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H. B. No. 186

Representatives Hoops, Thomas, D.

**Cosponsors: Representatives Lear, Hall, T., Dean, Fischer, Deeter, Click, Gross,
Lorenz, Johnson, Workman, Rogers, King, Williams**

To amend sections 319.301, 323.08, 323.152, 1
323.155, 323.158, 3317.017, 3317.02, 3317.021, 2
3317.16, 4503.06, 4503.065, and 4503.0610 and to 3
enact section 319.303 of the Revised Code to 4
authorize a reduction in school district 5
property taxes affected by a millage floor that 6
would limit increases in such taxes according to 7
inflation and to require a corresponding 8
adjustment in the school funding formula. 9

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

Section 1. That sections 319.301, 323.08, 323.152, 10
323.155, 323.158, 3317.017, 3317.02, 3317.021, 3317.16, 4503.06, 11
4503.065, and 4503.0610 be amended and section 319.303 of the 12
Revised Code be enacted to read as follows: 13

Sec. 319.301. (A) The reductions required by division (D) 14
of this section do not apply to any of the following: 15

(1) Taxes levied at whatever rate is required to produce a 16
specified amount of tax money, including a tax levied under 17
section 5705.199 or 5748.09 of the Revised Code, or an amount to 18
pay debt charges; 19

(2) Taxes levied within the one per cent limitation imposed by Section 2 of Article XII, Ohio Constitution;	20 21
(3) Taxes provided for by the charter of a municipal corporation.	22 23
(B) As used in this section:	24
(1) "Real property" includes real property owned by a railroad.	25 26
(2) "Carryover property" means all real property on the current year's tax list except:	27 28
(a) Land and improvements that were not taxed by the district in both the preceding year and the current year;	29 30
(b) Land and improvements that were not in the same class in both the preceding year and the current year.	31 32
(3) "Effective tax rate" means with respect to each class of property:	33 34
(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	35 36 37 38 39 40
(b) The taxable value of all real property in that class.	41
(4) "Taxes charged and payable" means the taxes charged and payable prior to any reduction required by section 319.302 or, if applicable, 319.303 of the Revised Code.	42 43 44
(C) The tax commissioner shall make the determinations required by this section each year, without regard to whether a	45 46

taxing district has territory in a county to which section 47
5715.24 of the Revised Code applies for that year. Separate 48
determinations shall be made for each of the two classes 49
established pursuant to section 5713.041 of the Revised Code. 50

(D) With respect to each tax authorized to be levied by 51
each taxing district, the tax commissioner, annually, shall do 52
both of the following: 53

(1) Determine by what percentage, if any, the sums levied 54
by such tax against the carryover property in each class would 55
have to be reduced for the tax to levy the same number of 56
dollars against such property in that class in the current year 57
as were charged against such property by such tax in the 58
preceding year subsequent to the reduction made under this 59
section but before the reduction made under section 319.302 of 60
the Revised Code. In the case of a tax levied for the first time 61
that is not a renewal of an existing tax, the commissioner shall 62
determine by what percentage the sums that would otherwise be 63
levied by such tax against carryover property in each class 64
would have to be reduced to equal the amount that would have 65
been levied if the full rate thereof had been imposed against 66
the total taxable value of such property in the preceding tax 67
year. A tax or portion of a tax that is designated a replacement 68
levy under section 5705.192 of the Revised Code is not a renewal 69
of an existing tax for purposes of this division. 70

(2) Certify each percentage determined in division (D) (1) 71
of this section, as adjusted under division (E) of this section, 72
and the class of property to which that percentage applies to 73
the auditor of each county in which the district has territory. 74
The auditor, after complying with section 319.30 of the Revised 75
Code, shall reduce the sum to be levied by such tax against each 76

parcel of real property in the district by the percentage so 77
certified for its class. Certification shall be made by the 78
first day of September except in the case of a tax levied for 79
the first time, in which case certification shall be made within 80
fifteen days of the date the county auditor submits the 81
information necessary to make the required determination. 82

(E) (1) As used in division (E) (2) of this section, "pre- 83
1982 joint vocational taxes" means, with respect to a class of 84
property, the difference between the following amounts: 85

(a) The taxes charged and payable in tax year 1981 against 86
the property in that class for the current expenses of the joint 87
vocational school district of which the school district is a 88
part after making all reductions under this section; 89

(b) Two-tenths of one per cent of the taxable value of all 90
real property in that class. 91

If the amount in division (E) (1) (b) of this section 92
exceeds the amount in division (E) (1) (a) of this section, the 93
pre-1982 joint vocational taxes shall be zero. 94

As used in divisions (E) (2) and (3) of this section, 95
"taxes charged and payable" has the same meaning as in division 96
(B) (4) of this section and excludes any tax charged and payable 97
in 1985 or thereafter under sections 5705.194 to 5705.197 or 98
section 5705.199, 5705.213, 5705.219, or 5748.09 of the Revised 99
Code. 100

