

**As Introduced**

**136th General Assembly**

**Regular Session**

**2025-2026**

**H. B. No. 143**

**Representatives Mathews, A., Brennan**

**Cosponsors: Representatives Fischer, Williams, Denson, Stephens, Robb  
Blasdel, Synenberg, Hall, T., Lett, Sims, Cockley, Rader, LaRe, Lampton, Miller, K.,  
John, Abrams, Richardson, Mohamed, Jarrells, Klopfenstein, Baker,  
Piccolantonio, Lorenz, Johnson, Rogers, Somani, Isaacsohn, Russo, Sweeney,  
Upchurch, Brent, McNally, Plummer, Robinson, Daniels, Creech, Schmidt,  
Peterson, Jones, White, A.**

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To amend sections 323.152, 323.153, 4503.065, and 4503.066 of the Revised Code to authorize an enhanced property tax homestead exemption for certain long-term homeowners.

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

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

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

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

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

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

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

person who was permanently and totally disabled or sixty-five 15  
years of age or older and who applied and qualified for a 16  
reduction in taxes under this division in the year of death, 17  
provided the surviving spouse is at least fifty-nine but not 18  
sixty-five or more years of age on the date the deceased spouse 19  
dies. 20

(b) Real property taxes on a homestead owned and occupied, 21  
or a homestead in a housing cooperative occupied, by a person to 22  
whom division (A) (1) of this section applies shall be reduced 23  
for each year for which an application for the reduction has 24  
been approved. The reduction shall equal one of the following 25  
amounts, as applicable to the person: 26

(i) If the person received a reduction under division (A) 27  
(1) of this section for tax year 2006, the greater of the 28  
reduction for that tax year or the amount computed under 29  
division (A) (1) (c) of this section; 30

(ii) If the person received, for any homestead, a 31  
reduction under division (A) (1) of this section for tax year 32  
2013 or under division (A) of section 4503.065 of the Revised 33  
Code for tax year 2014 or the person is the surviving spouse of 34  
such a person and the surviving spouse is at least fifty-nine 35  
years of age on the date the deceased spouse dies, the amount 36  
computed under division (A) (1) (c) of this section. 37

(iii) If the person is not described in division (A) (1) (b) 38  
(i) or (ii) of this section and the person's total income does 39  
not exceed thirty thousand dollars, as adjusted under division 40  
(A) (1) (d) of this section, the amount computed under division 41  
(A) (1) (c) of this section. 42

(c) The amount of the reduction under division (A) (1) (c) 43

of this section equals the product of the following: 44

(i) Twenty-five thousand dollars of the true value of the 45  
property in money, as adjusted under division (A) (1) (d) of this 46  
section; 47

(ii) The assessment percentage established by the tax 48  
commissioner under division (B) of section 5715.01 of the 49  
Revised Code, not to exceed thirty-five per cent; 50

(iii) The effective tax rate used to calculate the taxes 51  
charged against the property for the current year, where 52  
"effective tax rate" is defined as in section 323.08 of the 53  
Revised Code; 54

(iv) The quantity equal to one minus the sum of the 55  
percentage reductions in taxes received by the property for the 56  
current tax year under section 319.302 of the Revised Code and 57  
division (B) of section 323.152 of the Revised Code. 58

(d) The tax commissioner shall adjust the total income 59  
threshold described in division (A) (1) (b) (iii) and the reduction 60  
amounts described in divisions (A) (1) (c) (i), (A) (2), ~~and (A) (3)~~, 61  
and (A) (4) of this section by completing the following 62  
calculations in September of each year: 63

(i) Determine the percentage increase in the gross 64  
domestic product deflator determined by the bureau of economic 65  
analysis of the United States department of commerce from the 66  
first day of January of the preceding calendar year to the last 67  
day of December of the preceding calendar year; 68

(ii) Multiply that percentage increase by the total income 69  
threshold or reduction amount for the current tax year, as 70  
applicable; 71

(iii) Add the resulting product to the total income 72  
threshold or the reduction amount, as applicable, for the 73  
current tax year; 74

(iv) Round the resulting sum to the nearest multiple of 75  
one hundred dollars. 76

The commissioner shall certify the amount resulting from 77  
each adjustment to each county auditor not later than the first 78  
day of December each year. The certified total income threshold 79  
amount applies to the following tax year for persons described 80  
in division (A) (1) (b) (iii) of this section. The certified 81  
reduction amount applies to the following tax year. The 82  
commissioner shall not make the applicable adjustment in any 83  
calendar year in which the amount resulting from the adjustment 84  
would be less than the total income threshold or the reduction 85  
amount for the current tax year. 86

(2) (a) Real property taxes on a homestead owned and 87  
occupied, or a homestead in a housing cooperative occupied, by a 88  
disabled veteran shall be reduced for each year for which an 89  
application for the reduction has been approved. The reduction 90  
shall equal the product obtained by multiplying fifty thousand 91  
dollars of the true value of the property in money, as adjusted 92  
under division (A) (1) (d) of this section, by the amounts 93  
described in divisions (A) (1) (c) (ii) to (iv) of this section. 94  
The reduction is in lieu of any reduction under section 323.158 95  
of the Revised Code or division (A) (1), (2) (b), ~~or (3)~~, or (4) 96  
of this section. The reduction applies to only one homestead 97  
owned and occupied by a disabled veteran. 98

