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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, 1
323.155, 323.158, 4503.06, 4503.065, and 2
4503.0610 and to enact section 319.303 of the 3
Revised Code to authorize a reduction in school 4
district property taxes affected by a millage 5
floor that would limit increases in such taxes 6
according to inflation. 7

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

Section 1. That sections 319.301, 323.08, 323.152, 8
323.155, 323.158, 4503.06, 4503.065, and 4503.0610 be amended 9
and section 319.303 of the Revised Code be enacted to read as 10
follows: 11

Sec. 319.301. (A) The reductions required by division (D) 12
of this section do not apply to any of the following: 13

(1) Taxes levied at whatever rate is required to produce a 14
specified amount of tax money, including a tax levied under 15
section 5705.199 or 5748.09 of the Revised Code, or an amount to 16
pay debt charges; 17

(2) Taxes levied within the one per cent limitation 18



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

5715.24 of the Revised Code applies for that year. Separate 46
determinations shall be made for each of the two classes 47
established pursuant to section 5713.041 of the Revised Code. 48

(D) With respect to each tax authorized to be levied by 49
each taxing district, the tax commissioner, annually, shall do 50
both of the following: 51

(1) Determine by what percentage, if any, the sums levied 52
by such tax against the carryover property in each class would 53
have to be reduced for the tax to levy the same number of 54
dollars against such property in that class in the current year 55
as were charged against such property by such tax in the 56
preceding year subsequent to the reduction made under this 57
section but before the reduction made under section 319.302 of 58
the Revised Code. In the case of a tax levied for the first time 59
that is not a renewal of an existing tax, the commissioner shall 60
determine by what percentage the sums that would otherwise be 61
levied by such tax against carryover property in each class 62
would have to be reduced to equal the amount that would have 63
been levied if the full rate thereof had been imposed against 64
the total taxable value of such property in the preceding tax 65
year. A tax or portion of a tax that is designated a replacement 66
levy under section 5705.192 of the Revised Code is not a renewal 67
of an existing tax for purposes of this division. 68

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

certified for its class. Certification shall be made by the 76
first day of September except in the case of a tax levied for 77
the first time, in which case certification shall be made within 78
fifteen days of the date the county auditor submits the 79
information necessary to make the required determination. 80

(E) (1) As used in division (E) (2) of this section, "pre- 81
1982 joint vocational taxes" means, with respect to a class of 82
property, the difference between the following amounts: 83

(a) The taxes charged and payable in tax year 1981 against 84
the property in that class for the current expenses of the joint 85
vocational school district of which the school district is a 86
part after making all reductions under this section; 87

(b) Two-tenths of one per cent of the taxable value of all 88
real property in that class. 89

If the amount in division (E) (1) (b) of this section 90
exceeds the amount in division (E) (1) (a) of this section, the 91
pre-1982 joint vocational taxes shall be zero. 92

As used in divisions (E) (2) and (3) of this section, 93
"taxes charged and payable" has the same meaning as in division 94
(B) (4) of this section and excludes any tax charged and payable 95
in 1985 or thereafter under sections 5705.194 to 5705.197 or 96
section 5705.199, 5705.213, 5705.219, or 5748.09 of the Revised 97
Code. 98

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

that is subject to taxation by the district, the commissioner 105
shall determine what percentages would cause the district's 106
total taxes charged and payable for current expenses against 107
that class, after all reductions that would otherwise be made 108
under this section, to equal, when combined with the pre-1982 109
joint vocational taxes against that class, the lesser of the 110
following: 111

(a) The sum of the rates at which those taxes are 112
authorized to be levied; 113

(b) Two per cent of the taxable value of the property in 114
that class. The auditor shall use such percentages in making the 115
reduction required by this section for that class. 116

(3) If in the case of a joint vocational school district 117
any percentage required to be used in division (D)(2) of this 118
section for either class of property could cause the total taxes 119
charged and payable for current expenses for that class to be 120
less than two-tenths of one per cent of the taxable value of 121
that class, the commissioner shall determine what percentages 122
would cause the district's total taxes charged and payable for 123
current expenses for that class, after all reductions that would 124
otherwise be made under this section, to equal that amount. The 125
auditor shall use such percentages in making the reductions 126
required by this section for that class. 127

(F) No reduction shall be made under this section in the 128
rate at which any tax is levied. 129

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

form and by the date specified in the order. If the auditor 134
fails to comply with an order issued under this division, except 135
for good cause as determined by the commissioner, the 136
commissioner shall withhold from such county or taxing district 137
therein fifty per cent of state revenues to local governments 138
pursuant to section 5747.50 of the Revised Code or shall direct 139
the department of education and workforce to withhold therefrom 140
fifty per cent of state revenues to school districts pursuant to 141
Chapter 3317. of the Revised Code. The commissioner shall 142
withhold the distribution of such revenues until the county 143
auditor has complied with this division, and the department 144
shall withhold the distribution of such revenues until the 145
commissioner has notified the department that the county auditor 146
has complied with this division. 147

(H) If the commissioner is unable to certify a tax 148
reduction factor for either class of property in a taxing 149
district located in more than one county by the last day of 150
November because information required under division (G) of this 151
section is unavailable, the commissioner may compute and certify 152
an estimated tax reduction factor for that district for that 153
class. The estimated factor shall be based upon an estimate of 154
the unavailable information. Upon receipt of the actual 155
information for a taxing district that received an estimated tax 156
reduction factor, the commissioner shall compute the actual tax 157
reduction factor and use that factor to compute the taxes that 158
should have been charged and payable against each parcel of 159
property for the year for which the estimated reduction factor 160
was used. The amount by which the estimated factor resulted in 161
an overpayment or underpayment in taxes on any parcel shall be 162
added to or subtracted from the amount due on that parcel in the 163
ensuing tax year. 164

A percentage or a tax reduction factor determined or 165
computed by the commissioner under this section shall be used 166
solely for the purpose of reducing the sums to be levied by the 167
tax to which it applies for the year for which it was determined 168
or computed. It shall not be used in making any tax computations 169
for any ensuing tax year. 170

(I) In making the determinations under division (D) (1) of 171
this section, the tax commissioner shall take account of changes 172
in the taxable value of carryover property resulting from 173
complaints filed under section 5715.19 of the Revised Code for 174
determinations made for the tax year in which such changes are 175
reported to the commissioner. Such changes shall be reported to 176
the commissioner on the first abstract of real property filed 177
with the commissioner under section 5715.23 of the Revised Code 178
following the date on which the complaint is finally determined 179
by the board of revision or by a court or other authority with 180
jurisdiction on appeal. The tax commissioner shall account for 181
such changes in making the determinations only for the tax year 182
in which the change in valuation is reported. Such a valuation 183
change shall not be used to recompute the percentages determined 184
under division (D) (1) of this section for any prior tax year. 185

Sec. 319.303. (A) As used in this section: 186

(1) "Qualifying nonbusiness property" means real property 187
or a manufactured or mobile home that meets all of the following 188
requirements: 189

(a) The property is either of the following: 190

(i) Real property that is classified as to use as 191
residential/agricultural property pursuant to section 5713.041 192
of the Revised Code, but is not classified as a pond or lake; 193

(ii) A 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. 194
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(b) The property is located in a county that, for the tax year, is undergoing a reappraisal or triennial update. 197
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(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: 199
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(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 residential/agricultural property pursuant to section 5713.041 of the Revised Code; 202
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(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. 206
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(d) The property was subject to taxation by that district for the tax year in which the immediately preceding reappraisal or triennial update occurred. 212
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(2) "Qualifying business property" means real property that meets all of the following requirements: 215
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(a) The property is classified as to use as nonresidential/agricultural property pursuant to section 5713.041 of the Revised Code, but is not classified as vacant property within this class. 217
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(b) The property is located in a county that, for the tax 221