(2) If in the case of a school district other than a joint 101
vocational or cooperative education school district any 102
percentage required to be used in division (D) (2) of this 103
section for either class of property could cause the total taxes 104
charged and payable for current expenses to be less than two per 105

cent of the taxable value of all real property in that class 106
that is subject to taxation by the district, the commissioner 107
shall determine what percentages would cause the district's 108
total taxes charged and payable for current expenses against 109
that class, after all reductions that would otherwise be made 110
under this section, to equal, when combined with the pre-1982 111
joint vocational taxes against that class, the lesser of the 112
following: 113

(a) The sum of the rates at which those taxes are 114
authorized to be levied; 115

(b) Two per cent of the taxable value of the property in 116
that class. The auditor shall use such percentages in making the 117
reduction required by this section for that class. 118

(3) If in the case of a joint vocational school district 119
any percentage required to be used in division (D) (2) of this 120
section for either class of property could cause the total taxes 121
charged and payable for current expenses for that class to be 122
less than two-tenths of one per cent of the taxable value of 123
that class, the commissioner shall determine what percentages 124
would cause the district's total taxes charged and payable for 125
current expenses for that class, after all reductions that would 126
otherwise be made under this section, to equal that amount. The 127
auditor shall use such percentages in making the reductions 128
required by this section for that class. 129

(F) No reduction shall be made under this section in the 130
rate at which any tax is levied. 131

(G) The commissioner may order a county auditor to furnish 132
any information the commissioner needs to make the 133
determinations required under division (D) or (E) of this 134

section, and the auditor shall supply the information in the 135
form and by the date specified in the order. If the auditor 136
fails to comply with an order issued under this division, except 137
for good cause as determined by the commissioner, the 138
commissioner shall withhold from such county or taxing district 139
therein fifty per cent of state revenues to local governments 140
pursuant to section 5747.50 of the Revised Code or shall direct 141
the department of education and workforce to withhold therefrom 142
fifty per cent of state revenues to school districts pursuant to 143
Chapter 3317. of the Revised Code. The commissioner shall 144
withhold the distribution of such revenues until the county 145
auditor has complied with this division, and the department 146
shall withhold the distribution of such revenues until the 147
commissioner has notified the department that the county auditor 148
has complied with this division. 149

(H) If the commissioner is unable to certify a tax 150
reduction factor for either class of property in a taxing 151
district located in more than one county by the last day of 152
November because information required under division (G) of this 153
section is unavailable, the commissioner may compute and certify 154
an estimated tax reduction factor for that district for that 155
class. The estimated factor shall be based upon an estimate of 156
the unavailable information. Upon receipt of the actual 157
information for a taxing district that received an estimated tax 158
reduction factor, the commissioner shall compute the actual tax 159
reduction factor and use that factor to compute the taxes that 160
should have been charged and payable against each parcel of 161
property for the year for which the estimated reduction factor 162
was used. The amount by which the estimated factor resulted in 163
an overpayment or underpayment in taxes on any parcel shall be 164
added to or subtracted from the amount due on that parcel in the 165

ensuing tax year. 166

A percentage or a tax reduction factor determined or 167
computed by the commissioner under this section shall be used 168
solely for the purpose of reducing the sums to be levied by the 169
tax to which it applies for the year for which it was determined 170
or computed. It shall not be used in making any tax computations 171
for any ensuing tax year. 172

(I) In making the determinations under division (D) (1) of 173
this section, the tax commissioner shall take account of changes 174
in the taxable value of carryover property resulting from 175
complaints filed under section 5715.19 of the Revised Code for 176
determinations made for the tax year in which such changes are 177
reported to the commissioner. Such changes shall be reported to 178
the commissioner on the first abstract of real property filed 179
with the commissioner under section 5715.23 of the Revised Code 180
following the date on which the complaint is finally determined 181
by the board of revision or by a court or other authority with 182
jurisdiction on appeal. The tax commissioner shall account for 183
such changes in making the determinations only for the tax year 184
in which the change in valuation is reported. Such a valuation 185
change shall not be used to recompute the percentages determined 186
under division (D) (1) of this section for any prior tax year. 187

Sec. 319.303. (A) As used in this section: 188

(1) "Qualifying nonbusiness property" means real property 189
or a manufactured or mobile home that meets all of the following 190
requirements: 191

(a) The property is either of the following: 192

(i) Real property that is classified as to use as 193
residential/agricultural property pursuant to section 5713.041 194

<u>of the Revised Code, but is not classified as a pond or lake;</u>	195
(ii) <u>A manufactured or mobile home on which a manufactured</u>	196
<u>home tax is assessed pursuant to division (D) (2) of section</u>	197
<u>4503.06 of the Revised Code.</u>	198
(b) <u>The property is located in a school district or joint</u>	199
<u>vocational school district that, for the tax year, is subject to</u>	200
<u>an adjustment under division (E) of section 319.301 of the</u>	201
<u>Revised Code with respect to property classified as to use as</u>	202
<u>residential/agricultural property pursuant to section 5713.041</u>	203
<u>of the Revised Code.</u>	204
(c) <u>The property was subject to taxation by that district</u>	205
<u>for the tax year in which the immediately preceding reappraisal</u>	206
<u>or triennial update occurred.</u>	207
(2) <u>"Qualifying business property" means real property</u>	208
<u>that meets all of the following requirements:</u>	209
(a) <u>The property is classified as to use as</u>	210
<u>nonresidential/agricultural property pursuant to section</u>	211
<u>5713.041 of the Revised Code, but is not classified as vacant</u>	212
<u>property within this class.</u>	213
(b) <u>The property is located in a school district or joint</u>	214
<u>vocational school district that, for the tax year, is subject to</u>	215
<u>an adjustment under division (E) of section 319.301 of the</u>	216
<u>Revised Code with respect to property classified as to use as</u>	217
<u>nonresidential/agricultural property pursuant to section</u>	218
<u>5713.041 of the Revised Code.</u>	219
(c) <u>The property was subject to taxation by that district</u>	220
<u>for the tax year in which the immediately preceding reappraisal</u>	221
<u>or triennial update occurred.</u>	222