(b) Real property taxes on a homestead owned and occupied, 99  
or a homestead in a housing cooperative occupied, by the 100  
surviving spouse of a disabled veteran shall be reduced for each 101

year an application for exemption is approved. The reduction 102  
shall equal to the amount of the reduction authorized under 103  
division (A) (2) (a) of this section. 104

The reduction is in lieu of any reduction under section 105  
323.158 of the Revised Code or division (A) (1), (2) (a), ~~or (3)~~, 106  
or (4) of this section. The reduction applies to only one 107  
homestead owned and occupied by the surviving spouse of a 108  
disabled veteran. A homestead qualifies for a reduction in taxes 109  
under division (A) (2) (b) of this section beginning in one of the 110  
following tax years: 111

(i) For a surviving spouse described in division (L) (1) of 112  
section 323.151 of the Revised Code, the year the disabled 113  
veteran dies; 114

(ii) For a surviving spouse described in division (L) (2) 115  
of section 323.151 of the Revised Code, the first year on the 116  
first day of January of which the total disability rating 117  
described in division (F) of that section has been received for 118  
the deceased spouse. 119

In either case, the reduction shall continue through the 120  
tax year in which the surviving spouse dies or remarries. 121

(3) Real property taxes on a homestead owned and occupied, 122  
or a homestead in a housing cooperative occupied, by the 123  
surviving spouse of a public service officer killed in the line 124  
of duty shall be reduced for each year for which an application 125  
for the reduction has been approved. The reduction shall equal 126  
the product obtained by multiplying fifty thousand dollars of 127  
the true value of the property in money, as adjusted under 128  
division (A) (1) (d) of this section, by the amounts described in 129  
divisions (A) (1) (c) (ii) to (iv) of this section. The reduction 130

is in lieu of any reduction under section 323.158 of the Revised 131  
Code or division (A) (1) ~~or~~, (2), or (4) of this section. The 132  
reduction applies to only one homestead owned and occupied by 133  
such a surviving spouse. A homestead qualifies for a reduction 134  
in taxes under division (A) (3) of this section for the tax year 135  
in which the public service officer dies through the tax year in 136  
which the surviving spouse dies or remarries. 137

(4) The following persons may, in lieu of any reduction 138  
under divisions (A) (1) to (3) of this section, claim a reduction 139  
equal to the product obtained by multiplying fifty-six thousand 140  
dollars of the true value of the property in money, as adjusted 141  
under division (A) (1) (d) of this section, by the amounts 142  
described in divisions (A) (1) (c) (ii) to (iv) of this section, 143  
for each year for which an application for the reduction has 144  
been approved: 145

(a) A person (i) to whom division (A) (1) of this section 146  
applies, (ii) whose total income does not exceed the threshold 147  
applicable under division (A) (1) (b) (iii) of this section for the 148  
tax year, and (iii) who has continuously owned and occupied the 149  
homestead for twenty or more years immediately preceding the 150  
first day of the tax year or, if the homestead is in a housing 151  
cooperative, continuously occupied the homestead for twenty or 152  
more years immediately preceding the first day of the tax year; 153

(b) The surviving spouse of a deceased person who applied 154  
for a reduction in taxes under division (A) (4) of this section 155  
in the year of death and qualified for that reduction under 156  
division (A) (4) (a) of this section, provided the surviving 157  
spouse occupied the homestead when the deceased person died and 158  
has a total income that does not exceed the threshold applicable 159  
under division (A) (1) (b) (iii) of this section for the tax year. 160

A reduction in taxes under division (A) (4) of this section 161  
continues through the tax year in which the recipient dies or 162  
until the recipient no longer owns and occupies that property as 163  
a homestead or, in the case of a unit in a housing cooperative, 164  
occupies that property as a homestead. If the recipient 165  
qualifies for the reduction under division (A) (4) (b) of this 166  
section and does not meet the criteria prescribed by division 167  
(A) (4) (a) of this section, the reduction terminates if the 168  
person remarries, beginning with the tax year of the recipient's 169  
marriage. 170

(B) To provide a partial exemption, real property taxes on 171  
any homestead, and manufactured home taxes on any manufactured 172  
or mobile home on which a manufactured home tax is assessed 173  
pursuant to division (D) (2) of section 4503.06 of the Revised 174  
Code, shall be reduced for each year for which an application 175  
for the reduction has been approved. The amount of the reduction 176  
shall equal two and one-half per cent of the amount of taxes to 177  
be levied by qualifying levies on the homestead or the 178  
manufactured or mobile home after applying section 319.301 of 179  
the Revised Code. For the purposes of this division, "qualifying 180  
levy" has the same meaning as in section 319.302 of the Revised 181  
Code. 182

(C) The reductions granted by this section do not apply to 183  
special assessments or respread of assessments levied against 184  
the homestead, and if there is a transfer of ownership 185  
subsequent to the filing of an application for a reduction in 186  
taxes, such reductions are not forfeited for such year by virtue 187  
of such transfer. 188

(D) The reductions in taxable value referred to in this 189  
section shall be applied solely as a factor for the purpose of 190

computing the reduction of taxes under this section and shall 191  
not affect the total value of property in any subdivision or 192  
taxing district as listed and assessed for taxation on the tax 193  
lists and duplicates, or any direct or indirect limitations on 194  
indebtedness of a subdivision or taxing district. If after 195  
application of sections 5705.31 and 5705.32 of the Revised Code, 196  
including the allocation of all levies within the ten-mill 197  
limitation to debt charges to the extent therein provided, there 198  
would be insufficient funds for payment of debt charges not 199  
provided for by levies in excess of the ten-mill limitation, the 200  
reduction of taxes provided for in sections 323.151 to 323.159 201  
of the Revised Code shall be proportionately adjusted to the 202  
extent necessary to provide such funds from levies within the 203  
ten-mill limitation. 204