<u>year, is undergoing a reappraisal or triennial update.</u>	222
<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>	223
<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>	224
<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>	225
<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>	226
<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.</u>	227
<u>(4) "Reappraisal or triennial update" means a tax year in which section 5715.24 of the Revised Code applies in the county.</u>	228
<u>(5) "Indexed property tax revenue" for qualifying nonbusiness property or qualifying business property means the sum of the following, as applicable:</u>	229
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(a) The taxes charged and payable within the ten-mill limitation, and in excess of that limitation with respect to any levy not subject to division (E) of section 319.301 of the Revised Code, for a school district or joint vocational school district, as applicable, against qualifying business property or qualifying nonbusiness property other than property described in division (A) (1) (a) (ii) of this section for the tax year or, in the case of property described in division (A) (1) (a) (ii) of this section, for the following tax year; 251
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(b) The taxes charged and payable in excess of the ten-mill limitation, other than those described in division (A) (5) (a) of this section, for the school district or joint vocational school district, as applicable, against qualifying business property or qualifying nonbusiness property other than property described in division (A) (1) (a) (ii) of this section for the immediately preceding tax year or, in the case of property described in division (A) (1) (a) (ii) of this section, for the current tax year, less any reductions required by this section or Section 4 of H.B. 186 of the 136th general assembly for the applicable year; 260
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(c) The product obtained by multiplying the amount computed with respect to the qualifying nonbusiness property or qualifying business property of a school district or joint vocational school district under division (A) (5) (b) of this section, as applicable, by the greater of zero per cent or the percentage change in the gross domestic product deflator computed over the three preceding tax years, as determined under division (E) of this section. 271
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(6) "Floor tax revenue" means the taxes charged and payable for a school district or joint vocational school 279
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district, as applicable, against qualifying business property or 281
qualifying nonbusiness property other than property described in 282
division (A) (1) (a) (ii) of this section for the tax year or, in 283
the case of property described in division (A) (1) (a) (ii) of this 284
section, for the following tax year. 285

(7) "Credit factor" means one minus the quotient obtained 286
by dividing the applicable indexed property tax revenue by the 287
applicable floor tax revenue. 288

(8) "Effective tax rate" means the effective rate levied 289
by a school district or joint vocational school district after 290
making the reduction required by section 319.301 of the Revised 291
Code, but before making any reduction under this section. 292

(B) Qualifying nonbusiness property qualifies for a 293
reduction in the real property taxes or manufactured home taxes 294
levied by a school district or joint vocational school district 295
as follows: 296

(1) If, for a tax year in which a county undergoes a 297
reappraisal or triennial update, a school district is described 298
in division (A) (1) (c) of this section and its floor tax revenue 299
for qualifying nonbusiness property exceeds its indexed property 300
tax revenue for such property, qualifying nonbusiness property 301
located in that district shall qualify for a reduction under 302
this division for that tax year and for the following two tax 303
years, in the case of property other than that described in 304
division (A) (1) (a) (ii) of this section, or for the three 305
following tax years, in the case of property described in 306
division (A) (1) (a) (ii) of this section. For each such year, the 307
reduction shall equal the result obtained by multiplying the 308
taxes charged and payable against the property for the tax year 309
by the credit factor computed for the district's qualifying 310

nonbusiness property for the tax year in which the county 311
underwent the reappraisal or triennial update. 312

(2) If, for a tax year in which a county undergoes a 313
reappraisal or triennial update, a joint vocational school 314
district is described in division (A) (1) (c) of this section and 315
its floor tax revenue for qualifying nonbusiness property 316
exceeds its indexed property tax revenue for such property, 317
qualifying nonbusiness property located in that district shall 318
qualify for a reduction under this division for that tax year 319
and for the following two tax years, in the case of property 320
other than that described in division (A) (1) (a) (ii) of this 321
section, or for the three following tax years, in the case of 322
property described in division (A) (1) (a) (ii) of this section. 323
For each such year, the reduction shall equal the result 324
obtained by multiplying the taxes charged and payable against 325
the property for the tax year by the credit factor computed for 326
the district's qualifying nonbusiness property for the tax year 327
in which the county underwent the reappraisal or triennial 328
update. 329

(C) Qualifying business property qualifies for a reduction 330
in the real property taxes levied by a school district or joint 331
vocational school district as follows: 332

(1) If, for a tax year in which a county undergoes a 333
reappraisal or triennial update, a school district is described 334
in division (A) (2) (c) of this section and its floor tax revenue 335
for qualifying business property exceeds its indexed property 336
tax revenue for such property, qualifying business property 337
located in that district shall qualify for a reduction under 338
this division for that tax year and for the following two tax 339
years. For each such year, the reduction shall equal the result 340

obtained by multiplying the taxes charged and payable against 341
the property for the tax year by the credit factor computed for 342
the district's qualifying business property for the tax year in 343
which the county underwent the reappraisal or triennial update. 344

(2) If, for a tax year in which a county undergoes a 345
reappraisal or triennial update, a joint vocational school 346
district is described in division (A) (2) (c) of this section and 347
its floor tax revenue for qualifying business property exceeds 348
its indexed property tax revenue for such property, qualifying 349
business property located in that district shall qualify for a 350
reduction under this division for that tax year and for the 351
following two tax years. For each such year, the reduction shall 352
equal the result obtained by multiplying the taxes charged and 353
payable against the property for the tax year by the credit 354
factor computed for the district's qualifying business property 355
for the tax year in which the county underwent the reappraisal 356
or triennial update. 357

(D) A reduction applied under this section shall reduce 358
only the taxes charged and payable of taxes whose effective tax 359
rate is adjusted by operation of division (E) of section 319.301 360
of the Revised Code, in proportion to the extent to which each 361
effective tax rate is so adjusted. The county auditor and county 362
treasurer, when settling tax collections under section 321.24 of 363
the Revised Code, shall compute the amount by which collections 364
of each such tax are to be reduced, and the county treasurer 365
shall certify that information to each affected school district 366
upon making a payment of such collections to the school 367
district. 368

(E) For the purpose of division (A) (5) (c) of this section, 369
the tax commissioner shall annually determine the percentage 370

change in the gross domestic product deflator determined by the 371
bureau of economic analysis of the United States department of 372
commerce from the first day of January of the third preceding 373
calendar year to the last day of December of the preceding 374
calendar year. The commissioner shall certify the resulting 375
amount to each county auditor whose county undergoes a 376
reappraisal or triennial update, not later than the first day of 377
December of each year. 378

(F) The county treasurer shall identify the reduction 379
authorized under this section on each tax bill delivered under 380
section 323.13 or 4503.06 of the Revised Code as the "Inflation 381
Cap Credit." 382

Sec. 323.08. (A) After certifying the tax list and 383
duplicate pursuant to section 319.28 of the Revised Code, the 384
county auditor shall deliver a list of the tax rates, tax 385
reduction factors, and effective tax rates assessed and applied 386
against each of the two classes of property of the county to the 387
county treasurer, who shall immediately cause a schedule of such 388
tax rates and effective rates to be published using at least one 389
of the following methods: 390

(1) In the print or digital edition of a newspaper of 391
general circulation in the county; 392

(2) On the official public notice web site established 393
under section 125.182 of the Revised Code; 394

(3) On the web site and social media account of the 395
county. 396

Alternatively, in lieu of such publication, the county 397
treasurer may insert a copy of such schedule with each tax bill 398
mailed. Such schedule shall specify particularly the rates and 399

effective rates of taxation levied for all purposes on the tax 400
list and duplicate for the support of the various taxing units 401
within the county, expressed in dollars and cents for each one 402
thousand dollars of valuation. The effective tax rates shall be 403
printed in boldface type. 404

(B) The county treasurer shall publish notice of the date 405
of the last date for payment of each installment of taxes once a 406
week for two successive weeks before such date using at least 407
one of the following methods: 408

(1) In the print or digital edition of a newspaper of 409
general circulation within the county; 410

(2) On the official public notice web site established 411
under section 125.182 of the Revised Code; 412

(3) On the web site and social media account of the 413
county. 414

The notice shall contain notice that any taxes paid after 415
such date will accrue a penalty and interest and that failure to 416
receive a tax bill will not avoid such penalty and interest. The 417
notice shall contain a telephone number that may be called by 418
taxpayers who have not received tax bills. 419

(C) As used in this section and section 323.131 of the 420
Revised Code, "effective tax rate" means the effective rate 421
after making the reduction required by section 319.301, but 422
before making the reduction required by section 319.302 or, if 423
applicable, 319.303 of the Revised Code. 424

Sec. 323.152. In addition to the reduction in taxes 425
required under ~~section~~ sections 319.302 and 319.303 of the 426
Revised Code, taxes shall be reduced as provided in divisions 427
(A) and (B) of this section. 428

(A) (1) (a) Division (A) (1) of this section applies to any	429
of the following persons:	430
(i) A person who is permanently and totally disabled;	431
(ii) A person who is sixty-five years of age or older;	432
(iii) A person who is the surviving spouse of a deceased	433
person who was permanently and totally disabled or sixty-five	434
years of age or older and who applied and qualified for a	435
reduction in taxes under this division in the year of death,	436
provided the surviving spouse is at least fifty-nine but not	437
sixty-five or more years of age on the date the deceased spouse	438
dies.	439
(b) Real property taxes on a homestead owned and occupied,	440
or a homestead in a housing cooperative occupied, by a person to	441
whom division (A) (1) of this section applies shall be reduced	442
for each year for which an application for the reduction has	443
been approved. The reduction shall equal one of the following	444
amounts, as applicable to the person:	445
(i) If the person received a reduction under division (A)	446
(1) of this section for tax year 2006, the greater of the	447
reduction for that tax year or the amount computed under	448
division (A) (1) (c) of this section;	449
(ii) If the person received, for any homestead, a	450
reduction under division (A) (1) of this section for tax year	451
2013 or under division (A) of section 4503.065 of the Revised	452
Code for tax year 2014 or the person is the surviving spouse of	453
such a person and the surviving spouse is at least fifty-nine	454
years of age on the date the deceased spouse dies, the amount	455
computed under division (A) (1) (c) of this section.	456
(iii) If the person is not described in division (A) (1) (b)	457

