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**136th General Assembly**  
**Regular Session**  
**2025-2026**

**Sub. H. B. No. 186**

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To amend sections 319.301, 323.08, 323.152,  
323.155, 323.158, 4503.06, 4503.065, and  
4503.0610 and to enact section 319.303 of the  
Revised Code to authorize a reduction in school  
district property taxes affected by a millage  
floor that would limit increases in such taxes  
according to inflation and to make an  
appropriation.

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

**Section 1.** That sections 319.301, 323.08, 323.152,  
323.155, 323.158, 4503.06, 4503.065, and 4503.0610 be amended  
and section 319.303 of the Revised Code be enacted to read as  
follows:

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**Sec. 319.301.** (A) The reductions required by division (D)  
of this section do not apply to any of the following:

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(1) Taxes levied at whatever rate is required to produce a  
specified amount of tax money, including a tax levied under  
section 5705.199 or 5748.09 of the Revised Code, or an amount to  
pay debt charges;

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(2) Taxes levied within the one per cent limitation	19
imposed by Section 2 of Article XII, Ohio Constitution;	20
(3) Taxes provided for by the charter of a municipal	21
corporation.	22
(B) As used in this section:	23
(1) "Real property" includes real property owned by a	24
railroad.	25
(2) "Carryover property" means all real property on the	26
current year's tax list except:	27
(a) Land and improvements that were not taxed by the	28
district in both the preceding year and the current year;	29
(b) Land and improvements that were not in the same class	30
in both the preceding year and the current year.	31
(3) "Effective tax rate" means with respect to each class	32
of property:	33
(a) The sum of the total taxes that would have been	34
charged and payable for current expenses against real property	35
in that class if each of the district's taxes were reduced for	36
the current year under division (D)(1) of this section without	37
regard to the application of division (E)(3) of this section	38
divided by	39
(b) The taxable value of all real property in that class.	40
(4) "Taxes charged and payable" means the taxes charged	41
and payable prior to any reduction required by section 319.302_	42
<u>or, if applicable, 319.303</u> of the Revised Code.	43
(C) The tax commissioner shall make the determinations	44
required by this section each year, without regard to whether a	45

taxing district has territory in a county to which section 46  
5715.24 of the Revised Code applies for that year. Separate 47  
determinations shall be made for each of the two classes 48  
established pursuant to section 5713.041 of the Revised Code. 49

(D) With respect to each tax authorized to be levied by 50  
each taxing district, the tax commissioner, annually, shall do 51  
both of the following: 52

(1) Determine by what percentage, if any, the sums levied 53  
by such tax against the carryover property in each class would 54  
have to be reduced for the tax to levy the same number of 55  
dollars against such property in that class in the current year 56  
as were charged against such property by such tax in the 57  
preceding year subsequent to the reduction made under this 58  
section but before the reduction made under section 319.302 of 59  
the Revised Code. In the case of a tax levied for the first time 60  
that is not a renewal of an existing tax, the commissioner shall 61  
determine by what percentage the sums that would otherwise be 62  
levied by such tax against carryover property in each class 63  
would have to be reduced to equal the amount that would have 64  
been levied if the full rate thereof had been imposed against 65  
the total taxable value of such property in the preceding tax 66  
year. 67

(2) Certify each percentage determined in division (D) (1) 68  
of this section, as adjusted under division (E) of this section, 69  
and the class of property to which that percentage applies to 70  
the auditor of each county in which the district has territory. 71  
The auditor, after complying with section 319.30 of the Revised 72  
Code, shall reduce the sum to be levied by such tax against each 73  
parcel of real property in the district by the percentage so 74  
certified for its class. Certification shall be made by the 75

first day of September except in the case of a tax levied for 76  
the first time, in which case certification shall be made within 77  
fifteen days of the date the county auditor submits the 78  
information necessary to make the required determination. 79

(E) (1) As used in division (E) (2) of this section, "pre- 80  
1982 joint vocational taxes" means, with respect to a class of 81  
property, the difference between the following amounts: 82

(a) The taxes charged and payable in tax year 1981 against 83  
the property in that class for the current expenses of the joint 84  
vocational school district of which the school district is a 85  
part after making all reductions under this section; 86

(b) Two-tenths of one per cent of the taxable value of all 87  
real property in that class. 88

If the amount in division (E) (1) (b) of this section 89  
exceeds the amount in division (E) (1) (a) of this section, the 90  
pre-1982 joint vocational taxes shall be zero. 91

As used in divisions (E) (2) and (3) of this section, 92  
"taxes charged and payable" has the same meaning as in division 93  
(B) (4) of this section and excludes any tax charged and payable 94  
in 1985 or thereafter under sections 5705.194 to 5705.197 or 95  
section 5705.199, 5705.213, 5705.219, or 5748.09 of the Revised 96  
Code. 97

(2) If in the case of a school district other than a joint 98  
vocational or cooperative education school district any 99  
percentage required to be used in division (D) (2) of this 100  
section for either class of property could cause the total taxes 101  
charged and payable for current expenses to be less than two per 102  
cent of the taxable value of all real property in that class 103  
that is subject to taxation by the district, the commissioner 104

shall determine what percentages would cause the district's 105  
total taxes charged and payable for current expenses against 106  
that class, after all reductions that would otherwise be made 107  
under this section, to equal, when combined with the pre-1982 108  
joint vocational taxes against that class, the lesser of the 109  
following: 110

(a) The sum of the rates at which those taxes are 111  
authorized to be levied; 112

(b) Two per cent of the taxable value of the property in 113  
that class. The auditor shall use such percentages in making the 114  
reduction required by this section for that class. 115

(3) If in the case of a joint vocational school district 116  
any percentage required to be used in division (D) (2) of this 117  
section for either class of property could cause the total taxes 118  
charged and payable for current expenses for that class to be 119  
less than two-tenths of one per cent of the taxable value of 120  
that class, the commissioner shall determine what percentages 121  
would cause the district's total taxes charged and payable for 122  
current expenses for that class, after all reductions that would 123  
otherwise be made under this section, to equal that amount. The 124  
auditor shall use such percentages in making the reductions 125  
required by this section for that class. 126

(F) No reduction shall be made under this section in the 127  
rate at which any tax is levied. 128

(G) The commissioner may order a county auditor to furnish 129  
any information the commissioner needs to make the 130  
determinations required under division (D) or (E) of this 131  
section, and the auditor shall supply the information in the 132  
form and by the date specified in the order. If the auditor 133

fails to comply with an order issued under this division, except 134  
for good cause as determined by the commissioner, the 135  
commissioner shall withhold from such county or taxing district 136  
therein fifty per cent of state revenues to local governments 137  
pursuant to section 5747.50 of the Revised Code or shall direct 138  
the department of education and workforce to withhold therefrom 139  
fifty per cent of state revenues to school districts pursuant to 140  
Chapter 3317. of the Revised Code. The commissioner shall 141  
withhold the distribution of such revenues until the county 142  
auditor has complied with this division, and the department 143  
shall withhold the distribution of such revenues until the 144  
commissioner has notified the department that the county auditor 145  
has complied with this division. 146

(H) If the commissioner is unable to certify a tax 147  
reduction factor for either class of property in a taxing 148  
district located in more than one county by the last day of 149  
November because information required under division (G) of this 150  
section is unavailable, the commissioner may compute and certify 151  
an estimated tax reduction factor for that district for that 152  
class. The estimated factor shall be based upon an estimate of 153  
the unavailable information. Upon receipt of the actual 154  
information for a taxing district that received an estimated tax 155  
reduction factor, the commissioner shall compute the actual tax 156  
reduction factor and use that factor to compute the taxes that 157  
should have been charged and payable against each parcel of 158  
property for the year for which the estimated reduction factor 159  
was used. The amount by which the estimated factor resulted in 160  
an overpayment or underpayment in taxes on any parcel shall be 161  
added to or subtracted from the amount due on that parcel in the 162  
ensuing tax year. 163

A percentage or a tax reduction factor determined or 164

computed by the commissioner under this section shall be used 165  
solely for the purpose of reducing the sums to be levied by the 166  
tax to which it applies for the year for which it was determined 167  
or computed. It shall not be used in making any tax computations 168  
for any ensuing tax year. 169

(I) In making the determinations under division (D) (1) of 170  
this section, the tax commissioner shall take account of changes 171  
in the taxable value of carryover property resulting from 172  
complaints filed under section 5715.19 of the Revised Code for 173  
determinations made for the tax year in which such changes are 174  
reported to the commissioner. Such changes shall be reported to 175  
the commissioner on the first abstract of real property filed 176  
with the commissioner under section 5715.23 of the Revised Code 177  
following the date on which the complaint is finally determined 178  
by the board of revision or by a court or other authority with 179  
jurisdiction on appeal. The tax commissioner shall account for 180  
such changes in making the determinations only for the tax year 181  
in which the change in valuation is reported. Such a valuation 182  
change shall not be used to recompute the percentages determined 183  
under division (D) (1) of this section for any prior tax year. 184

**Sec. 319.303.** (A) As used in this section: 185

(1) "Qualifying nonbusiness property" means real property 186  
or a manufactured or mobile home that meets all of the following 187  
requirements: 188

(a) The property is either of the following: 189

(i) Real property that is classified as to use as 190  
residential/agricultural property pursuant to section 5713.041 191  
of the Revised Code, but is not classified as a pond or lake; 192

(ii) A manufactured or mobile home on which a manufactured 193

home tax is assessed pursuant to division (D) (2) of section 194  
4503.06 of the Revised Code. 195

(b) The property is located in a county that, for the tax 196  
year, is undergoing a reappraisal or triennial update. 197

(c) The property is located in a school district or joint 198  
vocational school district that meets either of the following 199  
requirements for the tax year: 200

(i) The district is subject to an adjustment under 201  
division (E) of section 319.301 of the Revised Code with respect 202  
to property classified as to use as residential/agricultural 203  
property pursuant to section 5713.041 of the Revised Code; 204

(ii) The aggregate rate of the district's taxes for 205  
current expenses on such property equals less than twenty mills, 206  
in the case of a school district, or less than two mills, in the 207  
case of a joint vocational school district, excluding the rate 208  
of any tax not subject to division (E) of section 319.301 of the 209  
Revised Code. 210

(d) The property was subject to taxation by that district 211  
for the tax year in which the immediately preceding reappraisal 212  
or triennial update occurred. 213

(2) "Qualifying business property" means real property 214  
that meets all of the following requirements: 215

(a) The property is classified as to use as 216  
nonresidential/agricultural property pursuant to section 217  
5713.041 of the Revised Code, but is not classified as vacant 218  
property within this class. 219

(b) The property is located in a county that, for the tax 220  
year, is undergoing a reappraisal or triennial update. 221



(c) The property is located in a school district or joint 222  
vocational school district that meets either of the following 223  
requirements for the tax year: 224