(E) No reduction shall be made on the taxes due on the 205  
homestead of any person convicted of violating division (D) or 206  
(E) of section 323.153 of the Revised Code for a period of three 207  
years following the conviction. 208

**Sec. 323.153.** (A) To obtain a reduction in real property 209  
taxes under division (A) or (B) of section 323.152 of the 210  
Revised Code or in manufactured home taxes under division (B) of 211  
section 323.152 of the Revised Code, the owner shall file an 212  
application with the county auditor of the county in which the 213  
owner's homestead is located. 214

To obtain a reduction in real property taxes under 215  
division (A) of section 323.152 of the Revised Code, the 216  
occupant of a homestead in a housing cooperative shall file an 217  
application with the nonprofit corporation that owns and 218  
operates the housing cooperative, in accordance with this 219  
paragraph. Not later than the first day of March each year, the 220



corporation shall obtain applications from the county auditor's office and provide one to each new occupant. Not later than the first day of May, any occupant who may be eligible for a reduction in taxes under division (A) of section 323.152 of the Revised Code shall submit the completed application to the corporation. Not later than the fifteenth day of May, the corporation shall file all completed applications, and the information required by division (B) of section 323.159 of the Revised Code, with the county auditor of the county in which the occupants' homesteads are located. Continuing applications shall be furnished to an occupant in the manner provided in division (C) (4) of this section.

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

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

disabled veteran. 252

An application by the surviving spouse of a public service 253  
officer killed in the line of duty for the reduction under 254  
division (A) (3) of section 323.152 of the Revised Code shall be 255  
accompanied by a letter or other written confirmation from an 256  
employee or officer of the board of trustees of a retirement or 257  
pension fund in this state or another state or from the chief or 258  
other chief executive of the department, agency, or other 259  
employer for which the public service officer served when killed 260  
in the line of duty affirming that the public service officer 261  
was killed in the line of duty. 262

An application for a reduction under division (A) (4) of 263  
section 323.152 of the Revised Code shall be accompanied by 264  
documentation sufficient to prove that the applicant meets all 265  
qualifications for that reduction. 266

An application for a reduction under division (A) of 267  
section 323.152 of the Revised Code constitutes a continuing 268  
application for a reduction in taxes for each year in which the 269  
dwelling is the applicant's homestead. 270

(2) An application for a reduction in taxes under division 271  
(B) of section 323.152 of the Revised Code shall be filed only 272  
if the homestead or manufactured or mobile home was transferred 273  
in the preceding year or did not qualify for and receive the 274  
reduction in taxes under that division for the preceding tax 275  
year. The application for homesteads transferred in the 276  
preceding year shall be incorporated into any form used by the 277  
county auditor to administer the tax law in respect to the 278  
conveyance of real property pursuant to section 319.20 of the 279  
Revised Code or of used manufactured homes or used mobile homes 280  
as defined in section 5739.0210 of the Revised Code. The owner 281

of a manufactured or mobile home who has elected under division 282  
(D) (4) of section 4503.06 of the Revised Code to be taxed under 283  
division (D) (2) of that section for the ensuing year may file 284  
the application at the time of making that election. The 285  
application shall contain a statement that failure by the 286  
applicant to affirm on the application that the dwelling on the 287  
property conveyed is the applicant's homestead prohibits the 288  
owner from receiving the reduction in taxes until a proper 289  
application is filed within the period prescribed by division 290  
(A) (3) of this section. Such an application constitutes a 291  
continuing application for a reduction in taxes for each year in 292  
which the dwelling is the applicant's homestead. 293

(3) Failure to receive a new application filed under 294  
division (A) (1) or (2) or notification under division (C) of 295  
this section after an application for reduction has been 296  
approved is prima-facie evidence that the original applicant is 297  
entitled to the reduction in taxes calculated on the basis of 298  
the information contained in the original application. The 299  
original application and any subsequent application, including 300  
any late application, shall be in the form of a signed statement 301  
and shall be filed on or before the thirty-first day of December 302  
of the year for which the reduction is sought. The original 303  
application and any subsequent application for a reduction in 304  
manufactured home taxes shall be filed in the year preceding the 305  
year for which the reduction is sought. The statement shall be 306  
on a form, devised and supplied by the tax commissioner, which 307  
shall require no more information than is necessary to establish 308  
the applicant's eligibility for the reduction in taxes and the 309  
amount of the reduction, and, except for homesteads that are 310  
units in a housing cooperative, shall include an affirmation by 311  
the applicant that ownership of the homestead was not acquired 312

from a person, other than the applicant's spouse, related to the 313  
owner by consanguinity or affinity for the purpose of qualifying 314  
for the real property or manufactured home tax reduction 315  
provided for in division (A) or (B) of section 323.152 of the 316  
Revised Code. The form shall contain a statement that conviction 317  
of willfully falsifying information to obtain a reduction in 318  
taxes or failing to comply with division (C) of this section 319  
results in the revocation of the right to the reduction for a 320  
period of three years. In the case of an application for a 321  
reduction in taxes for persons described in division (A) (1) (b) 322  
(iii) of section 323.152 of the Revised Code, the form shall 323  
contain a statement that signing the application constitutes a 324  
delegation of authority by the applicant to the tax commissioner 325  
or the county auditor, individually or in consultation with each 326  
other, to examine any tax or financial records relating to the 327  
income of the applicant as stated on the application for the 328  
purpose of determining eligibility for the exemption or a 329  
possible violation of division (D) or (E) of this section. 330

