

**As Reported by the House Rules and Reference Committee**

**135th General Assembly**

**Regular Session**

**2023-2024**

**Am. S. B. No. 43**

**Senator Brenner**

**Cosponsors: Senators Cirino, Romanchuk, Hoagland, Lang, Craig, Antonio, Blessing, Dolan, Gavarone, Hackett, Huffman, S., Ingram, Johnson, Kunze, Landis, Manning, O'Brien, Reineke, Reynolds, Schaffer, Smith, Sykes, Wilkin, Wilson**

**Representatives Roemer, Lorenz, Dell'Aquila, Demetriou, Hall, King, Lear, Rogers**



**A BILL**

To amend sections 323.151, 323.152, 323.153, 1  
4503.064, 4503.065, and 4503.066 of the Revised 2  
Code to modify the homestead exemption for the 3  
surviving spouse of a disabled veteran, to enact 4  
a seven-day interim budget, and to make an 5  
appropriation. 6

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

**Section 1.** That sections 323.151, 323.152, 323.153, 7  
4503.064, 4503.065, and 4503.066 of the Revised Code be amended 8  
to read as follows: 9

**Sec. 323.151.** As used in sections 323.151 to 323.159 of 10  
the Revised Code: 11

(A) (1) "Homestead" means either of the following: 12

(a) A dwelling, including a unit in a multiple-unit 13  
dwelling and a manufactured home or mobile home taxed as real 14

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.

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

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

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

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

(D) "Permanently and totally disabled" means that a person 44  
other than a disabled veteran has, on the first day of January 45  
of the year of application for reduction in real estate taxes, 46  
some impairment in body or mind that makes the person unable to 47  
work at any substantially remunerative employment that the 48  
person is reasonably able to perform and that will, with 49  
reasonable probability, continue for an indefinite period of at 50  
least twelve months without any present indication of recovery 51  
therefrom or has been certified as permanently and totally 52  
disabled by a state or federal agency having the function of so 53  
classifying persons. 54

(E) "Housing cooperative" means a housing complex of at 55  
least two units that is owned and operated by a nonprofit 56  
corporation that issues a share of the corporation's stock to an 57  
individual, entitling the individual to live in a unit of the 58  
complex, and collects a monthly maintenance fee from the 59  
individual to maintain, operate, and pay the taxes of the 60  
complex. 61

(F) "Disabled veteran" means a person who is a veteran of 62  
the armed forces of the United States, including reserve 63  
components thereof, or of the national guard, who has been 64  
discharged or released from active duty in the armed forces 65  
under honorable conditions, and who has received a total 66  
disability rating or a total disability rating for compensation 67  
based on individual unemployability for a service-connected 68  
disability or combination of service-connected disabilities as 69  
prescribed in Title 38, Part 4 of the Code of Federal 70  
Regulations, as amended. 71

(G) "Public service officer" means a peace officer, 72  
firefighter, first responder, EMT-basic, EMT-I, or paramedic, or 73

an individual holding any equivalent position in another state. 74

(H) "Killed in the line of duty" means either of the 75  
following: 76

(1) Death in the line of duty; 77

(2) Death from injury sustained in the line of duty, 78  
including heart attack or other fatal injury or illness caused 79  
while in the line of duty. 80

(I) "Peace officer" has the same meaning as in section 81  
2935.01 of the Revised Code. 82

(J) "Firefighter" means a firefighter, whether paid or 83  
volunteer, of a lawfully constituted fire department. 84

(K) "First responder," "EMT-basic," "EMT-I," and 85  
"paramedic" have the same meanings as in section 4765.01 of the 86  
Revised Code. 87

(L) "Surviving spouse of a disabled veteran" means either 88  
of the following: 89

(1) The spouse of a disabled veteran who occupied the 90  
homestead when the disabled veteran died and who acquires 91  
ownership of the homestead or, in the case of a homestead that 92  
is a unit in a housing cooperative, continues to occupy the 93  
homestead; 94

(2) The surviving spouse of an individual to which all of 95  
the following apply, provided the surviving spouse occupies the 96  
homestead when that individual dies and who, following that 97  
individual's death, acquires ownership of the homestead or, in 98  
the case of a homestead that is a unit in a housing cooperative, 99  
continues to occupy the homestead: 100

<u>(a) The individual dies before receiving a total</u>	101
<u>disability rating described in division (F) of this section.</u>	102
<u>(b) The individual otherwise qualifies as a disabled</u>	103
<u>veteran.</u>	104
<u>(c) The individual owns and occupies a homestead or, in</u>	105
<u>the case of a homestead that is a unit in a housing cooperative,</u>	106
<u>occupies the homestead.</u>	107
<b>Sec. 323.152.</b> In addition to the reduction in taxes	108
required under section 319.302 of the Revised Code, taxes shall	109
be reduced as provided in divisions (A) and (B) of this section.	110
(A) (1) (a) Division (A) (1) of this section applies to any	111
of the following persons:	112
(i) A person who is permanently and totally disabled;	113
(ii) A person who is sixty-five years of age or older;	114
(iii) A person who is the surviving spouse of a deceased	115
person who was permanently and totally disabled or sixty-five	116
years of age or older and who applied and qualified for a	117
reduction in taxes under this division in the year of death,	118
provided the surviving spouse is at least fifty-nine but not	119
sixty-five or more years of age on the date the deceased spouse	120
dies.	121
(b) Real property taxes on a homestead owned and occupied,	122
or a homestead in a housing cooperative occupied, by a person to	123
whom division (A) (1) of this section applies shall be reduced	124
for each year for which an application for the reduction has	125
been approved. The reduction shall equal one of the following	126
amounts, as applicable to the person:	127
(i) If the person received a reduction under division (A)	128

(1) of this section for tax year 2006, the greater of the 129  
reduction for that tax year or the amount computed under 130  
division (A) (1) (c) of this section; 131