(i) The district is subject to an adjustment under 225  
division (E) of section 319.301 of the Revised Code with respect 226  
to property classified as to use as nonresidential/agricultural 227  
property pursuant to section 5713.041 of the Revised Code; 228

(ii) The aggregate rate of the district's taxes for 229  
current expenses on such property equals less than twenty mills, 230  
in the case of a school district, or less than two mills, in the 231  
case of a joint vocational school district, excluding the rate 232  
of any tax not subject to division (E) of section 319.301 of the 233  
Revised Code. 234

(d) The property was subject to taxation by that district 235  
for the tax year in which the immediately preceding reappraisal 236  
or triennial update occurred. 237

(3) "Taxes charged and payable" means real property taxes, 238  
and manufactured or mobile home taxes assessed pursuant to 239  
division (D) (2) of section 4503.06 of the Revised Code, that are 240  
charged and payable after the reduction required by section 241  
319.301 of the Revised Code but before the reductions required 242  
under this section or sections 319.302, 323.152, 323.158, 243  
319.304, 4503.065, and 4503.0610 of the Revised Code, and 244  
disregarding a reduction in any levy made by the school 245  
district, joint vocational school district, or county budget 246  
commission under Chapter 5705. of the Revised Code. 247

(4) "Reappraisal or triennial update" means a tax year in 248  
which section 5715.24 of the Revised Code applies in the county. 249

(5) "Indexed property tax revenue" for qualifying 250

nonbusiness property or qualifying business property means the 251  
sum of the following, as applicable: 252

(a) The taxes charged and payable within the ten-mill 253  
limitation, and in excess of that limitation with respect to any 254  
levy not subject to division (E) of section 319.301 of the 255  
Revised Code, for a school district or joint vocational school 256  
district, as applicable, against qualifying business property or 257  
qualifying nonbusiness property other than property described in 258  
division (A) (1) (a) (ii) of this section for the tax year or, in 259  
the case of property described in division (A) (1) (a) (ii) of this 260  
section, for the following tax year; 261

(b) The taxes charged and payable in excess of the ten- 262  
mill limitation, other than those described in division (A) (5) 263  
(a) of this section, for the school district or joint vocational 264  
school district, as applicable, against qualifying business 265  
property or qualifying nonbusiness property other than property 266  
described in division (A) (1) (a) (ii) of this section for the 267  
immediately preceding tax year or, in the case of property 268  
described in division (A) (1) (a) (ii) of this section, for the 269  
current tax year, less any reductions required by this section 270  
or Section 4 of H.B. 186 of the 136th general assembly for the 271  
applicable year; 272

(c) The product obtained by multiplying the amount 273  
computed with respect to the qualifying nonbusiness property or 274  
qualifying business property of a school district or joint 275  
vocational school district under division (A) (5) (b) of this 276  
section, as applicable, by the greater of zero per cent or the 277  
percentage change in the gross domestic product deflator 278  
computed over the three preceding tax years, as determined under 279  
division (E) of this section. 280

(6) "Floor tax revenue" means the taxes charged and 281  
payable for a school district or joint vocational school 282  
district, as applicable, against qualifying business property or 283  
qualifying nonbusiness property other than property described in 284  
division (A) (1) (a) (ii) of this section for the tax year or, in 285  
the case of property described in division (A) (1) (a) (ii) of this 286  
section, for the following tax year. 287

(7) "Credit factor" means one minus the quotient obtained 288  
by dividing the applicable indexed property tax revenue by the 289  
applicable floor tax revenue. 290

(8) "Effective tax rate" means the effective rate levied 291  
by a school district or joint vocational school district after 292  
making the reduction required by section 319.301 of the Revised 293  
Code, but before making any reduction under this section. 294

(B) Qualifying nonbusiness property qualifies for a 295  
reduction in the real property taxes or manufactured home taxes 296  
levied by a school district or joint vocational school district 297  
as follows: 298

(1) If, for a tax year in which a county undergoes a 299  
reappraisal or triennial update, a school district is described 300  
in division (A) (1) (c) of this section and its floor tax revenue 301  
for qualifying nonbusiness property exceeds its indexed property 302  
tax revenue for such property, qualifying nonbusiness property 303  
located in that district shall qualify for a reduction under 304  
this division for that tax year and for the following two tax 305  
years, in the case of property other than that described in 306  
division (A) (1) (a) (ii) of this section, or for the three 307  
following tax years, in the case of property described in 308  
division (A) (1) (a) (ii) of this section. For each such year, the 309  
reduction shall equal the result obtained by multiplying the 310

taxes charged and payable against the property for the tax year 311  
by the credit factor computed for the district's qualifying 312  
nonbusiness property for the tax year in which the county 313  
underwent the reappraisal or triennial update. 314

(2) If, for a tax year in which a county undergoes a 315  
reappraisal or triennial update, a joint vocational school 316  
district is described in division (A) (1) (c) of this section and 317  
its floor tax revenue for qualifying nonbusiness property 318  
exceeds its indexed property tax revenue for such property, 319  
qualifying nonbusiness property located in that district shall 320  
qualify for a reduction under this division for that tax year 321  
and for the following two tax years, in the case of property 322  
other than that described in division (A) (1) (a) (ii) of this 323  
section, or for the three following tax years, in the case of 324  
property described in division (A) (1) (a) (ii) of this section. 325  
For each such year, the reduction shall equal the result 326  
obtained by multiplying the taxes charged and payable against 327  
the property for the tax year by the credit factor computed for 328  
the district's qualifying nonbusiness property for the tax year 329  
in which the county underwent the reappraisal or triennial 330  
update. 331

(C) Qualifying business property qualifies for a reduction 332  
in the real property taxes levied by a school district or joint 333  
vocational school district as follows: 334

(1) If, for a tax year in which a county undergoes a 335  
reappraisal or triennial update, a school district is described 336  
in division (A) (2) (c) of this section and its floor tax revenue 337  
for qualifying business property exceeds its indexed property 338  
tax revenue for such property, qualifying business property 339  
located in that district shall qualify for a reduction under 340

this division for that tax year and for the following two tax 341  
years. For each such year, the reduction shall equal the result 342  
obtained by multiplying the taxes charged and payable against 343  
the property for the tax year by the credit factor computed for 344  
the district's qualifying business property for the tax year in 345  
which the county underwent the reappraisal or triennial update. 346

(2) If, for a tax year in which a county undergoes a 347  
reappraisal or triennial update, a joint vocational school 348  
district is described in division (A) (2) (c) of this section and 349  
its floor tax revenue for qualifying business property exceeds 350  
its indexed property tax revenue for such property, qualifying 351  
business property located in that district shall qualify for a 352  
reduction under this division for that tax year and for the 353  
following two tax years. For each such year, the reduction shall 354  
equal the result obtained by multiplying the taxes charged and 355  
payable against the property for the tax year by the credit 356  
factor computed for the district's qualifying business property 357  
for the tax year in which the county underwent the reappraisal 358  
or triennial update. 359

(D) A reduction applied under this section shall reduce 360  
only the taxes charged and payable of taxes whose effective tax 361  
rate is adjusted by operation of division (E) of section 319.301 362  
of the Revised Code, in proportion to the extent to which each 363  
effective tax rate is so adjusted. The county auditor and county 364  
treasurer, when settling tax collections under section 321.24 of 365  
the Revised Code, shall compute the amount by which collections 366  
of each such tax are to be reduced, and the county treasurer 367  
shall certify that information to each affected school district 368  
upon making a payment of such collections to the school 369  
district. 370

(E) For the purpose of division (A) (5) (c) of this section, 371  
the tax commissioner shall annually determine the percentage 372  
change in the gross domestic product deflator determined by the 373  
bureau of economic analysis of the United States department of 374  
commerce from the first day of January of the third preceding 375  
calendar year to the last day of December of the preceding 376  
calendar year. The commissioner shall certify the resulting 377  
amount to each county auditor whose county undergoes a 378  
reappraisal or triennial update, not later than the first day of 379  
December of each year. 380

(F) (1) Division (F) of this section applies to any school 381  
district or joint vocational school district that reduces one or 382  
more of its levies under Chapter 5705. of the Revised Code in a 383  
tax year, or for which a county budget commission reduces one or 384  
more levies under that chapter in a tax year. For purposes of 385  
division (F) of this section, the total amount of such 386  
reductions made for that tax year, in the case of property other 387  
than that described in division (A) (1) (a) (ii) of this section, 388  
and for the following tax year, in the case of property 389  
described in division (A) (1) (a) (ii) of this section, are 390  
referred to as the "district reduction." 391

(2) Notwithstanding divisions (A), (B), and (C) of this 392  
section, if division (F) of this section applies to a school 393  
district or joint vocational school district in a tax year, 394  
including any tax year in which the county in which the district 395  
is located does not undergo a reappraisal or triennial update, 396  
the tax credit factor applicable to that tax year, in the case 397  
of property other than that described in division (A) (1) (a) (ii) 398  
of this section, or to the following tax year, in the case of 399  
property described in division (A) (1) (a) (ii) of this section, 400  
shall be adjusted as follows: 401

(a) If the amount of the district reduction applicable to 402  
qualifying nonbusiness property or qualifying business property 403  
is less than the total amount of credits that would otherwise be 404  
allowed under division (B) or (C) of this section for such 405  
property for the applicable year, multiply the tax credit factor 406  
otherwise computed under division (A) (7) of this section for 407  
such property by a fraction, the denominator of which is the 408  
total amount of credits that would otherwise be allowed under 409  
division (B) or (C) of this section, as applicable, and the 410  
numerator of which is the difference between that total credit 411  
amount and the district reduction applicable to such property; 412

(b) If the amount of the district reduction applicable to 413  
qualifying nonbusiness property or qualifying business property 414  
is equal to or greater than the total amount of credits that 415  
would otherwise be allowed under division (B) or (C) of this 416  
section for such property, the tax credit factor for the 417  
applicable tax year shall be zero. 418

(G) The county treasurer shall identify the reduction 419  
authorized under this section on each tax bill delivered under 420  
section 323.13 or 4503.06 of the Revised Code as the "Inflation 421  
Cap Credit." 422

**Sec. 323.08.** (A) After certifying the tax list and 423  
duplicate pursuant to section 319.28 of the Revised Code, the 424  
county auditor shall deliver a list of the tax rates, tax 425  
reduction factors, and effective tax rates assessed and applied 426  
against each of the two classes of property of the county to the 427  
county treasurer, who shall immediately cause a schedule of such 428  
tax rates and effective rates to be published using at least one 429  
of the following methods: 430

(1) In the print or digital edition of a newspaper of 431

general circulation in the county; 432

(2) On the official public notice web site established 433  
under section 125.182 of the Revised Code; 434

(3) On the web site and social media account of the 435  
county. 436

Alternatively, in lieu of such publication, the county 437  
treasurer may insert a copy of such schedule with each tax bill 438  
mailed. Such schedule shall specify particularly the rates and 439  
effective rates of taxation levied for all purposes on the tax 440  
list and duplicate for the support of the various taxing units 441  
within the county, expressed in dollars and cents for each one 442  
thousand dollars of valuation. The effective tax rates shall be 443  
printed in boldface type. 444

(B) The county treasurer shall publish notice of the date 445  
of the last date for payment of each installment of taxes once a 446  
week for two successive weeks before such date using at least 447  
one of the following methods: 448

(1) In the print or digital edition of a newspaper of 449  
general circulation within the county; 450

(2) On the official public notice web site established 451  
under section 125.182 of the Revised Code; 452

(3) On the web site and social media account of the 453  
county. 454

The notice shall contain notice that any taxes paid after 455  
such date will accrue a penalty and interest and that failure to 456  
receive a tax bill will not avoid such penalty and interest. The 457  
notice shall contain a telephone number that may be called by 458  
taxpayers who have not received tax bills. 459



(C) As used in this section and section 323.131 of the Revised Code, "effective tax rate" means the effective rate after making the reduction required by section 319.301, but before making the reduction required by section 319.302 or, if applicable, 319.303 of the Revised Code.

