

**As Reported by the Senate Ways and Means Committee**

**135th General Assembly**

**Regular Session**

**2023-2024**

**S. B. No. 43**

**Senator Brenner**

**Cosponsors: Senators Cirino, Romanchuk, Hoagland, Lang, Craig**

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**A BILL**

To amend sections 323.151, 323.152, 323.153,  
4503.064, 4503.065, and 4503.066 of the Revised  
Code to modify the homestead exemption for the  
surviving spouse of a disabled veteran.

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

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

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

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

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

section 323.152 of the Revised Code. 19

(b) A unit in a housing cooperative that is occupied as a 20  
home, but not owned, by an individual whose domicile is in this 21  
state. 22

(2) The homestead shall include so much of the land 23  
surrounding it, not exceeding one acre, as is reasonably 24  
necessary for the use of the dwelling or unit as a home. An 25  
owner includes a holder of one of the several estates in fee, a 26  
vendee in possession under a purchase agreement or a land 27  
contract, a mortgagor, a life tenant, one or more tenants with a 28  
right of survivorship, tenants in common, and a settlor of a 29  
revocable or irrevocable inter vivos trust holding the title to 30  
a homestead occupied by the settlor as of right under the trust. 31  
The tax commissioner shall adopt rules for the uniform 32  
classification and valuation of real property or portions of 33  
real property as homesteads. 34

(B) "Sixty-five years of age or older" means a person who 35  
has attained age sixty-four prior to the first day of January of 36  
the year of application for reduction in real estate taxes. 37

(C) "Total income" means modified adjusted gross income, 38  
as that term is defined in section 5747.01 of the Revised Code, 39  
of the owner and the owner's spouse for the year preceding the 40  
year in which application for a reduction in taxes is made. 41

(D) "Permanently and totally disabled" means that a person 42  
other than a disabled veteran has, on the first day of January 43  
of the year of application for reduction in real estate taxes, 44  
some impairment in body or mind that makes the person unable to 45  
work at any substantially remunerative employment that the 46  
person is reasonably able to perform and that will, with 47

reasonable probability, continue for an indefinite period of at 48  
least twelve months without any present indication of recovery 49  
therefrom or has been certified as permanently and totally 50  
disabled by a state or federal agency having the function of so 51  
classifying persons. 52

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

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

(G) "Public service officer" means a peace officer, 70  
firefighter, first responder, EMT-basic, EMT-I, or paramedic, or 71  
an individual holding any equivalent position in another state. 72

(H) "Killed in the line of duty" means either of the 73  
following: 74

(1) Death in the line of duty; 75

(2) Death from injury sustained in the line of duty, 76

including heart attack or other fatal injury or illness caused 77  
while in the line of duty. 78

(I) "Peace officer" has the same meaning as in section 79  
2935.01 of the Revised Code. 80

(J) "Firefighter" means a firefighter, whether paid or 81  
volunteer, of a lawfully constituted fire department. 82

(K) "First responder," "EMT-basic," "EMT-I," and 83  
"paramedic" have the same meanings as in section 4765.01 of the 84  
Revised Code. 85

(L) "Surviving spouse of a disabled veteran" means either 86  
of the following: 87

(1) The spouse of a disabled veteran who occupied the 88  
homestead when the disabled veteran died and who acquires 89  
ownership of the homestead or, in the case of a homestead that 90  
is a unit in a housing cooperative, continues to occupy the 91  
homestead; 92

(2) The surviving spouse of an individual to which all of 93  
the following apply, provided the surviving spouse occupies the 94  
homestead when that individual dies and who, following that 95  
individual's death, acquires ownership of the homestead or, in 96  
the case of a homestead that is a unit in a housing cooperative, 97  
continues to occupy the homestead: 98

(a) The individual dies before receiving a total 99  
disability rating described in division (F) of this section. 100

(b) The individual otherwise qualifies as a disabled 101  
veteran. 102

(c) The individual owns and occupies a homestead or, in 103  
the case of a homestead that is a unit in a housing cooperative, 104

<u>occupies the homestead.</u>	105
<b>Sec. 323.152.</b> In addition to the reduction in taxes	106
required under section 319.302 of the Revised Code, taxes shall	107
be reduced as provided in divisions (A) and (B) of this section.	108
(A) (1) (a) Division (A) (1) of this section applies to any	109
of the following persons:	110
(i) A person who is permanently and totally disabled;	111
(ii) A person who is sixty-five years of age or older;	112
(iii) A person who is the surviving spouse of a deceased	113
person who was permanently and totally disabled or sixty-five	114
years of age or older and who applied and qualified for a	115
reduction in taxes under this division in the year of death,	116
provided the surviving spouse is at least fifty-nine but not	117
sixty-five or more years of age on the date the deceased spouse	118
dies.	119
(b) Real property taxes on a homestead owned and occupied,	120
or a homestead in a housing cooperative occupied, by a person to	121
whom division (A) (1) of this section applies shall be reduced	122
for each year for which an application for the reduction has	123
been approved. The reduction shall equal one of the following	124
amounts, as applicable to the person:	125
(i) If the person received a reduction under division (A)	126
(1) of this section for tax year 2006, the greater of the	127
reduction for that tax year or the amount computed under	128
division (A) (1) (c) of this section;	129
(ii) If the person received, for any homestead, a	130
reduction under division (A) (1) of this section for tax year	131
2013 or under division (A) of section 4503.065 of the Revised	132

Code for tax year 2014 or the person is the surviving spouse of 133  
such a person and the surviving spouse is at least fifty-nine 134  
years of age on the date the deceased spouse dies, the amount 135  
computed under division (A) (1) (c) of this section. For purposes 136  
of divisions (A) (1) (b) (ii) and (iii) of this section, a person 137  
receives a reduction under division (A) (1) of this section or 138  
under division (A) of section 4503.065 of the Revised Code for 139  
tax year 2013 or 2014, respectively, if the person files a late 140  
application for that respective tax year that is approved by the 141  
county auditor under section 323.153 or 4503.066 of the Revised 142  
Code. 143