(B) A late application for a tax reduction for the year 331  
preceding the year in which an original application is filed, or 332  
for a reduction in manufactured home taxes for the year in which 333  
an original application is filed, may be filed with the original 334  
application. If the county auditor determines the information 335  
contained in the late application is correct, the auditor shall 336  
determine the amount of the reduction in taxes to which the 337  
applicant would have been entitled for the preceding tax year 338  
had the applicant's application been timely filed and approved 339  
in that year. 340

The amount of such reduction shall be treated by the 341  
auditor as an overpayment of taxes by the applicant and shall be 342  
refunded in the manner prescribed in section 5715.22 of the 343

Revised Code for making refunds of overpayments. The county 344  
auditor shall certify the total amount of the reductions in 345  
taxes made in the current year under this division to the tax 346  
commissioner, who shall treat the full amount thereof as a 347  
reduction in taxes for the preceding tax year and shall make 348  
reimbursement to the county therefor in the manner prescribed by 349  
section 323.156 of the Revised Code, from money appropriated for 350  
that purpose. 351

(C) (1) If, in any year after an application has been filed 352  
under division (A) (1) or (2) of this section, the owner does not 353  
qualify for a reduction in taxes on the homestead or on the 354  
manufactured or mobile home set forth on such application, the 355  
owner shall notify the county auditor that the owner is not 356  
qualified for a reduction in taxes. 357

(2) If, in any year after an application has been filed 358  
under division (A) (1) of this section, the occupant of a 359  
homestead in a housing cooperative does not qualify for a 360  
reduction in taxes on the homestead, the occupant shall notify 361  
the county auditor that the occupant is not qualified for a 362  
reduction in taxes or file a new application under division (A) 363  
(1) of this section. 364

(3) If the county auditor or county treasurer discovers 365  
that an owner of property or occupant of a homestead in a 366  
housing cooperative not entitled to the reduction in taxes under 367  
division (A) or (B) of section 323.152 of the Revised Code 368  
failed to notify the county auditor as required by division (C) 369  
(1) or (2) of this section, a charge shall be imposed against 370  
the property in the amount by which taxes were reduced under 371  
that division for each tax year the county auditor ascertains 372  
that the property was not entitled to the reduction and was 373

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

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

or the amount of the reduction to which the owner is entitled 405  
under division (A) of section 323.152 of the Revised Code or to 406  
which the occupant is entitled under section 323.159 of the 407  
Revised Code, the application does not need to be returned. 408

(5) Each year during February, the county auditor, except 409  
as otherwise provided in this paragraph, shall furnish by 410  
ordinary mail an original application to the owner, as of the 411  
first day of January of that year, of a homestead or a 412  
manufactured or mobile home that transferred during the 413  
preceding calendar year and that qualified for and received a 414  
reduction in taxes under division (B) of section 323.152 of the 415  
Revised Code for the preceding tax year. In order to receive the 416  
reduction under that division, the owner shall file the 417  
application with the county auditor not later than the thirty- 418  
first day of December. If the application is not timely filed, 419  
the auditor shall not grant a reduction in taxes for the 420  
homestead for the current year, and shall notify the owner that 421  
the reduction in taxes has not been granted, in the same manner 422  
prescribed under section 323.154 of the Revised Code for 423  
notification of denial of an application. Failure of an owner to 424  
receive an application does not excuse the failure of the owner 425  
to file an original application. The county auditor is not 426  
required to furnish an application under this paragraph for any 427  
homestead for which application has previously been made on a 428  
form incorporated into any form used by the county auditor to 429  
administer the tax law in respect to the conveyance of real 430  
property or of used manufactured homes or used mobile homes, and 431  
an owner who previously has applied on such a form is not 432  
required to return an application furnished under this 433  
paragraph. 434

(D) No person shall knowingly make a false statement for 435

the purpose of obtaining a reduction in the person's real 436  
property or manufactured home taxes under section 323.152 of the 437  
Revised Code. 438

(E) No person shall knowingly fail to notify the county 439  
auditor of changes required by division (C) of this section that 440  
have the effect of maintaining or securing a reduction in taxes 441  
under section 323.152 of the Revised Code. 442

(F) No person shall knowingly make a false statement or 443  
certification attesting to any person's physical or mental 444  
condition for purposes of qualifying such person for tax relief 445  
pursuant to sections 323.151 to 323.159 of the Revised Code. 446

**Sec. 4503.065.** (A) (1) Division (A) of this section applies 447  
to any of the following persons: 448

(a) An individual who is permanently and totally disabled; 449

(b) An individual who is sixty-five years of age or older; 450

(c) An individual who is the surviving spouse of a 451  
deceased person who was permanently and totally disabled or 452  
sixty-five years of age or older and who applied and qualified 453  
for a reduction in assessable value under this section in the 454  
year of death, provided the surviving spouse is at least fifty- 455  
nine but not sixty-five or more years of age on the date the 456  
deceased spouse dies. 457

(2) The manufactured home tax on a manufactured or mobile 458  
home that is paid pursuant to division (C) of section 4503.06 of 459  
the Revised Code and that is owned and occupied as a home by an 460  
individual whose domicile is in this state and to whom this 461  
section applies, shall be reduced for any tax year for which an 462  
application for such reduction has been approved, provided the 463  
individual did not acquire ownership from a person, other than 464



the individual's spouse, related by consanguinity or affinity 465  
for the purpose of qualifying for the reduction. An owner 466  
includes a settlor of a revocable or irrevocable inter vivos 467  
trust holding the title to a manufactured or mobile home 468  
occupied by the settlor as of right under the trust. 469