**Sec. 323.152.** In addition to the reduction in taxes required under sections 319.302, 319.303, and 319.304 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; 489

(ii) If the person received, for any homestead, a 490  
reduction under division (A) (1) of this section for tax year 491  
2013 or under division (A) of section 4503.065 of the Revised 492  
Code for tax year 2014 or the person is the surviving spouse of 493  
such a person and the surviving spouse is at least fifty-nine 494  
years of age on the date the deceased spouse dies, the amount 495  
computed under division (A) (1) (c) of this section. 496

(iii) If the person is not described in division (A) (1) (b) 497  
(i) or (ii) of this section and the person's total income does 498  
not exceed thirty thousand dollars, as adjusted under division 499  
(A) (1) (d) of this section, the amount computed under division 500  
(A) (1) (c) of this section. 501

(c) The amount of the reduction under division (A) (1) (c) 502  
of this section equals the product of the following: 503

(i) Twenty-five thousand dollars of the true value of the 504  
property in money, as adjusted under division (A) (1) (d) of this 505  
section; 506

(ii) The assessment percentage established by the tax 507  
commissioner under division (B) of section 5715.01 of the 508  
Revised Code, not to exceed thirty-five per cent; 509

(iii) The effective tax rate used to calculate the taxes 510  
charged against the property for the current year, where 511  
"effective tax rate" is defined as in section 323.08 of the 512  
Revised Code; 513

(iv) The quantity equal to one minus the sum of the 514  
percentage reductions in taxes received by the property for the 515  
current tax year under ~~section~~ sections 319.302 and 319.303 of 516  
the Revised Code and division (B) of section 323.152 of the 517

Revised Code. 518

(d) The tax commissioner shall adjust the total income 519  
threshold described in division (A) (1) (b) (iii) and the reduction 520  
amounts described in divisions (A) (1) (c) (i), (A) (2), and (A) (3) 521  
of this section by completing the following calculations in 522  
September of each year: 523

(i) Determine the percentage increase in the gross 524  
domestic product deflator determined by the bureau of economic 525  
analysis of the United States department of commerce from the 526  
first day of January of the preceding calendar year to the last 527  
day of December of the preceding calendar year; 528

(ii) Multiply that percentage increase by the total income 529  
threshold or reduction amount for the current tax year, as 530  
applicable; 531

(iii) Add the resulting product to the total income 532  
threshold or the reduction amount, as applicable, for the 533  
current tax year; 534

(iv) Round the resulting sum to the nearest multiple of 535  
one hundred dollars. 536

The commissioner shall certify the amount resulting from 537  
each adjustment to each county auditor not later than the first 538  
day of December each year. The certified total income threshold 539  
amount applies to the following tax year for persons described 540  
in division (A) (1) (b) (iii) of this section. The certified 541  
reduction amount applies to the following tax year. The 542  
commissioner shall not make the applicable adjustment in any 543  
calendar year in which the amount resulting from the adjustment 544  
would be less than the total income threshold or the reduction 545  
amount for the current tax year. 546

(2) (a) Real property taxes on a homestead owned and 547  
occupied, or a homestead in a housing cooperative occupied, by a 548  
disabled veteran shall be reduced for each year for which an 549  
application for the reduction has been approved. The reduction 550  
shall equal the product obtained by multiplying fifty thousand 551  
dollars of the true value of the property in money, as adjusted 552  
under division (A) (1) (d) of this section, by the amounts 553  
described in divisions (A) (1) (c) (ii) to (iv) of this section. 554  
The reduction is in lieu of any reduction under section 323.158 555  
of the Revised Code or division (A) (1), (2) (b), or (3) of this 556  
section. The reduction applies to only one homestead owned and 557  
occupied by a disabled veteran. 558

(b) Real property taxes on a homestead owned and occupied, 559  
or a homestead in a housing cooperative occupied, by the 560  
surviving spouse of a disabled veteran shall be reduced for each 561  
year an application for exemption is approved. The reduction 562  
shall equal to the amount of the reduction authorized under 563  
division (A) (2) (a) of this section. 564

The reduction is in lieu of any reduction under section 565  
323.158 of the Revised Code or division (A) (1), (2) (a), or (3) 566  
of this section. The reduction applies to only one homestead 567  
owned and occupied by the surviving spouse of a disabled 568  
veteran. A homestead qualifies for a reduction in taxes under 569  
division (A) (2) (b) of this section beginning in one of the 570  
following tax years: 571

(i) For a surviving spouse described in division (L) (1) of 572  
section 323.151 of the Revised Code, the year the disabled 573  
veteran dies; 574

(ii) For a surviving spouse described in division (L) (2) 575  
of section 323.151 of the Revised Code, the first year on the 576

first day of January of which the total disability rating 577  
described in division (F) of that section has been received for 578  
the deceased spouse. 579

In either case, the reduction shall continue through the 580  
tax year in which the surviving spouse dies or remarries. 581

(3) Real property taxes on a homestead owned and occupied, 582  
or a homestead in a housing cooperative occupied, by the 583  
surviving spouse of a public service officer killed in the line 584  
of duty shall be reduced for each year for which an application 585  
for the reduction has been approved. The reduction shall equal 586  
the product obtained by multiplying fifty thousand dollars of 587  
the true value of the property in money, as adjusted under 588  
division (A)(1)(d) of this section, by the amounts described in 589  
divisions (A)(1)(c)(ii) to (iv) of this section. The reduction 590  
is in lieu of any reduction under section 323.158 of the Revised 591  
Code or division (A)(1) or (2) of this section. The reduction 592  
applies to only one homestead owned and occupied by such a 593  
surviving spouse. A homestead qualifies for a reduction in taxes 594  
under division (A)(3) of this section for the tax year in which 595  
the public service officer dies through the tax year in which 596  
the surviving spouse dies or remarries. 597

(B)(1) As used in division (B) of this section, 598  
"qualifying levy" has the same meaning as in section 319.302 of 599  
the Revised Code. 600

(2) To provide a partial exemption, real property taxes on 601  
any homestead, and manufactured home taxes on any manufactured 602  
or mobile home on which a manufactured home tax is assessed 603  
pursuant to division (D)(2) of section 4503.06 of the Revised 604  
Code, shall be reduced for each year for which an application 605  
for the reduction has been approved. The amount of the reduction 606

shall equal two and one-half per cent of the amount of taxes to 607  
be levied by qualifying levies on the homestead or the 608  
manufactured or mobile home after applying section 319.301 of 609  
the Revised Code. 610

(3) A board of county commissioners, by resolution, may 611  
authorize a partial exemption from the real property taxes or 612  
manufactured home taxes on any property or manufactured or 613  
mobile home that receives the partial exemption under division 614  
(B) (2) of this section. The resolution shall specify the amount 615  
of the partial exemption, which may equal up to two and one-half 616  
per cent of the amount of taxes to be levied by qualifying 617  
levies on the property or home after applying section 319.301 of 618  
the Revised Code. The partial exemption shall be applied 619  
concurrently with the partial exemption under division (B) (2) of 620  
this section, and no application shall be required under section 621  
323.153 of the Revised Code to obtain the partial exemption 622  
authorized pursuant to this section. 623

The board shall certify a copy of the resolution, or a 624  
copy of any resolution repealing the partial exemption's 625  
authorization, to the county auditor and tax commissioner within 626  
thirty days after its adoption. If the resolution is adopted on 627  
or before the first day of July of a tax year, the partial 628  
exemption shall first apply or cease to apply, in the case of 629  
real property taxes, to that tax year or, in the case of 630  
manufactured home taxes, the following tax year. If the 631  
resolution is adopted after the first day of July of a tax year, 632  
the partial exemption shall first apply or cease to apply, in 633  
the case of real property taxes, to the following tax year or, 634  
in the case of manufactured home taxes, the second succeeding 635  
tax year. 636

(C) The reductions granted by this section do not apply to 637  
special assessments or respread of assessments levied against 638  
the homestead, and if there is a transfer of ownership 639  
subsequent to the filing of an application for a reduction in 640  
taxes, such reductions are not forfeited for such year by virtue 641  
of such transfer. 642

(D) The reductions in taxable value referred to in this 643  
section shall be applied solely as a factor for the purpose of 644  
computing the reduction of taxes under this section and shall 645  
not affect the total value of property in any subdivision or 646  
taxing district as listed and assessed for taxation on the tax 647  
lists and duplicates, or any direct or indirect limitations on 648  
indebtedness of a subdivision or taxing district. If after 649  
application of sections 5705.31 and 5705.32 of the Revised Code, 650  
including the allocation of all levies within the ten-mill 651  
limitation to debt charges to the extent therein provided, there 652  
would be insufficient funds for payment of debt charges not 653  
provided for by levies in excess of the ten-mill limitation, the 654  
reduction of taxes provided for in sections 323.151 to 323.159 655  
of the Revised Code shall be proportionately adjusted to the 656  
extent necessary to provide such funds from levies within the 657  
ten-mill limitation. 658

(E) No reduction shall be made on the taxes due on the 659  
homestead of any person convicted of violating division (D) or 660  
(E) of section 323.153 of the Revised Code for a period of three 661  
years following the conviction. 662

**Sec. 323.155.** The tax bill prescribed under section 663  
323.131 of the Revised Code shall indicate the net amount of 664  
taxes due following the reductions in taxes under sections 665  
319.301, 319.302, 319.303, 319.304, 323.152, and 323.16 of the 666

Revised Code. 667

Any reduction in taxes under section 323.152 of the 668  
Revised Code shall be disregarded as income or resources in 669  
determining eligibility for any program or calculating any 670  
payment under Title LI of the Revised Code. 671

**Sec. 323.158.** (A) As used in this section, "qualifying 672  
county" means a county to which both of the following apply: 673

(1) At least one major league professional athletic team 674  
plays its home schedule in the county for the season beginning 675  
in 1996; 676