(iii) If the person is not described in division (A) (1) (b) 144  
(i) or (ii) of this section and the person's total income does 145  
not exceed thirty thousand dollars, as adjusted under division 146  
(A) (1) (d) of this section, the amount computed under division 147  
(A) (1) (c) of this section. 148

(c) The amount of the reduction under division (A) (1) (c) 149  
of this section equals the product of the following: 150

(i) Twenty-five thousand dollars of the true value of the 151  
property in money; 152

(ii) The assessment percentage established by the tax 153  
commissioner under division (B) of section 5715.01 of the 154  
Revised Code, not to exceed thirty-five per cent; 155

(iii) The effective tax rate used to calculate the taxes 156  
charged against the property for the current year, where 157  
"effective tax rate" is defined as in section 323.08 of the 158  
Revised Code; 159

(iv) The quantity equal to one minus the sum of the 160  
percentage reductions in taxes received by the property for the 161

current tax year under section 319.302 of the Revised Code and	162
division (B) of section 323.152 of the Revised Code.	163
(d) Each calendar year, the tax commissioner shall adjust	164
the total income threshold described in division (A) (1) (b) (iii)	165
of this section by completing the following calculations in	166
September of each year:	167
(i) Determine the percentage increase in the gross	168
domestic product deflator determined by the bureau of economic	169
analysis of the United States department of commerce from the	170
first day of January of the preceding calendar year to the last	171
day of December of the preceding calendar year;	172
(ii) Multiply that percentage increase by the total income	173
threshold for the current tax year;	174
(iii) Add the resulting product to the total income	175
threshold for the current tax year;	176
(iv) Round the resulting sum to the nearest multiple of	177
one hundred dollars.	178
The commissioner shall certify the amount resulting from	179
the adjustment to each county auditor not later than the first	180
day of December each year. The certified amount applies to the	181
following tax year for persons described in division (A) (1) (b)	182
(iii) of this section. The commissioner shall not make the	183
adjustment in any calendar year in which the amount resulting	184
from the adjustment would be less than the total income	185
threshold for the current tax year.	186
<del>(2)</del> <u>(2) (a)</u> Real property taxes on a homestead owned and	187
occupied, or a homestead in a housing cooperative occupied, by a	188
disabled veteran shall be reduced for each year for which an	189
application for the reduction has been approved. The reduction	190

shall equal the product obtained by multiplying fifty thousand 191  
dollars of the true value of the property in money by the 192  
amounts described in divisions (A) (1) (c) (ii) to (iv) of this 193  
section. The reduction is in lieu of any reduction under section 194  
323.158 of the Revised Code or division (A) (1), ~~(2) (b)~~, or (3) 195  
of this section. The reduction applies to only one homestead 196  
owned and occupied by a disabled veteran. 197

~~If a homestead qualifies for a reduction in taxes under 198  
division (A) (2) of this section for the year in which the 199  
disabled veteran dies, and the disabled veteran is survived by a 200  
spouse who occupied the homestead when the disabled veteran died 201  
and who acquires ownership of the homestead or, in the case of a 202  
homestead that is a unit in a housing cooperative, continues to 203  
occupy the homestead, the reduction shall continue through the 204  
year in which the surviving spouse dies or remarries. 205~~

(b) Real property taxes on a homestead owned and occupied, 206  
or a homestead in a housing cooperative occupied, by the 207  
surviving spouse of a disabled veteran shall be reduced for each 208  
year an application for exemption is approved. The reduction 209  
shall equal to the amount of the reduction authorized under 210  
division (A) (2) (a) of this section. 211

The reduction is in lieu of any reduction under section 212  
323.158 of the Revised Code or division (A) (1), (2) (a), or (3) 213  
of this section. The reduction applies to only one homestead 214  
owned and occupied by the surviving spouse of a disabled 215  
veteran. A homestead qualifies for a reduction in taxes under 216  
division (A) (2) (b) of this section beginning in one of the 217  
following tax years: 218

(i) For a surviving spouse described in division (L) (1) of 219  
section 323.151 of the Revised Code, the year the disabled 220



<u>veteran dies;</u>	221
<u>(ii) For a surviving spouse described in division (L) (2)</u>	222
<u>of section 323.151 of the Revised Code, the first year on the</u>	223
<u>first day of January of which the total disability rating</u>	224
<u>described in division (F) of that section has been received for</u>	225
<u>the deceased spouse.</u>	226
<u>In either case, the reduction shall continue through the</u>	227
<u>tax year in which the surviving spouse dies or remarries.</u>	228
(3) Real property taxes on a homestead owned and occupied,	229
or a homestead in a housing cooperative occupied, by the	230
surviving spouse of a public service officer killed in the line	231
of duty shall be reduced for each year for which an application	232
for the reduction has been approved. The reduction shall equal	233
the product obtained by multiplying fifty thousand dollars of	234
the true value of the property in money by the amounts described	235
in divisions (A) (1) (c) (ii) to (iv) of this section. The	236
reduction is in lieu of any reduction under section 323.158 of	237
the Revised Code or division (A) (1) or (2) of this section. The	238
reduction applies to only one homestead owned and occupied by	239
such a surviving spouse. A homestead qualifies for a reduction	240
in taxes under division (A) (3) of this section for the tax year	241
in which the public service officer dies through the tax year in	242
which the surviving spouse dies or remarries.	243
(B) To provide a partial exemption, real property taxes on	244
any homestead, and manufactured home taxes on any manufactured	245
or mobile home on which a manufactured home tax is assessed	246
pursuant to division (D) (2) of section 4503.06 of the Revised	247
Code, shall be reduced for each year for which an application	248
for the reduction has been approved. The amount of the reduction	249
shall equal two and one-half per cent of the amount of taxes to	250

be levied by qualifying levies on the homestead or the 251  
manufactured or mobile home after applying section 319.301 of 252  
the Revised Code. For the purposes of this division, "qualifying 253  
levy" has the same meaning as in section 319.302 of the Revised 254  
Code. 255

(C) The reductions granted by this section do not apply to 256  
special assessments or respread of assessments levied against 257  
the homestead, and if there is a transfer of ownership 258  
subsequent to the filing of an application for a reduction in 259  
taxes, such reductions are not forfeited for such year by virtue 260  
of such transfer. 261