(i) or (ii) of this section and the person's total income does 458
not exceed thirty thousand dollars, as adjusted under division 459
(A) (1) (d) of this section, the amount computed under division 460
(A) (1) (c) of this section. 461

(c) The amount of the reduction under division (A) (1) (c) 462
of this section equals the product of the following: 463

(i) Twenty-five thousand dollars of the true value of the 464
property in money, as adjusted under division (A) (1) (d) of this 465
section; 466

(ii) The assessment percentage established by the tax 467
commissioner under division (B) of section 5715.01 of the 468
Revised Code, not to exceed thirty-five per cent; 469

(iii) The effective tax rate used to calculate the taxes 470
charged against the property for the current year, where 471
"effective tax rate" is defined as in section 323.08 of the 472
Revised Code; 473

(iv) The quantity equal to one minus the sum of the 474
percentage reductions in taxes received by the property for the 475
current tax year under ~~section~~ sections 319.302 and 319.303 of 476
the Revised Code and division (B) of section 323.152 of the 477
Revised Code. 478

(d) The tax commissioner shall adjust the total income 479
threshold described in division (A) (1) (b) (iii) and the reduction 480
amounts described in divisions (A) (1) (c) (i), (A) (2), and (A) (3) 481
of this section by completing the following calculations in 482
September of each year: 483

(i) Determine the percentage increase in the gross 484
domestic product deflator determined by the bureau of economic 485
analysis of the United States department of commerce from the 486

first day of January of the preceding calendar year to the last 487
day of December of the preceding calendar year; 488

(ii) Multiply that percentage increase by the total income 489
threshold or reduction amount for the current tax year, as 490
applicable; 491

(iii) Add the resulting product to the total income 492
threshold or the reduction amount, as applicable, for the 493
current tax year; 494

(iv) Round the resulting sum to the nearest multiple of 495
one hundred dollars. 496

The commissioner shall certify the amount resulting from 497
each adjustment to each county auditor not later than the first 498
day of December each year. The certified total income threshold 499
amount applies to the following tax year for persons described 500
in division (A) (1) (b) (iii) of this section. The certified 501
reduction amount applies to the following tax year. The 502
commissioner shall not make the applicable adjustment in any 503
calendar year in which the amount resulting from the adjustment 504
would be less than the total income threshold or the reduction 505
amount for the current tax year. 506

(2) (a) Real property taxes on a homestead owned and 507
occupied, or a homestead in a housing cooperative occupied, by a 508
disabled veteran shall be reduced for each year for which an 509
application for the reduction has been approved. The reduction 510
shall equal the product obtained by multiplying fifty thousand 511
dollars of the true value of the property in money, as adjusted 512
under division (A) (1) (d) of this section, by the amounts 513
described in divisions (A) (1) (c) (ii) to (iv) of this section. 514
The reduction is in lieu of any reduction under section 323.158 515

of the Revised Code or division (A) (1), (2) (b), or (3) of this 516
section. The reduction applies to only one homestead owned and 517
occupied by a disabled veteran. 518

(b) Real property taxes on a homestead owned and occupied, 519
or a homestead in a housing cooperative occupied, by the 520
surviving spouse of a disabled veteran shall be reduced for each 521
year an application for exemption is approved. The reduction 522
shall equal to the amount of the reduction authorized under 523
division (A) (2) (a) of this section. 524

The reduction is in lieu of any reduction under section 525
323.158 of the Revised Code or division (A) (1), (2) (a), or (3) 526
of this section. The reduction applies to only one homestead 527
owned and occupied by the surviving spouse of a disabled 528
veteran. A homestead qualifies for a reduction in taxes under 529
division (A) (2) (b) of this section beginning in one of the 530
following tax years: 531

(i) For a surviving spouse described in division (L) (1) of 532
section 323.151 of the Revised Code, the year the disabled 533
veteran dies; 534

(ii) For a surviving spouse described in division (L) (2) 535
of section 323.151 of the Revised Code, the first year on the 536
first day of January of which the total disability rating 537
described in division (F) of that section has been received for 538
the deceased spouse. 539

In either case, the reduction shall continue through the 540
tax year in which the surviving spouse dies or remarries. 541

(3) Real property taxes on a homestead owned and occupied, 542
or a homestead in a housing cooperative occupied, by the 543
surviving spouse of a public service officer killed in the line 544

of duty shall be reduced for each year for which an application 545
for the reduction has been approved. The reduction shall equal 546
the product obtained by multiplying fifty thousand dollars of 547
the true value of the property in money, as adjusted under 548
division (A) (1) (d) of this section, by the amounts described in 549
divisions (A) (1) (c) (ii) to (iv) of this section. The reduction 550
is in lieu of any reduction under section 323.158 of the Revised 551
Code or division (A) (1) or (2) of this section. The reduction 552
applies to only one homestead owned and occupied by such a 553
surviving spouse. A homestead qualifies for a reduction in taxes 554
under division (A) (3) of this section for the tax year in which 555
the public service officer dies through the tax year in which 556
the surviving spouse dies or remarries. 557

(B) To provide a partial exemption, real property taxes on 558
any homestead, and manufactured home taxes on any manufactured 559
or mobile home on which a manufactured home tax is assessed 560
pursuant to division (D) (2) of section 4503.06 of the Revised 561
Code, shall be reduced for each year for which an application 562
for the reduction has been approved. The amount of the reduction 563
shall equal two and one-half per cent of the amount of taxes to 564
be levied by qualifying levies on the homestead or the 565
manufactured or mobile home after applying section 319.301 of 566
the Revised Code. For the purposes of this division, "qualifying 567
levy" has the same meaning as in section 319.302 of the Revised 568
Code. 569

(C) The reductions granted by this section do not apply to 570
special assessments or respread of assessments levied against 571
the homestead, and if there is a transfer of ownership 572
subsequent to the filing of an application for a reduction in 573
taxes, such reductions are not forfeited for such year by virtue 574
of such transfer. 575

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

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

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

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.

Sec. 323.158. (A) As used in this section, "qualifying

county" means a county to which both of the following apply: 606

(1) At least one major league professional athletic team 607
plays its home schedule in the county for the season beginning 608
in 1996; 609

(2) The majority of the electors of the county, voting at 610
an election held in 1996, approved a referendum on a resolution 611
of the board of county commissioners levying a sales and use tax 612
under sections 5739.026 and 5741.023 of the Revised Code. 613

(B) On or before December 31, 1996, the board of county 614
commissioners of a qualifying county may adopt a resolution 615
under this section. The resolution shall grant a partial real 616
property tax exemption to each homestead in the county that also 617
receives the tax reduction under division (B) of section 323.152 618
of the Revised Code. The partial exemption shall take the form 619
of the reduction by a specified percentage each year of the real 620
property taxes on the homestead. The resolution shall specify 621
the percentage, which may be any amount. The board may include 622
in the resolution a condition that the partial exemption will 623
apply only upon the receipt by the county of additional revenue 624
from a source specified in the resolution. The resolution shall 625
specify the tax year in which the partial exemption first 626
applies, which may be the tax year in which the resolution takes 627
effect as long as the resolution takes effect before the county 628
auditor certifies the tax duplicate of real and public utility 629
property for that tax year to the county treasurer. Upon 630
adopting the resolution, the board shall certify copies of it to 631
the county auditor and the tax commissioner. 632

(C) After complying with sections 319.301, 319.302, 633
319.303, and 323.152 of the Revised Code, the county auditor 634
shall reduce the remaining sum to be levied against a homestead 635

by the percentage called for in the resolution adopted under 636
division (B) of this section. The auditor shall certify the 637
amount of taxes remaining after the reduction to the county 638
treasurer for collection as the real property taxes charged and 639
payable on the homestead. 640

(D) For each tax year, the county auditor shall certify to 641
the board of county commissioners the total amount by which real 642
property taxes were reduced under this section. At the time of 643
each semi-annual settlement of real property taxes between the 644
county auditor and county treasurer, the board of county 645
commissioners shall pay to the auditor one-half of that total 646
amount. Upon receipt of the payment, the county auditor shall 647
distribute it among the various taxing districts in the county 648
as if it had been levied, collected, and settled as real 649
property taxes. The board of county commissioners shall make the 650
payment from the county general fund or from any other county 651
revenue that may be used for that purpose. In making the 652
payment, the board may use revenue from taxes levied by the 653
county to provide additional general revenue under sections 654
5739.021 and 5741.021 of the Revised Code or to provide 655
additional revenue for the county general fund under sections 656
5739.026 and 5741.023 of the Revised Code. 657