(a) For manufactured and mobile homes for which the tax 470  
imposed by section 4503.06 of the Revised Code is computed under 471  
division (D) (2) of that section, the reduction shall equal one 472  
of the following amounts, as applicable to the person: 473

(i) If the person received a reduction under this section 474  
for tax year 2007, the greater of the reduction for that tax 475  
year or the amount computed under division (A) (2) (b) of this 476  
section; 477

(ii) If the person received, for any homestead, a 478  
reduction under division (A) of this section for tax year 2014 479  
or under division (A) (1) of section 323.152 of the Revised Code 480  
for tax year 2013 or the person is the surviving spouse of such 481  
a person and the surviving spouse is at least fifty-nine years 482  
of age on the date the deceased spouse dies, the amount computed 483  
under division (A) (2) (b) of this section. 484

(iii) If the person is not described in division (A) (2) (a) 485  
(i) or (ii) of this section and the person's total income does 486  
not exceed thirty thousand dollars, as adjusted under division 487  
(A) (2) (e) of this section, the amount computed under division 488  
(A) (2) (b) of this section. 489

(b) The amount of the reduction under division (A) (2) (b) 490  
of this section equals the product of the following: 491

(i) Twenty-five thousand dollars of the true value of the 492  
property in money, as adjusted under division (A) (2) (e) of this 493

section;	494
(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;	495 496 497
(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;	498 499 500 501
(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.	502 503 504 505
(c) For manufactured and mobile homes for which the tax imposed by section 4503.06 of the Revised Code is computed under division (D)(1) of that section, the reduction shall equal one of the following amounts, as applicable to the person:	506 507 508 509
(i) If the person received a reduction under this section for tax year 2007, the greater of the reduction for that tax year or the amount computed under division (A)(2)(d) of this section;	510 511 512 513
(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)(d) of this section.	514 515 516 517 518 519 520
(iii) If the person is not described in division (A)(2)(c) (i) or (ii) of this section and the person's total income does	521 522

not exceed thirty thousand dollars, as adjusted under division 523  
(A) (2) (e) of this section, the amount computed under division 524  
(A) (2) (d) of this section. 525

(d) The amount of the reduction under division (A) (2) (d) 526  
of this section equals the product of the following: 527

(i) Twenty-five thousand dollars of the cost to the owner, 528  
or the market value at the time of purchase, whichever is 529  
greater, as those terms are used in division (D) (1) of section 530  
4503.06 of the Revised Code, and as adjusted under division (A) 531  
(2) (e) of this section; 532

(ii) The percentage from the appropriate schedule in 533  
division (D) (1) (b) of section 4503.06 of the Revised Code; 534

(iii) The assessment percentage of forty per cent used in 535  
division (D) (1) (b) of section 4503.06 of the Revised Code; 536

(iv) The tax rate of the taxing district in which the home 537  
has its situs. 538

(e) The tax commissioner shall adjust the income threshold 539  
described in divisions (A) (2) (a) (iii) and (A) (2) (c) (iii) and the 540  
reduction amounts described in divisions (A) (2) (b) (i), (A) (2) (d) 541  
(i), (B) (1), (B) (2), (C) (1), ~~and~~ (C) (2), and (F) of this section 542  
by completing the following calculations in September of each 543  
year: 544

(i) Determine the percentage increase in the gross 545  
domestic product deflator determined by the bureau of economic 546  
analysis of the United States department of commerce from the 547  
first day of January of the preceding calendar year to the last 548  
day of December of the preceding calendar year; 549

(ii) Multiply that percentage increase by the total income 550

threshold or reduction amount for the ensuing tax year, as 551  
applicable; 552

(iii) Add the resulting product to the total income 553  
threshold or reduction amount, as applicable for the ensuing tax 554  
year; 555

(iv) Round the resulting sum to the nearest multiple of 556  
one hundred dollars. 557

The commissioner shall certify the amount resulting from 558  
each adjustment to each county auditor not later than the first 559  
day of December each year. The certified amount applies to the 560  
second ensuing tax year. The commissioner shall not make the 561  
applicable adjustment in any calendar year in which the amount 562  
resulting from the adjustment would be less than the total 563  
income threshold or the reduction amount for the ensuing tax 564  
year. 565

(B) (1) The manufactured home tax levied pursuant to 566  
division (C) of section 4503.06 of the Revised Code on a 567  
manufactured or mobile home that is owned and occupied by a 568  
disabled veteran shall be reduced for any tax year for which an 569  
application for such reduction has been approved, provided the 570  
disabled veteran did not acquire ownership from a person, other 571  
than the disabled veteran's spouse, related by consanguinity or 572  
affinity for the purpose of qualifying for the reduction. An 573  
owner includes an owner within the meaning of division (A) (2) of 574  
this section. 575

(a) For manufactured and mobile homes for which the tax 576  
imposed by section 4503.06 of the Revised Code is computed under 577  
division (D) (2) of that section, the reduction shall equal the 578  
product obtained by multiplying fifty thousand dollars of the 579

true value of the property in money, as adjusted under division 580  
(A) (2) (e) of this section, by the amounts described in divisions 581  
(A) (2) (b) (ii) to (iv) of this section. 582