(D) The reductions in taxable value referred to in this 262  
section shall be applied solely as a factor for the purpose of 263  
computing the reduction of taxes under this section and shall 264  
not affect the total value of property in any subdivision or 265  
taxing district as listed and assessed for taxation on the tax 266  
lists and duplicates, or any direct or indirect limitations on 267  
indebtedness of a subdivision or taxing district. If after 268  
application of sections 5705.31 and 5705.32 of the Revised Code, 269  
including the allocation of all levies within the ten-mill 270  
limitation to debt charges to the extent therein provided, there 271  
would be insufficient funds for payment of debt charges not 272  
provided for by levies in excess of the ten-mill limitation, the 273  
reduction of taxes provided for in sections 323.151 to 323.159 274  
of the Revised Code shall be proportionately adjusted to the 275  
extent necessary to provide such funds from levies within the 276  
ten-mill limitation. 277

(E) No reduction shall be made on the taxes due on the 278  
homestead of any person convicted of violating division (D) or 279  
(E) of section 323.153 of the Revised Code for a period of three 280

years following the conviction. 281

**Sec. 323.153.** (A) To obtain a reduction in real property 282  
taxes under division (A) or (B) of section 323.152 of the 283  
Revised Code or in manufactured home taxes under division (B) of 284  
section 323.152 of the Revised Code, the owner shall file an 285  
application with the county auditor of the county in which the 286  
owner's homestead is located. 287

To obtain a reduction in real property taxes under 288  
division (A) of section 323.152 of the Revised Code, the 289  
occupant of a homestead in a housing cooperative shall file an 290  
application with the nonprofit corporation that owns and 291  
operates the housing cooperative, in accordance with this 292  
paragraph. Not later than the first day of March each year, the 293  
corporation shall obtain applications from the county auditor's 294  
office and provide one to each new occupant. Not later than the 295  
first day of May, any occupant who may be eligible for a 296  
reduction in taxes under division (A) of section 323.152 of the 297  
Revised Code shall submit the completed application to the 298  
corporation. Not later than the fifteenth day of May, the 299  
corporation shall file all completed applications, and the 300  
information required by division (B) of section 323.159 of the 301  
Revised Code, with the county auditor of the county in which the 302  
occupants' homesteads are located. Continuing applications shall 303  
be furnished to an occupant in the manner provided in division 304  
(C) (4) of this section. 305

(1) An application for reduction based upon a physical 306  
disability shall be accompanied by a certificate signed by a 307  
physician, and an application for reduction based upon a mental 308  
disability shall be accompanied by a certificate signed by a 309  
physician or psychologist licensed to practice in this state, 310

attesting to the fact that the applicant is permanently and 311  
totally disabled. The certificate shall be in a form that the 312  
tax commissioner requires and shall include the definition of 313  
permanently and totally disabled as set forth in section 323.151 314  
of the Revised Code. An application for reduction based upon a 315  
disability certified as permanent and total by a state or 316  
federal agency having the function of so classifying persons 317  
shall be accompanied by a certificate from that agency. 318

An application by a disabled veteran or the surviving 319  
spouse of a disabled veteran for the reduction under division 320  
~~(A) (2)~~ (A) (2) (a) or (b) of section 323.152 of the Revised Code 321  
shall be accompanied by a letter or other written confirmation 322  
from the United States department of veterans affairs, or its 323  
predecessor or successor agency, showing that the veteran 324  
qualifies as a disabled veteran. 325

An application by the surviving spouse of a public service 326  
officer killed in the line of duty for the reduction under 327  
division (A) (3) of section 323.152 of the Revised Code shall be 328  
accompanied by a letter or other written confirmation from an 329  
employee or officer of the board of trustees of a retirement or 330  
pension fund in this state or another state or from the chief or 331  
other chief executive of the department, agency, or other 332  
employer for which the public service officer served when killed 333  
in the line of duty affirming that the public service officer 334  
was killed in the line of duty. 335

An application for a reduction under division (A) of 336  
section 323.152 of the Revised Code constitutes a continuing 337  
application for a reduction in taxes for each year in which the 338  
dwelling is the applicant's homestead. 339

(2) An application for a reduction in taxes under division 340

(B) of section 323.152 of the Revised Code shall be filed only 341  
if the homestead or manufactured or mobile home was transferred 342  
in the preceding year or did not qualify for and receive the 343  
reduction in taxes under that division for the preceding tax 344  
year. The application for homesteads transferred in the 345  
preceding year shall be incorporated into any form used by the 346  
county auditor to administer the tax law in respect to the 347  
conveyance of real property pursuant to section 319.20 of the 348  
Revised Code or of used manufactured homes or used mobile homes 349  
as defined in section 5739.0210 of the Revised Code. The owner 350  
of a manufactured or mobile home who has elected under division 351  
(D) (4) of section 4503.06 of the Revised Code to be taxed under 352  
division (D) (2) of that section for the ensuing year may file 353  
the application at the time of making that election. The 354  
application shall contain a statement that failure by the 355  
applicant to affirm on the application that the dwelling on the 356  
property conveyed is the applicant's homestead prohibits the 357  
owner from receiving the reduction in taxes until a proper 358  
application is filed within the period prescribed by division 359  
(A) (3) of this section. Such an application constitutes a 360  
continuing application for a reduction in taxes for each year in 361  
which the dwelling is the applicant's homestead. 362

