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**136th General Assembly**

**Regular Session**

**2025-2026**

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

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 imposed by Section 2 of Article XII, Ohio Constitution;	19 20
(3) Taxes provided for by the charter of a municipal corporation.	21 22
(B) As used in this section:	23
(1) "Real property" includes real property owned by a railroad.	24 25
(2) "Carryover property" means all real property on the current year's tax list except:	26 27
(a) Land and improvements that were not taxed by the district in both the preceding year and the current year;	28 29
(b) Land and improvements that were not in the same class in both the preceding year and the current year.	30 31
(3) "Effective tax rate" means with respect to each class of property:	32 33
(a) The sum of the total taxes that would have been charged and payable for current expenses against real property in that class if each of the district's taxes were reduced for the current year under division (D)(1) of this section without regard to the application of division (E)(3) of this section divided by	34 35 36 37 38 39
(b) The taxable value of all real property in that class.	40
(4) "Taxes charged and payable" means the taxes charged and payable prior to any reduction required by section 319.302 <u>or, if applicable, 319.303</u> of the Revised Code.	41 42 43
(C) The tax commissioner shall make the determinations required by this section each year, without regard to whether a	44 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  
total taxes charged and payable for current expenses against  
that class, after all reductions that would otherwise be made  
under this section, to equal, when combined with the pre-1982  
joint vocational taxes against that class, the lesser of the  
following:

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

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

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

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

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

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

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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

<u>home tax is assessed pursuant to division (D) (2) of section</u>	194
<u>4503.06 of the Revised Code.</u>	195
<u>(b) The property is located in a county that, for the tax</u>	196
<u>year, is undergoing a reappraisal or triennial update.</u>	197
<u>(c) The property is located in a school district or joint</u>	198
<u>vocational school district that meets either of the following</u>	199
<u>requirements for the tax year:</u>	200
<u>(i) The district is subject to an adjustment under</u>	201
<u>division (E) of section 319.301 of the Revised Code with respect</u>	202
<u>to property classified as to use as residential/agricultural</u>	203
<u>property pursuant to section 5713.041 of the Revised Code;</u>	204
<u>(ii) The aggregate rate of the district's taxes for</u>	205
<u>current expenses on such property equals less than twenty mills,</u>	206
<u>in the case of a school district, or less than two mills, in the</u>	207
<u>case of a joint vocational school district, excluding the rate</u>	208
<u>of any tax not subject to division (E) of section 319.301 of the</u>	209
<u>Revised Code.</u>	210
<u>(d) The property was subject to taxation by that district</u>	211
<u>for the tax year in which the immediately preceding reappraisal</u>	212
<u>or triennial update occurred.</u>	213
<u>(2) "Qualifying business property" means real property</u>	214
<u>that meets all of the following requirements:</u>	215
<u>(a) The property is classified as to use as</u>	216
<u>nonresidential/agricultural property pursuant to section</u>	217
<u>5713.041 of the Revised Code, but is not classified as vacant</u>	218
<u>property within this class.</u>	219
<u>(b) The property is located in a county that, for the tax</u>	220
<u>year, is undergoing a reappraisal or triennial update.</u>	221

<u>(c) The property is located in a school district or joint vocational school district that meets either of the following requirements for the tax year:</u>	222
<u>(i) The district is subject to an adjustment under division (E) of section 319.301 of the Revised Code with respect to property classified as to use as nonresidential/agricultural property pursuant to section 5713.041 of the Revised Code;</u>	225
<u>(ii) The aggregate rate of the district's taxes for current expenses on such property equals less than twenty mills, in the case of a school district, or less than two mills, in the case of a joint vocational school district, excluding the rate of any tax not subject to division (E) of section 319.301 of the Revised Code.</u>	229
<u>(d) The property was subject to taxation by that district for the tax year in which the immediately preceding reappraisal or triennial update occurred.</u>	235
<u>(3) "Taxes charged and payable" means real property taxes, and manufactured or mobile home taxes assessed pursuant to division (D) (2) of section 4503.06 of the Revised Code, that are charged and payable after the reduction required by section 319.301 of the Revised Code but before the reductions required under this section or sections 319.302, 323.152, 323.158, 319.304, 4503.065, and 4503.0610 of the Revised Code, and disregarding a reduction in any levy made by the school district, joint vocational school district, or county budget commission under Chapter 5705. of the Revised Code.</u>	238
<u>(4) "Reappraisal or triennial update" means a tax year in which section 5715.24 of the Revised Code applies in the county.</u>	248
<u>(5) "Indexed property tax revenue" for qualifying</u>	250