(b) For manufactured and mobile homes for which the tax 583  
imposed by section 4503.06 of the Revised Code is computed under 584  
division (D) (1) of that section, the reduction shall equal the 585  
product obtained by multiplying fifty thousand dollars of the 586  
cost to the owner, or the market value at the time of purchase, 587  
whichever is greater, as those terms are used in division (D) (1) 588  
of section 4503.06 of the Revised Code, as adjusted under 589  
division (A) (2) (e) of this section, by the amounts described in 590  
divisions (A) (2) (d) (ii) to (iv) of this section. 591

The reduction is in lieu of any reduction under section 592  
4503.0610 of the Revised Code or division (A), (B) (2), ~~or (C)~~, 593  
or (F) of this section. The reduction applies to only one 594  
manufactured or mobile home owned and occupied by a disabled 595  
veteran. 596

(2) The manufactured home tax levied pursuant to division 597  
(C) of section 4503.06 of the Revised Code on a manufactured or 598  
mobile home that is owned and occupied by the surviving spouse 599  
of a disabled veteran shall be reduced for each tax year for 600  
which an application for such reduction has been approved. The 601  
reduction shall equal the amount of the reduction authorized 602  
under division (B) (1) (a) or (b) of this section, as applicable. 603  
An owner includes an owner within the meaning of division (A) (2) 604  
of this section. 605

The reduction is in lieu of any reduction under section 606  
4503.0610 of the Revised Code or division (A), (B) (1), ~~or (C)~~, 607  
or (F) of this section. The reduction applies to only one 608  
manufactured or mobile home owned and occupied by the surviving 609

spouse of a disabled veteran. A manufactured or mobile home 610  
qualifies for a reduction in taxes under division (B) (2) of this 611  
section beginning in one of the following tax years: 612

(a) For a surviving spouse described in division (H) (1) of 613  
section 4503.064 of the Revised Code, the year the disabled 614  
veteran dies; 615

(b) For a surviving spouse described in division (H) (2) of 616  
section 4503.064 of the Revised Code, the first year on the 617  
first day of January of which the total disability rating 618  
described in division (F) of section 323.151 of the Revised Code 619  
has been received for the deceased spouse. 620

In either case, the reduction shall continue through the 621  
tax year in which the surviving spouse dies or remarries. 622

(C) The manufactured home tax levied pursuant to division 623  
(C) of section 4503.06 of the Revised Code on a manufactured or 624  
mobile home that is owned and occupied by the surviving spouse 625  
of a public service officer killed in the line of duty shall be 626  
reduced for any tax year for which an application for such 627  
reduction has been approved, provided the surviving spouse did 628  
not acquire ownership from a person, other than the surviving 629  
spouse's deceased public service officer spouse, related by 630  
consanguinity or affinity for the purpose of qualifying for the 631  
reduction. An owner includes an owner within the meaning of 632  
division (A) (2) of this section. 633

(1) For manufactured and mobile homes for which the tax 634  
imposed by section 4503.06 of the Revised Code is computed under 635  
division (D) (2) of that section, the reduction shall equal the 636  
product obtained by multiplying fifty thousand dollars of the 637  
true value of the property in money, as adjusted under division 638

(A) (2) (e) of this section, by the amounts described in divisions 639  
(A) (2) (b) (ii) to (iv) of this section. 640

(2) 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 the 643  
product obtained by multiplying fifty thousand dollars of the 644  
cost to the owner, or the market value at the time of purchase, 645  
whichever is greater, as those terms are used in division (D) (1) 646  
of section 4503.06 of the Revised Code, as adjusted under 647  
division (A) (2) (e) of this section, by the amounts described in 648  
divisions (A) (2) (d) (ii) to (iv) of this section. 649

The reduction is in lieu of any reduction under section 650  
4503.0610 of the Revised Code or division (A) ~~or~~, (B), or (F) 651  
of this section. The reduction applies to only one manufactured 652  
or mobile home owned and occupied by such a surviving spouse. A 653  
manufactured or mobile home qualifies for a reduction in taxes 654  
under this division for the tax year in which the public service 655  
officer dies through the tax year in which the surviving spouse 656  
dies or remarries. 657

(D) If the owner or the spouse of the owner of a 658  
manufactured or mobile home is eligible for a homestead 659  
exemption on the land upon which the home is located, the 660  
reduction to which the owner or spouse is entitled under this 661  
section shall not exceed the difference between the reduction to 662  
which the owner or spouse is entitled under division (A), (B), 663  
~~or~~ (C), or (F) of this section and the amount of the reduction 664  
under the homestead exemption. 665

(E) No reduction shall be made with respect to the home of 666  
any person convicted of violating division (C) or (D) of section 667  
4503.066 of the Revised Code for a period of three years 668

following the conviction. 669

(F) The following persons may, in lieu of any reduction 670  
under divisions (A) to (C) of this section, claim a reduction on 671  
the manufactured home tax levied pursuant to division (C) of 672  
section 4503.06 of the Revised Code, equal to either the product 673  
obtained by multiplying fifty-six thousand dollars of the true 674  
value of the property in money, as adjusted under division (A) 675  
(2) (e) of this section, by the amounts described in divisions 676  
(A) (2) (b) (ii) to (iv) of this section for manufactured and 677  
mobile homes for which the tax imposed by section 4503.06 of the 678  
Revised Code is computed under division (D) (2) of that section, 679  
or the product obtained by multiplying fifty-six thousand 680  
dollars of the cost to the owner, or the market value at the 681  
time of purchase, whichever is greater, as those terms are used 682  
in division (D) (1) of section 4503.06 of the Revised Code, as 683  
adjusted under division (A) (2) (e) of this section, by the 684  
amounts described in divisions (A) (2) (d) (ii) to (iv) of this 685  
section for manufactured and mobile homes for which the tax 686  
imposed by section 4503.06 of the Revised Code is computed under 687  
division (D) (1) of that section: 688

