county that has received the benefit of the taxes or 1175  
penalties previously overpaid, in proportion to the benefits 1176  
previously received. If, after the credit has been made, there 1177  
remains a balance of the overpayment, or if there are no taxes 1178  
or penalties due from the applicant, the auditor shall refund 1179  
that balance to the applicant by a warrant drawn on the county 1180  
treasurer in favor of the applicant. The treasurer shall pay the 1181  
warrant from the general fund of the county. If there is 1182  
insufficient money in the general fund to make the payment, the 1183  
treasurer shall pay the warrant out of any undivided 1184  
manufactured or mobile home taxes subsequently received by the 1185  
treasurer for distribution to the county or taxing district in 1186  
the county that received the benefit of the overpaid taxes, in 1187  
proportion to the benefits previously received, and the amount 1188  
paid from the undivided funds shall be deducted from the money 1189  
otherwise distributable to the county or taxing district in the 1190  
county at the next or any succeeding distribution. At the next 1191  
or any succeeding distribution after making the refund, the 1192  
treasurer shall reimburse the general fund for any payment made 1193  
from that fund by deducting the amount of that payment from the 1194  
money distributable to the county or other taxing unit in the 1195  
county that has received the benefit of the taxes, in proportion 1196  
to the benefits previously received. On the second Monday in 1197  
September of each year, the county auditor shall certify the 1198  
total amount of the reductions in taxes made in the current year 1199  
under division (A) (3) of this section to the tax commissioner 1200  
who shall treat that amount as a reduction in taxes for the 1201  
current tax year and shall make reimbursement to the county of 1202  
that amount in the manner prescribed in section 4503.068 of the 1203  
Revised Code, from moneys appropriated for that purpose. 1204

(B) (1) If in any year for which an application for 1205  
reduction in taxes has been approved the owner no longer 1206  
qualifies for the reduction, the owner shall notify the county 1207  
auditor that the owner is not qualified for a reduction in 1208  
taxes. 1209

(2) If the county auditor or county treasurer discovers 1210  
that an owner not entitled to the reduction in manufactured home 1211  
taxes under section 4503.065 or 4503.0612 of the Revised Code 1212  
failed to notify the county auditor as required by division (B) 1213  
(1) of this section, a charge shall be imposed against the 1214  
manufactured or mobile home in the amount by which taxes were 1215  
reduced under that section for each tax year the county auditor 1216  
ascertains that the manufactured or mobile home was not entitled 1217  
to the reduction and was owned by the current owner. Interest 1218  
shall accrue in the manner prescribed by division (G) (2) of 1219  
section 4503.06 of the Revised Code on the amount by which taxes 1220  
were reduced for each such tax year as if the reduction became 1221  
delinquent taxes at the close of the last day the second 1222  
installment of taxes for that tax year could be paid without 1223  
penalty. The county auditor shall notify the owner, by ordinary 1224  
mail, of the charge, of the owner's right to appeal the charge, 1225  
and of the manner in which the owner may appeal. The owner may 1226  
appeal the imposition of the charge and interest by filing an 1227  
appeal with the county board of revision not later than the last 1228  
day prescribed for payment of manufactured home taxes under 1229  
section 4503.06 of the Revised Code following receipt of the 1230  
notice and occurring at least ninety days after receipt of the 1231  
notice. The appeal shall be treated in the same manner as a 1232  
complaint relating to the valuation or assessment of 1233  
manufactured or mobile homes under section 5715.19 of the 1234  
Revised Code. The charge and any interest shall be collected as 1235

other delinquent taxes. 1236

(3) During January of each year, the county auditor shall 1237  
furnish each person whose application for reduction has been 1238  
approved, by ordinary mail, a form on which to report any 1239  
changes in total income, ownership, occupancy, disability, and 1240  
other information earlier furnished the auditor relative to the 1241  
application. The form shall be completed and returned to the 1242  
auditor not later than the thirty-first day of December if the 1243  
changes would affect the person's eligibility for the reduction. 1244

(C) No person shall knowingly make a false statement for 1245  
the purpose of obtaining a reduction in taxes under section 1246  
4503.065 or 4503.0612 of the Revised Code. 1247

(D) No person shall knowingly fail to notify the county 1248  
auditor of any change required by division (B) of this section 1249  
that has the effect of maintaining or securing a reduction in 1250  
taxes under section 4503.065 or 4503.0612 of the Revised Code. 1251