<u>nonbusiness property or qualifying business property means the</u>	251
<u>sum of the following, as applicable:</u>	252
<u>    (a) The taxes charged and payable within the ten-mill</u>	253
<u>    limitation, and in excess of that limitation with respect to any</u>	254
<u>    levy not subject to division (E) of section 319.301 of the</u>	255
<u>    Revised Code, for a school district or joint vocational school</u>	256
<u>    district, as applicable, against qualifying business property or</u>	257
<u>    qualifying nonbusiness property other than property described in</u>	258
<u>    division (A) (1) (a) (ii) of this section for the tax year or, in</u>	259
<u>    the case of property described in division (A) (1) (a) (ii) of this</u>	260
<u>    section, for the following tax year;</u>	261
<u>    (b) The taxes charged and payable in excess of the ten-</u>	262
<u>    mill limitation, other than those described in division (A) (5)</u>	263
<u>    (a) of this section, for the school district or joint vocational</u>	264
<u>    school district, as applicable, against qualifying business</u>	265
<u>    property or qualifying nonbusiness property other than property</u>	266
<u>    described in division (A) (1) (a) (ii) of this section for the</u>	267
<u>    immediately preceding tax year or, in the case of property</u>	268
<u>    described in division (A) (1) (a) (ii) of this section, for the</u>	269
<u>    current tax year, less any reductions required by this section</u>	270
<u>    or Section 4 of H.B. 186 of the 136th general assembly for the</u>	271
<u>    applicable year;</u>	272
<u>    (c) The product obtained by multiplying the amount</u>	273
<u>    computed with respect to the qualifying nonbusiness property or</u>	274
<u>    qualifying business property of a school district or joint</u>	275
<u>    vocational school district under division (A) (5) (b) of this</u>	276
<u>    section, as applicable, by the greater of zero per cent or the</u>	277
<u>    percentage change in the gross domestic product deflator</u>	278
<u>    computed over the three preceding tax years, as determined under</u>	279
<u>    division (E) of this section.</u>	280

<u>(6) "Floor tax revenue"</u> means the taxes charged and	281
<u>payable for a school district or joint vocational school</u>	282
<u>district, as applicable, against qualifying business property or</u>	283
<u>qualifying nonbusiness property other than property described in</u>	284
<u>division (A) (1) (a) (ii) of this section for the tax year or, in</u>	285
<u>the case of property described in division (A) (1) (a) (ii) of this</u>	286
<u>section, for the following tax year.</u>	287
<u>(7) "Credit factor"</u> means one minus the quotient obtained	288
<u>by dividing the applicable indexed property tax revenue by the</u>	289
<u>applicable floor tax revenue.</u>	290
<u>(8) "Effective tax rate"</u> means the effective rate levied	291
<u>by a school district or joint vocational school district after</u>	292
<u>making the reduction required by section 319.301 of the Revised</u>	293
<u>Code, but before making any reduction under this section.</u>	294
<u>(B) Qualifying nonbusiness property qualifies for a</u>	295
<u>reduction in the real property taxes or manufactured home taxes</u>	296
<u>levied by a school district or joint vocational school district</u>	297
<u>as follows:</u>	298
<u>(1) If, for a tax year in which a county undergoes a</u>	299
<u>reappraisal or triennial update, a school district is described</u>	300
<u>in division (A) (1) (c) of this section and its floor tax revenue</u>	301
<u>for qualifying nonbusiness property exceeds its indexed property</u>	302
<u>tax revenue for such property, qualifying nonbusiness property</u>	303
<u>located in that district shall qualify for a reduction under</u>	304
<u>this division for that tax year and for the following two tax</u>	305
<u>years, in the case of property other than that described in</u>	306
<u>division (A) (1) (a) (ii) of this section, or for the three</u>	307
<u>following tax years, in the case of property described in</u>	308
<u>division (A) (1) (a) (ii) of this section. For each such year, the</u>	309
<u>reduction shall equal the result obtained by multiplying the</u>	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 qualifying nonbusiness property or qualifying business property is less than the total amount of credits that would otherwise be allowed under division (B) or (C) of this section for such property for the applicable year, multiply the tax credit factor otherwise computed under division (A) (7) of this section for such property by a fraction, the denominator of which is the total amount of credits that would otherwise be allowed under division (B) or (C) of this section, as applicable, and the numerator of which is the difference between that total credit amount and the district reduction applicable to such property; 402  
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(b) If the amount of the district reduction applicable to qualifying nonbusiness property or qualifying business property is equal to or greater than the total amount of credits that would otherwise be allowed under division (B) or (C) of this section for such property, the tax credit factor for the applicable tax year shall be zero. 413  
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(G) The county treasurer shall identify the reduction authorized under this section on each tax bill delivered under section 323.13 or 4503.06 of the Revised Code as the "Inflation Cap Credit." 419  
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**Sec. 323.08.** (A) After certifying the tax list and duplicate pursuant to section 319.28 of the Revised Code, the county auditor shall deliver a list of the tax rates, tax reduction factors, and effective tax rates assessed and applied against each of the two classes of property of the county to the county treasurer, who shall immediately cause a schedule of such tax rates and effective rates to be published using at least one of the following methods: 423  
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(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 under section 125.182 of the Revised Code;	433
(3) On the web site and social media account of the county.	435
Alternatively, in lieu of such publication, the county treasurer may insert a copy of such schedule with each tax bill mailed. Such schedule shall specify particularly the rates and effective rates of taxation levied for all purposes on the tax list and duplicate for the support of the various taxing units within the county, expressed in dollars and cents for each one thousand dollars of valuation. The effective tax rates shall be printed in boldface type.	437
(B) The county treasurer shall publish notice of the date of the last date for payment of each installment of taxes once a week for two successive weeks before such date using at least one of the following methods:	445
(1) In the print or digital edition of a newspaper of general circulation within the county;	449
(2) On the official public notice web site established under section 125.182 of the Revised Code;	451
(3) On the web site and social media account of the county.	453
The notice shall contain notice that any taxes paid after such date will accrue a penalty and interest and that failure to receive a tax bill will not avoid such penalty and interest. The notice shall contain a telephone number that may be called by taxpayers who have not received tax bills.	455