(ii) If the person received, for any homestead, a 132  
reduction under division (A) (1) of this section for tax year 133  
2013 or under division (A) of section 4503.065 of the Revised 134  
Code for tax year 2014 or the person is the surviving spouse of 135  
such a person and the surviving spouse is at least fifty-nine 136  
years of age on the date the deceased spouse dies, the amount 137  
computed under division (A) (1) (c) of this section. For purposes 138  
of divisions (A) (1) (b) (ii) and (iii) of this section, a person 139  
receives a reduction under division (A) (1) of this section or 140  
under division (A) of section 4503.065 of the Revised Code for 141  
tax year 2013 or 2014, respectively, if the person files a late 142  
application for that respective tax year that is approved by the 143  
county auditor under section 323.153 or 4503.066 of the Revised 144  
Code. 145

(iii) If the person is not described in division (A) (1) (b) 146  
(i) or (ii) of this section and the person's total income does 147  
not exceed thirty thousand dollars, as adjusted under division 148  
(A) (1) (d) of this section, the amount computed under division 149  
(A) (1) (c) of this section. 150

(c) The amount of the reduction under division (A) (1) (c) 151  
of this section equals the product of the following: 152

(i) Twenty-five thousand dollars of the true value of the 153  
property in money; 154

(ii) The assessment percentage established by the tax 155  
commissioner under division (B) of section 5715.01 of the 156  
Revised Code, not to exceed thirty-five per cent; 157

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

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

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

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

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

(iii) Add the resulting product to the total income threshold for the current tax year;

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

The commissioner shall certify the amount resulting from the adjustment to each county auditor not later than the first day of December each year. The certified amount applies to the following tax year for persons described in division (A) (1) (b) (iii) of this section. The commissioner shall not make the adjustment in any calendar year in which the amount resulting

from the adjustment would be less than the total income 187  
threshold for the current tax year. 188

~~(2)~~ (2) (a) Real property taxes on a homestead owned and 189  
occupied, or a homestead in a housing cooperative occupied, by a 190  
disabled veteran shall be reduced for each year for which an 191  
application for the reduction has been approved. The reduction 192  
shall equal the product obtained by multiplying fifty thousand 193  
dollars of the true value of the property in money by the 194  
amounts described in divisions (A) (1) (c) (ii) to (iv) of this 195  
section. The reduction is in lieu of any reduction under section 196  
323.158 of the Revised Code or division (A) (1) ~~, (2) (b),~~ or (3) 197  
of this section. The reduction applies to only one homestead 198  
owned and occupied by a disabled veteran. 199

~~If a homestead qualifies for a reduction in taxes under 200  
division (A) (2) of this section for the year in which the 201  
disabled veteran dies, and the disabled veteran is survived by a 202  
spouse who occupied the homestead when the disabled veteran died 203  
and who acquires ownership of the homestead or, in the case of a 204  
homestead that is a unit in a housing cooperative, continues to 205  
occupy the homestead, the reduction shall continue through the 206  
year in which the surviving spouse dies or remarries. 207~~

(b) Real property taxes on a homestead owned and occupied, 208  
or a homestead in a housing cooperative occupied, by the 209  
surviving spouse of a disabled veteran shall be reduced for each 210  
year an application for exemption is approved. The reduction 211  
shall equal to the amount of the reduction authorized under 212  
division (A) (2) (a) of this section. 213

The reduction is in lieu of any reduction under section 214  
323.158 of the Revised Code or division (A) (1), (2) (a), or (3) 215  
of this section. The reduction applies to only one homestead 216



owned and occupied by the surviving spouse of a disabled 217  
veteran. A homestead qualifies for a reduction in taxes under 218  
division (A) (2) (b) of this section beginning in one of the 219  
following tax years: 220

(i) For a surviving spouse described in division (L) (1) of 221  
section 323.151 of the Revised Code, the year the disabled 222  
veteran dies; 223

(ii) For a surviving spouse described in division (L) (2) 224  
of section 323.151 of the Revised Code, the first year on the 225  
first day of January of which the total disability rating 226  
described in division (F) of that section has been received for 227  
the deceased spouse. 228

In either case, the reduction shall continue through the 229  
tax year in which the surviving spouse dies or remarries. 230

(3) Real property taxes on a homestead owned and occupied, 231  
or a homestead in a housing cooperative occupied, by the 232  
surviving spouse of a public service officer killed in the line 233  
of duty shall be reduced for each year for which an application 234  
for the reduction has been approved. The reduction shall equal 235  
the product obtained by multiplying fifty thousand dollars of 236  
the true value of the property in money by the amounts described 237  
in divisions (A) (1) (c) (ii) to (iv) of this section. The 238  
reduction is in lieu of any reduction under section 323.158 of 239  
the Revised Code or division (A) (1) or (2) of this section. The 240  
reduction applies to only one homestead owned and occupied by 241  
such a surviving spouse. A homestead qualifies for a reduction 242  
in taxes under division (A) (3) of this section for the tax year 243  
in which the public service officer dies through the tax year in 244  
which the surviving spouse dies or remarries. 245

(B) To provide a partial exemption, real property taxes on 246  
any homestead, and manufactured home taxes on any manufactured 247  
or mobile home on which a manufactured home tax is assessed 248  
pursuant to division (D) (2) of section 4503.06 of the Revised 249  
Code, shall be reduced for each year for which an application 250  
for the reduction has been approved. The amount of the reduction 251  
shall equal two and one-half per cent of the amount of taxes to 252  
be levied by qualifying levies on the homestead or the 253  
manufactured or mobile home after applying section 319.301 of 254  
the Revised Code. For the purposes of this division, "qualifying 255  
levy" has the same meaning as in section 319.302 of the Revised 256  
Code. 257

(C) The reductions granted by this section do not apply to 258  
special assessments or respread of assessments levied against 259  
the homestead, and if there is a transfer of ownership 260  
subsequent to the filing of an application for a reduction in 261  
taxes, such reductions are not forfeited for such year by virtue 262  
of such transfer. 263

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

of the Revised Code shall be proportionately adjusted to the 277  
extent necessary to provide such funds from levies within the 278  
ten-mill limitation. 279

(E) No reduction shall be made on the taxes due on the 280  
homestead of any person convicted of violating division (D) or 281  
(E) of section 323.153 of the Revised Code for a period of three 282  
years following the conviction. 283