(E) The partial exemption under this section shall not 658
directly or indirectly affect the determination of the principal 659
amount of notes that may be issued in anticipation of a tax levy 660
or the amount of securities that may be issued for any permanent 661
improvements authorized in conjunction with a tax levy. 662

(F) At any time, the board of county commissioners may 663
adopt a resolution amending or repealing the partial exemption 664
granted under this section. Upon adopting a resolution amending 665

or repealing the partial exemption, the board shall certify 666
copies of it to the county auditor and the tax commissioner. The 667
resolution shall specify the tax year in which the amendment or 668
repeal first applies, which may be the tax year in which the 669
resolution takes effect as long as the resolution takes effect 670
before the county auditor certifies the tax duplicate of real 671
and public utility property for that tax year to the county 672
treasurer. 673

(G) If a person files a late application for a tax 674
reduction under division (B) of section 323.152 of the Revised 675
Code for the preceding year, and is granted the reduction, the 676
person also shall receive the reduction under this section for 677
the preceding year. The county auditor shall credit the amount 678
of the reduction against the person's current year taxes, and 679
shall include the amount of the reduction in the amount 680
certified to the board of county commissioners under division 681
(D) of this section. 682

Sec. 4503.06. (A) The owner of each manufactured or mobile 683
home that has acquired situs in this state shall pay either a 684
real property tax pursuant to Title LVII of the Revised Code or 685
a manufactured home tax pursuant to division (C) of this 686
section. 687

(B) The owner of a manufactured or mobile home shall pay 688
real property taxes if either of the following applies: 689

(1) The manufactured or mobile home acquired situs in the 690
state or ownership in the home was transferred on or after 691
January 1, 2000, and all of the following apply: 692

(a) The home is affixed to a permanent foundation as 693
defined in division (C) (5) of section 3781.06 of the Revised 694

Code. 695

(b) The home is located on land that is owned by the owner 696
of the home. 697

(c) The certificate of title has been inactivated by the 698
clerk of the court of common pleas that issued it, pursuant to 699
division (H) of section 4505.11 of the Revised Code. 700

(2) The manufactured or mobile home acquired situs in the 701
state or ownership in the home was transferred before January 1, 702
2000, and all of the following apply: 703

(a) The home is affixed to a permanent foundation as 704
defined in division (C) (5) of section 3781.06 of the Revised 705
Code. 706

(b) The home is located on land that is owned by the owner 707
of the home. 708

(c) The owner of the home has elected to have the home 709
taxed as real property and, pursuant to section 4505.11 of the 710
Revised Code, has surrendered the certificate of title to the 711
auditor of the county containing the taxing district in which 712
the home has its situs, together with proof that all taxes have 713
been paid. 714

(d) The county auditor has placed the home on the real 715
property tax list and delivered the certificate of title to the 716
clerk of the court of common pleas that issued it and the clerk 717
has inactivated the certificate. 718

(C) (1) Any mobile or manufactured home that is not taxed 719
as real property as provided in division (B) of this section is 720
subject to an annual manufactured home tax, payable by the 721
owner, for locating the home in this state. The tax as levied in 722

this section is for the purpose of supplementing the general 723
revenue funds of the local subdivisions in which the home has 724
its situs pursuant to this section. 725

(2) The year for which the manufactured home tax is levied 726
commences on the first day of January and ends on the following 727
thirty-first day of December. The state shall have the first 728
lien on any manufactured or mobile home on the list for the 729
amount of taxes, penalties, and interest charged against the 730
owner of the home under this section. The lien of the state for 731
the tax for a year shall attach on the first day of January to a 732
home that has acquired situs on that date. The lien for a home 733
that has not acquired situs on the first day of January, but 734
that acquires situs during the year, shall attach on the next 735
first day of January. The lien shall continue until the tax, 736
including any penalty or interest, is paid. 737

(3) (a) The situs of a manufactured or mobile home located 738
in this state on the first day of January is the local taxing 739
district in which the home is located on that date. 740

(b) The situs of a manufactured or mobile home not located 741
in this state on the first day of January, but located in this 742
state subsequent to that date, is the local taxing district in 743
which the home is located thirty days after it is acquired or 744
first enters this state. 745

(4) The tax is collected by and paid to the county 746
treasurer of the county containing the taxing district in which 747
the home has its situs. 748

(D) The manufactured home tax shall be computed and 749
assessed by the county auditor of the county containing the 750
taxing district in which the home has its situs as follows: 751

(1) On a home that acquired situs in this state prior to 752
January 1, 2000: 753

(a) By multiplying the assessable value of the home by the 754
tax rate of the taxing district in which the home has its situs, 755
and deducting from the product thus obtained any reduction 756
authorized under section 4503.065 of the Revised Code. The tax 757
levied under this formula shall not be less than thirty-six 758
dollars, unless the home qualifies for a reduction in assessable 759
value under section 4503.065 of the Revised Code, in which case 760
there shall be no minimum tax and the tax shall be the amount 761
calculated under this division. 762

(b) The assessable value of the home shall be forty per 763
cent of the amount arrived at by the following computation: 764

(i) If the cost to the owner, or market value at time of 765
purchase, whichever is greater, of the home includes the 766
furnishings and equipment, such cost or market value shall be 767
multiplied according to the following schedule: 768

	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 770
day of January and the thirty-first day of December of the first 771
year. 772

(ii) If the cost to the owner, or market value at the time 773
of purchase, whichever is greater, of the home does not include 774
the furnishings and equipment, such cost or market value shall 775
be multiplied according to the following schedule: 776
777

	1	2	3
A	For the first calendar year in which the home is owned by the current owner	x	95%
B	2nd calendar year	x	90%
C	3rd "	x	85%
D	4th "	x	80%
E	5th "	x	75%
F	6th "	x	70%
G	7th "	x	65%
H	8th "	x	60%

I	9th "	x	55%
J	10th and each year thereafter	x	50%

The first calendar year means any period between the first 778
day of January and the thirty-first day of December of the first 779
year. 780

(2) On a home in which ownership was transferred or that 781
first acquired situs in this state on or after January 1, 2000: 782

(a) By multiplying the assessable value of the home by the 783
effective tax rate, as defined in section 323.08 of the Revised 784
Code, for residential real property of the taxing district in 785
which the home has its situs, and deducting from the product 786
thus obtained the reductions required or authorized under 787
section 319.302, 319.303, 319.304, or 4503.065 or division (B) 788
of section 323.152 of the Revised Code. 789

(b) The assessable value of the home shall be thirty-five 790
per cent of its true value as determined under division (L) of 791
this section. 792

(3) On or before the fifteenth day of January each year, 793
the county auditor shall record the assessable value and the 794
amount of tax on the manufactured or mobile home on the tax list 795
and deliver a duplicate of the list to the county treasurer. In 796
the case of an emergency as defined in section 323.17 of the 797
Revised Code, the tax commissioner, by journal entry, may extend 798
the times for delivery of the duplicate for an additional 799
fifteen days upon receiving a written application from the 800
county auditor regarding an extension for the delivery of the 801
duplicate, or from the county treasurer regarding an extension 802
of the time for the billing and collection of taxes. The 803

application shall contain a statement describing the emergency 804
that will cause the unavoidable delay and must be received by 805
the tax commissioner on or before the last day of the month 806
preceding the day delivery of the duplicate is otherwise 807
required. When an extension is granted for delivery of the 808
duplicate, the time period for payment of taxes shall be 809
extended for a like period of time. When a delay in the closing 810
of a tax collection period becomes unavoidable, the tax 811
commissioner, upon application by the county auditor and county 812
treasurer, may order the time for payment of taxes to be 813
extended if the tax commissioner determines that penalties have 814
accrued or would otherwise accrue for reasons beyond the control 815
of the taxpayers of the county. The order shall prescribe the 816
final extended date for payment of taxes for that collection 817
period. 818

(4) After January 1, 1999, the owner of a manufactured or 819
mobile home taxed pursuant to division (D)(1) of this section 820
may elect to have the home taxed pursuant to division (D)(2) of 821
this section by filing a written request with the county auditor 822
of the taxing district in which the home is located on or before 823
the first day of December of any year. Upon the filing of the 824
request, the county auditor shall determine whether all taxes 825
levied under division (D)(1) of this section have been paid, and 826
if those taxes have been paid, the county auditor shall tax the 827
manufactured or mobile home pursuant to division (D)(2) of this 828
section commencing in the next tax year. 829