(3) Failure to receive a new application filed under 363  
division (A) (1) or (2) or notification under division (C) of 364  
this section after an application for reduction has been 365  
approved is prima-facie evidence that the original applicant is 366  
entitled to the reduction in taxes calculated on the basis of 367  
the information contained in the original application. The 368  
original application and any subsequent application, including 369  
any late application, shall be in the form of a signed statement 370  
and shall be filed on or before the thirty-first day of December 371

of the year for which the reduction is sought. The original 372  
application and any subsequent application for a reduction in 373  
manufactured home taxes shall be filed in the year preceding the 374  
year for which the reduction is sought. The statement shall be 375  
on a form, devised and supplied by the tax commissioner, which 376  
shall require no more information than is necessary to establish 377  
the applicant's eligibility for the reduction in taxes and the 378  
amount of the reduction, and, except for homesteads that are 379  
units in a housing cooperative, shall include an affirmation by 380  
the applicant that ownership of the homestead was not acquired 381  
from a person, other than the applicant's spouse, related to the 382  
owner by consanguinity or affinity for the purpose of qualifying 383  
for the real property or manufactured home tax reduction 384  
provided for in division (A) or (B) of section 323.152 of the 385  
Revised Code. The form shall contain a statement that conviction 386  
of willfully falsifying information to obtain a reduction in 387  
taxes or failing to comply with division (C) of this section 388  
results in the revocation of the right to the reduction for a 389  
period of three years. In the case of an application for a 390  
reduction in taxes for persons described in division (A) (1) (b) 391  
(iii) of section 323.152 of the Revised Code, the form shall 392  
contain a statement that signing the application constitutes a 393  
delegation of authority by the applicant to the tax commissioner 394  
or the county auditor, individually or in consultation with each 395  
other, to examine any tax or financial records relating to the 396  
income of the applicant as stated on the application for the 397  
purpose of determining eligibility for the exemption or a 398  
possible violation of division (D) or (E) of this section. 399

(B) A late application for a tax reduction for the year 400  
preceding the year in which an original application is filed, or 401  
for a reduction in manufactured home taxes for the year in which 402

an original application is filed, may be filed with the original 403  
application. If the county auditor determines the information 404  
contained in the late application is correct, the auditor shall 405  
determine the amount of the reduction in taxes to which the 406  
applicant would have been entitled for the preceding tax year 407  
had the applicant's application been timely filed and approved 408  
in that year. 409

The amount of such reduction shall be treated by the 410  
auditor as an overpayment of taxes by the applicant and shall be 411  
refunded in the manner prescribed in section 5715.22 of the 412  
Revised Code for making refunds of overpayments. The county 413  
auditor shall certify the total amount of the reductions in 414  
taxes made in the current year under this division to the tax 415  
commissioner, who shall treat the full amount thereof as a 416  
reduction in taxes for the preceding tax year and shall make 417  
reimbursement to the county therefor in the manner prescribed by 418  
section 323.156 of the Revised Code, from money appropriated for 419  
that purpose. 420

(C) (1) If, in any year after an application has been filed 421  
under division (A) (1) or (2) of this section, the owner does not 422  
qualify for a reduction in taxes on the homestead or on the 423  
manufactured or mobile home set forth on such application, the 424  
owner shall notify the county auditor that the owner is not 425  
qualified for a reduction in taxes. 426

(2) If, in any year after an application has been filed 427  
under division (A) (1) of this section, the occupant of a 428  
homestead in a housing cooperative does not qualify for a 429  
reduction in taxes on the homestead, the occupant shall notify 430  
the county auditor that the occupant is not qualified for a 431  
reduction in taxes or file a new application under division (A) 432

(1) of this section. 433

(3) If the county auditor or county treasurer discovers 434  
that an owner of property or occupant of a homestead in a 435  
housing cooperative not entitled to the reduction in taxes under 436  
division (A) or (B) of section 323.152 of the Revised Code 437  
failed to notify the county auditor as required by division (C) 438  
(1) or (2) of this section, a charge shall be imposed against 439  
the property in the amount by which taxes were reduced under 440  
that division for each tax year the county auditor ascertains 441  
that the property was not entitled to the reduction and was 442  
owned by the current owner or, in the case of a homestead in a 443  
housing cooperative, occupied by the current occupant. Interest 444  
shall accrue in the manner prescribed by division (B) of section 445  
323.121 or division (G) (2) of section 4503.06 of the Revised 446  
Code on the amount by which taxes were reduced for each such tax 447  
year as if the reduction became delinquent taxes at the close of 448  
the last day the second installment of taxes for that tax year 449  
could be paid without penalty. The county auditor shall notify 450  
the owner or occupant, by ordinary mail, of the charge, of the 451  
owner's or occupant's right to appeal the charge, and of the 452  
manner in which the owner or occupant may appeal. The owner or 453  
occupant may appeal the imposition of the charge and interest by 454  
filing an appeal with the county board of revision not later 455  
than the last day prescribed for payment of real and public 456  
utility property taxes under section 323.12 of the Revised Code 457  
following receipt of the notice and occurring at least ninety 458  
days after receipt of the notice. The appeal shall be treated in 459  
the same manner as a complaint relating to the valuation or 460  
assessment of real property under Chapter 5715. of the Revised 461  
Code. The charge and any interest shall be collected as other 462  
delinquent taxes. 463



(4) Each year during January, the county auditor shall 464  
furnish by ordinary mail a continuing application to each person 465  
receiving a reduction under division (A) of section 323.152 of 466  
the Revised Code. The continuing application shall be used to 467  
report changes in total income, ownership, occupancy, 468  
disability, and other information earlier furnished the auditor 469  
relative to the reduction in taxes on the property. The 470  
continuing application shall be returned to the auditor not 471  
later than the thirty-first day of December; provided, that if 472  
such changes do not affect the status of the homestead exemption 473  
or the amount of the reduction to which the owner is entitled 474  
under division (A) of section 323.152 of the Revised Code or to 475  
which the occupant is entitled under section 323.159 of the 476  
Revised Code, the application does not need to be returned. 477

(5) Each year during February, the county auditor, except 478  
as otherwise provided in this paragraph, shall furnish by 479  
ordinary mail an original application to the owner, as of the 480  
first day of January of that year, of a homestead or a 481  
manufactured or mobile home that transferred during the 482  
preceding calendar year and that qualified for and received a 483  
reduction in taxes under division (B) of section 323.152 of the 484  
Revised Code for the preceding tax year. In order to receive the 485  
reduction under that division, the owner shall file the 486  
application with the county auditor not later than the thirty- 487  
first day of December. If the application is not timely filed, 488  
the auditor shall not grant a reduction in taxes for the 489  
homestead for the current year, and shall notify the owner that 490  
the reduction in taxes has not been granted, in the same manner 491  
prescribed under section 323.154 of the Revised Code for 492  
notification of denial of an application. Failure of an owner to 493  
receive an application does not excuse the failure of the owner 494

to file an original application. The county auditor is not 495  
required to furnish an application under this paragraph for any 496  
homestead for which application has previously been made on a 497  
form incorporated into any form used by the county auditor to 498  
administer the tax law in respect to the conveyance of real 499  
property or of used manufactured homes or used mobile homes, and 500  
an owner who previously has applied on such a form is not 501  
required to return an application furnished under this 502  
paragraph. 503