**Sec. 323.153.** (A) To obtain a reduction in real property 284  
taxes under division (A) or (B) of section 323.152 of the 285  
Revised Code or in manufactured home taxes under division (B) of 286  
section 323.152 of the Revised Code, the owner shall file an 287  
application with the county auditor of the county in which the 288  
owner's homestead is located. 289

To obtain a reduction in real property taxes under 290  
division (A) of section 323.152 of the Revised Code, the 291  
occupant of a homestead in a housing cooperative shall file an 292  
application with the nonprofit corporation that owns and 293  
operates the housing cooperative, in accordance with this 294  
paragraph. Not later than the first day of March each year, the 295  
corporation shall obtain applications from the county auditor's 296  
office and provide one to each new occupant. Not later than the 297  
first day of May, any occupant who may be eligible for a 298  
reduction in taxes under division (A) of section 323.152 of the 299  
Revised Code shall submit the completed application to the 300  
corporation. Not later than the fifteenth day of May, the 301  
corporation shall file all completed applications, and the 302  
information required by division (B) of section 323.159 of the 303  
Revised Code, with the county auditor of the county in which the 304  
occupants' homesteads are located. Continuing applications shall 305  
be furnished to an occupant in the manner provided in division 306

(C) (4) of this section. 307

(1) An application for reduction based upon a physical 308  
disability shall be accompanied by a certificate signed by a 309  
physician, and an application for reduction based upon a mental 310  
disability shall be accompanied by a certificate signed by a 311  
physician or psychologist licensed to practice in this state, 312  
attesting to the fact that the applicant is permanently and 313  
totally disabled. The certificate shall be in a form that the 314  
tax commissioner requires and shall include the definition of 315  
permanently and totally disabled as set forth in section 323.151 316  
of the Revised Code. An application for reduction based upon a 317  
disability certified as permanent and total by a state or 318  
federal agency having the function of so classifying persons 319  
shall be accompanied by a certificate from that agency. 320

An application by a disabled veteran or the surviving 321  
spouse of a disabled veteran for the reduction under division 322  
~~(A) (2)~~ (A) (2) (a) or (b) of section 323.152 of the Revised Code 323  
shall be accompanied by a letter or other written confirmation 324  
from the United States department of veterans affairs, or its 325  
predecessor or successor agency, showing that the veteran 326  
qualifies as a disabled veteran. 327

An application by the surviving spouse of a public service 328  
officer killed in the line of duty for the reduction under 329  
division (A) (3) of section 323.152 of the Revised Code shall be 330  
accompanied by a letter or other written confirmation from an 331  
employee or officer of the board of trustees of a retirement or 332  
pension fund in this state or another state or from the chief or 333  
other chief executive of the department, agency, or other 334  
employer for which the public service officer served when killed 335  
in the line of duty affirming that the public service officer 336

was killed in the line of duty. 337

An application for a reduction under division (A) of 338  
section 323.152 of the Revised Code constitutes a continuing 339  
application for a reduction in taxes for each year in which the 340  
dwelling is the applicant's homestead. 341

(2) An application for a reduction in taxes under division 342  
(B) of section 323.152 of the Revised Code shall be filed only 343  
if the homestead or manufactured or mobile home was transferred 344  
in the preceding year or did not qualify for and receive the 345  
reduction in taxes under that division for the preceding tax 346  
year. The application for homesteads transferred in the 347  
preceding year shall be incorporated into any form used by the 348  
county auditor to administer the tax law in respect to the 349  
conveyance of real property pursuant to section 319.20 of the 350  
Revised Code or of used manufactured homes or used mobile homes 351  
as defined in section 5739.0210 of the Revised Code. The owner 352  
of a manufactured or mobile home who has elected under division 353  
(D) (4) of section 4503.06 of the Revised Code to be taxed under 354  
division (D) (2) of that section for the ensuing year may file 355  
the application at the time of making that election. The 356  
application shall contain a statement that failure by the 357  
applicant to affirm on the application that the dwelling on the 358  
property conveyed is the applicant's homestead prohibits the 359  
owner from receiving the reduction in taxes until a proper 360  
application is filed within the period prescribed by division 361  
(A) (3) of this section. Such an application constitutes a 362  
continuing application for a reduction in taxes for each year in 363  
which the dwelling is the applicant's homestead. 364

(3) Failure to receive a new application filed under 365  
division (A) (1) or (2) or notification under division (C) of 366

this section after an application for reduction has been 367  
approved is prima-facie evidence that the original applicant is 368  
entitled to the reduction in taxes calculated on the basis of 369  
the information contained in the original application. The 370  
original application and any subsequent application, including 371  
any late application, shall be in the form of a signed statement 372  
and shall be filed on or before the thirty-first day of December 373  
of the year for which the reduction is sought. The original 374  
application and any subsequent application for a reduction in 375  
manufactured home taxes shall be filed in the year preceding the 376  
year for which the reduction is sought. The statement shall be 377  
on a form, devised and supplied by the tax commissioner, which 378  
shall require no more information than is necessary to establish 379  
the applicant's eligibility for the reduction in taxes and the 380  
amount of the reduction, and, except for homesteads that are 381  
units in a housing cooperative, shall include an affirmation by 382  
the applicant that ownership of the homestead was not acquired 383  
from a person, other than the applicant's spouse, related to the 384  
owner by consanguinity or affinity for the purpose of qualifying 385  
for the real property or manufactured home tax reduction 386  
provided for in division (A) or (B) of section 323.152 of the 387  
Revised Code. The form shall contain a statement that conviction 388  
of willfully falsifying information to obtain a reduction in 389  
taxes or failing to comply with division (C) of this section 390  
results in the revocation of the right to the reduction for a 391  
period of three years. In the case of an application for a 392  
reduction in taxes for persons described in division (A) (1) (b) 393  
(iii) of section 323.152 of the Revised Code, the form shall 394  
contain a statement that signing the application constitutes a 395  
delegation of authority by the applicant to the tax commissioner 396  
or the county auditor, individually or in consultation with each 397  
other, to examine any tax or financial records relating to the 398

income of the applicant as stated on the application for the 399  
purpose of determining eligibility for the exemption or a 400  
possible violation of division (D) or (E) of this section. 401