(5) A manufactured or mobile home that acquired situs in 830
this state prior to January 1, 2000, shall be taxed pursuant to 831
division (D)(2) of this section if no manufactured home tax had 832
been paid for the home and the home was not exempted from 833
taxation pursuant to division (E) of this section for the year 834

for which the taxes were not paid. 835

(6) (a) Immediately upon receipt of any manufactured home 836
tax duplicate from the county auditor, but not less than twenty 837
days prior to the last date on which the first one-half taxes 838
may be paid without penalty as prescribed in division (F) of 839
this section, the county treasurer shall cause to be prepared 840
and mailed or delivered to each person charged on that duplicate 841
with taxes, or to an agent designated by such person, the tax 842
bill prescribed by the tax commissioner under division (D) (7) of 843
this section. When taxes are paid by installments, the county 844
treasurer shall mail or deliver to each person charged on such 845
duplicate or the agent designated by that person a second tax 846
bill showing the amount due at the time of the second tax 847
collection. The second half tax bill shall be mailed or 848
delivered at least twenty days prior to the close of the second 849
half tax collection period. A change in the mailing address, 850
electronic mail address, or telephone number of any tax bill 851
shall be made in writing to the county treasurer. Failure to 852
receive a bill required by this section does not excuse failure 853
or delay to pay any taxes shown on the bill or, except as 854
provided in division (B) (1) of section 5715.39 of the Revised 855
Code, avoid any penalty, interest, or charge for such delay. 856

A policy adopted by a county treasurer under division (A) 857
(2) of section 323.13 of the Revised Code shall also allow any 858
person required to receive a tax bill under division (D) (6) (a) 859
of this section to request electronic delivery of that tax bill 860
in the same manner. A person may rescind such a request in the 861
same manner as a request made under division (A) (2) of section 862
323.13 of the Revised Code. The request shall terminate upon a 863
change in the name of the person charged with the taxes pursuant 864
to section 4503.061 of the Revised Code. 865

(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.

(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:

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

(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.

(c) In the case of manufactured or mobile homes taxed

under division (D) (2) of this section, the following additional 896
information: 897

(i) The effective tax rate. The words "effective tax rate" 898
shall appear in boldface type. 899

(ii) The following notice: "Notice: If the taxes charged 900
against this home have been reduced by the 2-1/2 per cent tax 901
reduction for residences occupied by the owner but the home is 902
not a residence occupied by the owner, the owner must notify the 903
county auditor's office not later than March 31 of the year for 904
which the taxes are due. Failure to do so may result in the 905
owner being convicted of a fourth degree misdemeanor, which is 906
punishable by imprisonment up to 30 days, a fine up to \$250, or 907
both, and in the owner having to repay the amount by which the 908
taxes were erroneously or illegally reduced, plus any interest 909
that may apply. 910

If the taxes charged against this home have not been 911
reduced by the 2-1/2 per cent tax reduction and the home is a 912
residence occupied by the owner, the home may qualify for the 913
tax reduction. To obtain an application for the tax reduction or 914
further information, the owner may contact the county auditor's 915
office at _____ (insert the address and telephone number of 916
the county auditor's office)." 917

(E) (1) A manufactured or mobile home is not subject to 918
this section when any of the following applies: 919

(a) It is taxable as personal property pursuant to section 920
5709.01 of the Revised Code. Any manufactured or mobile home 921
that is used as a residence shall be subject to this section and 922
shall not be taxable as personal property pursuant to section 923
5709.01 of the Revised Code. 924

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

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

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

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

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

(a) The situs is in a state facility or a camping or park area as defined in division (C), (Q), (S), or (V) of section 3729.01 of the Revised Code.

(b) The situs is in a camping or park area that is a tract of land that has been limited to recreational use by deed or zoning restrictions and subdivided for sale of five or more individual lots for the express or implied purpose of occupancy by either self-contained recreational vehicles as defined in

division (T) of section 3729.01 of the Revised Code or by 954
dependent recreational vehicles as defined in division (D) of 955
section 3729.01 of the Revised Code. 956

(F) Except as provided in division (D) (3) of this section, 957
the manufactured home tax is due and payable as follows: 958

(1) When a manufactured or mobile home has a situs in this 959
state, as provided in this section, on the first day of January, 960
one-half of the amount of the tax is due and payable on or 961
before the first day of March and the balance is due and payable 962
on or before the thirty-first day of July. At the option of the 963
owner of the home, the tax for the entire year may be paid in 964
full on the first day of March. 965

(2) When a manufactured or mobile home first acquires a 966
situs in this state after the first day of January, no tax is 967
due and payable for that year. 968

(G) (1) (a) Except as otherwise provided in division (G) (1) 969
(b) of this section, if one-half of the current taxes charged 970
under this section against a manufactured or mobile home, 971
together with the full amount of any delinquent taxes, are not 972
paid on or before the first day of March in that year, or on or 973
before the last day for such payment as extended pursuant to 974
section 4503.063 of the Revised Code, a penalty of ten per cent 975
shall be charged against the unpaid balance of such half of the 976
current taxes. If the total amount of all such taxes is not paid 977
on or before the thirty-first day of July, next thereafter, or 978
on or before the last day for payment as extended pursuant to 979
section 4503.063 of the Revised Code, a like penalty shall be 980
charged on the balance of the total amount of the unpaid current 981
taxes. 982

(b) After a valid delinquent tax contract that includes 983
unpaid current taxes from a first-half collection period 984
described in division (F) of this section has been entered into 985
under section 323.31 of the Revised Code, no ten per cent 986
penalty shall be charged against such taxes after the second- 987
half collection period while the delinquent tax contract remains 988
in effect. On the day a delinquent tax contract becomes void, 989
the ten per cent penalty shall be charged against such taxes and 990
shall equal the amount of penalty that would have been charged 991
against unpaid current taxes outstanding on the date on which 992
the second-half penalty would have been charged thereon under 993
division (G) (1) (a) of this section if the contract had not been 994
in effect. 995

(2) (a) On the first day of the month following the last 996
day the second installment of taxes may be paid without penalty 997
beginning in 2000, interest shall be charged against and 998
computed on all delinquent taxes other than the current taxes 999
that became delinquent taxes at the close of the last day such 1000
second installment could be paid without penalty. The charge 1001
shall be for interest that accrued during the period that began 1002
on the preceding first day of December and ended on the last day 1003
of the month that included the last date such second installment 1004
could be paid without penalty. The interest shall be computed at 1005
the rate per annum prescribed by section 5703.47 of the Revised 1006
Code and shall be entered as a separate item on the delinquent 1007
manufactured home tax list compiled under division (H) of this 1008
section. 1009

(b) On the first day of December beginning in 2000, the 1010
interest shall be charged against and computed on all delinquent 1011
taxes. The charge shall be for interest that accrued during the 1012
period that began on the first day of the month following the 1013

last date prescribed for the payment of the second installment 1014
of taxes in the current year and ended on the immediately 1015
preceding last day of November. The interest shall be computed 1016
at the rate per annum prescribed by section 5703.47 of the 1017
Revised Code and shall be entered as a separate item on the 1018
delinquent manufactured home tax list. 1019

(c) After a valid undertaking has been entered into for 1020
the payment of any delinquent taxes, no interest shall be 1021
charged against such delinquent taxes while the undertaking 1022
remains in effect in compliance with section 323.31 of the 1023
Revised Code. If a valid undertaking becomes void, interest 1024
shall be charged against the delinquent taxes for the periods 1025
that interest was not permitted to be charged while the 1026
undertaking was in effect. The interest shall be charged on the 1027
day the undertaking becomes void and shall equal the amount of 1028
interest that would have been charged against the unpaid 1029
delinquent taxes outstanding on the dates on which interest 1030
would have been charged thereon under divisions (G) (1) and (2) 1031
of this section had the undertaking not been in effect. 1032

(3) If the full amount of the taxes due at either of the 1033
times prescribed by division (F) of this section is paid within 1034
ten days after such time, the county treasurer shall waive the 1035
collection of and the county auditor shall remit one-half of the 1036
penalty provided for in this division for failure to make that 1037
payment by the prescribed time. 1038

(4) The treasurer shall compile and deliver to the county 1039
auditor a list of all tax payments the treasurer has received as 1040
provided in division (G) (3) of this section. The list shall 1041
include any information required by the auditor for the 1042
remission of the penalties waived by the treasurer. The taxes so 1043

collected shall be included in the settlement next succeeding 1044
the settlement then in process. 1045

(H) (1) The county auditor shall compile annually a 1046
"delinquent manufactured home tax list" consisting of homes the 1047
county treasurer's records indicate have taxes that were not 1048
paid within the time prescribed by divisions (D) (3) and (F) of 1049
this section, have taxes that remain unpaid from prior years, or 1050
have unpaid tax penalties or interest that have been assessed. 1051