(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; 471  
  
(ii) A person who is sixty-five years of age or older; 472  
  
(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. 479

(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: 485

(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 488

division (A) (1) (c) of this section;	489
(ii) If the person received, for any homestead, a reduction under division (A) (1) of this section for tax year 2013 or under division (A) of section 4503.065 of the Revised Code for tax year 2014 or the person is the surviving spouse of such a person and the surviving spouse is at least fifty-nine years of age on the date the deceased spouse dies, the amount computed under division (A) (1) (c) of this section.	490 491 492 493 494 495 496
(iii) If the person is not described in division (A) (1) (b) (i) or (ii) of this section and the person's total income does not exceed thirty thousand dollars, as adjusted under division (A) (1) (d) of this section, the amount computed under division (A) (1) (c) of this section.	497 498 499 500 501
(c) The amount of the reduction under division (A) (1) (c) of this section equals the product of the following:	502 503
(i) Twenty-five thousand dollars of the true value of the property in money, as adjusted under division (A) (1) (d) of this section;	504 505 506
(ii) The assessment percentage established by the tax commissioner under division (B) of section 5715.01 of the Revised Code, not to exceed thirty-five per cent;	507 508 509
(iii) The effective tax rate used to calculate the taxes charged against the property for the current year, where "effective tax rate" is defined as in section 323.08 of the Revised Code;	510 511 512 513
(iv) The quantity equal to one minus the sum of the percentage reductions in taxes received by the property for the current tax year under <del>section</del> <u>sections</u> 319.302 and 319.303 of the Revised Code and division (B) of section 323.152 of the	514 515 516 517

Revised Code.	518
(d) The tax commissioner shall adjust the total income threshold described in division (A)(1)(b)(iii) and the reduction amounts described in divisions (A)(1)(c)(i), (A)(2), and (A)(3) of this section by completing the following calculations in September of each year:	519 520 521 522 523
(i) Determine the percentage increase in the gross domestic product deflator determined by the bureau of economic analysis of the United States department of commerce from the first day of January of the preceding calendar year to the last day of December of the preceding calendar year;	524 525 526 527 528
(ii) Multiply that percentage increase by the total income threshold or reduction amount for the current tax year, as applicable;	529 530 531
(iii) Add the resulting product to the total income threshold or the reduction amount, as applicable, for the current tax year;	532 533 534
(iv) Round the resulting sum to the nearest multiple of one hundred dollars.	535 536
The commissioner shall certify the amount resulting from each adjustment to each county auditor not later than the first day of December each year. The certified total income threshold amount applies to the following tax year for persons described in division (A)(1)(b)(iii) of this section. The certified reduction amount applies to the following tax year. The commissioner shall not make the applicable adjustment in any calendar year in which the amount resulting from the adjustment would be less than the total income threshold or the reduction amount for the current tax year.	537 538 539 540 541 542 543 544 545 546