(B) A late application for a tax reduction for the year 402  
preceding the year in which an original application is filed, or 403  
for a reduction in manufactured home taxes for the year in which 404  
an original application is filed, may be filed with the original 405  
application. If the county auditor determines the information 406  
contained in the late application is correct, the auditor shall 407  
determine the amount of the reduction in taxes to which the 408  
applicant would have been entitled for the preceding tax year 409  
had the applicant's application been timely filed and approved 410  
in that year. 411

The amount of such reduction shall be treated by the 412  
auditor as an overpayment of taxes by the applicant and shall be 413  
refunded in the manner prescribed in section 5715.22 of the 414  
Revised Code for making refunds of overpayments. The county 415  
auditor shall certify the total amount of the reductions in 416  
taxes made in the current year under this division to the tax 417  
commissioner, who shall treat the full amount thereof as a 418  
reduction in taxes for the preceding tax year and shall make 419  
reimbursement to the county therefor in the manner prescribed by 420  
section 323.156 of the Revised Code, from money appropriated for 421  
that purpose. 422

(C) (1) If, in any year after an application has been filed 423  
under division (A) (1) or (2) of this section, the owner does not 424  
qualify for a reduction in taxes on the homestead or on the 425  
manufactured or mobile home set forth on such application, the 426  
owner shall notify the county auditor that the owner is not 427  
qualified for a reduction in taxes. 428

(2) If, in any year after an application has been filed 429  
under division (A) (1) of this section, the occupant of a 430  
homestead in a housing cooperative does not qualify for a 431  
reduction in taxes on the homestead, the occupant shall notify 432  
the county auditor that the occupant is not qualified for a 433  
reduction in taxes or file a new application under division (A) 434  
(1) of this section. 435

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



following receipt of the notice and occurring at least ninety 460  
days after receipt of the notice. The appeal shall be treated in 461  
the same manner as a complaint relating to the valuation or 462  
assessment of real property under Chapter 5715. of the Revised 463  
Code. The charge and any interest shall be collected as other 464  
delinquent taxes. 465

(4) Each year during January, the county auditor shall 466  
furnish by ordinary mail a continuing application to each person 467  
receiving a reduction under division (A) of section 323.152 of 468  
the Revised Code. The continuing application shall be used to 469  
report changes in total income, ownership, occupancy, 470  
disability, and other information earlier furnished the auditor 471  
relative to the reduction in taxes on the property. The 472  
continuing application shall be returned to the auditor not 473  
later than the thirty-first day of December; provided, that if 474  
such changes do not affect the status of the homestead exemption 475  
or the amount of the reduction to which the owner is entitled 476  
under division (A) of section 323.152 of the Revised Code or to 477  
which the occupant is entitled under section 323.159 of the 478  
Revised Code, the application does not need to be returned. 479

(5) Each year during February, the county auditor, except 480  
as otherwise provided in this paragraph, shall furnish by 481  
ordinary mail an original application to the owner, as of the 482  
first day of January of that year, of a homestead or a 483  
manufactured or mobile home that transferred during the 484  
preceding calendar year and that qualified for and received a 485  
reduction in taxes under division (B) of section 323.152 of the 486  
Revised Code for the preceding tax year. In order to receive the 487  
reduction under that division, the owner shall file the 488  
application with the county auditor not later than the thirty- 489  
first day of December. If the application is not timely filed, 490

the auditor shall not grant a reduction in taxes for the 491  
homestead for the current year, and shall notify the owner that 492  
the reduction in taxes has not been granted, in the same manner 493  
prescribed under section 323.154 of the Revised Code for 494  
notification of denial of an application. Failure of an owner to 495  
receive an application does not excuse the failure of the owner 496  
to file an original application. The county auditor is not 497  
required to furnish an application under this paragraph for any 498  
homestead for which application has previously been made on a 499  
form incorporated into any form used by the county auditor to 500  
administer the tax law in respect to the conveyance of real 501  
property or of used manufactured homes or used mobile homes, and 502  
an owner who previously has applied on such a form is not 503  
required to return an application furnished under this 504  
paragraph. 505

(D) No person shall knowingly make a false statement for 506  
the purpose of obtaining a reduction in the person's real 507  
property or manufactured home taxes under section 323.152 of the 508  
Revised Code. 509

(E) No person shall knowingly fail to notify the county 510  
auditor of changes required by division (C) of this section that 511  
have the effect of maintaining or securing a reduction in taxes 512  
under section 323.152 of the Revised Code. 513

(F) No person shall knowingly make a false statement or 514  
certification attesting to any person's physical or mental 515  
condition for purposes of qualifying such person for tax relief 516  
pursuant to sections 323.151 to 323.159 of the Revised Code. 517

**Sec. 4503.064.** As used in sections 4503.064 to 4503.069 of 518  
the Revised Code: 519

(A) "Sixty-five years of age or older" means a person who 520  
will be age sixty-five or older in the calendar year following 521  
the year of application for reduction in the assessable value of 522  
the person's manufactured or mobile home. 523

(B) "Permanently and totally disabled" means that a person 524  
other than a disabled veteran has, on the first day of January 525  
of the year of application, including late application, for 526  
reduction in the assessable value of a manufactured or mobile 527  
home, some impairment in body or mind that makes the person 528  
unable to work at any substantially remunerative employment 529  
which the person is reasonably able to perform and which will, 530  
with reasonable probability, continue for an indefinite period 531  
of at least twelve months without any present indication of 532  
recovery therefrom or has been certified as permanently and 533  
totally disabled by a state or federal agency having the 534  
function of so classifying persons. 535

(C) "Homestead exemption" means the reduction in taxes 536  
allowed under division (A) of section 323.152 of the Revised 537  
Code for the year in which an application is filed under section 538  
4503.066 of the Revised Code. 539

(D) "Manufactured home" has the meaning given in division 540  
(C) (4) of section 3781.06 of the Revised Code, and includes a 541  
structure consisting of two manufactured homes that were 542  
purchased either together or separately and are combined to form 543  
a single dwelling, but does not include a manufactured home that 544  
is taxed as real property pursuant to division (B) of section 545  
4503.06 of the Revised Code. 546

(E) "Mobile home" has the meaning given in division (O) of 547  
section 4501.01 of the Revised Code and includes a structure 548  
consisting of two mobile homes that were purchased together or 549

separately and combined to form a single dwelling, but does not  
include a mobile home that is taxed as real property pursuant to  
division (B) of section 4503.06 of the Revised Code.