(2) Within thirty days after the settlement under division 1052
(H) (2) of section 321.24 of the Revised Code, the county auditor 1053
shall deliver a copy of the delinquent manufactured home tax 1054
list to the county treasurer. The auditor shall update and 1055
publish the delinquent manufactured home tax list annually in 1056
the same manner as delinquent real property tax lists are 1057
published. The county auditor may apportion the cost of 1058
publishing the list among taxing districts in proportion to the 1059
amount of delinquent manufactured home taxes so published that 1060
each taxing district is entitled to receive upon collection of 1061
those taxes, or the county auditor may charge the owner of a 1062
home on the list a flat fee established under section 319.54 of 1063
the Revised Code for the cost of publishing the list and, if the 1064
fee is not paid, may place the fee upon the delinquent 1065
manufactured home tax list as a lien on the listed home, to be 1066
collected as other manufactured home taxes. 1067

(3) When taxes, penalties, or interest are charged against 1068
a person on the delinquent manufactured home tax list and are 1069
not paid within sixty days after the list is delivered to the 1070
county treasurer, the county treasurer shall, in addition to any 1071
other remedy provided by law for the collection of taxes, 1072
penalties, and interest, enforce collection of such taxes, 1073

penalties, and interest by civil action in the name of the 1074
treasurer against the owner for the recovery of the unpaid taxes 1075
following the procedures for the recovery of delinquent real 1076
property taxes in sections 323.25 to 323.28 of the Revised Code. 1077
The action may be brought in municipal or county court, provided 1078
the amount charged does not exceed the monetary limitations for 1079
original jurisdiction for civil actions in those courts. 1080

It is sufficient, having made proper parties to the suit, 1081
for the county treasurer to allege in the treasurer's bill of 1082
particulars or petition that the taxes stand chargeable on the 1083
books of the county treasurer against such person, that they are 1084
due and unpaid, and that such person is indebted in the amount 1085
of taxes appearing to be due the county. The treasurer need not 1086
set forth any other matter relating thereto. If it is found on 1087
the trial of the action that the person is indebted to the 1088
state, judgment shall be rendered in favor of the county 1089
treasurer prosecuting the action. The judgment debtor is not 1090
entitled to the benefit of any law for stay of execution or 1091
exemption of property from levy or sale on execution in the 1092
enforcement of the judgment. 1093

Upon the filing of an entry of confirmation of sale or an 1094
order of forfeiture in a proceeding brought under this division, 1095
title to the manufactured or mobile home shall be in the 1096
purchaser. The clerk of courts shall issue a certificate of 1097
title to the purchaser upon presentation of proof of filing of 1098
the entry of confirmation or order and, in the case of a 1099
forfeiture, presentation of the county auditor's certificate of 1100
sale. 1101

(I) The total amount of taxes collected shall be 1102
distributed in the following manner: four per cent shall be 1103

allowed as compensation to the county auditor for the county 1104
auditor's service in assessing the taxes; two per cent shall be 1105
allowed as compensation to the county treasurer for the services 1106
the county treasurer renders as a result of the tax levied by 1107
this section. Such amounts shall be paid into the county 1108
treasury, to the credit of the county general revenue fund, on 1109
the warrant of the county auditor. Fees to be paid to the credit 1110
of the real estate assessment fund shall be collected pursuant 1111
to division (C) of section 319.54 of the Revised Code and paid 1112
into the county treasury, on the warrant of the county auditor. 1113
The balance of the taxes collected shall be distributed among 1114
the taxing subdivisions of the county in which the taxes are 1115
collected and paid in the same proportions that the amount of 1116
manufactured home tax levied by each taxing subdivision of the 1117
county in the current tax year bears to the amount of such tax 1118
levied by all such subdivisions in the county in the current tax 1119
year. The taxes levied and revenues collected under this section 1120
shall be in lieu of any general property tax and any tax levied 1121
with respect to the privilege of using or occupying a 1122
manufactured or mobile home in this state except as provided in 1123
sections 4503.04 and 5741.02 of the Revised Code. 1124

(J) An agreement to purchase or a bill of sale for a 1125
manufactured home shall show whether or not the furnishings and 1126
equipment are included in the purchase price. 1127

(K) If the county treasurer and the county prosecuting 1128
attorney agree that an item charged on the delinquent 1129
manufactured home tax list is uncollectible, they shall certify 1130
that determination and the reasons to the county board of 1131
revision. If the board determines the amount is uncollectible, 1132
it shall certify its determination to the county auditor, who 1133
shall strike the item from the list. 1134

(L) (1) The county auditor shall appraise at its true value 1135
any manufactured or mobile home in which ownership is 1136
transferred or which first acquires situs in this state on or 1137
after January 1, 2000, and any manufactured or mobile home the 1138
owner of which has elected, under division (D) (4) of this 1139
section, to have the home taxed under division (D) (2) of this 1140
section. The true value shall include the value of the home, any 1141
additions, and any fixtures, but not any furnishings in the 1142
home. In determining the true value of a manufactured or mobile 1143
home, the auditor shall consider all facts and circumstances 1144
relating to the value of the home, including its age, its 1145
capacity to function as a residence, any obsolete 1146
characteristics, and other factors that may tend to prove its 1147
true value. 1148

(2) (a) If a manufactured or mobile home has been the 1149
subject of an arm's length sale between a willing seller and a 1150
willing buyer within a reasonable length of time prior to the 1151
determination of true value, the county auditor shall consider 1152
the sale price of the home to be the true value for taxation 1153
purposes. 1154

(b) The sale price in an arm's length transaction between 1155
a willing seller and a willing buyer shall not be considered the 1156
true value of the home if either of the following occurred after 1157
the sale: 1158

(i) The home has lost value due to a casualty. 1159

(ii) An addition or fixture has been added to the home. 1160

(3) The county auditor shall have each home viewed and 1161
appraised at least once in each six-year period in the same year 1162
in which real property in the county is appraised pursuant to 1163

Chapter 5713. of the Revised Code, and shall update the 1164
appraised values in the third calendar year following the 1165
appraisal. The person viewing or appraising a home may enter the 1166
home to determine by actual view any additions or fixtures that 1167
have been added since the last appraisal. In conducting the 1168
appraisals and establishing the true value, the auditor shall 1169
follow the procedures set forth for appraising real property in 1170
sections 5713.01 and 5713.03 of the Revised Code. 1171

(4) The county auditor shall place the true value of each 1172
home on the manufactured home tax list upon completion of an 1173
appraisal. 1174

(5) (a) If the county auditor changes the true value of a 1175
home, the auditor shall notify the owner of the home in writing, 1176
delivered by mail or in person. The notice shall be given at 1177
least thirty days prior to the issuance of any tax bill that 1178
reflects the change. Failure to receive the notice does not 1179
invalidate any proceeding under this section. 1180

(b) Any owner of a home or any other person or party that 1181
would be authorized to file a complaint under division (A) of 1182
section 5715.19 of the Revised Code if the home was real 1183
property may file a complaint against the true value of the home 1184
as appraised under this section. The complaint shall be filed 1185
with the county auditor on or before the thirty-first day of 1186
March of the current tax year or the date of closing of the 1187
collection for the first half of manufactured home taxes for the 1188
current tax year, whichever is later. The auditor shall present 1189
to the county board of revision all complaints filed with the 1190
auditor under this section. The board shall hear and investigate 1191
the complaint and may take action on it as provided under 1192
sections 5715.11 to 5715.19 of the Revised Code. 1193

(c) If the county board of revision determines, pursuant 1194
to a complaint against the valuation of a manufactured or mobile 1195
home filed under this section, that the amount of taxes, 1196
assessments, or other charges paid was in excess of the amount 1197
due based on the valuation as finally determined, then the 1198
overpayment shall be refunded in the manner prescribed in 1199
section 5715.22 of the Revised Code. 1200

(d) Payment of all or part of a tax under this section for 1201
any year for which a complaint is pending before the county 1202
board of revision does not abate the complaint or in any way 1203
affect the hearing and determination thereof. 1204

(M) If the county auditor determines that any tax or other 1205
charge or any part thereof has been erroneously charged as a 1206
result of a clerical error as defined in section 319.35 of the 1207
Revised Code, the county auditor shall call the attention of the 1208
county board of revision to the erroneous charges. If the board 1209
finds that the taxes or other charges have been erroneously 1210
charged or collected, it shall certify the finding to the 1211
auditor. Upon receipt of the certification, the auditor shall 1212
remove the erroneous charges on the manufactured home tax list 1213
or delinquent manufactured home tax list in the same manner as 1214
is prescribed in section 319.35 of the Revised Code for 1215
erroneous charges against real property, and refund any 1216
erroneous charges that have been collected, with interest, in 1217
the same manner as is prescribed in section 319.36 of the 1218
Revised Code for erroneous charges against real property. 1219