(D) No person shall knowingly make a false statement for 504  
the purpose of obtaining a reduction in the person's real 505  
property or manufactured home taxes under section 323.152 of the 506  
Revised Code. 507

(E) No person shall knowingly fail to notify the county 508  
auditor of changes required by division (C) of this section that 509  
have the effect of maintaining or securing a reduction in taxes 510  
under section 323.152 of the Revised Code. 511

(F) No person shall knowingly make a false statement or 512  
certification attesting to any person's physical or mental 513  
condition for purposes of qualifying such person for tax relief 514  
pursuant to sections 323.151 to 323.159 of the Revised Code. 515

**Sec. 4503.064.** As used in sections 4503.064 to 4503.069 of 516  
the Revised Code: 517

(A) "Sixty-five years of age or older" means a person who 518  
will be age sixty-five or older in the calendar year following 519  
the year of application for reduction in the assessable value of 520  
the person's manufactured or mobile home. 521

(B) "Permanently and totally disabled" means that a person 522  
other than a disabled veteran has, on the first day of January 523

of the year of application, including late application, for 524  
reduction in the assessable value of a manufactured or mobile 525  
home, some impairment in body or mind that makes the person 526  
unable to work at any substantially remunerative employment 527  
which the person is reasonably able to perform and which will, 528  
with reasonable probability, continue for an indefinite period 529  
of at least twelve months without any present indication of 530  
recovery therefrom or has been certified as permanently and 531  
totally disabled by a state or federal agency having the 532  
function of so classifying persons. 533

(C) "Homestead exemption" means the reduction in taxes 534  
allowed under division (A) of section 323.152 of the Revised 535  
Code for the year in which an application is filed under section 536  
4503.066 of the Revised Code. 537

(D) "Manufactured home" has the meaning given in division 538  
(C) (4) of section 3781.06 of the Revised Code, and includes a 539  
structure consisting of two manufactured homes that were 540  
purchased either together or separately and are combined to form 541  
a single dwelling, but does not include a manufactured home that 542  
is taxed as real property pursuant to division (B) of section 543  
4503.06 of the Revised Code. 544

(E) "Mobile home" has the meaning given in division (O) of 545  
section 4501.01 of the Revised Code and includes a structure 546  
consisting of two mobile homes that were purchased together or 547  
separately and combined to form a single dwelling, but does not 548  
include a mobile home that is taxed as real property pursuant to 549  
division (B) of section 4503.06 of the Revised Code. 550

(F) "Late application" means an application filed with an 551  
original application under division (A) (3) of section 4503.066 552  
of the Revised Code. 553

(G) "Total income," "disabled veteran," "public service officer," and "killed in the line of duty" have the same meanings as in section 323.151 of the Revised Code.

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

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

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

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

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

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

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

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

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

(c) An individual who is the surviving spouse of a deceased person who was permanently and totally disabled or sixty-five years of age or older and who applied and qualified

for a reduction in assessable value under this section in the 581  
year of death, provided the surviving spouse is at least fifty- 582  
nine but not sixty-five or more years of age on the date the 583  
deceased spouse dies. 584

(2) The manufactured home tax on a manufactured or mobile 585  
home that is paid pursuant to division (C) of section 4503.06 of 586  
the Revised Code and that is owned and occupied as a home by an 587  
individual whose domicile is in this state and to whom this 588  
section applies, shall be reduced for any tax year for which an 589  
application for such reduction has been approved, provided the 590  
individual did not acquire ownership from a person, other than 591  
the individual's spouse, related by consanguinity or affinity 592  
for the purpose of qualifying for the reduction. An owner 593  
includes a settlor of a revocable or irrevocable inter vivos 594  
trust holding the title to a manufactured or mobile home 595  
occupied by the settlor as of right under the trust. 596

(a) For manufactured and mobile homes for which the tax 597  
imposed by section 4503.06 of the Revised Code is computed under 598  
division (D)(2) of that section, the reduction shall equal one 599  
of the following amounts, as applicable to the person: 600

(i) If the person received a reduction under this section 601  
for tax year 2007, the greater of the reduction for that tax 602  
year or the amount computed under division (A)(2)(b) of this 603  
section; 604

(ii) If the person received, for any homestead, a 605  
reduction under division (A) of this section for tax year 2014 606  
or under division (A)(1) of section 323.152 of the Revised Code 607  
for tax year 2013 or the person is the surviving spouse of such 608  
a person and the surviving spouse is at least fifty-nine years 609  
of age on the date the deceased spouse dies, the amount computed 610

under division (A) (2) (b) of this section. For purposes of 611  
divisions (A) (2) (a) (ii) and (iii) of this section, a person 612  
receives a reduction under division (A) of this section or 613  
division (A) (1) of section 323.152 of the Revised Code for tax 614  
year 2014 or 2013, respectively, if the person files a late 615  
application for that respective tax year that is approved by the 616  
county auditor under section 4503.066 or 323.153 of the Revised 617  
Code. 618

(iii) If the person is not described in division (A) (2) (a) 619  
(i) or (ii) of this section and the person's total income does 620  
not exceed thirty thousand dollars, as adjusted under division 621  
(A) (2) (e) of this section, the amount computed under division 622  
(A) (2) (b) of this section. 623

(b) The amount of the reduction under division (A) (2) (b) 624  
of this section equals the product of the following: 625

(i) Twenty-five thousand dollars of the true value of the 626  
property in money; 627

(ii) The assessment percentage established by the tax 628  
commissioner under division (B) of section 5715.01 of the 629  
Revised Code, not to exceed thirty-five per cent; 630

(iii) The effective tax rate used to calculate the taxes 631  
charged against the property for the current year, where 632  
"effective tax rate" is defined as in section 323.08 of the 633  
Revised Code; 634