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

(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;	578
(b) An individual who is sixty-five years of age or older;	579
(c) An individual who is the surviving spouse of a	580
deceased person who was permanently and totally disabled or	581
sixty-five years of age or older and who applied and qualified	582
for a reduction in assessable value under this section in the	583
year of death, provided the surviving spouse is at least fifty-	584
nine but not sixty-five or more years of age on the date the	585
deceased spouse dies.	586
(2) The manufactured home tax on a manufactured or mobile	587
home that is paid pursuant to division (C) of section 4503.06 of	588
the Revised Code and that is owned and occupied as a home by an	589
individual whose domicile is in this state and to whom this	590
section applies, shall be reduced for any tax year for which an	591
application for such reduction has been approved, provided the	592
individual did not acquire ownership from a person, other than	593
the individual's spouse, related by consanguinity or affinity	594
for the purpose of qualifying for the reduction. An owner	595
includes a settlor of a revocable or irrevocable inter vivos	596
trust holding the title to a manufactured or mobile home	597
occupied by the settlor as of right under the trust.	598
(a) For manufactured and mobile homes for which the tax	599
imposed by section 4503.06 of the Revised Code is computed under	600
division (D)(2) of that section, the reduction shall equal one	601
of the following amounts, as applicable to the person:	602
(i) If the person received a reduction under this section	603
for tax year 2007, the greater of the reduction for that tax	604
year or the amount computed under division (A)(2)(b) of this	605
section;	606

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

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

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

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

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

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

Revised Code; 636

(iv) The quantity equal to one minus the sum of the 637  
percentage reductions in taxes received by the property for the 638  
current tax year under section 319.302 of the Revised Code and 639  
division (B) of section 323.152 of the Revised Code. 640

(c) For manufactured and mobile homes for which the tax 641  
imposed by section 4503.06 of the Revised Code is computed under 642  
division (D)(1) of that section, the reduction shall equal one 643  
of the following amounts, as applicable to the person: 644

(i) If the person received a reduction under this section 645  
for tax year 2007, the greater of the reduction for that tax 646  
year or the amount computed under division (A)(2)(d) of this 647  
section; 648

(ii) If the person received, for any homestead, a 649  
reduction under division (A) of this section for tax year 2014 650  
or under division (A)(1) of section 323.152 of the Revised Code 651  
for tax year 2013 or the person is the surviving spouse of such 652  
a person and the surviving spouse is at least fifty-nine years 653  
of age on the date the deceased spouse dies, the amount computed 654  
under division (A)(2)(d) of this section. For purposes of 655  
divisions (A)(2)(c)(ii) and (iii) of this section, a person 656  
receives a reduction under division (A) of this section or under 657  
division (A)(1) of section 323.152 of the Revised Code for tax 658  
year 2014 or 2013, respectively, if the person files a late 659  
application for a refund of overpayments for that respective tax 660  
year that is approved by the county auditor under section 661  
4503.066 of the Revised Code. 662

(iii) If the person is not described in division (A)(2)(c) 663  
(i) or (ii) of this section and the person's total income does 664

not exceed thirty thousand dollars, as adjusted under division 665  
(A) (2) (e) of this section, the amount computed under division 666  
(A) (2) (d) of this section. 667

(d) The amount of the reduction under division (A) (2) (d) 668  
of this section equals the product of the following: 669

(i) Twenty-five thousand dollars of the cost to the owner, 670  
or the market value at the time of purchase, whichever is 671  
greater, as those terms are used in division (D) (1) of section 672  
4503.06 of the Revised Code; 673

(ii) The percentage from the appropriate schedule in 674  
division (D) (1) (b) of section 4503.06 of the Revised Code; 675

(iii) The assessment percentage of forty per cent used in 676  
division (D) (1) (b) of section 4503.06 of the Revised Code; 677

(iv) The tax rate of the taxing district in which the home 678  
has its situs. 679

(e) Each calendar year, the tax commissioner shall adjust 680  
the income threshold described in divisions (A) (2) (a) (iii) and 681  
(A) (2) (c) (iii) of this section by completing the following 682  
calculations in September of each year: 683

(i) Determine the percentage increase in the gross 684  
domestic product deflator determined by the bureau of economic 685  
analysis of the United States department of commerce from the 686  
first day of January of the preceding calendar year to the last 687  
day of December of the preceding calendar year; 688

(ii) Multiply that percentage increase by the total income 689  
threshold for the ensuing tax year; 690

(iii) Add the resulting product to the total income 691  
threshold for the ensuing tax year; 692



(iv) Round the resulting sum to the nearest multiple of 693  
one hundred dollars. 694

The commissioner shall certify the amount resulting from 695  
the adjustment to each county auditor not later than the first 696  
day of December each year. The certified amount applies to the 697  
second ensuing tax year. The commissioner shall not make the 698  
adjustment in any calendar year in which the amount resulting 699  
from the adjustment would be less than the total income 700  
threshold for the ensuing tax year. 701

~~(B)~~ (B) (1) The manufactured home tax levied pursuant to 702  
division (C) of section 4503.06 of the Revised Code on a 703  
manufactured or mobile home that is owned and occupied by a 704  
disabled veteran shall be reduced for any tax year for which an 705  
application for such reduction has been approved, provided the 706  
disabled veteran did not acquire ownership from a person, other 707  
than the disabled veteran's spouse, related by consanguinity or 708  
affinity for the purpose of qualifying for the reduction. An 709  
owner includes an owner within the meaning of division (A) (2) of 710  
this section. 711

~~(1)~~ (a) For manufactured and mobile homes for which the 712  
tax imposed by section 4503.06 of the Revised Code is computed 713  
under division (D) (2) of that section, the reduction shall equal 714  
the product obtained by multiplying fifty thousand dollars of 715  
the true value of the property in money by the amounts described 716  
in divisions (A) (2) (b) (ii) to (iv) of this section. 717