(2) (a) Real property taxes on a homestead owned and  
occupied, or a homestead in a housing cooperative occupied, by a  
disabled veteran shall be reduced for each year for which an  
application for the reduction has been approved. The reduction  
shall equal the product obtained by multiplying fifty thousand  
dollars of the true value of the property in money, as adjusted  
under division (A) (1) (d) of this section, by the amounts  
described in divisions (A) (1) (c) (ii) to (iv) of this section. 547  
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The reduction is in lieu of any reduction under section 323.158  
of the Revised Code or division (A)(1), (2)(b), or (3) of this  
section. The reduction applies to only one homestead owned and  
occupied by a disabled veteran. 555  
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(b) Real property taxes on a homestead owned and occupied,  
or a homestead in a housing cooperative occupied, by the  
surviving spouse of a disabled veteran shall be reduced for each  
year an application for exemption is approved. The reduction  
shall equal to the amount of the reduction authorized under  
division (A) (2) (a) of this section. 559  
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The reduction is in lieu of any reduction under section  
323.158 of the Revised Code or division (A)(1), (2)(a), or (3)  
of this section. The reduction applies to only one homestead  
owned and occupied by the surviving spouse of a disabled  
veteran. A homestead qualifies for a reduction in taxes under  
division (A) (2) (b) of this section beginning in one of the  
following tax years: 565  
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(i) For a surviving spouse described in division (L)(1) of  
section 323.151 of the Revised Code, the year the disabled  
veteran dies; 572  
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(ii) For a surviving spouse described in division (L)(2)  
of section 323.151 of the Revised Code, the first year on the  
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first day of January of which the total disability rating  
described in division (F) of that section has been received for  
the deceased spouse. 577  
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In either case, the reduction shall continue through the  
tax year in which the surviving spouse dies or remarries. 580  
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(3) Real property taxes on a homestead owned and occupied,  
or a homestead in a housing cooperative occupied, by the  
surviving spouse of a public service officer killed in the line  
of duty shall be reduced for each year for which an application  
for the reduction has been approved. The reduction shall equal  
the product obtained by multiplying fifty thousand dollars of  
the true value of the property in money, as adjusted under  
division (A) (1) (d) of this section, by the amounts described in  
divisions (A) (1) (c) (ii) to (iv) of this section. The reduction  
is in lieu of any reduction under section 323.158 of the Revised  
Code or division (A) (1) or (2) of this section. The reduction  
applies to only one homestead owned and occupied by such a  
surviving spouse. A homestead qualifies for a reduction in taxes  
under division (A) (3) of this section for the tax year in which  
the public service officer dies through the tax year in which  
the surviving spouse dies or remarries. 582  
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(B) (1) As used in division (B) of this section,  
"qualifying levy" has the same meaning as in section 319.302 of  
the Revised Code. 598  
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(2) To provide a partial exemption, real property taxes on  
any homestead, and manufactured home taxes on any manufactured  
or mobile home on which a manufactured home tax is assessed  
pursuant to division (D) (2) of section 4503.06 of the Revised  
Code, shall be reduced for each year for which an application  
for the reduction has been approved. The amount of the reduction 601  
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shall equal two and one-half per cent of the amount of taxes to  
be levied by qualifying levies on the homestead or the  
manufactured or mobile home after applying section 319.301 of  
the Revised Code.

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

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

(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
<b>Sec. 323.155.</b> 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, <u>319.303</u> , 319.304, 323.152, and 323.16 of the	666

Revised Code.	667
Any reduction in taxes under section 323.152 of the Revised Code shall be disregarded as income or resources in determining eligibility for any program or calculating any payment under Title LI of the Revised Code.	668 669 670 671
<b>Sec. 323.158.</b> (A) As used in this section, "qualifying county" means a county to which both of the following apply:	672 673
(1) At least one major league professional athletic team plays its home schedule in the county for the season beginning in 1996;	674 675 676
(2) The majority of the electors of the county, voting at an election held in 1996, approved a referendum on a resolution of the board of county commissioners levying a sales and use tax under sections 5739.026 and 5741.023 of the Revised Code.	677 678 679 680
(B) On or before December 31, 1996, the board of county commissioners of a qualifying county may adopt a resolution under this section. The resolution shall grant a partial real property tax exemption to each homestead in the county that also receives the tax reduction under division (B) (2) of section 323.152 of the Revised Code. The partial exemption shall take the form of the reduction by a specified percentage each year of the real property taxes on the homestead. The resolution shall specify the percentage, which may be any amount. The board may include in the resolution a condition that the partial exemption will apply only upon the receipt by the county of additional revenue from a source specified in the resolution. The resolution shall specify the tax year in which the partial exemption first applies, which may be the tax year in which the resolution takes effect as long as the resolution takes effect	681 682 683 684 685 686 687 688 689 690 691 692 693 694 695