(1) A person (a) to whom division (A) (1) of this section 689  
applies, (b) whose total income does not exceed the threshold 690  
applicable under division (A) (2) (a) (ii) or (A) (2) (c) (iii) of 691  
this tax year, as applicable, and (c) who has continuously owned 692  
and occupied the manufactured or mobile home as a home for 693  
twenty or more years immediately preceding the first day of the 694  
tax year; 695

(2) The surviving spouse of a deceased person who applied 696  
for a reduction in taxes under division (F) of this section in 697  
the year of death and qualified for that reduction under 698



division (F) (1) of this section, provided the surviving spouse 699  
occupied the manufactured or mobile home when the deceased 700  
person died and has a total income that does not exceed the 701  
threshold applicable under division (A) (2) (a) (ii) or (A) (2) (c) 702  
(iii) of this section for the tax year, as applicable. 703

A reduction in taxes under division (F) of this section 704  
shall continue through the tax year in which the recipient dies 705  
or until the recipient no longer owns and occupies that 706  
manufactured or mobile home as a home. If the recipient 707  
qualifies for the reduction under division (F) (2) of this 708  
section and does not meet the criteria prescribed by division 709  
(F) (1) of this section, the reduction terminates if the person 710  
remarries, beginning with the tax year of the recipient's 711  
marriage. 712

**Sec. 4503.066.** (A) (1) To obtain a tax reduction under 713  
section 4503.065 of the Revised Code, the owner of the home 714  
shall file an application with the county auditor of the county 715  
in which the home is located. An application for reduction in 716  
taxes based upon a physical disability shall be accompanied by a 717  
certificate signed by a physician, and an application for 718  
reduction in taxes based upon a mental disability shall be 719  
accompanied by a certificate signed by a physician or 720  
psychologist licensed to practice in this state. The certificate 721  
shall attest to the fact that the applicant is permanently and 722  
totally disabled, shall be in a form that the department of 723  
taxation requires, and shall include the definition of totally 724  
and permanently disabled as set forth in section 4503.064 of the 725  
Revised Code. An application for reduction in taxes based upon a 726  
disability certified as permanent and total by a state or 727  
federal agency having the function of so classifying persons 728  
shall be accompanied by a certificate from that agency. 729

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

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

An application for a reduction under division (F) of section 4503.065 of the Revised Code shall be accompanied by documentation sufficient to prove that the applicant meets all qualifications for that reduction.

(2) Each application shall constitute a continuing application for a reduction in taxes for each year in which the manufactured or mobile home is occupied by the applicant. Failure to receive a new application or notification under division (B) of this section after an application for reduction has been approved is prima-facie evidence that the original applicant is entitled to the reduction calculated on the basis of the information contained in the original application. The original application and any subsequent application shall be in

the form of a signed statement and shall be filed on or before 760  
the thirty-first day of December of the year preceding the year 761  
for which the reduction is sought. The statement shall be on a 762  
form, devised and supplied by the tax commissioner, that shall 763  
require no more information than is necessary to establish the 764  
applicant's eligibility for the reduction in taxes and the 765  
amount of the reduction to which the applicant is entitled. The 766  
form shall contain a statement that signing such application 767  
constitutes a delegation of authority by the applicant to the 768  
tax commissioner or the county auditor, individually or in 769  
consultation with each other, to examine any tax or financial 770  
records that relate to the income of the applicant as stated on 771  
the application for the purpose of determining eligibility 772  
under, or possible violation of, division (C) or (D) of this 773  
section. The form also shall contain a statement that conviction 774  
of willfully falsifying information to obtain a reduction in 775  
taxes or failing to comply with division (B) of this section 776  
shall result in the revocation of the right to the reduction for 777  
a period of three years. 778

(3) A late application for a reduction in taxes for the 779  
year preceding the year for which an original application is 780  
filed may be filed with an original application. If the auditor 781  
determines that the information contained in the late 782  
application is correct, the auditor shall determine both the 783  
amount of the reduction in taxes to which the applicant would 784  
have been entitled for the current tax year had the application 785  
been timely filed and approved in the preceding year, and the 786  
amount the taxes levied under section 4503.06 of the Revised 787  
Code for the current year would have been reduced as a result of 788  
the reduction. When an applicant is permanently and totally 789  
disabled on the first day of January of the year in which the 790

applicant files a late application, the auditor, in making the 791  
determination of the amounts of the reduction in taxes under 792  
division (A) (3) of this section, is not required to determine 793  
that the applicant was permanently and totally disabled on the 794  
first day of January of the preceding year. 795

