As Introduced

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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.

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 years of age or older and who applied and qualified for a reduction in taxes under this division in the year of death, provided the surviving spouse is at least fifty-nine but not sixty-five or more years of age on the date the deceased spouse dies.

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

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

(ii) If the person received, for any homestead, a reduction under division (A)(1) of this section for tax year 2013 or under division (A) of section 4503.065 of the Revised Code for tax year 2014 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)(1)(c) of this section.

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

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

of this section equals the product of the following:

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

(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;

(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) The tax commissioner shall adjust the total income threshold described in division (A)(1)(b)(iii) and the reduction amounts described in divisions (A)(1)(c)(i), (A)(2), ~~and~~ (A)(3)<u>, and (A)(4)</u> 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 or reduction amount for the current tax year, as applicable;

(iii) Add the resulting product to the total income threshold or the reduction amount, as applicable, 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 each adjustment to each county auditor not later than the first day of December each year. The certified total income threshold amount applies to the following tax year for persons described in division (A)(1)(b)(iii) of this section. The certified reduction amount applies to the following tax year. The commissioner shall not make the applicable adjustment in any calendar year in which the amount resulting from the adjustment would be less than the total income threshold or the reduction amount for the current tax year.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(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)(b) of this section;

(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.

(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, as adjusted under division (A)(2)(e) of this

section;

(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;

(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.

(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:

(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;

(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.

(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

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

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

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

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

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

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

(e) The tax commissioner shall adjust the income threshold described in divisions (A)(2)(a)(iii) and (A)(2)(c)(iii) and the reduction amounts described in divisions (A)(2)(b)(i), (A)(2)(d)(i), (B)(1), (B)(2), (C)(1), ~~and~~ (C)(2)<u>, and (F)</u> 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 or reduction amount for the ensuing tax year, as applicable;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

following the conviction.

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

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

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

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

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

Sec. 4503.066. (A)(1) To obtain a tax reduction under section 4503.065 of the Revised Code, the owner of the home shall file an application with the county auditor of the county in which the home is located. An application for reduction in taxes based upon a physical disability shall be accompanied by a certificate signed by a physician, and an application for reduction in taxes based upon a mental disability shall be accompanied by a certificate signed by a physician or psychologist licensed to practice in this state. The certificate shall attest to the fact that the applicant is permanently and totally disabled, shall be in a form that the department of taxation requires, and shall include the definition of totally and permanently disabled as set forth in section 4503.064 of the Revised Code. An application for reduction in taxes 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 (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 the thirty-first day of December of the year preceding the year for which the reduction is sought. The statement shall be on a form, devised and supplied by the tax commissioner, that shall require no more information than is necessary to establish the applicant's eligibility for the reduction in taxes and the amount of the reduction to which the applicant is entitled. The form shall contain a statement that signing such application constitutes a delegation of authority by the applicant to the tax commissioner or the county auditor, individually or in consultation with each other, to examine any tax or financial records that relate to the income of the applicant as stated on the application for the purpose of determining eligibility under, or possible violation of, division (C) or (D) of this section. The form also shall contain a statement that conviction of willfully falsifying information to obtain a reduction in taxes or failing to comply with division (B) of this section shall result in the revocation of the right to the reduction for a period of three years.

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

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

The amount of the reduction in taxes pursuant to a late application shall be treated as an overpayment of taxes by the applicant. The auditor shall credit the amount of the overpayment against the amount of the taxes or penalties then due from the applicant, and, at the next succeeding settlement, the amount of the credit shall be deducted from the amount of any taxes or penalties distributable to the county or any taxing unit in the county in the same proportions that the amount of manufactured home tax levied by the county or each taxing unit in the county in the current tax year bears to the amount of such tax levied by the county and all such units in the county in the current tax year. If, after the credit has been made, there remains a balance of the overpayment, or if there are no taxes or penalties due from the applicant, the auditor shall refund that balance to the applicant by a warrant drawn on the county treasurer in favor of the applicant. The treasurer shall pay the warrant from the general fund of the county. If there is insufficient money in the general fund to make the payment, the treasurer shall pay the warrant out of any undivided manufactured or mobile home taxes subsequently received by the treasurer for distribution to the county or taxing district in the county that received the benefit of the overpaid taxes, in proportion to the benefits previously received, and the amount paid from the undivided funds shall be deducted from the money otherwise distributable to the county or taxing district in the county at the next or any succeeding distribution. At the next

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

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

(2) If the county auditor or county treasurer discovers that an owner not entitled to the reduction in manufactured home taxes under section 4503.065 of the Revised Code failed to notify the county auditor as required by division (B)(1) of this section, a charge shall be imposed against the manufactured or mobile home in the amount by which taxes were reduced under that section for each tax year the county auditor ascertains that the manufactured or mobile home was not entitled to the reduction and was owned by the current owner. Interest shall accrue in the manner prescribed by 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, by ordinary mail, of the charge, of the owner's right to appeal the charge, and of the manner in which the owner may appeal. The owner 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 manufactured home taxes under section 4503.06 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 manufactured or mobile homes under section 5715.19 of the Revised Code. The charge and any interest shall be collected as other delinquent taxes.

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

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

(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 323.152, 323.153, 4503.065, and 4503.066 of the Revised Code are hereby repealed.

Section 3. The amendment by this act of sections 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 4503.065 and 4503.066 of the Revised Code applies to tax years beginning on or after the effective date of this section.

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

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

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