(iv) The quantity equal to one minus the sum of the 635  
percentage reductions in taxes received by the property for the 636  
current tax year under section 319.302 of the Revised Code and 637  
division (B) of section 323.152 of the Revised Code. 638

(c) For manufactured and mobile homes for which the tax 639

imposed by section 4503.06 of the Revised Code is computed under 640  
division (D)(1) of that section, the reduction shall equal one 641  
of the following amounts, as applicable to the person: 642

(i) If the person received a reduction under this section 643  
for tax year 2007, the greater of the reduction for that tax 644  
year or the amount computed under division (A)(2)(d) of this 645  
section; 646

(ii) If the person received, for any homestead, a 647  
reduction under division (A) of this section for tax year 2014 648  
or under division (A)(1) of section 323.152 of the Revised Code 649  
for tax year 2013 or the person is the surviving spouse of such 650  
a person and the surviving spouse is at least fifty-nine years 651  
of age on the date the deceased spouse dies, the amount computed 652  
under division (A)(2)(d) of this section. For purposes of 653  
divisions (A)(2)(c)(ii) and (iii) of this section, a person 654  
receives a reduction under division (A) of this section or under 655  
division (A)(1) of section 323.152 of the Revised Code for tax 656  
year 2014 or 2013, respectively, if the person files a late 657  
application for a refund of overpayments for that respective tax 658  
year that is approved by the county auditor under section 659  
4503.066 of the Revised Code. 660

(iii) If the person is not described in division (A)(2)(c) 661  
(i) or (ii) of this section and the person's total income does 662  
not exceed thirty thousand dollars, as adjusted under division 663  
(A)(2)(e) of this section, the amount computed under division 664  
(A)(2)(d) of this section. 665

(d) The amount of the reduction under division (A)(2)(d) 666  
of this section equals the product of the following: 667

(i) Twenty-five thousand dollars of the cost to the owner, 668

or the market value at the time of purchase, whichever is 669  
greater, as those terms are used in division (D) (1) of section 670  
4503.06 of the Revised Code; 671

(ii) The percentage from the appropriate schedule in 672  
division (D) (1) (b) of section 4503.06 of the Revised Code; 673

(iii) The assessment percentage of forty per cent used in 674  
division (D) (1) (b) of section 4503.06 of the Revised Code; 675

(iv) The tax rate of the taxing district in which the home 676  
has its situs. 677

(e) Each calendar year, the tax commissioner shall adjust 678  
the income threshold described in divisions (A) (2) (a) (iii) and 679  
(A) (2) (c) (iii) of this section by completing the following 680  
calculations in September of each year: 681

(i) Determine the percentage increase in the gross 682  
domestic product deflator determined by the bureau of economic 683  
analysis of the United States department of commerce from the 684  
first day of January of the preceding calendar year to the last 685  
day of December of the preceding calendar year; 686

(ii) Multiply that percentage increase by the total income 687  
threshold for the ensuing tax year; 688

(iii) Add the resulting product to the total income 689  
threshold for the ensuing tax year; 690

(iv) Round the resulting sum to the nearest multiple of 691  
one hundred dollars. 692

The commissioner shall certify the amount resulting from 693  
the adjustment to each county auditor not later than the first 694  
day of December each year. The certified amount applies to the 695  
second ensuing tax year. The commissioner shall not make the 696



adjustment in any calendar year in which the amount resulting 697  
from the adjustment would be less than the total income 698  
threshold for the ensuing tax year. 699

~~(B)~~ (B) (1) The manufactured home tax levied pursuant to 700  
division (C) of section 4503.06 of the Revised Code on a 701  
manufactured or mobile home that is owned and occupied by a 702  
disabled veteran shall be reduced for any tax year for which an 703  
application for such reduction has been approved, provided the 704  
disabled veteran did not acquire ownership from a person, other 705  
than the disabled veteran's spouse, related by consanguinity or 706  
affinity for the purpose of qualifying for the reduction. An 707  
owner includes an owner within the meaning of division (A) (2) of 708  
this section. 709

~~(1)~~ (a) For manufactured and mobile homes for which the 710  
tax imposed by section 4503.06 of the Revised Code is computed 711  
under division (D) (2) of that section, the reduction shall equal 712  
the product obtained by multiplying fifty thousand dollars of 713  
the true value of the property in money by the amounts described 714  
in divisions (A) (2) (b) (ii) to (iv) of this section. 715

~~(2)~~ (b) For manufactured and mobile homes for which the 716  
tax imposed by section 4503.06 of the Revised Code is computed 717  
under division (D) (1) of that section, the reduction shall equal 718  
the product obtained by multiplying fifty thousand dollars of 719  
the cost to the owner, or the market value at the time of 720  
purchase, whichever is greater, as those terms are used in 721  
division (D) (1) of section 4503.06 of the Revised Code, by the 722  
amounts described in divisions (A) (2) (d) (ii) to (iv) of this 723  
section. 724

The reduction is in lieu of any reduction under section 725  
4503.0610 of the Revised Code or division (A) , (B) (2), or (C) of 726

this section. The reduction applies to only one manufactured or 727  
mobile home owned and occupied by a disabled veteran. 728

~~If a manufactured or mobile home qualifies for a reduction 729  
in taxes under this division for the year in which the disabled 730  
veteran dies, and the disabled veteran is survived by a spouse 731  
who occupied the home when the disabled veteran died and who 732  
acquires ownership of the home, the reduction shall continue 733  
through the year in which the surviving spouse dies or 734  
remarries. 735~~

(2) The manufactured home tax levied pursuant to division 736  
(C) of section 4503.06 of the Revised Code on a manufactured or 737  
mobile home that is owned and occupied by the surviving spouse 738  
of a disabled veteran shall be reduced for each tax year for 739  
which an application for such reduction has been approved. The 740  
reduction shall equal the amount of the reduction authorized 741  
under division (B) (1) (a) or (b) of this section, as applicable. 742  
An owner includes an owner within the meaning of division (A) (2) 743  
of this section. 744

The reduction is in lieu of any reduction under section 745  
4503.0610 of the Revised Code or division (A), (B) (1), or (C) of 746  
this section. The reduction applies to only one manufactured or 747  
mobile home owned and occupied by the surviving spouse of a 748  
disabled veteran. A manufactured or mobile home qualifies for a 749  
reduction in taxes under division (B) (2) of this section 750  
beginning in one of the following tax years: 751