(2) The majority of the electors of the county, voting at 677  
an election held in 1996, approved a referendum on a resolution 678  
of the board of county commissioners levying a sales and use tax 679  
under sections 5739.026 and 5741.023 of the Revised Code. 680

(B) On or before December 31, 1996, the board of county 681  
commissioners of a qualifying county may adopt a resolution 682  
under this section. The resolution shall grant a partial real 683  
property tax exemption to each homestead in the county that also 684  
receives the tax reduction under division (B) (2) of section 685  
323.152 of the Revised Code. The partial exemption shall take 686  
the form of the reduction by a specified percentage each year of 687  
the real property taxes on the homestead. The resolution shall 688  
specify the percentage, which may be any amount. The board may 689  
include in the resolution a condition that the partial exemption 690  
will apply only upon the receipt by the county of additional 691  
revenue from a source specified in the resolution. The 692  
resolution shall specify the tax year in which the partial 693  
exemption first applies, which may be the tax year in which the 694  
resolution takes effect as long as the resolution takes effect 695



before the county auditor certifies the tax duplicate of real 696  
and public utility property for that tax year to the county 697  
treasurer. Upon adopting the resolution, the board shall certify 698  
copies of it to the county auditor and the tax commissioner. 699

(C) After complying with sections 319.301, 319.302, 700  
319.303, 319.304, and 323.152 of the Revised Code, the county 701  
auditor shall reduce the remaining sum to be levied against a 702  
homestead by the percentage called for in the resolution adopted 703  
under division (B) of this section. The auditor shall certify 704  
the amount of taxes remaining after the reduction to the county 705  
treasurer for collection as the real property taxes charged and 706  
payable on the homestead. 707

(D) For each tax year, the county auditor shall certify to 708  
the board of county commissioners the total amount by which real 709  
property taxes were reduced under this section. At the time of 710  
each semi-annual settlement of real property taxes between the 711  
county auditor and county treasurer, the board of county 712  
commissioners shall pay to the auditor one-half of that total 713  
amount. Upon receipt of the payment, the county auditor shall 714  
distribute it among the various taxing districts in the county 715  
as if it had been levied, collected, and settled as real 716  
property taxes. The board of county commissioners shall make the 717  
payment from the county general fund or from any other county 718  
revenue that may be used for that purpose. In making the 719  
payment, the board may use revenue from taxes levied by the 720  
county to provide additional general revenue under sections 721  
5739.021 and 5741.021 of the Revised Code or to provide 722  
additional revenue for the county general fund under sections 723  
5739.026 and 5741.023 of the Revised Code. 724

(E) The partial exemption under this section shall not 725

directly or indirectly affect the determination of the principal 726  
amount of notes that may be issued in anticipation of a tax levy 727  
or the amount of securities that may be issued for any permanent 728  
improvements authorized in conjunction with a tax levy. 729

(F) At any time, the board of county commissioners may 730  
adopt a resolution amending or repealing the partial exemption 731  
granted under this section. Upon adopting a resolution amending 732  
or repealing the partial exemption, the board shall certify 733  
copies of it to the county auditor and the tax commissioner. The 734  
resolution shall specify the tax year in which the amendment or 735  
repeal first applies, which may be the tax year in which the 736  
resolution takes effect as long as the resolution takes effect 737  
before the county auditor certifies the tax duplicate of real 738  
and public utility property for that tax year to the county 739  
treasurer. 740

(G) If a person files a late application for a tax 741  
reduction under division (B) (2) of section 323.152 of the 742  
Revised Code for the preceding year, and is granted the 743  
reduction, the person also shall receive the reduction under 744  
this section for the preceding year. The county auditor shall 745  
credit the amount of the reduction against the person's current 746  
year taxes, and shall include the amount of the reduction in the 747  
amount certified to the board of county commissioners under 748  
division (D) of this section. 749

**Sec. 4503.06.** (A) The owner of each manufactured or mobile 750  
home that has acquired situs in this state shall pay either a 751  
real property tax pursuant to Title LVII of the Revised Code or 752  
a manufactured home tax pursuant to division (C) of this 753  
section. 754

(B) The owner of a manufactured or mobile home shall pay 755

real property taxes if either of the following applies: 756

(1) The manufactured or mobile home acquired situs in the 757  
state or ownership in the home was transferred on or after 758  
January 1, 2000, and all of the following apply: 759

(a) The home is affixed to a permanent foundation as 760  
defined in division (C) (5) of section 3781.06 of the Revised 761  
Code. 762

(b) The home is located on land that is owned by the owner 763  
of the home. 764

(c) The certificate of title has been inactivated by the 765  
clerk of the court of common pleas that issued it, pursuant to 766  
division (H) of section 4505.11 of the Revised Code. 767

(2) The manufactured or mobile home acquired situs in the 768  
state or ownership in the home was transferred before January 1, 769  
2000, and all of the following apply: 770

(a) The home is affixed to a permanent foundation as 771  
defined in division (C) (5) of section 3781.06 of the Revised 772  
Code. 773

(b) The home is located on land that is owned by the owner 774  
of the home. 775

(c) The owner of the home has elected to have the home 776  
taxed as real property and, pursuant to section 4505.11 of the 777  
Revised Code, has surrendered the certificate of title to the 778  
auditor of the county containing the taxing district in which 779  
the home has its situs, together with proof that all taxes have 780  
been paid. 781

(d) The county auditor has placed the home on the real 782  
property tax list and delivered the certificate of title to the 783

clerk of the court of common pleas that issued it and the clerk 784  
has inactivated the certificate. 785

(C) (1) Any mobile or manufactured home that is not taxed 786  
as real property as provided in division (B) of this section is 787  
subject to an annual manufactured home tax, payable by the 788  
owner, for locating the home in this state. The tax as levied in 789  
this section is for the purpose of supplementing the general 790  
revenue funds of the local subdivisions in which the home has 791  
its situs pursuant to this section. 792

(2) The year for which the manufactured home tax is levied 793  
commences on the first day of January and ends on the following 794  
thirty-first day of December. The state shall have the first 795  
lien on any manufactured or mobile home on the list for the 796  
amount of taxes, penalties, and interest charged against the 797  
owner of the home under this section. The lien of the state for 798  
the tax for a year shall attach on the first day of January to a 799  
home that has acquired situs on that date. The lien for a home 800  
that has not acquired situs on the first day of January, but 801  
that acquires situs during the year, shall attach on the next 802  
first day of January. The lien shall continue until the tax, 803  
including any penalty or interest, is paid. 804

(3) (a) The situs of a manufactured or mobile home located 805  
in this state on the first day of January is the local taxing 806  
district in which the home is located on that date. 807

(b) The situs of a manufactured or mobile home not located 808  
in this state on the first day of January, but located in this 809  
state subsequent to that date, is the local taxing district in 810  
which the home is located thirty days after it is acquired or 811  
first enters this state. 812

(4) The tax is collected by and paid to the county 813  
treasurer of the county containing the taxing district in which 814  
the home has its situs. 815

(D) The manufactured home tax shall be computed and 816  
assessed by the county auditor of the county containing the 817  
taxing district in which the home has its situs as follows: 818

(1) On a home that acquired situs in this state prior to 819  
January 1, 2000: 820

(a) By multiplying the assessable value of the home by the 821  
tax rate of the taxing district in which the home has its situs, 822  
and deducting from the product thus obtained any reduction 823  
authorized under section 4503.065 of the Revised Code. The tax 824  
levied under this formula shall not be less than thirty-six 825  
dollars, unless the home qualifies for a reduction in assessable 826  
value under section 4503.065 of the Revised Code, in which case 827  
there shall be no minimum tax and the tax shall be the amount 828  
calculated under this division. 829

(b) The assessable value of the home shall be forty per 830  
cent of the amount arrived at by the following computation: 831

(i) If the cost to the owner, or market value at time of 832  
purchase, whichever is greater, of the home includes the 833  
furnishings and equipment, such cost or market value shall be 834  
multiplied according to the following schedule: 835  
836

	1	2	3
A	For the first calendar year in which the home is owned by the current owner	x	80%
B	2nd calendar year	x	75%

C	3rd "	x	70%
D	4th "	x	65%
E	5th "	x	60%
F	6th "	x	55%
G	7th "	x	50%
H	8th "	x	45%
I	9th "	x	40%
J	10th and each year thereafter	x	35%

The first calendar year means any period between the first 837  
day of January and the thirty-first day of December of the first 838  
year. 839

(ii) If the cost to the owner, or market value at the time 840  
of purchase, whichever is greater, of the home does not include 841  
the furnishings and equipment, such cost or market value shall 842  
be multiplied according to the following schedule: 843  
844

	1	2	3
A	For the first calendar year in which the home is owned by the current owner	x	95%
B	2nd calendar year	x	90%
C	3rd "	x	85%
D	4th "	x	80%

E	5th "	x	75%
F	6th "	x	70%
G	7th "	x	65%
H	8th "	x	60%
I	9th "	x	55%
J	10th and each year thereafter	x	50%

The first calendar year means any period between the first 845  
day of January and the thirty-first day of December of the first 846  
year. 847

(2) On a home in which ownership was transferred or that 848  
first acquired situs in this state on or after January 1, 2000: 849

(a) By multiplying the assessable value of the home by the 850  
effective tax rate, as defined in section 323.08 of the Revised 851  
Code, for residential real property of the taxing district in 852  
which the home has its situs, and deducting from the product 853  
thus obtained the reductions required or authorized under 854  
section 319.302, 319.303, 319.304, or 4503.065 or division (B) 855  
of section 323.152 of the Revised Code. 856

(b) The assessable value of the home shall be thirty-five 857  
per cent of its true value as determined under division (L) of 858  
this section. 859

(3) On or before the fifteenth day of January each year, 860  
the county auditor shall record the assessable value and the 861  
amount of tax on the manufactured or mobile home on the tax list 862  
and deliver a duplicate of the list to the county treasurer. In 863

the case of an emergency as defined in section 323.17 of the Revised Code, the tax commissioner, by journal entry, may extend the times for delivery of the duplicate for an additional fifteen days upon receiving a written application from the county auditor regarding an extension for the delivery of the duplicate, or from the county treasurer regarding an extension of the time for the billing and collection of taxes. The application shall contain a statement describing the emergency that will cause the unavoidable delay and must be received by the tax commissioner on or before the last day of the month preceding the day delivery of the duplicate is otherwise required. When an extension is granted for delivery of the duplicate, the time period for payment of taxes shall be extended for a like period of time. When a delay in the closing of a tax collection period becomes unavoidable, the tax commissioner, upon application by the county auditor and county treasurer, may order the time for payment of taxes to be extended if the tax commissioner determines that penalties have accrued or would otherwise accrue for reasons beyond the control of the taxpayers of the county. The order shall prescribe the final extended date for payment of taxes for that collection period.