(3) "Taxes charged and payable" means real property taxes, 223
and manufactured or mobile home taxes assessed pursuant to 224
division (D) (2) of section 4503.06 of the Revised Code, that are 225
charged and payable after the reduction required by section 226
319.301 of the Revised Code but before the reductions required 227
under this section or sections 319.302, 323.152, 323.158, 228
4503.065, and 4503.0610 of the Revised Code. 229

(4) "Reappraisal or triennial update" means a tax year in 230
which section 5715.24 of the Revised Code applies in the county. 231

(5) "Indexed property tax revenue" for qualifying 232
nonbusiness property or qualifying business property means the 233
sum of the following, as applicable: 234

(a) The taxes charged and payable within the ten-mill 235
limitation, and in excess of that limitation with respect to any 236
levy not subject to division (E) of section 319.301 of the 237
Revised Code, for a school district or joint vocational school 238
district, as applicable, against qualifying nonbusiness property 239
or qualifying business property for the tax year; 240

(b) The taxes charged and payable in excess of the ten- 241
mill limitation, other than those described in division (A) (5) 242
(a) of this section, for the school district or joint vocational 243
school district, as applicable, against qualifying nonbusiness 244
property or qualifying business property for the immediately 245
preceding tax year, less any reductions required by this section 246
for that year; 247

(c) The product obtained by multiplying the amount 248
computed with respect to the qualifying nonbusiness property or 249
qualifying business property of a school district or joint 250
vocational school district under division (A) (5) (b) of this 251

section, as applicable, by the greater of zero per cent or the 252
percentage change in the gross domestic product deflator 253
computed over the three preceding tax years, as determined under 254
division (E) of this section. 255

(6) "Floor tax revenue" means the taxes charged and 256
payable for a school district or joint vocational school 257
district, as applicable, against qualifying nonbusiness property 258
or qualifying business property for the tax year. 259

(7) "Credit factor" means one minus the quotient obtained 260
by dividing the applicable indexed property tax revenue by the 261
applicable floor tax revenue. 262

(8) "Effective tax rate" means the effective rate levied 263
by a school district or joint vocational school district after 264
making the reduction required by section 319.301 of the Revised 265
Code, but before making any reduction under this section. 266

(B) Qualifying nonbusiness property qualifies for a 267
reduction in the real property taxes or manufactured home taxes 268
levied by a school district or joint vocational school district 269
as follows: 270

(1) If, for a tax year in which a county undergoes a 271
reappraisal or triennial update, a school district is described 272
in division (A) (1) (b) of this section and its floor tax revenue 273
for qualifying nonbusiness property exceeds its indexed property 274
tax revenue for such property, qualifying nonbusiness property 275
located in that district shall qualify for a reduction under 276
this division for that tax year and for the following two tax 277
years. For each such year, the reduction shall equal the result 278
obtained by multiplying the taxes charged and payable against 279
the property for the tax year by the credit factor computed for 280

the district's qualifying nonbusiness property for the tax year 281
in which the county underwent the reappraisal or triennial 282
update. 283

(2) If, for a tax year in which a county undergoes a 284
reappraisal or triennial update, a joint vocational school 285
district is described in division (A) (1) (b) of this section and 286
its floor tax revenue for qualifying nonbusiness property 287
exceeds its indexed property tax revenue for such property, 288
qualifying nonbusiness property located in that district shall 289
qualify for a reduction under this division for that tax year 290
and for the following two tax years. For each such year, the 291
reduction shall equal the result obtained by multiplying the 292
taxes charged and payable against the property for the tax year 293
by the credit factor computed for the district's qualifying 294
nonbusiness property for the tax year in which the county 295
underwent the reappraisal or triennial update. 296

(C) Qualifying business property qualifies for a reduction 297
in the real property taxes levied by a school district or joint 298
vocational school district as follows: 299

(1) If, for a tax year in which a county undergoes a 300
reappraisal or triennial update, a school district is described 301
in division (A) (2) (b) of this section and its floor tax revenue 302
for qualifying business property exceeds its indexed property 303
tax revenue for such property, qualifying business property 304
located in that district shall qualify for a reduction under 305
this division for that tax year and for the following two tax 306
years. For each such year, the reduction shall equal the result 307
obtained by multiplying the taxes charged and payable against 308
the property for the tax year by the credit factor computed for 309
the district's qualifying business property for the tax year in 310

which the county underwent the reappraisal or triennial update. 311

(2) If, for a tax year in which a county undergoes a 312
reappraisal or triennial update, a joint vocational school 313
district is described in division (A) (2) (b) of this section and 314
its floor tax revenue for qualifying business property exceeds 315
its indexed property tax revenue for such property, qualifying 316
business property located in that district shall qualify for a 317
reduction under this division for that tax year and for the 318
following two tax years. For each such year, the reduction shall 319
equal the result obtained by multiplying the taxes charged and 320
payable against the property for the tax year by the credit 321
factor computed for the district's qualifying business property 322
for the tax year in which the county underwent the reappraisal 323
or triennial update. 324