~~(2)~~ (b) For manufactured and mobile homes for which the 718  
tax imposed by section 4503.06 of the Revised Code is computed 719  
under division (D) (1) of that section, the reduction shall equal 720  
the product obtained by multiplying fifty thousand dollars of 721  
the cost to the owner, or the market value at the time of 722

purchase, whichever is greater, as those terms are used in 723  
division (D) (1) of section 4503.06 of the Revised Code, by the 724  
amounts described in divisions (A) (2) (d) (ii) to (iv) of this 725  
section. 726

The reduction is in lieu of any reduction under section 727  
4503.0610 of the Revised Code or division (A), ~~(B) (2)~~, or (C) of 728  
this section. The reduction applies to only one manufactured or 729  
mobile home owned and occupied by a disabled veteran. 730

~~If a manufactured or mobile home qualifies for a reduction 731  
in taxes under this division for the year in which the disabled 732  
veteran dies, and the disabled veteran is survived by a spouse 733  
who occupied the home when the disabled veteran died and who 734  
acquires ownership of the home, the reduction shall continue 735  
through the year in which the surviving spouse dies or 736  
remarries. 737~~

(2) The manufactured home tax levied pursuant to division 738  
(C) of section 4503.06 of the Revised Code on a manufactured or 739  
mobile home that is owned and occupied by the surviving spouse 740  
of a disabled veteran shall be reduced for each tax year for 741  
which an application for such reduction has been approved. The 742  
reduction shall equal the amount of the reduction authorized 743  
under division (B) (1) (a) or (b) of this section, as applicable. 744  
An owner includes an owner within the meaning of division (A) (2) 745  
of this section. 746

The reduction is in lieu of any reduction under section 747  
4503.0610 of the Revised Code or division (A), (B) (1), or (C) of 748  
this section. The reduction applies to only one manufactured or 749  
mobile home owned and occupied by the surviving spouse of a 750  
disabled veteran. A manufactured or mobile home qualifies for a 751  
reduction in taxes under division (B) (2) of this section 752

beginning in one of the following tax years: 753

(a) For a surviving spouse described in division (H) (1) of 754  
section 4503.064 of the Revised Code, the year the disabled 755  
veteran dies; 756

(b) For a surviving spouse described in division (H) (2) of 757  
section 4503.064 of the Revised Code, the first year on the 758  
first day of January of which the total disability rating 759  
described in division (F) of section 323.151 of the Revised Code 760  
has been received for the deceased spouse. 761

In either case, the reduction shall continue through the 762  
tax year in which the surviving spouse dies or remarries. 763

(C) The manufactured home tax levied pursuant to division 764  
(C) of section 4503.06 of the Revised Code on a manufactured or 765  
mobile home that is owned and occupied by the surviving spouse 766  
of a public service officer killed in the line of duty shall be 767  
reduced for any tax year for which an application for such 768  
reduction has been approved, provided the surviving spouse did 769  
not acquire ownership from a person, other than the surviving 770  
spouse's deceased public service officer spouse, related by 771  
consanguinity or affinity for the purpose of qualifying for the 772  
reduction. An owner includes an owner within the meaning of 773  
division (A) (2) of this section. 774

(1) For manufactured and mobile homes for which the tax 775  
imposed by section 4503.06 of the Revised Code is computed under 776  
division (D) (2) of that section, the reduction shall equal the 777  
product obtained by multiplying fifty thousand dollars of the 778  
true value of the property in money by the amounts described in 779  
divisions (A) (2) (b) (ii) to (iv) of this section. 780

(2) For manufactured and mobile homes for which the tax 781

imposed by section 4503.06 of the Revised Code is computed under 782  
division (D)(1) of that section, the reduction shall equal the 783  
product obtained by multiplying fifty thousand dollars of the 784  
cost to the owner, or the market value at the time of purchase, 785  
whichever is greater, as those terms are used in division (D)(1) 786  
of section 4503.06 of the Revised Code, by the amounts described 787  
in divisions (A)(2)(d)(ii) to (iv) of this section. 788

The reduction is in lieu of any reduction under section 789  
4503.0610 of the Revised Code or division (A) or (B) of this 790  
section. The reduction applies to only one manufactured or 791  
mobile home owned and occupied by such a surviving spouse. A 792  
manufactured or mobile home qualifies for a reduction in taxes 793  
under this division for the tax year in which the public service 794  
officer dies through the tax year in which the surviving spouse 795  
dies or remarries. 796

(D) If the owner or the spouse of the owner of a 797  
manufactured or mobile home is eligible for a homestead 798  
exemption on the land upon which the home is located, the 799  
reduction to which the owner or spouse is entitled under this 800  
section shall not exceed the difference between the reduction to 801  
which the owner or spouse is entitled under division (A), (B), 802  
or (C) of this section and the amount of the reduction under the 803  
homestead exemption. 804

(E) No reduction shall be made with respect to the home of 805  
any person convicted of violating division (C) or (D) of section 806  
4503.066 of the Revised Code for a period of three years 807  
following the conviction. 808

**Sec. 4503.066.** (A)(1) To obtain a tax reduction under 809  
section 4503.065 of the Revised Code, the owner of the home 810  
shall file an application with the county auditor of the county 811

in which the home is located. An application for reduction in 812  
taxes based upon a physical disability shall be accompanied by a 813  
certificate signed by a physician, and an application for 814  
reduction in taxes based upon a mental disability shall be 815  
accompanied by a certificate signed by a physician or 816  
psychologist licensed to practice in this state. The certificate 817  
shall attest to the fact that the applicant is permanently and 818  
totally disabled, shall be in a form that the department of 819  
taxation requires, and shall include the definition of totally 820  
and permanently disabled as set forth in section 4503.064 of the 821  
Revised Code. An application for reduction in taxes based upon a 822  
disability certified as permanent and total by a state or 823  
federal agency having the function of so classifying persons 824  
shall be accompanied by a certificate from that agency. 825