(N) As used in this section and section 4503.061 of the 1220
Revised Code: 1221

(1) "Manufactured home taxes" includes taxes, penalties, 1222
and interest charged under division (C) or (G) of this section 1223

and any penalties charged under division (G) or (H) (5) of 1224
section 4503.061 of the Revised Code. 1225

(2) "Current taxes" means all manufactured home taxes 1226
charged against a manufactured or mobile home that have not 1227
appeared on the manufactured home tax list for any prior year. 1228
Current taxes become delinquent taxes if they remain unpaid 1229
after the last day prescribed for payment of the second 1230
installment of current taxes without penalty, whether or not 1231
they have been certified delinquent. 1232

(3) "Delinquent taxes" means: 1233

(a) Any manufactured home taxes that were charged against 1234
a manufactured or mobile home for a prior year, including any 1235
penalties or interest charged for a prior year and the costs of 1236
publication under division (H) (2) of this section, and that 1237
remain unpaid; 1238

(b) Any current manufactured home taxes charged against a 1239
manufactured or mobile home that remain unpaid after the last 1240
day prescribed for payment of the second installment of current 1241
taxes without penalty, whether or not they have been certified 1242
delinquent, including any penalties or interest and the costs of 1243
publication under division (H) (2) of this section. 1244

Sec. 4503.065. (A) (1) Division (A) of this section applies 1245
to any of the following persons: 1246

(a) An individual who is permanently and totally disabled; 1247

(b) An individual who is sixty-five years of age or older; 1248

(c) An individual who is the surviving spouse of a 1249
deceased person who was permanently and totally disabled or 1250
sixty-five years of age or older and who applied and qualified 1251

for a reduction in assessable value under this section in the 1252
year of death, provided the surviving spouse is at least fifty- 1253
nine but not sixty-five or more years of age on the date the 1254
deceased spouse dies. 1255

(2) The manufactured home tax on a manufactured or mobile 1256
home that is paid pursuant to division (C) of section 4503.06 of 1257
the Revised Code and that is owned and occupied as a home by an 1258
individual whose domicile is in this state and to whom this 1259
section applies, shall be reduced for any tax year for which an 1260
application for such reduction has been approved, provided the 1261
individual did not acquire ownership from a person, other than 1262
the individual's spouse, related by consanguinity or affinity 1263
for the purpose of qualifying for the reduction. An owner 1264
includes a settlor of a revocable or irrevocable inter vivos 1265
trust holding the title to a manufactured or mobile home 1266
occupied by the settlor as of right under the trust. 1267

(a) For manufactured and mobile homes for which the tax 1268
imposed by section 4503.06 of the Revised Code is computed under 1269
division (D)(2) of that section, the reduction shall equal one 1270
of the following amounts, as applicable to the person: 1271

(i) If the person received a reduction under this section 1272
for tax year 2007, the greater of the reduction for that tax 1273
year or the amount computed under division (A)(2)(b) of this 1274
section; 1275

(ii) If the person received, for any homestead, a 1276
reduction under division (A) of this section for tax year 2014 1277
or under division (A)(1) of section 323.152 of the Revised Code 1278
for tax year 2013 or the person is the surviving spouse of such 1279
a person and the surviving spouse is at least fifty-nine years 1280
of age on the date the deceased spouse dies, the amount computed 1281

under division (A) (2) (b) of this section.	1282
(iii) If the person is not described in division (A) (2) (a)	1283
(i) or (ii) of this section and the person's total income does	1284
not exceed thirty thousand dollars, as adjusted under division	1285
(A) (2) (e) of this section, the amount computed under division	1286
(A) (2) (b) of this section.	1287
(b) The amount of the reduction under division (A) (2) (b)	1288
of this section equals the product of the following:	1289
(i) Twenty-five thousand dollars of the true value of the	1290
property in money, as adjusted under division (A) (2) (e) of this	1291
section;	1292
(ii) The assessment percentage established by the tax	1293
commissioner under division (B) of section 5715.01 of the	1294
Revised Code, not to exceed thirty-five per cent;	1295
(iii) The effective tax rate used to calculate the taxes	1296
charged against the property for the current year, where	1297
"effective tax rate" is defined as in section 323.08 of the	1298
Revised Code;	1299
(iv) The quantity equal to one minus the sum of the	1300
percentage reductions in taxes received by the property for the	1301
current tax year under section <u>sections 319.302 and 319.303</u> of	1302
the Revised Code and division (B) of section 323.152 of the	1303
Revised Code.	1304
(c) For manufactured and mobile homes for which the tax	1305
imposed by section 4503.06 of the Revised Code is computed under	1306
division (D) (1) of that section, the reduction shall equal one	1307
of the following amounts, as applicable to the person:	1308
(i) If the person received a reduction under this section	1309

for tax year 2007, the greater of the reduction for that tax 1310
year or the amount computed under division (A) (2) (d) of this 1311
section; 1312

(ii) If the person received, for any homestead, a 1313
reduction under division (A) of this section for tax year 2014 1314
or under division (A) (1) of section 323.152 of the Revised Code 1315
for tax year 2013 or the person is the surviving spouse of such 1316
a person and the surviving spouse is at least fifty-nine years 1317
of age on the date the deceased spouse dies, the amount computed 1318
under division (A) (2) (d) of this section. 1319

(iii) If the person is not described in division (A) (2) (c) 1320
(i) or (ii) of this section and the person's total income does 1321
not exceed thirty thousand dollars, as adjusted under division 1322
(A) (2) (e) of this section, the amount computed under division 1323
(A) (2) (d) of this section. 1324

(d) The amount of the reduction under division (A) (2) (d) 1325
of this section equals the product of the following: 1326

(i) Twenty-five thousand dollars of the cost to the owner, 1327
or the market value at the time of purchase, whichever is 1328
greater, as those terms are used in division (D) (1) of section 1329
4503.06 of the Revised Code, and as adjusted under division (A) 1330
(2) (e) of this section; 1331

(ii) The percentage from the appropriate schedule in 1332
division (D) (1) (b) of section 4503.06 of the Revised Code; 1333

(iii) The assessment percentage of forty per cent used in 1334
division (D) (1) (b) of section 4503.06 of the Revised Code; 1335

(iv) The tax rate of the taxing district in which the home 1336
has its situs. 1337

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

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

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

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

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

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

(B) (1) The manufactured home tax levied pursuant to division (C) of section 4503.06 of the Revised Code on a manufactured or mobile home that is owned and occupied by a

disabled veteran shall be reduced for any tax year for which an 1367
application for such reduction has been approved, provided the 1368
disabled veteran did not acquire ownership from a person, other 1369
than the disabled veteran's spouse, related by consanguinity or 1370
affinity for the purpose of qualifying for the reduction. An 1371
owner includes an owner within the meaning of division (A) (2) of 1372
this section. 1373

(a) For manufactured and mobile homes for which the tax 1374
imposed by section 4503.06 of the Revised Code is computed under 1375
division (D) (2) of that section, the reduction shall equal the 1376
product obtained by multiplying fifty thousand dollars of the 1377
true value of the property in money, as adjusted under division 1378
(A) (2) (e) of this section, by the amounts described in divisions 1379
(A) (2) (b) (ii) to (iv) of this section. 1380

(b) For manufactured and mobile homes for which the tax 1381
imposed by section 4503.06 of the Revised Code is computed under 1382
division (D) (1) of that section, the reduction shall equal the 1383
product obtained by multiplying fifty thousand dollars of the 1384
cost to the owner, or the market value at the time of purchase, 1385
whichever is greater, as those terms are used in division (D) (1) 1386
of section 4503.06 of the Revised Code, as adjusted under 1387
division (A) (2) (e) of this section, by the amounts described in 1388
divisions (A) (2) (d) (ii) to (iv) of this section. 1389

The reduction is in lieu of any reduction under section 1390
4503.0610 of the Revised Code or division (A), (B) (2), or (C) of 1391
this section. The reduction applies to only one manufactured or 1392
mobile home owned and occupied by a disabled veteran. 1393

(2) The manufactured home tax levied pursuant to division 1394
(C) of section 4503.06 of the Revised Code on a manufactured or 1395
mobile home that is owned and occupied by the surviving spouse 1396

of a disabled veteran shall be reduced for each tax year for 1397
which an application for such reduction has been approved. The 1398
reduction shall equal the amount of the reduction authorized 1399
under division (B) (1) (a) or (b) of this section, as applicable. 1400
An owner includes an owner within the meaning of division (A) (2) 1401
of this section. 1402

The reduction is in lieu of any reduction under section 1403
4503.0610 of the Revised Code or division (A), (B) (1), or (C) of 1404
this section. The reduction applies to only one manufactured or 1405
mobile home owned and occupied by the surviving spouse of a 1406
disabled veteran. A manufactured or mobile home qualifies for a 1407
reduction in taxes under division (B) (2) of this section 1408
beginning in one of the following tax years: 1409