(D) A reduction applied under this section shall reduce 325
only the taxes charged and payable of taxes whose effective tax 326
rate is adjusted by operation of division (E) of section 319.301 327
of the Revised Code, in proportion to the extent to which each 328
effective tax rate is so adjusted. The county auditor and county 329
treasurer, when settling tax collections under section 321.24 of 330
the Revised Code, shall compute the amount by which collections 331
of each such tax are to be reduced, and the county treasurer 332
shall certify that information to each affected school district 333
upon making a payment of such collections to the school 334
district. 335

(E) For the purpose of division (A) (5) (c) of this section, 336
the tax commissioner shall annually determine the percentage 337
change in the gross domestic product deflator determined by the 338
bureau of economic analysis of the United States department of 339
commerce from the first day of January of the third preceding 340

calendar year to the last day of December of the preceding 341
calendar year. The commissioner shall certify the resulting 342
amount to each county auditor whose county undergoes a 343
reappraisal or triennial update, not later than the first day of 344
December of each year. 345

Sec. 323.08. (A) After certifying the tax list and 346
duplicate pursuant to section 319.28 of the Revised Code, the 347
county auditor shall deliver a list of the tax rates, tax 348
reduction factors, and effective tax rates assessed and applied 349
against each of the two classes of property of the county to the 350
county treasurer, who shall immediately cause a schedule of such 351
tax rates and effective rates to be published using at least one 352
of the following methods: 353

(1) In the print or digital edition of a newspaper of 354
general circulation in the county; 355

(2) On the official public notice web site established 356
under section 125.182 of the Revised Code; 357

(3) On the web site and social media account of the 358
county. 359

Alternatively, in lieu of such publication, the county 360
treasurer may insert a copy of such schedule with each tax bill 361
mailed. Such schedule shall specify particularly the rates and 362
effective rates of taxation levied for all purposes on the tax 363
list and duplicate for the support of the various taxing units 364
within the county, expressed in dollars and cents for each one 365
thousand dollars of valuation. The effective tax rates shall be 366
printed in boldface type. 367

(B) The county treasurer shall publish notice of the date 368
of the last date for payment of each installment of taxes once a 369

week for two successive weeks before such date using at least 370
one of the following methods: 371

(1) In the print or digital edition of a newspaper of 372
general circulation within the county; 373

(2) On the official public notice web site established 374
under section 125.182 of the Revised Code; 375

(3) On the web site and social media account of the 376
county. 377

The notice shall contain notice that any taxes paid after 378
such date will accrue a penalty and interest and that failure to 379
receive a tax bill will not avoid such penalty and interest. The 380
notice shall contain a telephone number that may be called by 381
taxpayers who have not received tax bills. 382

(C) As used in this section and section 323.131 of the 383
Revised Code, "effective tax rate" means the effective rate 384
after making the reduction required by section 319.301, but 385
before making the reduction required by section 319.302 or, if 386
applicable, 319.303 of the Revised Code. 387

Sec. 323.152. In addition to the reduction in taxes 388
required under ~~section~~ sections 319.302 and 319.303 of the 389
Revised Code, taxes shall be reduced as provided in divisions 390
(A) and (B) of this section. 391

(A) (1) (a) Division (A) (1) of this section applies to any 392
of the following persons: 393

(i) A person who is permanently and totally disabled; 394

(ii) A person who is sixty-five years of age or older; 395

(iii) A person who is the surviving spouse of a deceased 396

person who was permanently and totally disabled or sixty-five 397
years of age or older and who applied and qualified for a 398
reduction in taxes under this division in the year of death, 399
provided the surviving spouse is at least fifty-nine but not 400
sixty-five or more years of age on the date the deceased spouse 401
dies. 402

(b) Real property taxes on a homestead owned and occupied, 403
or a homestead in a housing cooperative occupied, by a person to 404
whom division (A) (1) of this section applies shall be reduced 405
for each year for which an application for the reduction has 406
been approved. The reduction shall equal one of the following 407
amounts, as applicable to the person: 408

(i) If the person received a reduction under division (A) 409
(1) of this section for tax year 2006, the greater of the 410
reduction for that tax year or the amount computed under 411
division (A) (1) (c) of this section; 412

(ii) If the person received, for any homestead, a 413
reduction under division (A) (1) of this section for tax year 414
2013 or under division (A) of section 4503.065 of the Revised 415
Code for tax year 2014 or the person is the surviving spouse of 416
such a person and the surviving spouse is at least fifty-nine 417
years of age on the date the deceased spouse dies, the amount 418
computed under division (A) (1) (c) of this section. 419

(iii) If the person is not described in division (A) (1) (b) 420
(i) or (ii) of this section and the person's total income does 421
not exceed thirty thousand dollars, as adjusted under division 422
(A) (1) (d) of this section, the amount computed under division 423
(A) (1) (c) of this section. 424