An application by a disabled veteran or the surviving 826  
spouse of a disabled veteran for the reduction under division 827  
~~(B)~~ (B) (1) or (2) of section 4503.065 of the Revised Code shall 828  
be accompanied by a letter or other written confirmation from 829  
the United States department of veterans affairs, or its 830  
predecessor or successor agency, showing that the veteran 831  
qualifies as a disabled veteran. 832

An application by the surviving spouse of a public service 833  
officer killed in the line of duty for the reduction under 834  
division (C) of section 4503.065 of the Revised Code shall be 835  
accompanied by a letter or other written confirmation from an 836  
officer or employee of the board of trustees of a retirement or 837  
pension fund in this state or another state or from the chief or 838  
other chief executive of the department, agency, or other 839  
employer for which the public service officer served when killed 840  
in the line of duty affirming that the public service officer 841  
was killed in the line of duty. 842

(2) Each application shall constitute a continuing 843  
application for a reduction in taxes for each year in which the 844  
manufactured or mobile home is occupied by the applicant. 845  
Failure to receive a new application or notification under 846  
division (B) of this section after an application for reduction 847  
has been approved is prima-facie evidence that the original 848  
applicant is entitled to the reduction calculated on the basis 849  
of the information contained in the original application. The 850  
original application and any subsequent application shall be in 851  
the form of a signed statement and shall be filed on or before 852  
the thirty-first day of December of the year preceding the year 853  
for which the reduction is sought. The statement shall be on a 854  
form, devised and supplied by the tax commissioner, that shall 855  
require no more information than is necessary to establish the 856  
applicant's eligibility for the reduction in taxes and the 857  
amount of the reduction to which the applicant is entitled. The 858  
form shall contain a statement that signing such application 859  
constitutes a delegation of authority by the applicant to the 860  
tax commissioner or the county auditor, individually or in 861  
consultation with each other, to examine any tax or financial 862  
records that relate to the income of the applicant as stated on 863  
the application for the purpose of determining eligibility 864  
under, or possible violation of, division (C) or (D) of this 865  
section. The form also shall contain a statement that conviction 866  
of willfully falsifying information to obtain a reduction in 867  
taxes or failing to comply with division (B) of this section 868  
shall result in the revocation of the right to the reduction for 869  
a period of three years. 870

(3) A late application for a reduction in taxes for the 871  
year preceding the year for which an original application is 872  
filed may be filed with an original application. If the auditor 873

determines that the information contained in the late 874  
application is correct, the auditor shall determine both the 875  
amount of the reduction in taxes to which the applicant would 876  
have been entitled for the current tax year had the application 877  
been timely filed and approved in the preceding year, and the 878  
amount the taxes levied under section 4503.06 of the Revised 879  
Code for the current year would have been reduced as a result of 880  
the reduction. When an applicant is permanently and totally 881  
disabled on the first day of January of the year in which the 882  
applicant files a late application, the auditor, in making the 883  
determination of the amounts of the reduction in taxes under 884  
division (A) (3) of this section, is not required to determine 885  
that the applicant was permanently and totally disabled on the 886  
first day of January of the preceding year. 887

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

manufactured or mobile home taxes subsequently received by the 905  
treasurer for distribution to the county or taxing district in 906  
the county that received the benefit of the overpaid taxes, in 907  
proportion to the benefits previously received, and the amount 908  
paid from the undivided funds shall be deducted from the money 909  
otherwise distributable to the county or taxing district in the 910  
county at the next or any succeeding distribution. At the next 911  
or any succeeding distribution after making the refund, the 912  
treasurer shall reimburse the general fund for any payment made 913  
from that fund by deducting the amount of that payment from the 914  
money distributable to the county or other taxing unit in the 915  
county that has received the benefit of the taxes, in proportion 916  
to the benefits previously received. On the second Monday in 917  
September of each year, the county auditor shall certify the 918  
total amount of the reductions in taxes made in the current year 919  
under division (A) (3) of this section to the tax commissioner 920  
who shall treat that amount as a reduction in taxes for the 921  
current tax year and shall make reimbursement to the county of 922  
that amount in the manner prescribed in section 4503.068 of the 923  
Revised Code, from moneys appropriated for that purpose. 924

(B) (1) If in any year for which an application for 925  
reduction in taxes has been approved the owner no longer 926  
qualifies for the reduction, the owner shall notify the county 927  
auditor that the owner is not qualified for a reduction in 928  
taxes. 929

(2) If the county auditor or county treasurer discovers 930  
that an owner not entitled to the reduction in manufactured home 931  
taxes under section 4503.065 of the Revised Code failed to 932  
notify the county auditor as required by division (B) (1) of this 933  
section, a charge shall be imposed against the manufactured or 934  
mobile home in the amount by which taxes were reduced under that 935



section for each tax year the county auditor ascertains that the 936  
manufactured or mobile home was not entitled to the reduction 937  
and was owned by the current owner. Interest shall accrue in the 938  
manner prescribed by division (G) (2) of section 4503.06 of the 939  
Revised Code on the amount by which taxes were reduced for each 940  
such tax year as if the reduction became delinquent taxes at the 941  
close of the last day the second installment of taxes for that 942  
tax year could be paid without penalty. The county auditor shall 943  
notify the owner, by ordinary mail, of the charge, of the 944  
owner's right to appeal the charge, and of the manner in which 945  
the owner may appeal. The owner may appeal the imposition of the 946  
charge and interest by filing an appeal with the county board of 947  
revision not later than the last day prescribed for payment of 948  
manufactured home taxes under section 4503.06 of the Revised 949  
Code following receipt of the notice and occurring at least 950  
ninety days after receipt of the notice. The appeal shall be 951  
treated in the same manner as a complaint relating to the 952  
valuation or assessment of manufactured or mobile homes under 953  
section 5715.19 of the Revised Code. The charge and any interest 954  
shall be collected as other delinquent taxes. 955

(3) During January of each year, the county auditor shall 956  
furnish each person whose application for reduction has been 957  
approved, by ordinary mail, a form on which to report any 958  
changes in total income, ownership, occupancy, disability, and 959  
other information earlier furnished the auditor relative to the 960  
application. The form shall be completed and returned to the 961  
auditor not later than the thirty-first day of December if the 962  
changes would affect the person's eligibility for the reduction. 963

(C) No person shall knowingly make a false statement for 964  
the purpose of obtaining a reduction in taxes under section 965  
4503.065 of the Revised Code. 966

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

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

(F) Whoever violates division (C), (D), or (E) of this 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.** Within the limits set forth in this act, the Director of Budget and Management shall establish accounts indicating the source and amount of funds for each appropriation made in this act, and shall determine the manner in which appropriation accounts shall be maintained.