(4) After January 1, 1999, the owner of a manufactured or mobile home taxed pursuant to division (D)(1) of this section may elect to have the home taxed pursuant to division (D)(2) of this section by filing a written request with the county auditor of the taxing district in which the home is located on or before the first day of December of any year. Upon the filing of the request, the county auditor shall determine whether all taxes levied under division (D)(1) of this section have been paid, and if those taxes have been paid, the county auditor shall tax the



manufactured or mobile home pursuant to division (D) (2) of this 895  
section commencing in the next tax year. 896

(5) A manufactured or mobile home that acquired situs in 897  
this state prior to January 1, 2000, shall be taxed pursuant to 898  
division (D) (2) of this section if no manufactured home tax had 899  
been paid for the home and the home was not exempted from 900  
taxation pursuant to division (E) of this section for the year 901  
for which the taxes were not paid. 902

(6) (a) Immediately upon receipt of any manufactured home 903  
tax duplicate from the county auditor, but not less than twenty 904  
days prior to the last date on which the first one-half taxes 905  
may be paid without penalty as prescribed in division (F) of 906  
this section, the county treasurer shall cause to be prepared 907  
and mailed or delivered to each person charged on that duplicate 908  
with taxes, or to an agent designated by such person, the tax 909  
bill prescribed by the tax commissioner under division (D) (7) of 910  
this section. When taxes are paid by installments, the county 911  
treasurer shall mail or deliver to each person charged on such 912  
duplicate or the agent designated by that person a second tax 913  
bill showing the amount due at the time of the second tax 914  
collection. The second half tax bill shall be mailed or 915  
delivered at least twenty days prior to the close of the second 916  
half tax collection period. A change in the mailing address, 917  
electronic mail address, or telephone number of any tax bill 918  
shall be made in writing to the county treasurer. Failure to 919  
receive a bill required by this section does not excuse failure 920  
or delay to pay any taxes shown on the bill or, except as 921  
provided in division (B) (1) of section 5715.39 of the Revised 922  
Code, avoid any penalty, interest, or charge for such delay. 923

A policy adopted by a county treasurer under division (A) 924

(2) of section 323.13 of the Revised Code shall also allow any 925  
person required to receive a tax bill under division (D) (6) (a) 926  
of this section to request electronic delivery of that tax bill 927  
in the same manner. A person may rescind such a request in the 928  
same manner as a request made under division (A) (2) of section 929  
323.13 of the Revised Code. The request shall terminate upon a 930  
change in the name of the person charged with the taxes pursuant 931  
to section 4503.061 of the Revised Code. 932

(b) After delivery of the copy of the delinquent 933  
manufactured home tax list under division (H) of this section, 934  
the county treasurer may prepare and mail to each person in 935  
whose name a home is listed an additional tax bill showing the 936  
total amount of delinquent taxes charged against the home as 937  
shown on the list. The tax bill shall include a notice that the 938  
interest charge prescribed by division (G) of this section has 939  
begun to accrue. 940

(7) Each tax bill prepared and mailed or delivered under 941  
division (D) (6) of this section shall be in the form and contain 942  
the information required by the tax commissioner. The 943  
commissioner may prescribe different forms for each county and 944  
may authorize the county auditor to make up tax bills and tax 945  
receipts to be used by the county treasurer. The tax bill shall 946  
not contain or be mailed or delivered with any information or 947  
material that is not required by this section or that is not 948  
authorized by section 321.45 of the Revised Code or by the tax 949  
commissioner. In addition to the information required by the 950  
commissioner, each tax bill shall contain the following 951  
information: 952

(a) The taxes levied and the taxes charged and payable 953  
against the manufactured or mobile home; 954

(b) The following notice: "Notice: If the taxes are not 955  
paid within sixty days after the county auditor delivers the 956  
delinquent manufactured home tax list to the county treasurer, 957  
you and your home may be subject to collection proceedings for 958  
tax delinquency." Failure to provide such notice has no effect 959  
upon the validity of any tax judgment to which a home may be 960  
subjected. 961

(c) In the case of manufactured or mobile homes taxed 962  
under division (D) (2) of this section, the following additional 963  
information: 964

(i) The effective tax rate. The words "effective tax rate" 965  
shall appear in boldface type. 966

(ii) The following notice: "Notice: If the taxes charged 967  
against this home have been reduced by the 2-1/2 per cent tax 968  
reduction for residences occupied by the owner but the home is 969  
not a residence occupied by the owner, the owner must notify the 970  
county auditor's office not later than March 31 of the year for 971  
which the taxes are due. Failure to do so may result in the 972  
owner being convicted of a fourth degree misdemeanor, which is 973  
punishable by imprisonment up to 30 days, a fine up to \$250, or 974  
both, and in the owner having to repay the amount by which the 975  
taxes were erroneously or illegally reduced, plus any interest 976  
that may apply. 977

If the taxes charged against this home have not been 978  
reduced by the 2-1/2 per cent tax reduction and the home is a 979  
residence occupied by the owner, the home may qualify for the 980  
tax reduction. To obtain an application for the tax reduction or 981  
further information, the owner may contact the county auditor's 982  
office at \_\_\_\_\_ (insert the address and telephone number of 983  
the county auditor's office). 984

(E) (1) A manufactured or mobile home is not subject to 985  
this section when any of the following applies: 986

(a) It is taxable as personal property pursuant to section 987  
5709.01 of the Revised Code. Any manufactured or mobile home 988  
that is used as a residence shall be subject to this section and 989  
shall not be taxable as personal property pursuant to section 990  
5709.01 of the Revised Code. 991

(b) It bears a license plate issued by any state other 992  
than this state unless the home is in this state in excess of an 993  
accumulative period of thirty days in any calendar year. 994

(c) The annual tax has been paid on the home in this state 995  
for the current year. 996

(d) The tax commissioner has determined, pursuant to 997  
section 5715.27 of the Revised Code, that the property is exempt 998  
from taxation, or would be exempt from taxation under Chapter 999  
5709. of the Revised Code if it were classified as real 1000  
property. 1001

(2) A travel trailer or park trailer, as these terms are 1002  
defined in section 4501.01 of the Revised Code, is not subject 1003  
to this section if it is unused or unoccupied and stored at the 1004  
owner's normal place of residence or at a recognized storage 1005  
facility. 1006

(3) A travel trailer or park trailer, as these terms are 1007  
defined in section 4501.01 of the Revised Code, is subject to 1008  
this section and shall be taxed as a manufactured or mobile home 1009  
if it has a situs longer than thirty days in one location and is 1010  
connected to existing utilities, unless either of the following 1011  
applies: 1012

(a) The situs is in a state facility or a camping or park 1013

area as defined in division (C), (Q), (S), or (V) of section 1014  
3729.01 of the Revised Code. 1015

(b) The situs is in a camping or park area that is a tract 1016  
of land that has been limited to recreational use by deed or 1017  
zoning restrictions and subdivided for sale of five or more 1018  
individual lots for the express or implied purpose of occupancy 1019  
by either self-contained recreational vehicles as defined in 1020  
division (T) of section 3729.01 of the Revised Code or by 1021  
dependent recreational vehicles as defined in division (D) of 1022  
section 3729.01 of the Revised Code. 1023

(F) Except as provided in division (D)(3) of this section, 1024  
the manufactured home tax is due and payable as follows: 1025

(1) When a manufactured or mobile home has a situs in this 1026  
state, as provided in this section, on the first day of January, 1027  
one-half of the amount of the tax is due and payable on or 1028  
before the first day of March and the balance is due and payable 1029  
on or before the thirty-first day of July. At the option of the 1030  
owner of the home, the tax for the entire year may be paid in 1031  
full on the first day of March. 1032

(2) When a manufactured or mobile home first acquires a 1033  
situs in this state after the first day of January, no tax is 1034  
due and payable for that year. 1035

(G) (1) (a) Except as otherwise provided in division (G) (1) 1036  
(b) of this section, if one-half of the current taxes charged 1037  
under this section against a manufactured or mobile home, 1038  
together with the full amount of any delinquent taxes, are not 1039  
paid on or before the first day of March in that year, or on or 1040  
before the last day for such payment as extended pursuant to 1041  
section 4503.063 of the Revised Code, a penalty of ten per cent 1042

shall be charged against the unpaid balance of such half of the 1043  
current taxes. If the total amount of all such taxes is not paid 1044  
on or before the thirty-first day of July, next thereafter, or 1045  
on or before the last day for payment as extended pursuant to 1046  
section 4503.063 of the Revised Code, a like penalty shall be 1047  
charged on the balance of the total amount of the unpaid current 1048  
taxes. 1049

(b) After a valid delinquent tax contract that includes 1050  
unpaid current taxes from a first-half collection period 1051  
described in division (F) of this section has been entered into 1052  
under section 323.31 of the Revised Code, no ten per cent 1053  
penalty shall be charged against such taxes after the second- 1054  
half collection period while the delinquent tax contract remains 1055  
in effect. On the day a delinquent tax contract becomes void, 1056  
the ten per cent penalty shall be charged against such taxes and 1057  
shall equal the amount of penalty that would have been charged 1058  
against unpaid current taxes outstanding on the date on which 1059  
the second-half penalty would have been charged thereon under 1060  
division (G)(1)(a) of this section if the contract had not been 1061  
in effect. 1062

(2)(a) On the first day of the month following the last 1063  
day the second installment of taxes may be paid without penalty 1064  
beginning in 2000, interest shall be charged against and 1065  
computed on all delinquent taxes other than the current taxes 1066  
that became delinquent taxes at the close of the last day such 1067  
second installment could be paid without penalty. The charge 1068  
shall be for interest that accrued during the period that began 1069  
on the preceding first day of December and ended on the last day 1070  
of the month that included the last date such second installment 1071  
could be paid without penalty. The interest shall be computed at 1072  
the rate per annum prescribed by section 5703.47 of the Revised 1073

Code and shall be entered as a separate item on the delinquent  
manufactured home tax list compiled under division (H) of this  
section.