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 amount of notes that may be issued in anticipation of a tax levy or the amount of securities that may be issued for any permanent improvements authorized in conjunction with a tax levy. 726  
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(F) At any time, the board of county commissioners may adopt a resolution amending or repealing the partial exemption granted under this section. Upon adopting a resolution amending or repealing the partial exemption, the board shall certify copies of it to the county auditor and the tax commissioner. The resolution shall specify the tax year in which the amendment or repeal first applies, which may be the tax year in which the resolution takes effect as long as the resolution takes effect before the county auditor certifies the tax duplicate of real and public utility property for that tax year to the county treasurer. 730  
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(G) If a person files a late application for a tax reduction under division (B) (2) of section 323.152 of the Revised Code for the preceding year, and is granted the reduction, the person also shall receive the reduction under this section for the preceding year. The county auditor shall credit the amount of the reduction against the person's current year taxes, and shall include the amount of the reduction in the amount certified to the board of county commissioners under division (D) of this section. 741  
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**Sec. 4503.06.** (A) The owner of each manufactured or mobile home that has acquired situs in this state shall pay either a real property tax pursuant to Title LVII of the Revised Code or a manufactured home tax pursuant to division (C) of this section. 750  
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(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 state or ownership in the home was transferred on or after January 1, 2000, and all of the following apply:	757
(a) The home is affixed to a permanent foundation as defined in division (C)(5) of section 3781.06 of the Revised Code.	760
(b) The home is located on land that is owned by the owner of the home.	763
(c) The certificate of title has been inactivated by the clerk of the court of common pleas that issued it, pursuant to division (H) of section 4505.11 of the Revised Code.	765
(2) The manufactured or mobile home acquired situs in the state or ownership in the home was transferred before January 1, 2000, and all of the following apply:	768
(a) The home is affixed to a permanent foundation as defined in division (C)(5) of section 3781.06 of the Revised Code.	771
(b) The home is located on land that is owned by the owner of the home.	774
(c) The owner of the home has elected to have the home taxed as real property and, pursuant to section 4505.11 of the Revised Code, has surrendered the certificate of title to the auditor of the county containing the taxing district in which the home has its situs, together with proof that all taxes have been paid.	776
(d) The county auditor has placed the home on the real property tax list and delivered the certificate of title to the	782
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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  
treasurer of the county containing the taxing district in which  
the home has its situs. 813  
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(D) The manufactured home tax shall be computed and  
assessed by the county auditor of the county containing the  
taxing district in which the home has its situs as follows: 816  
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(1) On a home that acquired situs in this state prior to  
January 1, 2000: 819  
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(a) By multiplying the assessable value of the home by the  
tax rate of the taxing district in which the home has its situs,  
and deducting from the product thus obtained any reduction  
authorized under section 4503.065 of the Revised Code. The tax  
levied under this formula shall not be less than thirty-six  
dollars, unless the home qualifies for a reduction in assessable  
value under section 4503.065 of the Revised Code, in which case  
there shall be no minimum tax and the tax shall be the amount  
calculated under this division. 821  
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(b) The assessable value of the home shall be forty per  
cent of the amount arrived at by the following computation: 830  
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(i) If the cost to the owner, or market value at time of  
purchase, whichever is greater, of the home includes the  
furnishings and equipment, such cost or market value shall be  
multiplied according to the following schedule: 832  
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	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

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A	For the first calendar year in which the	x	95%
	home is owned by the current owner		
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 day of January and the thirty-first day of December of the first year. 845  
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(2) On a home in which ownership was transferred or that first acquired situs in this state on or after January 1, 2000: 848  
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(a) By multiplying the assessable value of the home by the effective tax rate, as defined in section 323.08 of the Revised Code, for residential real property of the taxing district in which the home has its situs, and deducting from the product thus obtained the reductions required or authorized under section 319.302, 319.303, 319.304, or 4503.065 or division (B) of section 323.152 of the Revised Code. 850  
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(b) The assessable value of the home shall be thirty-five per cent of its true value as determined under division (L) of this section. 857  
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(3) On or before the fifteenth day of January each year, the county auditor shall record the assessable value and the amount of tax on the manufactured or mobile home on the tax list and deliver a duplicate of the list to the county treasurer. In 860  
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the case of an emergency as defined in section 323.17 of the 864  
Revised Code, the tax commissioner, by journal entry, may extend 865  
the times for delivery of the duplicate for an additional 866  
fifteen days upon receiving a written application from the 867  
county auditor regarding an extension for the delivery of the 868  
duplicate, or from the county treasurer regarding an extension 869  
of the time for the billing and collection of taxes. The 870  
application shall contain a statement describing the emergency 871  
that will cause the unavoidable delay and must be received by 872  
the tax commissioner on or before the last day of the month 873  
preceding the day delivery of the duplicate is otherwise 874  
required. When an extension is granted for delivery of the 875  
duplicate, the time period for payment of taxes shall be 876  
extended for a like period of time. When a delay in the closing 877  
of a tax collection period becomes unavoidable, the tax 878  
commissioner, upon application by the county auditor and county 879  
treasurer, may order the time for payment of taxes to be 880  
extended if the tax commissioner determines that penalties have 881  
accrued or would otherwise accrue for reasons beyond the control 882  
of the taxpayers of the county. The order shall prescribe the 883  
final extended date for payment of taxes for that collection 884  
period. 885