**Section 5.** (A) Except as provided in divisions (B) to (G) of this section, there is hereby appropriated for the period July 1, 2023, through July 7, 2023, to each agency, board, commission, department, office, authority, or other organization for which an appropriation was made by the 134th General

Assembly, including the legislative and judicial branches and 996  
their respective agencies, out of money in the state treasury to 997  
the credit of the respective funds of the state from which 998  
appropriations were made for fiscal year 2023, for each specific 999  
item for which an appropriation was made by the 134th General 1000  
Assembly, taking into account Controlling Board actions and 1001  
executive budget reductions, an amount equal to the following: 1002

(1) For General Revenue Fund appropriation items, one 1003  
hundred per cent of one fifty-second of each item's expenditure 1004  
levels for fiscal year 2023. 1005

(2) For federal, dedicated purpose, or proprietary 1006  
appropriation items, one hundred per cent of one fifty-second of 1007  
each item's expenditure levels for fiscal year 2023. 1008

(B) There is hereby appropriated from the money in the 1009  
state treasury for the period July 1, 2023, through July 7, 1010  
2023, an amount sufficient to make the following payments based 1011  
on each item's expenditure level for fiscal year 2023 as 1012  
determined by the Director of Budget and Management: 1013

(1) Payments to schools from appropriation items 200550, 1014  
Foundation Funding-All Students, 200502, Pupil Transportation, 1015  
and 200540, Special Education Enhancements, in the same manner 1016  
as made in fiscal year 2023; 1017

(2) Payments to institutions of higher education from 1018  
appropriation item 235501, State Share of Instruction, in the 1019  
same manner as made in fiscal year 2023; 1020

(3) Payments to Medicaid providers incurred from 1021  
appropriation items 651525, Medicaid/Health Care Services, and 1022  
651526, Medicare Part D. Rates reimbursed for providers shall be 1023  
the same as rates on June 30, 2023; 1024

(4) Payments necessary to reappropriate the unexpended 1025  
balance of operating appropriations or reappropriations that a 1026  
state agency lawfully encumbered prior to the close of fiscal 1027  
year 2023. 1028

(C) There is hereby appropriated from the money in the 1029  
state treasury for the period July 1, 2023, through July 7, 1030  
2023, payments necessary for the wages, benefits, and other 1031  
payroll-related expenses of state employees who are paid 1032  
directly by warrant of the Director of Budget and Management, 1033  
including elected state officials. The Director shall facilitate 1034  
a procedure in the Ohio Administrative Knowledge System (OAKS) 1035  
during this period for making the payments to those who are not 1036  
paid on a biweekly cycle. 1037

(D) There is hereby appropriated from the money in the 1038  
state treasury for the period July 1, 2023, through July 7, 1039  
2023, an amount sufficient for payments to support mission 1040  
critical expenditures that are not otherwise authorized in this 1041  
act. 1042

(E) There is hereby appropriated from money in the state 1043  
treasury amounts necessary to fully pay debt service and 1044  
financing costs, and lease rental payments pursuant to lease 1045  
agreements, for fiscal years 2024 and 2025 on bonds and notes, 1046  
or other obligations of the state issued under the Ohio 1047  
Constitution and acts of the General Assembly. 1048

(F) There is hereby appropriated from the money in the 1049  
state treasury an amount necessary to fully pay the state's 1050  
costs incurred for fiscal year 2024 due to the homestead 1051  
exemption, the manufactured home property tax rollback, the 1052  
property tax rollback, and other payments required under 1053  
division (C) of section 5705.2110 of the Revised Code. 1054

(G) No money is appropriated or shall be expended as 1055  
follows: 1056

(1) For programs or agencies that were terminated by 1057  
action of law, other than the expiration of an appropriation 1058  
item, prior to June 30, 2023; 1059

(2) For any program that is new or to the extent it has 1060  
been expanded other than by operation of law; 1061

(3) For purposes that have full fiscal year 2024 1062  
appropriations by another act of the General Assembly. 1063

(H) The Director of Budget and Management shall make any 1064  
determinations necessary to decide which provision applies from 1065  
this section. Any expenditures authorized by the Director of 1066  
Budget and Management under this section are hereby 1067  
appropriated. The Director of Budget and Management may transfer 1068  
cash between funds as needed for this purpose. 1069

**Section 6.** All appropriations contained in this act shall 1070  
be encompassed within the subsequent main operating 1071  
appropriations act of the 135th General Assembly, and the 1072  
Director of Budget and Management shall account for expenditures 1073  
from appropriations contained in this act accordingly. 1074

**Section 7.** The Director of Budget and Management shall 1075  
determine the surplus General Revenue Fund revenue that existed 1076  
on June 30, 2023. Notwithstanding section 131.44 of the Revised 1077  
Code, the surplus shall remain in the General Revenue Fund. 1078

**Section 8.** The sections of law contained in Sections 4, 5, 1079  
6, and 7 of this act are exempt from the referendum under Ohio 1080  
Constitution, Article II, Section 1d and section 1.471 of the 1081  
Revised Code, and therefore take effect immediately when this 1082  
act becomes law. 1083

**Section 9.** Section 323.151 of the Revised Code is 1084  
presented in this act as a composite of the section as amended 1085  
by both H.B. 17 and H.B. 166 of the 133rd General Assembly. The 1086  
General Assembly, applying the principle stated in division (B) 1087  
of section 1.52 of the Revised Code that amendments are to be 1088  
harmonized if reasonably capable of simultaneous operation, 1089  
finds that the composite is the resulting version of the section 1090  
in effect prior to the effective date of the section as 1091  
presented in this act. 1092