(c) The amount of the reduction under division (A) (1) (c) 425

of this section equals the product of the following: 426

(i) Twenty-five thousand dollars of the true value of the 427
property in money, as adjusted under division (A) (1) (d) of this 428
section; 429

(ii) The assessment percentage established by the tax 430
commissioner under division (B) of section 5715.01 of the 431
Revised Code, not to exceed thirty-five per cent; 432

(iii) The effective tax rate used to calculate the taxes 433
charged against the property for the current year, where 434
"effective tax rate" is defined as in section 323.08 of the 435
Revised Code; 436

(iv) The quantity equal to one minus the sum of the 437
percentage reductions in taxes received by the property for the 438
current tax year under ~~section~~ sections 319.302 and 319.303 of 439
the Revised Code and division (B) of section 323.152 of the 440
Revised Code. 441

(d) The tax commissioner shall adjust the total income 442
threshold described in division (A) (1) (b) (iii) and the reduction 443
amounts described in divisions (A) (1) (c) (i), (A) (2), and (A) (3) 444
of this section by completing the following calculations in 445
September of each year: 446

(i) Determine the percentage increase in the gross 447
domestic product deflator determined by the bureau of economic 448
analysis of the United States department of commerce from the 449
first day of January of the preceding calendar year to the last 450
day of December of the preceding calendar year; 451

(ii) Multiply that percentage increase by the total income 452
threshold or reduction amount for the current tax year, as 453
applicable; 454

(iii) Add the resulting product to the total income 455
threshold or the reduction amount, as applicable, for the 456
current tax year; 457

(iv) Round the resulting sum to the nearest multiple of 458
one hundred dollars. 459

The commissioner shall certify the amount resulting from 460
each adjustment to each county auditor not later than the first 461
day of December each year. The certified total income threshold 462
amount applies to the following tax year for persons described 463
in division (A) (1) (b) (iii) of this section. The certified 464
reduction amount applies to the following tax year. The 465
commissioner shall not make the applicable adjustment in any 466
calendar year in which the amount resulting from the adjustment 467
would be less than the total income threshold or the reduction 468
amount for the current tax year. 469

(2) (a) Real property taxes on a homestead owned and 470
occupied, or a homestead in a housing cooperative occupied, by a 471
disabled veteran shall be reduced for each year for which an 472
application for the reduction has been approved. The reduction 473
shall equal the product obtained by multiplying fifty thousand 474
dollars of the true value of the property in money, as adjusted 475
under division (A) (1) (d) of this section, by the amounts 476
described in divisions (A) (1) (c) (ii) to (iv) of this section. 477
The reduction is in lieu of any reduction under section 323.158 478
of the Revised Code or division (A) (1), (2) (b), or (3) of this 479
section. The reduction applies to only one homestead owned and 480
occupied by a disabled veteran. 481

(b) Real property taxes on a homestead owned and occupied, 482
or a homestead in a housing cooperative occupied, by the 483
surviving spouse of a disabled veteran shall be reduced for each 484

year an application for exemption is approved. The reduction 485
shall equal to the amount of the reduction authorized under 486
division (A) (2) (a) of this section. 487

The reduction is in lieu of any reduction under section 488
323.158 of the Revised Code or division (A) (1), (2) (a), or (3) 489
of this section. The reduction applies to only one homestead 490
owned and occupied by the surviving spouse of a disabled 491
veteran. A homestead qualifies for a reduction in taxes under 492
division (A) (2) (b) of this section beginning in one of the 493
following tax years: 494

(i) For a surviving spouse described in division (L) (1) of 495
section 323.151 of the Revised Code, the year the disabled 496
veteran dies; 497

(ii) For a surviving spouse described in division (L) (2) 498
of section 323.151 of the Revised Code, the first year on the 499
first day of January of which the total disability rating 500
described in division (F) of that section has been received for 501
the deceased spouse. 502

In either case, the reduction shall continue through the 503
tax year in which the surviving spouse dies or remarries. 504

(3) Real property taxes on a homestead owned and occupied, 505
or a homestead in a housing cooperative occupied, by the 506
surviving spouse of a public service officer killed in the line 507
of duty shall be reduced for each year for which an application 508
for the reduction has been approved. The reduction shall equal 509
the product obtained by multiplying fifty thousand dollars of 510
the true value of the property in money, as adjusted under 511
division (A) (1) (d) of this section, by the amounts described in 512
divisions (A) (1) (c) (ii) to (iv) of this section. The reduction 513

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

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

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

(D) The reductions in taxable value referred to in this section shall be applied solely as a factor for the purpose of computing the reduction of taxes under this section and shall not affect the total value of property in any subdivision or taxing district as listed and assessed for taxation on the tax

lists and duplicates, or any direct or indirect limitations on 544
indebtedness of a subdivision or taxing district. If after 545
application of sections 5705.31 and 5705.32 of the Revised Code, 546
including the allocation of all levies within the ten-mill 547
limitation to debt charges to the extent therein provided, there 548
would be insufficient funds for payment of debt charges not 549
provided for by levies in excess of the ten-mill limitation, the 550
reduction of taxes provided for in sections 323.151 to 323.159 551
of the Revised Code shall be proportionately adjusted to the 552
extent necessary to provide such funds from levies within the 553
ten-mill limitation. 554