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

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

(3) If the full amount of the taxes due at either of the  
times prescribed by division (F) of this section is paid within  
ten days after such time, the county treasurer shall waive the  
collection of and the county auditor shall remit one-half of the

penalty provided for in this division for failure to make that 1104  
payment by the prescribed time. 1105

(4) The treasurer shall compile and deliver to the county 1106  
auditor a list of all tax payments the treasurer has received as 1107  
provided in division (G) (3) of this section. The list shall 1108  
include any information required by the auditor for the 1109  
remission of the penalties waived by the treasurer. The taxes so 1110  
collected shall be included in the settlement next succeeding 1111  
the settlement then in process. 1112

(H) (1) The county auditor shall compile annually a 1113  
"delinquent manufactured home tax list" consisting of homes the 1114  
county treasurer's records indicate have taxes that were not 1115  
paid within the time prescribed by divisions (D) (3) and (F) of 1116  
this section, have taxes that remain unpaid from prior years, or 1117  
have unpaid tax penalties or interest that have been assessed. 1118

(2) Within thirty days after the settlement under division 1119  
(H) (2) of section 321.24 of the Revised Code, the county auditor 1120  
shall deliver a copy of the delinquent manufactured home tax 1121  
list to the county treasurer. The auditor shall update and 1122  
publish the delinquent manufactured home tax list annually in 1123  
the same manner as delinquent real property tax lists are 1124  
published. The county auditor may apportion the cost of 1125  
publishing the list among taxing districts in proportion to the 1126  
amount of delinquent manufactured home taxes so published that 1127  
each taxing district is entitled to receive upon collection of 1128  
those taxes, or the county auditor may charge the owner of a 1129  
home on the list a flat fee established under section 319.54 of 1130  
the Revised Code for the cost of publishing the list and, if the 1131  
fee is not paid, may place the fee upon the delinquent 1132  
manufactured home tax list as a lien on the listed home, to be 1133



collected as other manufactured home taxes. 1134

(3) When taxes, penalties, or interest are charged against 1135  
a person on the delinquent manufactured home tax list and are 1136  
not paid within sixty days after the list is delivered to the 1137  
county treasurer, the county treasurer shall, in addition to any 1138  
other remedy provided by law for the collection of taxes, 1139  
penalties, and interest, enforce collection of such taxes, 1140  
penalties, and interest by civil action in the name of the 1141  
treasurer against the owner for the recovery of the unpaid taxes 1142  
following the procedures for the recovery of delinquent real 1143  
property taxes in sections 323.25 to 323.28 of the Revised Code. 1144  
The action may be brought in municipal or county court, provided 1145  
the amount charged does not exceed the monetary limitations for 1146  
original jurisdiction for civil actions in those courts. 1147

It is sufficient, having made proper parties to the suit, 1148  
for the county treasurer to allege in the treasurer's bill of 1149  
particulars or petition that the taxes stand chargeable on the 1150  
books of the county treasurer against such person, that they are 1151  
due and unpaid, and that such person is indebted in the amount 1152  
of taxes appearing to be due the county. The treasurer need not 1153  
set forth any other matter relating thereto. If it is found on 1154  
the trial of the action that the person is indebted to the 1155  
state, judgment shall be rendered in favor of the county 1156  
treasurer prosecuting the action. The judgment debtor is not 1157  
entitled to the benefit of any law for stay of execution or 1158  
exemption of property from levy or sale on execution in the 1159  
enforcement of the judgment. 1160

Upon the filing of an entry of confirmation of sale or an 1161  
order of forfeiture in a proceeding brought under this division, 1162  
title to the manufactured or mobile home shall be in the 1163

purchaser. The clerk of courts shall issue a certificate of 1164  
title to the purchaser upon presentation of proof of filing of 1165  
the entry of confirmation or order and, in the case of a 1166  
forfeiture, presentation of the county auditor's certificate of 1167  
sale. 1168

(I) The total amount of taxes collected shall be 1169  
distributed in the following manner: four per cent shall be 1170  
allowed as compensation to the county auditor for the county 1171  
auditor's service in assessing the taxes; two per cent shall be 1172  
allowed as compensation to the county treasurer for the services 1173  
the county treasurer renders as a result of the tax levied by 1174  
this section. Such amounts shall be paid into the county 1175  
treasury, to the credit of the county general revenue fund, on 1176  
the warrant of the county auditor. Fees to be paid to the credit 1177  
of the real estate assessment fund shall be collected pursuant 1178  
to division (C) of section 319.54 of the Revised Code and paid 1179  
into the county treasury, on the warrant of the county auditor. 1180  
The balance of the taxes collected shall be distributed among 1181  
the taxing subdivisions of the county in which the taxes are 1182  
collected and paid in the same proportions that the amount of 1183  
manufactured home tax levied by each taxing subdivision of the 1184  
county in the current tax year bears to the amount of such tax 1185  
levied by all such subdivisions in the county in the current tax 1186  
year. The taxes levied and revenues collected under this section 1187  
shall be in lieu of any general property tax and any tax levied 1188  
with respect to the privilege of using or occupying a 1189  
manufactured or mobile home in this state except as provided in 1190  
sections 4503.04 and 5741.02 of the Revised Code. 1191

(J) An agreement to purchase or a bill of sale for a 1192  
manufactured home shall show whether or not the furnishings and 1193  
equipment are included in the purchase price. 1194

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

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

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

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

the sale: 1225

(i) The home has lost value due to a casualty. 1226

(ii) An addition or fixture has been added to the home. 1227

(3) The county auditor shall have each home viewed and 1228  
appraised at least once in each six-year period in the same year 1229  
in which real property in the county is appraised pursuant to 1230  
Chapter 5713. of the Revised Code, and shall update the 1231  
appraised values in the third calendar year following the 1232  
appraisal. The person viewing or appraising a home may enter the 1233  
home to determine by actual view any additions or fixtures that 1234  
have been added since the last appraisal. In conducting the 1235  
appraisals and establishing the true value, the auditor shall 1236  
follow the procedures set forth for appraising real property in 1237  
sections 5713.01 and 5713.03 of the Revised Code. 1238

(4) The county auditor shall place the true value of each 1239  
home on the manufactured home tax list upon completion of an 1240  
appraisal. 1241

(5) (a) If the county auditor changes the true value of a 1242  
home, the auditor shall notify the owner of the home in writing, 1243  
delivered by mail or in person. The notice shall be given at 1244  
least thirty days prior to the issuance of any tax bill that 1245  
reflects the change. Failure to receive the notice does not 1246  
invalidate any proceeding under this section. 1247

(b) Any owner of a home or any other person or party that 1248  
would be authorized to file a complaint under division (A) of 1249  
section 5715.19 of the Revised Code if the home was real 1250  
property may file a complaint against the true value of the home 1251  
as appraised under this section. The complaint shall be filed 1252  
with the county auditor on or before the thirty-first day of 1253

March of the current tax year or the date of closing of the 1254  
collection for the first half of manufactured home taxes for the 1255  
current tax year, whichever is later. The auditor shall present 1256  
to the county board of revision all complaints filed with the 1257  
auditor under this section. The board shall hear and investigate 1258  
the complaint and may take action on it as provided under 1259  
sections 5715.11 to 5715.19 of the Revised Code. 1260

(c) If the county board of revision determines, pursuant 1261  
to a complaint against the valuation of a manufactured or mobile 1262  
home filed under this section, that the amount of taxes, 1263  
assessments, or other charges paid was in excess of the amount 1264  
due based on the valuation as finally determined, then the 1265  
overpayment shall be refunded in the manner prescribed in 1266  
section 5715.22 of the Revised Code. 1267

(d) Payment of all or part of a tax under this section for 1268  
any year for which a complaint is pending before the county 1269  
board of revision does not abate the complaint or in any way 1270  
affect the hearing and determination thereof. 1271

(M) If the county auditor determines that any tax or other 1272  
charge or any part thereof has been erroneously charged as a 1273  
result of a clerical error as defined in section 319.35 of the 1274  
Revised Code, the county auditor shall call the attention of the 1275  
county board of revision to the erroneous charges. If the board 1276  
finds that the taxes or other charges have been erroneously 1277  
charged or collected, it shall certify the finding to the 1278  
auditor. Upon receipt of the certification, the auditor shall 1279  
remove the erroneous charges on the manufactured home tax list 1280  
or delinquent manufactured home tax list in the same manner as 1281  
is prescribed in section 319.35 of the Revised Code for 1282  
erroneous charges against real property, and refund any 1283

erroneous charges that have been collected, with interest, in 1284  
the same manner as is prescribed in section 319.36 of the 1285  
Revised Code for erroneous charges against real property. 1286

(N) As used in this section and section 4503.061 of the 1287  
Revised Code: 1288

(1) "Manufactured home taxes" includes taxes, penalties, 1289  
and interest charged under division (C) or (G) of this section 1290  
and any penalties charged under division (G) or (H) (5) of 1291  
section 4503.061 of the Revised Code. 1292

(2) "Current taxes" means all manufactured home taxes 1293  
charged against a manufactured or mobile home that have not 1294  
appeared on the manufactured home tax list for any prior year. 1295  
Current taxes become delinquent taxes if they remain unpaid 1296  
after the last day prescribed for payment of the second 1297  
installment of current taxes without penalty, whether or not 1298  
they have been certified delinquent. 1299

(3) "Delinquent taxes" means: 1300

(a) Any manufactured home taxes that were charged against 1301  
a manufactured or mobile home for a prior year, including any 1302  
penalties or interest charged for a prior year and the costs of 1303  
publication under division (H) (2) of this section, and that 1304  
remain unpaid; 1305

(b) Any current manufactured home taxes charged against a 1306  
manufactured or mobile home that remain unpaid after the last 1307  
day prescribed for payment of the second installment of current 1308  
taxes without penalty, whether or not they have been certified 1309  
delinquent, including any penalties or interest and the costs of 1310  
publication under division (H) (2) of this section. 1311

**Sec. 4503.065.** (A) (1) Division (A) of this section applies 1312

to any of the following persons: 1313

(a) An individual who is permanently and totally disabled; 1314

(b) An individual who is sixty-five years of age or older; 1315

(c) An individual who is the surviving spouse of a 1316  
deceased person who was permanently and totally disabled or 1317  
sixty-five years of age or older and who applied and qualified 1318  
for a reduction in assessable value under this section in the 1319  
year of death, provided the surviving spouse is at least fifty- 1320  
nine but not sixty-five or more years of age on the date the 1321  
deceased spouse dies. 1322

(2) The manufactured home tax on a manufactured or mobile 1323  
home that is paid pursuant to division (C) of section 4503.06 of 1324  
the Revised Code and that is owned and occupied as a home by an 1325  
individual whose domicile is in this state and to whom this 1326  
section applies, shall be reduced for any tax year for which an 1327  
application for such reduction has been approved, provided the 1328  
individual did not acquire ownership from a person, other than 1329  
the individual's spouse, related by consanguinity or affinity 1330  
for the purpose of qualifying for the reduction. An owner 1331  
includes a settlor of a revocable or irrevocable inter vivos 1332  
trust holding the title to a manufactured or mobile home 1333  
occupied by the settlor as of right under the trust. 1334

(a) For manufactured and mobile homes for which the tax 1335  
imposed by section 4503.06 of the Revised Code is computed under 1336  
division (D) (2) of that section, the reduction shall equal one 1337  
of the following amounts, as applicable to the person: 1338

(i) If the person received a reduction under this section 1339  
for tax year 2007, the greater of the reduction for that tax 1340  
year or the amount computed under division (A) (2) (b) of this 1341

section; 1342

(ii) If the person received, for any homestead, a 1343  
reduction under division (A) of this section for tax year 2014 1344  
or under division (A) (1) of section 323.152 of the Revised Code 1345  
for tax year 2013 or the person is the surviving spouse of such 1346  
a person and the surviving spouse is at least fifty-nine years 1347  
of age on the date the deceased spouse dies, the amount computed 1348  
under division (A) (2) (b) of this section. 1349