(E) No person shall knowingly make a false statement or 1252  
certification attesting to any person's physical or mental 1253  
condition for purposes of qualifying such person for tax relief 1254  
pursuant to sections 4503.064 to 4503.069 or section 4503.0612 1255  
of the Revised Code. 1256

(F) Whoever violates division (C), (D), or (E) of this 1257  
section is guilty of a misdemeanor of the fourth degree. 1258

**Sec. 4503.067.** The county auditor shall approve or deny an 1259  
application for reduction under section 4503.065 or 4503.0612 of 1260  
the Revised Code and shall so notify the applicant not later 1261  
than the first Monday in October. Notification shall be provided 1262  
on a form prescribed by the tax commissioner. If a person 1263  
believes that the person's application for reduction in taxes 1264

has been improperly denied or is for less than that to which the 1265  
person is entitled, the person may file an appeal with the 1266  
county board of revision no later than the thirty-first day of 1267  
January of the following calendar year. The appeal shall be 1268  
treated in the same manner as a complaint relating to the 1269  
valuation or assessment of real property under Chapter 5715. of 1270  
the Revised Code. 1271

**Sec. 4503.068.** On or before the second Monday in September 1272  
of each year, the county treasurer shall total the amount by 1273  
which the manufactured home taxes levied in that year were 1274  
reduced pursuant to ~~section~~ sections 4503.065 and 4503.0612 of 1275  
the Revised Code, and certify that amount to the tax 1276  
commissioner. Within ninety days of the receipt of the 1277  
certification, the commissioner shall provide for payment to the 1278  
county treasurer, from the general revenue fund, of the amount 1279  
certified, which shall be credited upon receipt to the county's 1280  
undivided income tax fund, and an amount equal to two per cent 1281  
of the amount by which taxes were reduced, which shall be 1282  
credited upon receipt to the county general fund as a payment, 1283  
in addition to the fees and charges authorized by sections 1284  
319.54 and 321.26 of the Revised Code, to the county auditor and 1285  
county treasurer for the costs of administering sections 1286  
4503.064 to 4503.069 and section 4503.0612 of the Revised Code. 1287

Immediately upon receipt of funds into the county 1288  
undivided income tax fund under this section, the county auditor 1289  
shall distribute the full amount thereof among the taxing 1290  
districts in the county as though it had been received as taxes 1291  
under section 4503.06 of the Revised Code from each person for 1292  
whom taxes were reduced under section 4503.065 or 4503.0612 of 1293  
the Revised Code. 1294

**Sec. 4503.069.** Each county treasurer and county auditor 1295  
shall employ the assistants, clerks, and other employees 1296  
necessary to carry out the duties imposed by sections 4503.064 1297  
to 4503.069 and section 4503.0612 of the Revised Code. 1298

**Sec. 4503.0610.** (A) If a board of county commissioners 1299  
adopts a resolution granting a partial real property tax 1300  
exemption under section 323.158 of the Revised Code, it also 1301  
shall adopt a resolution under this section granting a partial 1302  
manufactured home tax exemption. The partial exemption shall 1303  
take the form of a reduction each year in the manufactured home 1304  
tax charged against each manufactured home in the county under 1305  
section 4503.06 of the Revised Code, by the same percentage by 1306  
which real property taxes were reduced for the preceding year in 1307  
the resolution adopted under section 323.158 of the Revised 1308  
Code. Upon adopting the resolution under this section, the board 1309  
shall certify copies of it to the county auditor and the tax 1310  
commissioner. 1311

(B) After complying with sections 4503.06 and 4503.065 of 1312  
the Revised Code, the county auditor shall reduce the remaining 1313  
sum to be levied against a manufactured home by the percentage 1314  
called for in the resolution adopted under division (A) of this 1315  
section. The auditor shall certify the amount of tax remaining 1316  
after the reduction to the county treasurer for collection as 1317  
the manufactured home tax charged and payable on the 1318  
manufactured home, subject to any reduction authorized under 1319  
section 4503.0612 of the Revised Code. 1320