(E) No reduction shall be made on the taxes due on the 555
homestead of any person convicted of violating division (D) or 556
(E) of section 323.153 of the Revised Code for a period of three 557
years following the conviction. 558

Sec. 323.155. The tax bill prescribed under section 559
323.131 of the Revised Code shall indicate the net amount of 560
taxes due following the reductions in taxes under sections 561
319.301, 319.302, 319.303, 323.152, and 323.16 of the Revised 562
Code. 563

Any reduction in taxes under section 323.152 of the 564
Revised Code shall be disregarded as income or resources in 565
determining eligibility for any program or calculating any 566
payment under Title LI of the Revised Code. 567

Sec. 323.158. (A) As used in this section, "qualifying 568
county" means a county to which both of the following apply: 569

(1) At least one major league professional athletic team 570
plays its home schedule in the county for the season beginning 571
in 1996; 572

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

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

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

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

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

(F) At any time, the board of county commissioners may adopt a resolution amending or repealing the partial exemption granted under this section. Upon adopting a resolution amending or repealing the partial exemption, the board shall certify copies of it to the county auditor and the tax commissioner. The resolution shall specify the tax year in which the amendment or repeal first applies, which may be the tax year in which the resolution takes effect as long as the resolution takes effect before the county auditor certifies the tax duplicate of real

and public utility property for that tax year to the county 635
treasurer. 636

(G) If a person files a late application for a tax 637
reduction under division (B) of section 323.152 of the Revised 638
Code for the preceding year, and is granted the reduction, the 639
person also shall receive the reduction under this section for 640
the preceding year. The county auditor shall credit the amount 641
of the reduction against the person's current year taxes, and 642
shall include the amount of the reduction in the amount 643
certified to the board of county commissioners under division 644
(D) of this section. 645

Sec. 3317.017. This section shall apply only for fiscal 646
years 2024 and 2025. 647

(A) The department of education and workforce shall 648
compute a city, local, or exempted village school district's 649
per-pupil local capacity amount for a fiscal year as follows: 650

(1) Calculate the district's valuation per pupil for that 651
fiscal year as follows: 652

(a) Determine the minimum of ~~the district's three-year~~ 653
~~average valuation,~~ for the fiscal year for which the 654
calculation is made, a three-year average of qualifying 655
valuations for the district using the three most recent tax 656
years for which data is available and the district's ~~taxable~~ 657
~~value for~~ qualifying valuation for the most recent tax year for 658
which data is available; 659

(b) Divide the amount determined under division (A) (1) (a) 660
of this section by the district's base cost enrolled ADM for the 661
fiscal year for which the calculation is made. 662

(2) Calculate the district's local share federal adjusted 663

gross income per pupil for that fiscal year as follows: 664

(a) Determine the minimum of the following: 665

(i) The average of the total federal adjusted gross income 666
of the district's residents for the three most recent tax years 667
for which data is available, as certified under section 3317.021 668
of the Revised Code; 669

(ii) The total federal adjusted gross income of the 670
district's residents for the most recent tax year for which data 671
is available, as certified under section 3317.021 of the Revised 672
Code. 673

(b) Divide the amount determined under division (A) (2) (a) 674
of this section by the district's base cost enrolled ADM for the 675
fiscal year for which the calculation is made. 676

(3) Calculate the district's adjusted local share federal 677
adjusted gross income per pupil for that fiscal year as follows: 678

(a) Determine both of the following: 679

(i) The median federal adjusted gross income of the 680
district's residents for the most recent tax year for which data 681
is available, as certified under section 3317.021 of the Revised 682
Code; 683

(ii) The number of state tax returns filed by taxpayers 684
residing in the district for the most recent tax year for which 685
data is available, as certified under section 3317.021 of the 686
Revised Code. 687

(b) Compute the product of divisions (A) (3) (a) (i) and (ii) 688
of this section; 689

(c) Divide the amount determined under division (A) (3) (b) 690

of this section by the district's base cost enrolled ADM for the 691
fiscal year for which the calculation is made. 692

(4) Calculate the district's per-pupil local capacity 693
percentage as follows: 694

(a) Determine the median of the median federal adjusted 695
gross incomes determined for all districts statewide under 696
division (A) (3) (a) (i) of this section for that fiscal year; 697

(b) Divide the district's median federal adjusted gross 698
income for that fiscal year determined under division (A) (3) (a) 699
(i) of this section by the median federal adjusted gross income 700
for all districts statewide determined under division (A) (4) (a) 701
of this section; 702

(c) Rank all school districts in order of the ratios 703
calculated under division (A) (4) (b) of this section, from the 704
district with the highest ratio calculated under division (A) (4) 705
(b) of this section to the district with the lowest ratio 706
calculated under division (A) (4) (b) of this section; 707

(d) Determine the district's per-pupil local capacity 708
percentage as follows: 709

(i) If the ratio calculated for the district under 710
division (A) (4) (b) of this section is greater than or equal to 711
the ratio calculated under division (A) (4) (b) of this section 712
for the district with the fortieth highest ratio as determined 713
under division (A) (4) (c) of this section, the district's per- 714
pupil local capacity percentage shall be equal to 0.025. 715