(iii) If the person is not described in division (A) (2) (a) 1350  
(i) or (ii) of this section and the person's total income does 1351  
not exceed thirty thousand dollars, as adjusted under division 1352  
(A) (2) (e) of this section, the amount computed under division 1353  
(A) (2) (b) of this section. 1354

(b) The amount of the reduction under division (A) (2) (b) 1355  
of this section equals the product of the following: 1356

(i) Twenty-five thousand dollars of the true value of the 1357  
property in money, as adjusted under division (A) (2) (e) of this 1358  
section; 1359

(ii) The assessment percentage established by the tax 1360  
commissioner under division (B) of section 5715.01 of the 1361  
Revised Code, not to exceed thirty-five per cent; 1362

(iii) The effective tax rate used to calculate the taxes 1363  
charged against the property for the current year, where 1364  
"effective tax rate" is defined as in section 323.08 of the 1365  
Revised Code; 1366

(iv) The quantity equal to one minus the sum of the 1367  
percentage reductions in taxes received by the property for the 1368  
current tax year under ~~section~~ sections 319.302 and 319.303 of 1369  
the Revised Code and division (B) of section 323.152 of the 1370



Revised Code. 1371

(c) For manufactured and mobile homes for which the tax 1372  
imposed by section 4503.06 of the Revised Code is computed under 1373  
division (D)(1) of that section, the reduction shall equal one 1374  
of the following amounts, as applicable to the person: 1375

(i) If the person received a reduction under this section 1376  
for tax year 2007, the greater of the reduction for that tax 1377  
year or the amount computed under division (A)(2)(d) of this 1378  
section; 1379

(ii) If the person received, for any homestead, a 1380  
reduction under division (A) of this section for tax year 2014 1381  
or under division (A)(1) of section 323.152 of the Revised Code 1382  
for tax year 2013 or the person is the surviving spouse of such 1383  
a person and the surviving spouse is at least fifty-nine years 1384  
of age on the date the deceased spouse dies, the amount computed 1385  
under division (A)(2)(d) of this section. 1386

(iii) If the person is not described in division (A)(2)(c) 1387  
(i) or (ii) of this section and the person's total income does 1388  
not exceed thirty thousand dollars, as adjusted under division 1389  
(A)(2)(e) of this section, the amount computed under division 1390  
(A)(2)(d) of this section. 1391

(d) The amount of the reduction under division (A)(2)(d) 1392  
of this section equals the product of the following: 1393

(i) Twenty-five thousand dollars of the cost to the owner, 1394  
or the market value at the time of purchase, whichever is 1395  
greater, as those terms are used in division (D)(1) of section 1396  
4503.06 of the Revised Code, and as adjusted under division (A) 1397  
(2)(e) of this section; 1398

(ii) The percentage from the appropriate schedule in 1399

division (D) (1) (b) of section 4503.06 of the Revised Code; 1400

(iii) The assessment percentage of forty per cent used in 1401  
division (D) (1) (b) of section 4503.06 of the Revised Code; 1402

(iv) The tax rate of the taxing district in which the home 1403  
has its situs. 1404

(e) The tax commissioner shall adjust the income threshold 1405  
described in divisions (A) (2) (a) (iii) and (A) (2) (c) (iii) and the 1406  
reduction amounts described in divisions (A) (2) (b) (i), (A) (2) (d) 1407  
(i), (B) (1), (B) (2), (C) (1), and (C) (2) of this section by 1408  
completing the following calculations in September of each year: 1409

(i) Determine the percentage increase in the gross 1410  
domestic product deflator determined by the bureau of economic 1411  
analysis of the United States department of commerce from the 1412  
first day of January of the preceding calendar year to the last 1413  
day of December of the preceding calendar year; 1414

(ii) Multiply that percentage increase by the total income 1415  
threshold or reduction amount for the ensuing tax year, as 1416  
applicable; 1417

(iii) Add the resulting product to the total income 1418  
threshold or reduction amount, as applicable for the ensuing tax 1419  
year; 1420

(iv) Round the resulting sum to the nearest multiple of 1421  
one hundred dollars. 1422

The commissioner shall certify the amount resulting from 1423  
each adjustment to each county auditor not later than the first 1424  
day of December each year. The certified amount applies to the 1425  
second ensuing tax year. The commissioner shall not make the 1426  
applicable adjustment in any calendar year in which the amount 1427

resulting from the adjustment would be less than the total 1428  
income threshold or the reduction amount for the ensuing tax 1429  
year. 1430

(B) (1) The manufactured home tax levied pursuant to 1431  
division (C) of section 4503.06 of the Revised Code on a 1432  
manufactured or mobile home that is owned and occupied by a 1433  
disabled veteran shall be reduced for any tax year for which an 1434  
application for such reduction has been approved, provided the 1435  
disabled veteran did not acquire ownership from a person, other 1436  
than the disabled veteran's spouse, related by consanguinity or 1437  
affinity for the purpose of qualifying for the reduction. An 1438  
owner includes an owner within the meaning of division (A) (2) of 1439  
this section. 1440

(a) For manufactured and mobile homes for which the tax 1441  
imposed by section 4503.06 of the Revised Code is computed under 1442  
division (D) (2) of that section, the reduction shall equal the 1443  
product obtained by multiplying fifty thousand dollars of the 1444  
true value of the property in money, as adjusted under division 1445  
(A) (2) (e) of this section, by the amounts described in divisions 1446  
(A) (2) (b) (ii) to (iv) of this section. 1447

(b) For manufactured and mobile homes for which the tax 1448  
imposed by section 4503.06 of the Revised Code is computed under 1449  
division (D) (1) of that section, the reduction shall equal the 1450  
product obtained by multiplying fifty thousand dollars of the 1451  
cost to the owner, or the market value at the time of purchase, 1452  
whichever is greater, as those terms are used in division (D) (1) 1453  
of section 4503.06 of the Revised Code, as adjusted under 1454  
division (A) (2) (e) of this section, by the amounts described in 1455  
divisions (A) (2) (d) (ii) to (iv) of this section. 1456

The reduction is in lieu of any reduction under section 1457

4503.0610 of the Revised Code or division (A), (B) (2), or (C) of 1458  
this section. The reduction applies to only one manufactured or 1459  
mobile home owned and occupied by a disabled veteran. 1460

(2) The manufactured home tax levied pursuant to division 1461  
(C) of section 4503.06 of the Revised Code on a manufactured or 1462  
mobile home that is owned and occupied by the surviving spouse 1463  
of a disabled veteran shall be reduced for each tax year for 1464  
which an application for such reduction has been approved. The 1465  
reduction shall equal the amount of the reduction authorized 1466  
under division (B) (1) (a) or (b) of this section, as applicable. 1467  
An owner includes an owner within the meaning of division (A) (2) 1468  
of this section. 1469

The reduction is in lieu of any reduction under section 1470  
4503.0610 of the Revised Code or division (A), (B) (1), or (C) of 1471  
this section. The reduction applies to only one manufactured or 1472  
mobile home owned and occupied by the surviving spouse of a 1473  
disabled veteran. A manufactured or mobile home qualifies for a 1474  
reduction in taxes under division (B) (2) of this section 1475  
beginning in one of the following tax years: 1476

(a) For a surviving spouse described in division (H) (1) of 1477  
section 4503.064 of the Revised Code, the year the disabled 1478  
veteran dies; 1479

(b) For a surviving spouse described in division (H) (2) of 1480  
section 4503.064 of the Revised Code, the first year on the 1481  
first day of January of which the total disability rating 1482  
described in division (F) of section 323.151 of the Revised Code 1483  
has been received for the deceased spouse. 1484

In either case, the reduction shall continue through the 1485  
tax year in which the surviving spouse dies or remarries. 1486

(C) The manufactured home tax levied pursuant to division 1487  
(C) of section 4503.06 of the Revised Code on a manufactured or 1488  
mobile home that is owned and occupied by the surviving spouse 1489  
of a public service officer killed in the line of duty shall be 1490  
reduced for any tax year for which an application for such 1491  
reduction has been approved, provided the surviving spouse did 1492  
not acquire ownership from a person, other than the surviving 1493  
spouse's deceased public service officer spouse, related by 1494  
consanguinity or affinity for the purpose of qualifying for the 1495  
reduction. An owner includes an owner within the meaning of 1496  
division (A) (2) of this section. 1497

(1) For manufactured and mobile homes for which the tax 1498  
imposed by section 4503.06 of the Revised Code is computed under 1499  
division (D) (2) of that section, the reduction shall equal the 1500  
product obtained by multiplying fifty thousand dollars of the 1501  
true value of the property in money, as adjusted under division 1502  
(A) (2) (e) of this section, by the amounts described in divisions 1503  
(A) (2) (b) (ii) to (iv) of this section. 1504

(2) For manufactured and mobile homes for which the tax 1505  
imposed by section 4503.06 of the Revised Code is computed under 1506  
division (D) (1) of that section, the reduction shall equal the 1507  
product obtained by multiplying fifty thousand dollars of the 1508  
cost to the owner, or the market value at the time of purchase, 1509  
whichever is greater, as those terms are used in division (D) (1) 1510  
of section 4503.06 of the Revised Code, as adjusted under 1511  
division (A) (2) (e) of this section, by the amounts described in 1512  
divisions (A) (2) (d) (ii) to (iv) of this section. 1513

The reduction is in lieu of any reduction under section 1514  
4503.0610 of the Revised Code or division (A) or (B) of this 1515  
section. The reduction applies to only one manufactured or 1516

mobile home owned and occupied by such a surviving spouse. A 1517  
manufactured or mobile home qualifies for a reduction in taxes 1518  
under this division for the tax year in which the public service 1519  
officer dies through the tax year in which the surviving spouse 1520  
dies or remarries. 1521

(D) If the owner or the spouse of the owner of a 1522  
manufactured or mobile home is eligible for a homestead 1523  
exemption on the land upon which the home is located, the 1524  
reduction to which the owner or spouse is entitled under this 1525  
section shall not exceed the difference between the reduction to 1526  
which the owner or spouse is entitled under division (A), (B), 1527  
or (C) of this section and the amount of the reduction under the 1528  
homestead exemption. 1529

(E) No reduction shall be made with respect to the home of 1530  
any person convicted of violating division (C) or (D) of section 1531  
4503.066 of the Revised Code for a period of three years 1532  
following the conviction. 1533

**Sec. 4503.0610.** (A) If a board of county commissioners 1534  
adopts a resolution granting a partial real property tax 1535  
exemption under section 323.158 of the Revised Code, it also 1536  
shall adopt a resolution under this section granting a partial 1537  
manufactured home tax exemption. The partial exemption shall 1538  
take the form of a reduction each year in the manufactured home 1539  
tax charged against each manufactured home in the county under 1540  
section 4503.06 of the Revised Code, by the same percentage by 1541  
which real property taxes were reduced for the preceding year in 1542  
the resolution adopted under section 323.158 of the Revised 1543  
Code. Upon adopting the resolution under this section, the board 1544  
shall certify copies of it to the county auditor and the tax 1545  
commissioner. 1546

(B) After complying with sections 319.303, 319.304,  
4503.06, and 4503.065 of the Revised Code, the county auditor  
shall reduce the remaining sum to be levied against a  
manufactured home by the percentage called for in the resolution  
adopted under division (A) of this section. The auditor shall  
certify the amount of tax remaining after the reduction to the  
county treasurer for collection as the manufactured home tax  
charged and payable on the manufactured home.