The amount of the reduction in taxes pursuant to a late 796  
application shall be treated as an overpayment of taxes by the 797  
applicant. The auditor shall credit the amount of the 798  
overpayment against the amount of the taxes or penalties then 799  
due from the applicant, and, at the next succeeding settlement, 800  
the amount of the credit shall be deducted from the amount of 801  
any taxes or penalties distributable to the county or any taxing 802  
unit in the county in the same proportions that the amount of 803  
manufactured home tax levied by the county or each taxing unit 804  
in the county in the current tax year bears to the amount of 805  
such tax levied by the county and all such units in the county 806  
in the current tax year. If, after the credit has been made, 807  
there remains a balance of the overpayment, or if there are no 808  
taxes or penalties due from the applicant, the auditor shall 809  
refund that balance to the applicant by a warrant drawn on the 810  
county treasurer in favor of the applicant. The treasurer shall 811  
pay the warrant from the general fund of the county. If there is 812  
insufficient money in the general fund to make the payment, the 813  
treasurer shall pay the warrant out of any undivided 814  
manufactured or mobile home taxes subsequently received by the 815  
treasurer for distribution to the county or taxing district in 816  
the county that received the benefit of the overpaid taxes, in 817  
proportion to the benefits previously received, and the amount 818  
paid from the undivided funds shall be deducted from the money 819  
otherwise distributable to the county or taxing district in the 820  
county at the next or any succeeding distribution. At the next 821

or any succeeding distribution after making the refund, the 822  
treasurer shall reimburse the general fund for any payment made 823  
from that fund by deducting the amount of that payment from the 824  
money distributable to the county or other taxing unit in the 825  
county that has received the benefit of the taxes, in proportion 826  
to the benefits previously received. On the second Monday in 827  
September of each year, the county auditor shall certify the 828  
total amount of the reductions in taxes made in the current year 829  
under division (A) (3) of this section to the tax commissioner 830  
who shall treat that amount as a reduction in taxes for the 831  
current tax year and shall make reimbursement to the county of 832  
that amount in the manner prescribed in section 4503.068 of the 833  
Revised Code, from moneys appropriated for that purpose. 834

(B) (1) If in any year for which an application for 835  
reduction in taxes has been approved the owner no longer 836  
qualifies for the reduction, the owner shall notify the county 837  
auditor that the owner is not qualified for a reduction in 838  
taxes. 839

(2) If the county auditor or county treasurer discovers 840  
that an owner not entitled to the reduction in manufactured home 841  
taxes under section 4503.065 of the Revised Code failed to 842  
notify the county auditor as required by division (B) (1) of this 843  
section, a charge shall be imposed against the manufactured or 844  
mobile home in the amount by which taxes were reduced under that 845  
section for each tax year the county auditor ascertains that the 846  
manufactured or mobile home was not entitled to the reduction 847  
and was owned by the current owner. Interest shall accrue in the 848  
manner prescribed by division (G) (2) of section 4503.06 of the 849  
Revised Code on the amount by which taxes were reduced for each 850  
such tax year as if the reduction became delinquent taxes at the 851  
close of the last day the second installment of taxes for that 852

tax year could be paid without penalty. The county auditor shall 853  
notify the owner, by ordinary mail, of the charge, of the 854  
owner's right to appeal the charge, and of the manner in which 855  
the owner may appeal. The owner may appeal the imposition of the 856  
charge and interest by filing an appeal with the county board of 857  
revision not later than the last day prescribed for payment of 858  
manufactured home taxes under section 4503.06 of the Revised 859  
Code following receipt of the notice and occurring at least 860  
ninety days after receipt of the notice. The appeal shall be 861  
treated in the same manner as a complaint relating to the 862  
valuation or assessment of manufactured or mobile homes under 863  
section 5715.19 of the Revised Code. The charge and any interest 864  
shall be collected as other delinquent taxes. 865

(3) During January of each year, the county auditor shall 866  
furnish each person whose application for reduction has been 867  
approved, by ordinary mail, a form on which to report any 868  
changes in total income, ownership, occupancy, disability, and 869  
other information earlier furnished the auditor relative to the 870  
application. The form shall be completed and returned to the 871  
auditor not later than the thirty-first day of December if the 872  
changes would affect the person's eligibility for the reduction. 873

(C) No person shall knowingly make a false statement for 874  
the purpose of obtaining a reduction in taxes under section 875  
4503.065 of the Revised Code. 876

(D) No person shall knowingly fail to notify the county 877  
auditor of any change required by division (B) of this section 878  
that has the effect of maintaining or securing a reduction in 879  
taxes under section 4503.065 of the Revised Code. 880

(E) No person shall knowingly make a false statement or 881  
certification attesting to any person's physical or mental 882

condition for purposes of qualifying such person for tax relief 883  
pursuant to sections 4503.064 to 4503.069 of the Revised Code. 884

(F) Whoever violates division (C), (D), or (E) of this 885  
section is guilty of a misdemeanor of the fourth degree. 886

**Section 2.** That existing sections 323.152, 323.153, 887  
4503.065, and 4503.066 of the Revised Code are hereby repealed. 888

**Section 3.** The amendment by this act of sections 323.152 889  
and 323.153 of the Revised Code applies to tax years ending on 890  
or after the effective date of this section. The amendment by 891  
this act of sections 4503.065 and 4503.066 of the Revised Code 892  
applies to tax years beginning on or after the effective date of 893  
this section. 894

**Section 4.** The General Assembly, applying the principle 895  
stated in division (B) of section 1.52 of the Revised Code that 896  
amendments are to be harmonized if reasonably capable of 897  
simultaneous operation, finds that the following sections, 898  
presented in this act as composites of the sections as amended 899  
by the acts indicated, are the resulting versions of the 900  
sections in effect prior to the effective date of the sections 901  
as presented in this act: 902

Section 323.152 of the Revised Code as amended by both 903  
H.B. 33 and S.B. 43 of the 135th General Assembly. 904

Section 4503.065 of the Revised Code as amended by both 905  
H.B. 33 and S.B. 43 of the 135th General Assembly. 906