(ii) If the ratio calculated for the district under 716
division (A) (4) (b) of this section is less than the ratio 717
calculated under division (A) (4) (b) of this section for the 718
district with the fortieth highest ratio as determined under 719

division (A) (4) (c) of this section but greater than 1.0, the 720
district's per-pupil local capacity percentage shall be equal to 721
an amount calculated as follows: 722

{[(The ratio calculated for the district under division (A) (4) 723
(b) of this section - 1) X 0.0025]/ (the ratio calculated under 724
division (A) (4) (b) of this section for the district with the 725
fortieth highest ratio as determined under division (A) (4) (c) of 726
this section - 1)} + 0.0225 727

(iii) If the ratio calculated for the district under 728
division (A) (4) (b) of this section is less than or equal to 1.0, 729
the district's per-pupil local capacity percentage shall be 730
equal to the amount calculated under division (A) (4) (b) of this 731
section times 0.0225. 732

(5) Calculate the district's per-pupil local capacity 733
amount for that fiscal year as follows: 734

(The district's valuation per pupil calculated under division 735
(A) (1) of this section for that fiscal year X the district's 736
per-pupil local capacity percentage calculated under division 737
(A) (4) of this section X 0.60) + (the district's local share 738
federal adjusted gross income per pupil calculated under 739
division (A) (2) of this section for that fiscal year X the 740
district's per-pupil local capacity percentage calculated under 741
division (A) (4) of this section X 0.20) + (the district's 742
adjusted local share federal adjusted gross income per pupil 743
calculated under division (A) (3) of this section for that fiscal 744
year X the district's per-pupil local capacity percentage 745
calculated under division (A) (4) of this section X 0.20) 746

(B) The department shall compute a city, local, or 747
exempted village school district's state share for a fiscal year 748

as follows: 749

(1) If the district's per-pupil local capacity amount for 750
that fiscal year divided by the district's base cost per pupil 751
for that fiscal year is greater than 0.90, then the district's 752
state share shall be equal to (the district's base cost per 753
pupil for that fiscal year X 0.10 X the district's enrolled ADM 754
for that fiscal year). 755

(2) If the district's per-pupil local capacity amount for 756
that fiscal year divided by the district's base cost per pupil 757
for that fiscal year is less than or equal to 0.90, then the 758
district's state share for that fiscal year shall be equal to 759
[(the district's base cost per pupil for that fiscal year - the 760
district's per-pupil local capacity amount for that fiscal year) 761
X the district's enrolled ADM for that fiscal year]. 762

(C) The department shall compute a city, local, or 763
exempted village school district's state share percentage for a 764
fiscal year as follows: 765

(the district's base cost per pupil amount for that fiscal year 766
- the district's per pupil local capacity amount for that fiscal 767
year)/(the district's base cost per pupil amount for that fiscal 768
year). 769

If the result is less than 0.10, the state share 770
percentage shall be 0.10. 771

Sec. 3317.02. As used in this chapter: 772

(A) "Alternative school" has the same meaning as in 773
section 3313.974 of the Revised Code. 774

(B) "Autism scholarship unit" means a unit that consists 775
of all of the students for whom autism scholarships are awarded 776

under section 3310.41 of the Revised Code.	777
(C) For fiscal years 2024 and 2025, a district's "base cost enrolled ADM" for a fiscal year means the greater of the following:	778
	779
	780
(1) The district's enrolled ADM for the previous fiscal year;	781
	782
(2) The average of the district's enrolled ADM for the previous three fiscal years.	783
	784
(D) (1) "Base cost per pupil" means the following for a city, local, or exempted village school district:	785
	786
(a) For fiscal years 2024 and 2025, the aggregate base cost calculated for that district for that fiscal year under section 3317.011 of the Revised Code divided by the district's base cost enrolled ADM for that fiscal year;	787
	788
	789
	790
(b) For fiscal year 2026 and each fiscal year thereafter, an amount calculated in a manner determined by the general assembly.	791
	792
	793
(2) "Base cost per pupil" means the following for a joint vocational school district:	794
	795
(a) For fiscal years 2024 and 2025, the aggregate base cost calculated for that district for that fiscal year under section 3317.012 of the Revised Code divided by the district's base cost enrolled ADM for that fiscal year;	796
	797
	798
	799
(b) For fiscal year 2026 and each fiscal year thereafter, an amount calculated in a manner determined by the general assembly.	800
	801
	802
(E) (1) "Category one career-technical education ADM" means	803

the enrollment of students during the school year on a full-time 804
equivalency basis in career-technical education programs 805
described in division (A) (1) of section 3317.014 of the Revised 806
Code and, in the case of a funding unit that is a city, local, 807
exempted village, or joint vocational school district, certified 808
under division (B) (11) or (D) (2) (h) of section 3317.03 of the 809
Revised Code or, in the case of the community and STEM school 810
unit, reported by all community and STEM schools statewide under 811
divisions (B) (4) and (5) of section 3314.08 of the Revised Code 812
and division (D) of section 3326.32 of the Revised Code. 813