(C) For each tax year, the county auditor shall certify to  
the board of county commissioners the total amount by which  
manufactured home taxes are reduced under this section. At the  
time of each semi-annual distribution of manufactured home taxes  
in the county, the board shall pay to the auditor one-half of  
that total amount. Upon receipt of the payment, the auditor  
shall distribute it among the various taxing districts in the  
county as though it had been levied and collected as  
manufactured home taxes. The board shall make the payment from  
the county general fund or from any other county revenue that  
may be used for that purpose.

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

**Section 2.** That existing sections 319.301, 323.08,  
323.152, 323.155, 323.158, 4503.06, 4503.065, and 4503.0610 of  
the Revised Code are hereby repealed.

**Section 3.** Subject to division (G) of Section 4 of this  
act, the enactment by this act of section 319.303 of the Revised  
Code applies to tax year 2025 and thereafter, in the case of  
property on the real property tax list, and to tax year 2026 and  
thereafter, in the case of property on the manufactured home tax

list. 1577

**Section 4.** (A) All terms used in this section have the 1578  
same meanings as in section 319.303 of the Revised Code, as 1579  
enacted by this act. 1580

(B) Within sixty days after the effective date of this 1581  
section, the Tax Commissioner shall do all of the following: 1582

(1) For all property located in a county that underwent a 1583  
reappraisal or triennial update in tax year 2023 or 2024, 1584  
determine whether the property would have been eligible for a 1585  
reduction in taxes under section 319.303 of the Revised Code for 1586  
that tax year if that section had been in effect for that tax 1587  
year; 1588

(2) For all property that would have been eligible for a 1589  
reduction in taxes, as determined under division (B) (1) of this 1590  
section, compute the credit factor that would have been 1591  
calculated for that property in the tax year in which the 1592  
property was subject to the reappraisal or triennial update as 1593  
if this act had been in effect for that tax year; 1594

(3) Certify the credit factors determined under division 1595  
(B) (2) of this section to the appropriate county auditors. 1596

(C) Notwithstanding section 319.303 of the Revised Code, 1597  
as enacted by this act, property that was located in a county 1598  
that underwent a reappraisal or triennial update in tax year 1599  
2023 and for which a credit factor is certified under division 1600  
(B) (3) of this section is eligible for a reduction in taxes for 1601  
tax year 2025, in the case of property on the real property tax 1602  
list, or tax year 2026, in the case of property on the 1603  
manufactured home tax list. The reduction shall equal the 1604  
product obtained by multiplying that credit factor by the taxes 1605



charged and payable against the property for that tax year. 1606

(D) Notwithstanding section 319.303 of the Revised Code, 1607  
as enacted by this act, property that was located in a county 1608  
that underwent a reappraisal or triennial update in tax year 1609  
2024 and for which a credit factor is certified under division 1610  
(B) (3) of this section is eligible for a reduction in taxes for 1611  
tax years 2025 and 2026, in the case of property on the real 1612  
property tax list, or tax years 2026 and 2027, in the case of 1613  
property on the manufactured home tax list. The reduction shall 1614  
equal the product obtained by multiplying that credit factor by 1615  
the taxes charged and payable against the property for each such 1616  
tax year. 1617

(E) Notwithstanding section 319.303 of the Revised Code, 1618  
as enacted by this act, the Tax Commissioner, rather than county 1619  
auditors, shall compute the credit factor for property that is 1620  
located in a county that is undergoing a reappraisal or 1621  
triennial update in tax year 2025 and that is eligible for the 1622  
reduction in taxes under that section. Within sixty days after 1623  
the effective date of this section, the Commissioner shall 1624  
determine whether property located in such counties is eligible 1625  
for the reduction and, if so, compute the credit factor for that 1626  
property. The Commissioner shall certify the credit factors 1627  
determined under division (E) of this section to the appropriate 1628  
county auditors. 1629

(F) Within thirty days after the effective date of this 1630  
section, each county auditor shall certify to the Tax 1631  
Commissioner, in the form prescribed by the Commissioner, each 1632  
of the following for each school district and each joint 1633  
vocational school district with territory in the county: 1634

(1) The total value of qualifying nonbusiness property; 1635

(2) The total value of qualifying business property;	1636
(3) The taxes charged and payable, as described in	1637
division (A) (5) (a) of section 319.303 of the Revised Code, as	1638
enacted by this act, for the property described in divisions (F)	1639
(1) and (2) of this section;	1640
(4) The taxes charged and payable, as described in	1641
division (A) (5) (b) of section 319.303 of the Revised Code, as	1642
enacted by this act, for the property described in divisions (F)	1643
(1) and (2) of this section;	1644
(5) The floor tax revenue for the property described in	1645
divisions (F) (1) and (2) of this section.	1646
If the county is scheduled to undergo a reappraisal or	1647
triennial update for tax year 2025, the certifications required	1648
in division (F) of this section shall be for that tax year. If	1649
the county is not scheduled to undergo a reappraisal or	1650
triennial update for that tax year, the certifications shall be	1651
for the tax year in which the county most recently underwent a	1652
reappraisal or triennial update.	1653
(G) Notwithstanding any provision of the Revised Code to	1654
the contrary, the reduction authorized for any property under	1655
this section or section 319.303 of the Revised Code for tax year	1656
2025, in the case of property on the real property tax list, or	1657
tax year 2026, in the case of property on the manufactured home	1658
tax list, shall be applied entirely against the second-half tax	1659
bill issued for such property for that respective tax year.	1660
<b>Section 5.</b> (A) All terms used in this section have the	1661
same meanings as in section 319.303 of the Revised Code, as	1662
enacted by this act.	1663
(B) For each school district or joint vocational school	1664

district that includes property that is subject to a reduction 1665  
in taxes under Section 4 of this act for tax year 2025, in the 1666  
case of property on the real property tax list, or tax year 1667  
2026, in the case of property on the manufactured home tax list, 1668  
the Tax Commissioner shall, on or before August 1, 2026, 1669  
calculate the difference obtained by subtracting the amount 1670  
described in division (B)(2) of this section from the amount 1671  
described in division (B)(1) of this section: 1672

(1) The total taxes charged and payable by the district 1673  
for tax year 2024, in the case of property on the real property 1674  
tax list, or tax year 2025, in the case of property on the 1675  
manufactured home tax list, against the property subject to that 1676  
reduction. 1677

(2) The taxes charged and payable by the district against 1678  
such property for tax year 2025, in the case of property on the 1679  
real property tax list, or tax year 2026, in the case of 1680  
property on the manufactured home tax list, subtracted by the 1681  
total amount of reductions allowed against such property under 1682  
Section 4 of this act for that applicable year. 1683

If a school district or joint vocational school district 1684  
includes property in a county that will undergo a reappraisal or 1685  
triennial update in 2026 and a county that will undergo a 1686  
reappraisal or triennial update in 2027, the Tax Commissioner 1687  
shall compute separate amounts under division (B) of this 1688  
section for the property in each county. 1689

(C) For each school district or joint vocational school 1690  
district that includes property that is subject to a reduction 1691  
in taxes under Section 4 of this act for tax year 2026, in the 1692  
case of property on the real property tax list, or tax year 1693  
2027, in the case of property on the manufactured home tax list, 1694

the Tax Commissioner shall, on or before August 1, 2027, 1695  
calculate the difference obtained by subtracting the amount 1696  
described in division (C) (2) of this section from the amount 1697  
described in division (C) (1) of this section: 1698

(1) The total taxes charged and payable by the district 1699  
for tax year 2024, in the case of property on the real property 1700  
tax list, or tax year 2025, in the case of property on the 1701  
manufactured home tax list, against the property subject to that 1702  
reduction. 1703

(2) The taxes charged and payable by the district against 1704  
such property for tax year 2026, in the case of property on the 1705  
real property tax list, or tax year 2027, in the case of 1706  
property on the manufactured home tax list, subtracted by the 1707  
total amount of reductions allowed against such property under 1708  
Section 4 of this act for the applicable year. 1709

(D) If the difference calculated under division (B) or (C) 1710  
of this section for a school district or joint vocational school 1711  
district is greater than zero, the Tax Commissioner shall 1712  
certify that amount to the Director of Education and Workforce 1713  
for payment to that district. In the case of amounts calculated 1714  
under division (B) of this section, the Director of Budget and 1715  
Management shall transfer the amount certified from the Expanded 1716  
Sales Tax Holiday Fund (Fund 5AX1) to the School Revenue 1717  
Temporary Offset Fund (Fund 7108), which is hereby created in 1718  
the state treasury, and the Director of Education and Workforce 1719  
shall provide for payment of the amounts to eligible districts 1720  
on or before August 15, 2026. An amount necessary to make the 1721  
payments is hereby appropriated in fiscal year 2027 from Fund 1722  
7108. In the case of amounts calculated under division (C) of 1723  
this section, the Director shall provide for payment of the 1724

amounts to eligible districts on or before August 15, 2027. 1725

(E) Notwithstanding section 131.44 of the Revised Code, no 1726  
sales tax holiday shall be held in 2026, and the Director of 1727  
Budget and Management shall delay the certification required to 1728  
be made under division (B)(2) of that section in 2026 until 1729  
August 30, 2026. 1730

**Section 6.** Section 323.152 of the Revised Code as 1731  
presented in this act takes effect on the later of January 1, 1732  
2026, or the effective date of this section. (January 1, 2026, 1733  
is the effective date of an earlier amendment to that section by 1734  
H.B. 96 of the 136th General Assembly.) 1735

**Section 7.** Within the limits set forth in this act, the 1736  
Director of Budget and Management shall establish accounts 1737  
indicating the source and amount of funds for each appropriation 1738  
made in this act, and shall determine the manner in which 1739  
appropriation accounts shall be maintained. Expenditures from 1740  
operating appropriations contained in this act shall be 1741  
accounted for as though made in, and are subject to all 1742  
applicable provisions of, H.B. 96 of the 136th General Assembly. 1743

**Section 8.** Section 4503.065 of the Revised Code is 1744  
presented in this act as a composite of the section as amended 1745  
by both H.B. 33 and S.B. 43 of the 135th General Assembly. The 1746  
General Assembly, applying the principle stated in division (B) 1747  
of section 1.52 of the Revised Code that amendments are to be 1748  
harmonized if reasonably capable of simultaneous operation, 1749  
finds that the composite is the resulting version of the section 1750  
in effect prior to the effective date of the section as 1751  
presented in this act. 1752