(a) For a surviving spouse described in division (H) (1) of 752  
section 4503.064 of the Revised Code, the year the disabled 753  
veteran dies; 754

(b) For a surviving spouse described in division (H) (2) of 755

section 4503.064 of the Revised Code, the first year on the 756  
first day of January of which the total disability rating 757  
described in division (F) of section 323.151 of the Revised Code 758  
has been received for the deceased spouse. 759

In either case, the reduction shall continue through the 760  
tax year in which the surviving spouse dies or remarries. 761

(C) The manufactured home tax levied pursuant to division 762  
(C) of section 4503.06 of the Revised Code on a manufactured or 763  
mobile home that is owned and occupied by the surviving spouse 764  
of a public service officer killed in the line of duty shall be 765  
reduced for any tax year for which an application for such 766  
reduction has been approved, provided the surviving spouse did 767  
not acquire ownership from a person, other than the surviving 768  
spouse's deceased public service officer spouse, related by 769  
consanguinity or affinity for the purpose of qualifying for the 770  
reduction. An owner includes an owner within the meaning of 771  
division (A) (2) of this section. 772

(1) For manufactured and mobile homes for which the tax 773  
imposed by section 4503.06 of the Revised Code is computed under 774  
division (D) (2) of that section, the reduction shall equal the 775  
product obtained by multiplying fifty thousand dollars of the 776  
true value of the property in money by the amounts described in 777  
divisions (A) (2) (b) (ii) to (iv) of this section. 778

(2) For manufactured and mobile homes for which the tax 779  
imposed by section 4503.06 of the Revised Code is computed under 780  
division (D) (1) of that section, the reduction shall equal the 781  
product obtained by multiplying fifty thousand dollars of the 782  
cost to the owner, or the market value at the time of purchase, 783  
whichever is greater, as those terms are used in division (D) (1) 784  
of section 4503.06 of the Revised Code, by the amounts described 785

in divisions (A) (2) (d) (ii) to (iv) of this section. 786

The reduction is in lieu of any reduction under section 787  
4503.0610 of the Revised Code or division (A) or (B) of this 788  
section. The reduction applies to only one manufactured or 789  
mobile home owned and occupied by such a surviving spouse. A 790  
manufactured or mobile home qualifies for a reduction in taxes 791  
under this division for the tax year in which the public service 792  
officer dies through the tax year in which the surviving spouse 793  
dies or remarries. 794

(D) If the owner or the spouse of the owner of a 795  
manufactured or mobile home is eligible for a homestead 796  
exemption on the land upon which the home is located, the 797  
reduction to which the owner or spouse is entitled under this 798  
section shall not exceed the difference between the reduction to 799  
which the owner or spouse is entitled under division (A), (B), 800  
or (C) of this section and the amount of the reduction under the 801  
homestead exemption. 802

(E) No reduction shall be made with respect to the home of 803  
any person convicted of violating division (C) or (D) of section 804  
4503.066 of the Revised Code for a period of three years 805  
following the conviction. 806

**Sec. 4503.066.** (A) (1) To obtain a tax reduction under 807  
section 4503.065 of the Revised Code, the owner of the home 808  
shall file an application with the county auditor of the county 809  
in which the home is located. An application for reduction in 810  
taxes based upon a physical disability shall be accompanied by a 811  
certificate signed by a physician, and an application for 812  
reduction in taxes based upon a mental disability shall be 813  
accompanied by a certificate signed by a physician or 814  
psychologist licensed to practice in this state. The certificate 815

shall attest to the fact that the applicant is permanently and 816  
totally disabled, shall be in a form that the department of 817  
taxation requires, and shall include the definition of totally 818  
and permanently disabled as set forth in section 4503.064 of the 819  
Revised Code. An application for reduction in taxes based upon a 820  
disability certified as permanent and total by a state or 821  
federal agency having the function of so classifying persons 822  
shall be accompanied by a certificate from that agency. 823

An application by a disabled veteran or the surviving 824  
spouse of a disabled veteran for the reduction under division 825  
~~(B)~~ (B) (1) or (2) of section 4503.065 of the Revised Code shall 826  
be accompanied by a letter or other written confirmation from 827  
the United States department of veterans affairs, or its 828  
predecessor or successor agency, showing that the veteran 829  
qualifies as a disabled veteran. 830

An application by the surviving spouse of a public service 831  
officer killed in the line of duty for the reduction under 832  
division (C) of section 4503.065 of the Revised Code shall be 833  
accompanied by a letter or other written confirmation from an 834  
officer or employee of the board of trustees of a retirement or 835  
pension fund in this state or another state or from the chief or 836  
other chief executive of the department, agency, or other 837  
employer for which the public service officer served when killed 838  
in the line of duty affirming that the public service officer 839  
was killed in the line of duty. 840

(2) Each application shall constitute a continuing 841  
application for a reduction in taxes for each year in which the 842  
manufactured or mobile home is occupied by the applicant. 843  
Failure to receive a new application or notification under 844  
division (B) of this section after an application for reduction 845

has been approved is prima-facie evidence that the original 846  
applicant is entitled to the reduction calculated on the basis 847  
of the information contained in the original application. The 848  
original application and any subsequent application shall be in 849  
the form of a signed statement and shall be filed on or before 850  
the thirty-first day of December of the year preceding the year 851  
for which the reduction is sought. The statement shall be on a 852  
form, devised and supplied by the tax commissioner, that shall 853  
require no more information than is necessary to establish the 854  
applicant's eligibility for the reduction in taxes and the 855  
amount of the reduction to which the applicant is entitled. The 856  
form shall contain a statement that signing such application 857  
constitutes a delegation of authority by the applicant to the 858  
tax commissioner or the county auditor, individually or in 859  
consultation with each other, to examine any tax or financial 860  
records that relate to the income of the applicant as stated on 861  
the application for the purpose of determining eligibility 862  
under, or possible violation of, division (C) or (D) of this 863  
section. The form also shall contain a statement that conviction 864  
of willfully falsifying information to obtain a reduction in 865  
taxes or failing to comply with division (B) of this section 866  
shall result in the revocation of the right to the reduction for 867  
a period of three years. 868