(4) After January 1, 1999, the owner of a manufactured or 886  
mobile home taxed pursuant to division (D)(1) of this section 887  
may elect to have the home taxed pursuant to division (D)(2) of 888  
this section by filing a written request with the county auditor 889  
of the taxing district in which the home is located on or before 890  
the first day of December of any year. Upon the filing of the 891  
request, the county auditor shall determine whether all taxes 892  
levied under division (D)(1) of this section have been paid, and 893  
if those taxes have been paid, the county auditor shall tax the 894

manufactured or mobile home pursuant to division (D) (2) of this  
section commencing in the next tax year. 895  
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(5) A manufactured or mobile home that acquired situs in  
this state prior to January 1, 2000, shall be taxed pursuant to  
division (D) (2) of this section if no manufactured home tax had  
been paid for the home and the home was not exempted from  
taxation pursuant to division (E) of this section for the year  
for which the taxes were not paid. 897  
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(6) (a) Immediately upon receipt of any manufactured home  
tax duplicate from the county auditor, but not less than twenty  
days prior to the last date on which the first one-half taxes  
may be paid without penalty as prescribed in division (F) of  
this section, the county treasurer shall cause to be prepared  
and mailed or delivered to each person charged on that duplicate  
with taxes, or to an agent designated by such person, the tax  
bill prescribed by the tax commissioner under division (D) (7) of  
this section. When taxes are paid by installments, the county  
treasurer shall mail or deliver to each person charged on such  
duplicate or the agent designated by that person a second tax  
bill showing the amount due at the time of the second tax  
collection. The second half tax bill shall be mailed or  
delivered at least twenty days prior to the close of the second  
half tax collection period. A change in the mailing address,  
electronic mail address, or telephone number of any tax bill  
shall be made in writing to the county treasurer. Failure to  
receive a bill required by this section does not excuse failure  
or delay to pay any taxes shown on the bill or, except as  
provided in division (B) (1) of section 5715.39 of the Revised  
Code, avoid any penalty, interest, or charge for such delay. 903  
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A policy adopted by a county treasurer under division (A) 924

(2) of section 323.13 of the Revised Code shall also allow any person required to receive a tax bill under division (D)(6)(a) of this section to request electronic delivery of that tax bill in the same manner. A person may rescind such a request in the same manner as a request made under division (A)(2) of section 323.13 of the Revised Code. The request shall terminate upon a change in the name of the person charged with the taxes pursuant to section 4503.061 of the Revised Code. 925  
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(b) After delivery of the copy of the delinquent manufactured home tax list under division (H) of this section, the county treasurer may prepare and mail to each person in whose name a home is listed an additional tax bill showing the total amount of delinquent taxes charged against the home as shown on the list. The tax bill shall include a notice that the interest charge prescribed by division (G) of this section has begun to accrue. 933  
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(7) Each tax bill prepared and mailed or delivered under division (D)(6) of this section shall be in the form and contain the information required by the tax commissioner. The commissioner may prescribe different forms for each county and may authorize the county auditor to make up tax bills and tax receipts to be used by the county treasurer. The tax bill shall not contain or be mailed or delivered with any information or material that is not required by this section or that is not authorized by section 321.45 of the Revised Code or by the tax commissioner. In addition to the information required by the commissioner, each tax bill shall contain the following information: 941  
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(a) The taxes levied and the taxes charged and payable against the manufactured or mobile home; 953  
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(b) The following notice: "Notice: If the taxes are not  
paid within sixty days after the county auditor delivers the  
delinquent manufactured home tax list to the county treasurer,  
you and your home may be subject to collection proceedings for  
tax delinquency." Failure to provide such notice has no effect  
upon the validity of any tax judgment to which a home may be  
subjected. 955  
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(c) In the case of manufactured or mobile homes taxed  
under division (D) (2) of this section, the following additional  
information: 962  
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(i) The effective tax rate. The words "effective tax rate"  
shall appear in boldface type. 965  
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(ii) The following notice: "Notice: If the taxes charged  
against this home have been reduced by the 2-1/2 per cent tax  
reduction for residences occupied by the owner but the home is  
not a residence occupied by the owner, the owner must notify the  
county auditor's office not later than March 31 of the year for  
which the taxes are due. Failure to do so may result in the  
owner being convicted of a fourth degree misdemeanor, which is  
punishable by imprisonment up to 30 days, a fine up to \$250, or  
both, and in the owner having to repay the amount by which the  
taxes were erroneously or illegally reduced, plus any interest  
that may apply. 967  
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If the taxes charged against this home have not been  
reduced by the 2-1/2 per cent tax reduction and the home is a  
residence occupied by the owner, the home may qualify for the  
tax reduction. To obtain an application for the tax reduction or  
further information, the owner may contact the county auditor's  
office at \_\_\_\_\_ (insert the address and telephone number of  
the county auditor's office). 978  
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(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. 1074  
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(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. 1077  
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(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. 1087  
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(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  
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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.