(C) For each tax year, the county auditor shall certify to 1321  
the board of county commissioners the total amount by which 1322  
manufactured home taxes are reduced under this section. At the 1323  
time of each semi-annual distribution of manufactured home taxes 1324

in the county, the board shall pay to the auditor one-half of 1325  
that total amount. Upon receipt of the payment, the auditor 1326  
shall distribute it among the various taxing districts in the 1327  
county as though it had been levied and collected as 1328  
manufactured home taxes. The board shall make the payment from 1329  
the county general fund or from any other county revenue that 1330  
may be used for that purpose. 1331

(D) If a board of county commissioners repeals a 1332  
resolution adopted under section 323.158 of the Revised Code, it 1333  
also shall repeal the resolution adopted under this section. 1334

**Sec. 4503.0612.** (A) As used in this section: 1335

(1) "Manufactured home taxes" means the amount of 1336  
manufactured home taxes charged and payable as computed after 1337  
any reductions under division (B) of section 323.152 of the 1338  
Revised Code and sections 319.302, 4503.065, and 4503.0610 of 1339  
the Revised Code. The computation of "manufactured home taxes 1340  
for the preceding year" shall equal the manufactured home taxes 1341  
for that year after subtracting any amount reduced under this 1342  
section for that year. 1343

(2) "Homestead" has the same meaning as in section 323.151 1344  
of the Revised Code. 1345

(B) The manufactured home tax on a manufactured or mobile 1346  
home that is paid pursuant to division (C) of section 4503.06 of 1347  
the Revised Code shall be reduced for each year for which an 1348  
application for the reduction has been approved if all of the 1349  
following requirements are met: 1350

(1) The individual that owns and occupies the manufactured 1351  
or mobile home is sixty-five years of age or older; 1352

(2) That individual, for ten or more years immediately 1353

preceding the first day of the tax year, has either (a) owned 1354  
and occupied any manufactured or mobile home while domiciled in 1355  
this state or (b) owned and occupied any homestead or occupied 1356  
any homestead in a housing cooperative; 1357

(3) That individual's total income does not exceed seventy 1358  
thousand dollars, as adjusted under division (C) of this 1359  
section; 1360

(4) The assessable or true value of the individual's 1361  
manufactured or mobile home for the tax year is less than one 1362  
million dollars. 1363

The reduction shall equal the amount by which the 1364  
manufactured home taxes for the current tax year exceed the 1365  
manufactured home taxes for the preceding year. 1366

(C) The tax commissioner shall adjust the income threshold 1367  
described in division (C) (3) of this section by completing the 1368  
following calculations in September of each year: 1369

(1) Multiply the percentage determined under division (A) 1370  
(2) (e) (i) of section 4503.065 of the Revised Code for that year 1371  
by the total income threshold for the ensuing tax year; 1372

(2) Add the resulting product to the total income 1373  
threshold for the ensuing tax year; 1374

(3) Round the resulting sum to the nearest multiple of one 1375  
hundred dollars. 1376

The commissioner shall certify the amount resulting from 1377  
the adjustment to each county auditor not later than the first 1378  
day of December each year. The certified amount applies to the 1379  
second ensuing tax year. The commissioner shall not make the 1380  
adjustment in any calendar year in which the amount resulting 1381

from the adjustment would be less than the total income 1382  
threshold for the ensuing tax year. 1383

**Section 2.** That existing sections 323.152, 323.153, 1384  
323.158, 4503.06, 4503.066, 4503.067, 4503.068, 4503.069, and 1385  
4503.0610 of the Revised Code are hereby repealed. 1386

**Section 3.** The amendment by this act of sections 323.152, 1387  
323.153, and 323.158 of the Revised Code applies to tax years 1388  
ending on or after the effective date of this section, and the 1389  
amendment or enactment by this act of sections 4503.06, 1390  
4503.066, 4503.067, 4503.068, 4503.069, 4503.0610, and 4503.0612 1391  
of the Revised Code applies to tax years beginning on or after 1392  
the effective date of this section. 1393

**Section 4.** Section 323.152 of the Revised Code is 1394  
presented in this act as a composite of the section as amended 1395  
by both H.B. 33 and S.B. 43 of the 135th General Assembly. The 1396  
General Assembly, applying the principle stated in division (B) 1397  
of section 1.52 of the Revised Code that amendments are to be 1398  
harmonized if reasonably capable of simultaneous operation, 1399  
finds that the composite is the resulting version of the section 1400  
in effect prior to the effective date of the section as 1401  
presented in this act. 1402