(3) A late application for a reduction in taxes for the 869  
year preceding the year for which an original application is 870  
filed may be filed with an original application. If the auditor 871  
determines that the information contained in the late 872  
application is correct, the auditor shall determine both the 873  
amount of the reduction in taxes to which the applicant would 874  
have been entitled for the current tax year had the application 875  
been timely filed and approved in the preceding year, and the 876

amount the taxes levied under section 4503.06 of the Revised 877  
Code for the current year would have been reduced as a result of 878  
the reduction. When an applicant is permanently and totally 879  
disabled on the first day of January of the year in which the 880  
applicant files a late application, the auditor, in making the 881  
determination of the amounts of the reduction in taxes under 882  
division (A)(3) of this section, is not required to determine 883  
that the applicant was permanently and totally disabled on the 884  
first day of January of the preceding year. 885

The amount of the reduction in taxes pursuant to a late 886  
application shall be treated as an overpayment of taxes by the 887  
applicant. The auditor shall credit the amount of the 888  
overpayment against the amount of the taxes or penalties then 889  
due from the applicant, and, at the next succeeding settlement, 890  
the amount of the credit shall be deducted from the amount of 891  
any taxes or penalties distributable to the county or any taxing 892  
unit in the county that has received the benefit of the taxes or 893  
penalties previously overpaid, in proportion to the benefits 894  
previously received. If, after the credit has been made, there 895  
remains a balance of the overpayment, or if there are no taxes 896  
or penalties due from the applicant, the auditor shall refund 897  
that balance to the applicant by a warrant drawn on the county 898  
treasurer in favor of the applicant. The treasurer shall pay the 899  
warrant from the general fund of the county. If there is 900  
insufficient money in the general fund to make the payment, the 901  
treasurer shall pay the warrant out of any undivided 902  
manufactured or mobile home taxes subsequently received by the 903  
treasurer for distribution to the county or taxing district in 904  
the county that received the benefit of the overpaid taxes, in 905  
proportion to the benefits previously received, and the amount 906  
paid from the undivided funds shall be deducted from the money 907

otherwise distributable to the county or taxing district in the 908  
county at the next or any succeeding distribution. At the next 909  
or any succeeding distribution after making the refund, the 910  
treasurer shall reimburse the general fund for any payment made 911  
from that fund by deducting the amount of that payment from the 912  
money distributable to the county or other taxing unit in the 913  
county that has received the benefit of the taxes, in proportion 914  
to the benefits previously received. On the second Monday in 915  
September of each year, the county auditor shall certify the 916  
total amount of the reductions in taxes made in the current year 917  
under division (A) (3) of this section to the tax commissioner 918  
who shall treat that amount as a reduction in taxes for the 919  
current tax year and shall make reimbursement to the county of 920  
that amount in the manner prescribed in section 4503.068 of the 921  
Revised Code, from moneys appropriated for that purpose. 922

(B) (1) If in any year for which an application for 923  
reduction in taxes has been approved the owner no longer 924  
qualifies for the reduction, the owner shall notify the county 925  
auditor that the owner is not qualified for a reduction in 926  
taxes. 927

(2) If the county auditor or county treasurer discovers 928  
that an owner not entitled to the reduction in manufactured home 929  
taxes under section 4503.065 of the Revised Code failed to 930  
notify the county auditor as required by division (B) (1) of this 931  
section, a charge shall be imposed against the manufactured or 932  
mobile home in the amount by which taxes were reduced under that 933  
section for each tax year the county auditor ascertains that the 934  
manufactured or mobile home was not entitled to the reduction 935  
and was owned by the current owner. Interest shall accrue in the 936  
manner prescribed by division (G) (2) of section 4503.06 of the 937  
Revised Code on the amount by which taxes were reduced for each 938



such tax year as if the reduction became delinquent taxes at the 939  
close of the last day the second installment of taxes for that 940  
tax year could be paid without penalty. The county auditor shall 941  
notify the owner, by ordinary mail, of the charge, of the 942  
owner's right to appeal the charge, and of the manner in which 943  
the owner may appeal. The owner may appeal the imposition of the 944  
charge and interest by filing an appeal with the county board of 945  
revision not later than the last day prescribed for payment of 946  
manufactured home taxes under section 4503.06 of the Revised 947  
Code following receipt of the notice and occurring at least 948  
ninety days after receipt of the notice. The appeal shall be 949  
treated in the same manner as a complaint relating to the 950  
valuation or assessment of manufactured or mobile homes under 951  
section 5715.19 of the Revised Code. The charge and any interest 952  
shall be collected as other delinquent taxes. 953

(3) During January of each year, the county auditor shall 954  
furnish each person whose application for reduction has been 955  
approved, by ordinary mail, a form on which to report any 956  
changes in total income, ownership, occupancy, disability, and 957  
other information earlier furnished the auditor relative to the 958  
application. The form shall be completed and returned to the 959  
auditor not later than the thirty-first day of December if the 960  
changes would affect the person's eligibility for the reduction. 961

(C) No person shall knowingly make a false statement for 962  
the purpose of obtaining a reduction in taxes under section 963  
4503.065 of the Revised Code. 964

(D) No person shall knowingly fail to notify the county 965  
auditor of any change required by division (B) of this section 966  
that has the effect of maintaining or securing a reduction in 967  
taxes under section 4503.065 of the Revised Code. 968

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

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

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

**Section 3.** The amendment by this act of sections 323.151, 323.152, and 323.153 of the Revised Code applies to tax years ending on or after the effective date of this section. The amendment by this act of sections 4503.064, 4503.065, and 4503.066 of the Revised Code applies to tax years beginning on or after the effective date of this section.

**Section 4.** Section 323.151 of the Revised Code is presented in this act as a composite of the section as amended by both H.B. 17 and H.B. 166 of the 133rd General Assembly. The General Assembly, applying the principle stated in division (B) of section 1.52 of the Revised Code that amendments are to be harmonized if reasonably capable of simultaneous operation, finds that the composite is the resulting version of the section in effect prior to the effective date of the section as presented in this act.