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

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

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

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purchaser. The clerk of courts shall issue a certificate of title to the purchaser upon presentation of proof of filing of the entry of confirmation or order and, in the case of a forfeiture, presentation of the county auditor's certificate of sale. 1164  
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(I) The total amount of taxes collected shall be distributed in the following manner: four per cent shall be allowed as compensation to the county auditor for the county auditor's service in assessing the taxes; two per cent shall be allowed as compensation to the county treasurer for the services the county treasurer renders as a result of the tax levied by this section. Such amounts shall be paid into the county treasury, to the credit of the county general revenue fund, on the warrant of the county auditor. Fees to be paid to the credit of the real estate assessment fund shall be collected pursuant to division (C) of section 319.54 of the Revised Code and paid into the county treasury, on the warrant of the county auditor. The balance of the taxes collected shall be distributed among the taxing subdivisions of the county in which the taxes are collected and paid in the same proportions that the amount of manufactured home tax levied by each taxing subdivision of the county in the current tax year bears to the amount of such tax levied by all such subdivisions in the county in the current tax year. The taxes levied and revenues collected under this section shall be in lieu of any general property tax and any tax levied with respect to the privilege of using or occupying a manufactured or mobile home in this state except as provided in sections 4503.04 and 5741.02 of the Revised Code. 1169  
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(J) An agreement to purchase or a bill of sale for a manufactured home shall show whether or not the furnishings and equipment are included in the purchase price. 1192  
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(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 appraised at least once in each six-year period in the same year in which real property in the county is appraised pursuant to Chapter 5713. of the Revised Code, and shall update the appraised values in the third calendar year following the appraisal. The person viewing or appraising a home may enter the home to determine by actual view any additions or fixtures that have been added since the last appraisal. In conducting the appraisals and establishing the true value, the auditor shall follow the procedures set forth for appraising real property in sections 5713.01 and 5713.03 of the Revised Code.	1228 1229 1230 1231 1232 1233 1234 1235 1236 1237 1238
(4) The county auditor shall place the true value of each home on the manufactured home tax list upon completion of an appraisal.	1239 1240 1241
(5) (a) If the county auditor changes the true value of a home, the auditor shall notify the owner of the home in writing, delivered by mail or in person. The notice shall be given at least thirty days prior to the issuance of any tax bill that reflects the change. Failure to receive the notice does not invalidate any proceeding under this section.	1242 1243 1244 1245 1246 1247
(b) Any owner of a home or any other person or party that would be authorized to file a complaint under division (A) of section 5715.19 of the Revised Code if the home was real property may file a complaint against the true value of the home as appraised under this section. The complaint shall be filed with the county auditor on or before the thirty-first day of	1248 1249 1250 1251 1252 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
<b>Sec. 4503.065.</b> (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 reduction under division (A) of this section for tax year 2014 or under division (A) (1) of section 323.152 of the Revised Code for tax year 2013 or the person is the surviving spouse of such a person and the surviving spouse is at least fifty-nine years of age on the date the deceased spouse dies, the amount computed under division (A) (2) (b) of this section.	1343 1344 1345 1346 1347 1348 1349
(iii) If the person is not described in division (A) (2) (a) (i) or (ii) of this section and the person's total income does not exceed thirty thousand dollars, as adjusted under division (A) (2) (e) of this section, the amount computed under division (A) (2) (b) of this section.	1350 1351 1352 1353 1354
(b) The amount of the reduction under division (A) (2) (b) of this section equals the product of the following:	1355 1356
(i) Twenty-five thousand dollars of the true value of the property in money, as adjusted under division (A) (2) (e) of this section;	1357 1358 1359
(ii) The assessment percentage established by the tax commissioner under division (B) of section 5715.01 of the Revised Code, not to exceed thirty-five per cent;	1360 1361 1362
(iii) The effective tax rate used to calculate the taxes charged against the property for the current year, where "effective tax rate" is defined as in section 323.08 of the Revised Code;	1363 1364 1365 1366
(iv) The quantity equal to one minus the sum of the percentage reductions in taxes received by the property for the current tax year under <del>section</del> <u>sections</u> 319.302 and 319.303 of the Revised Code and division (B) of section 323.152 of the	1367 1368 1369 1370