(a) For a surviving spouse described in division (H) (1) of 1410
section 4503.064 of the Revised Code, the year the disabled 1411
veteran dies; 1412

(b) For a surviving spouse described in division (H) (2) of 1413
section 4503.064 of the Revised Code, the first year on the 1414
first day of January of which the total disability rating 1415
described in division (F) of section 323.151 of the Revised Code 1416
has been received for the deceased spouse. 1417

In either case, the reduction shall continue through the 1418
tax year in which the surviving spouse dies or remarries. 1419

(C) The manufactured home tax levied pursuant to division 1420
(C) of section 4503.06 of the Revised Code on a manufactured or 1421
mobile home that is owned and occupied by the surviving spouse 1422
of a public service officer killed in the line of duty shall be 1423
reduced for any tax year for which an application for such 1424
reduction has been approved, provided the surviving spouse did 1425

not acquire ownership from a person, other than the surviving 1426
spouse's deceased public service officer spouse, related by 1427
consanguinity or affinity for the purpose of qualifying for the 1428
reduction. An owner includes an owner within the meaning of 1429
division (A) (2) of this section. 1430

(1) For manufactured and mobile homes for which the tax 1431
imposed by section 4503.06 of the Revised Code is computed under 1432
division (D) (2) of that section, the reduction shall equal the 1433
product obtained by multiplying fifty thousand dollars of the 1434
true value of the property in money, as adjusted under division 1435
(A) (2) (e) of this section, by the amounts described in divisions 1436
(A) (2) (b) (ii) to (iv) of this section. 1437

(2) For manufactured and mobile homes for which the tax 1438
imposed by section 4503.06 of the Revised Code is computed under 1439
division (D) (1) of that section, the reduction shall equal the 1440
product obtained by multiplying fifty thousand dollars of the 1441
cost to the owner, or the market value at the time of purchase, 1442
whichever is greater, as those terms are used in division (D) (1) 1443
of section 4503.06 of the Revised Code, as adjusted under 1444
division (A) (2) (e) of this section, by the amounts described in 1445
divisions (A) (2) (d) (ii) to (iv) of this section. 1446

The reduction is in lieu of any reduction under section 1447
4503.0610 of the Revised Code or division (A) or (B) of this 1448
section. The reduction applies to only one manufactured or 1449
mobile home owned and occupied by such a surviving spouse. A 1450
manufactured or mobile home qualifies for a reduction in taxes 1451
under this division for the tax year in which the public service 1452
officer dies through the tax year in which the surviving spouse 1453
dies or remarries. 1454

(D) If the owner or the spouse of the owner of a 1455

manufactured or mobile home is eligible for a homestead 1456
exemption on the land upon which the home is located, the 1457
reduction to which the owner or spouse is entitled under this 1458
section shall not exceed the difference between the reduction to 1459
which the owner or spouse is entitled under division (A), (B), 1460
or (C) of this section and the amount of the reduction under the 1461
homestead exemption. 1462

(E) No reduction shall be made with respect to the home of 1463
any person convicted of violating division (C) or (D) of section 1464
4503.066 of the Revised Code for a period of three years 1465
following the conviction. 1466

Sec. 4503.0610. (A) If a board of county commissioners 1467
adopts a resolution granting a partial real property tax 1468
exemption under section 323.158 of the Revised Code, it also 1469
shall adopt a resolution under this section granting a partial 1470
manufactured home tax exemption. The partial exemption shall 1471
take the form of a reduction each year in the manufactured home 1472
tax charged against each manufactured home in the county under 1473
section 4503.06 of the Revised Code, by the same percentage by 1474
which real property taxes were reduced for the preceding year in 1475
the resolution adopted under section 323.158 of the Revised 1476
Code. Upon adopting the resolution under this section, the board 1477
shall certify copies of it to the county auditor and the tax 1478
commissioner. 1479

(B) After complying with sections 319.303, 319.304, 1480
4503.06, and 4503.065 of the Revised Code, the county auditor 1481
shall reduce the remaining sum to be levied against a 1482
manufactured home by the percentage called for in the resolution 1483
adopted under division (A) of this section. The auditor shall 1484
certify the amount of tax remaining after the reduction to the 1485

county treasurer for collection as the manufactured home tax 1486
charged and payable on the manufactured home. 1487

(C) For each tax year, the county auditor shall certify to 1488
the board of county commissioners the total amount by which 1489
manufactured home taxes are reduced under this section. At the 1490
time of each semi-annual distribution of manufactured home taxes 1491
in the county, the board shall pay to the auditor one-half of 1492
that total amount. Upon receipt of the payment, the auditor 1493
shall distribute it among the various taxing districts in the 1494
county as though it had been levied and collected as 1495
manufactured home taxes. The board shall make the payment from 1496
the county general fund or from any other county revenue that 1497
may be used for that purpose. 1498

(D) If a board of county commissioners repeals a 1499
resolution adopted under section 323.158 of the Revised Code, it 1500
also shall repeal the resolution adopted under this section. 1501

Section 2. That existing sections 319.301, 323.08, 1502
323.152, 323.155, 323.158, 4503.06, 4503.065, and 4503.0610 of 1503
the Revised Code are hereby repealed. 1504

Section 3. Subject to division (E) of Section 4 of this 1505
act, the enactment by this act of section 319.303 of the Revised 1506
Code applies to tax year 2025 and thereafter, in the case of 1507
property on the real property tax list, and to tax year 2026 and 1508
thereafter, in the case of property on the manufactured home tax 1509
list. 1510

Section 4. (A) All terms used in this section have the 1511
same meanings as in section 319.303 of the Revised Code, as 1512
enacted by this act. 1513

(B) Within sixty days after the effective date of this 1514

section, the Tax Commissioner shall do all of the following: 1515

(1) For all property located in a county that underwent a 1516
reappraisal or triennial update in tax year 2023 or 2024, 1517
determine whether the property would have been eligible for a 1518
reduction in taxes under section 319.303 of the Revised Code for 1519
that tax year if that section had been in effect for that tax 1520
year; 1521

(2) For all property that would have been eligible for a 1522
reduction in taxes, as determined under division (B)(1) of this 1523
section, compute the tax credit factor that would have been 1524
calculated for that property in the tax year in which the 1525
property was subject to the reappraisal or triennial update if 1526
this act had been in effect for that tax year; 1527

(3) Certify the tax credit factors determined under 1528
division (B)(2) of this section to the appropriate county 1529
auditors. 1530

(C) Notwithstanding section 319.303 of the Revised Code, 1531
as enacted by this act, property that was located in a county 1532
that underwent a reappraisal or triennial update in tax year 1533
2023 and for which a tax credit factor is certified under 1534
division (B)(3) of this section is eligible for a reduction in 1535
taxes for tax year 2025, in the case of property on the real 1536
property tax list, or tax year 2026, in the case of property on 1537
the manufactured home tax list. The reduction shall equal the 1538
product obtained by multiplying that tax credit factor by the 1539
taxes charged and payable against the property for that tax 1540
year. 1541

(D) Notwithstanding section 319.303 of the Revised Code, 1542
as enacted by this act, property that was located in a county 1543

that underwent a reappraisal or triennial update in tax year 1544
2024 and for which a tax credit factor is certified under 1545
division (B) (3) of this section is eligible for a reduction in 1546
taxes for tax years 2025 and 2026, in the case of property on 1547
the real property tax list, or tax years 2026 and 2027, in the 1548
case of property on the manufactured home tax list. The 1549
reduction shall equal the product obtained by multiplying that 1550
tax credit factor by the taxes charged and payable against the 1551
property for each such tax year. 1552

(E) Notwithstanding any provision of the Revised Code to 1553
the contrary, the reduction authorized for any property under 1554
this section or section 319.303 of the Revised Code for tax year 1555
2025, in the case of property on the real property tax list, or 1556
tax year 2026, in the case of property on the manufactured home 1557
tax list, shall be applied entirely against the second-half tax 1558
bill issued for such property for that respective tax year. 1559

Section 5. The General Assembly, applying the principle 1560
stated in division (B) of section 1.52 of the Revised Code that 1561
amendments are to be harmonized if reasonably capable of 1562
simultaneous operation, finds that the following sections, 1563
presented in this act as composites of the sections as amended 1564
by the acts indicated, are the resulting versions of the 1565
sections in effect prior to the effective date of the sections 1566
as presented in this act: 1567

Section 323.152 of the Revised Code as amended by both 1568
H.B. 33 and S.B. 43 of the 135th General Assembly. 1569

Section 4503.065 of the Revised Code as amended by both 1570
H.B. 33 and S.B. 43 of the 135th General Assembly. 1571