Revised Code.	1371
(c) For manufactured and mobile homes for which the tax imposed by section 4503.06 of the Revised Code is computed under division (D) (1) of that section, the reduction shall equal one of the following amounts, as applicable to the person:	1372 1373 1374 1375
(i) If the person received a reduction under this section for tax year 2007, the greater of the reduction for that tax year or the amount computed under division (A) (2) (d) of this section;	1376 1377 1378 1379
(ii) If the person received, for any homestead, a reduction under division (A) of this section for tax year 2014 or under division (A) (1) of section 323.152 of the Revised Code for tax year 2013 or the person is the surviving spouse of such a person and the surviving spouse is at least fifty-nine years of age on the date the deceased spouse dies, the amount computed under division (A) (2) (d) of this section.	1380 1381 1382 1383 1384 1385 1386
(iii) If the person is not described in division (A) (2) (c) (i) or (ii) of this section and the person's total income does not exceed thirty thousand dollars, as adjusted under division (A) (2) (e) of this section, the amount computed under division (A) (2) (d) of this section.	1387 1388 1389 1390 1391
(d) The amount of the reduction under division (A) (2) (d) of this section equals the product of the following:	1392 1393
(i) Twenty-five thousand dollars of the cost to the owner, or the market value at the time of purchase, whichever is greater, as those terms are used in division (D) (1) of section 4503.06 of the Revised Code, and as adjusted under division (A) (2) (e) of this section;	1394 1395 1396 1397 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  
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. 1547  
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(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. 1555  
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(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. 1566  
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**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. 1569  
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**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 1572  
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list.	1577
<b>Section 4.</b> (A) All terms used in this section have the same meanings as in section 319.303 of the Revised Code, as enacted by this act.	1578 1579 1580
(B) Within sixty days after the effective date of this section, the Tax Commissioner shall do all of the following:	1581 1582
(1) For all property located in a county that underwent a reappraisal or triennial update in tax year 2023 or 2024, determine whether the property would have been eligible for a reduction in taxes under section 319.303 of the Revised Code for that tax year if that section had been in effect for that tax year;	1583 1584 1585 1586 1587 1588
(2) For all property that would have been eligible for a reduction in taxes, as determined under division (B) (1) of this section, compute the credit factor that would have been calculated for that property in the tax year in which the property was subject to the reappraisal or triennial update as if this act had been in effect for that tax year;	1589 1590 1591 1592 1593 1594
(3) Certify the credit factors determined under division (B) (2) of this section to the appropriate county auditors.	1595 1596
(C) Notwithstanding section 319.303 of the Revised Code, as enacted by this act, property that was located in a county that underwent a reappraisal or triennial update in tax year 2023 and for which a credit factor is certified under division (B) (3) of this section is eligible for a reduction in taxes for tax year 2025, in the case of property on the real property tax list, or tax year 2026, in the case of property on the manufactured home tax list. The reduction shall equal the product obtained by multiplying that credit factor by the taxes	1597 1598 1599 1600 1601 1602 1603 1604 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 division (A) (5) (a) of section 319.303 of the Revised Code, as enacted by this act, for the property described in divisions (F) (1) and (2) of this section;	1637 1638 1639 1640
(4) The taxes charged and payable, as described in division (A) (5) (b) of section 319.303 of the Revised Code, as enacted by this act, for the property described in divisions (F) (1) and (2) of this section;	1641 1642 1643 1644
(5) The floor tax revenue for the property described in divisions (F) (1) and (2) of this section.	1645 1646
If the county is scheduled to undergo a reappraisal or triennial update for tax year 2025, the certifications required in division (F) of this section shall be for that tax year. If the county is not scheduled to undergo a reappraisal or triennial update for that tax year, the certifications shall be for the tax year in which the county most recently underwent a reappraisal or triennial update.	1647 1648 1649 1650 1651 1652 1653
(G) Notwithstanding any provision of the Revised Code to the contrary, the reduction authorized for any property under this section or section 319.303 of the Revised Code for tax year 2025, in the case of property on the real property tax list, or tax year 2026, in the case of property on the manufactured home tax list, shall be applied entirely against the second-half tax bill issued for such property for that respective tax year.	1654 1655 1656 1657 1658 1659 1660
<b>Section 5.</b> (A) All terms used in this section have the same meanings as in section 319.303 of the Revised Code, as enacted by this act.	1661 1662 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.

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

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

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

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

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