(2) "Category two career-technical education ADM" means 814
the enrollment of students during the school year on a full-time 815
equivalency basis in career-technical education programs 816
described in division (A) (2) of section 3317.014 of the Revised 817
Code and, in the case of a funding unit that is a city, local, 818
exempted village, or joint vocational school district, certified 819
under division (B) (12) or (D) (2) (i) of section 3317.03 of the 820
Revised Code or, in the case of the community and STEM school 821
unit, reported by all community and STEM schools statewide under 822
divisions (B) (4) and (5) of section 3314.08 of the Revised Code 823
and division (D) of section 3326.32 of the Revised Code. 824

(3) "Category three career-technical education ADM" means 825
the enrollment of students during the school year on a full-time 826
equivalency basis in career-technical education programs 827
described in division (A) (3) of section 3317.014 of the Revised 828
Code and, in the case of a funding unit that is a city, local, 829
exempted village, or joint vocational school district, certified 830
under division (B) (13) or (D) (2) (j) of section 3317.03 of the 831
Revised Code or, in the case of the community and STEM school 832
unit, reported by all community and STEM schools statewide under 833
divisions (B) (4) and (5) of section 3314.08 of the Revised Code 834

and division (D) of section 3326.32 of the Revised Code. 835

(4) "Category four career-technical education ADM" means 836
the enrollment of students during the school year on a full-time 837
equivalency basis in career-technical education programs 838
described in division (A) (4) of section 3317.014 of the Revised 839
Code and, in the case of a funding unit that is a city, local, 840
exempted village, or joint vocational school district, certified 841
under division (B) (14) or (D) (2) (k) of section 3317.03 of the 842
Revised Code or, in the case of the community and STEM school 843
unit, reported by all community and STEM schools statewide under 844
divisions (B) (4) and (5) of section 3314.08 of the Revised Code 845
and division (D) of section 3326.32 of the Revised Code. 846

(5) "Category five career-technical education ADM" means 847
the enrollment of students during the school year on a full-time 848
equivalency basis in career-technical education programs 849
described in division (A) (5) of section 3317.014 of the Revised 850
Code and, in the case of a funding unit that is a city, local, 851
exempted village, or joint vocational school district, certified 852
under division (B) (15) or (D) (2) (l) of section 3317.03 of the 853
Revised Code or, in the case of the community and STEM school 854
unit, reported by all community and STEM schools statewide under 855
divisions (B) (4) and (5) of section 3314.08 of the Revised Code 856
and division (D) of section 3326.32 of the Revised Code. 857

(F) (1) "Category one English learner ADM" means the full- 858
time equivalent number of English learners described in division 859
(A) of section 3317.016 of the Revised Code and, in the case of 860
a funding unit that is a city, local, exempted village, or joint 861
vocational school district, certified under division (B) (16) or 862
(D) (2) (m) of section 3317.03 of the Revised Code or, in the case 863
of the community and STEM school unit, reported by all community 864

and STEM schools statewide under division (B) (6) of section 865
3314.08 of the Revised Code and division (E) of section 3326.32 866
of the Revised Code. 867

(2) "Category two English learner ADM" means the full-time 868
equivalent number of English learners described in division (B) 869
of section 3317.016 of the Revised Code and, in the case of a 870
funding unit that is a city, local, exempted village, or joint 871
vocational school district, certified under division (B) (17) or 872
(D) (2) (n) of section 3317.03 of the Revised Code or, in the case 873
of the community and STEM school unit, reported by all community 874
and STEM schools statewide under division (B) (6) of section 875
3314.08 of the Revised Code and division (E) of section 3326.32 876
of the Revised Code. 877

(3) "Category three English learner ADM" means the full- 878
time equivalent number of English learners described in division 879
(C) of section 3317.016 of the Revised Code and, in the case of 880
a funding unit that is a city, local, exempted village, or joint 881
vocational school district, certified under division (B) (18) or 882
(D) (2) (o) of section 3317.03 of the Revised Code or, in the case 883
of the community and STEM school unit, reported by all community 884
and STEM schools statewide under division (B) (6) of section 885
3314.08 of the Revised Code and division (E) of section 3326.32 886
of the Revised Code. 887

(G) (1) "Category one special education ADM" means the 888
full-time equivalent number of children with disabilities 889
receiving special education services for the disability 890
specified in division (A) of section 3317.013 of the Revised 891
Code and, in the case of a funding unit that is a city, local, 892
exempted village, or joint vocational school district, certified 893
under division (B) (5) or (D) (2) (b) of section 3317.03 of the 894

Revised Code or, in the case of the community and STEM school 895
unit, reported by all community and STEM schools statewide under 896
division (B) (3) of section 3314.08 of the Revised Code and 897
division (C) of section 3326.32 of the Revised Code. 898

(2) "Category two special education ADM" means the full- 899
time equivalent number of children with disabilities receiving 900
special education services for those disabilities specified in 901
division (B) of section 3317.013 of the Revised Code and, in the 902
case of a funding unit that is a city, local, exempted village, 903
or joint vocational school district, certified under division 904
(B) (6) or (D) (2) (c) of section 3317.03 of the Revised Code or, 905
in the case of the community and STEM school unit, reported by 906
all community and STEM schools statewide under division (B) (3) 907
of section 3314.08 of the Revised Code and division (C) of 908
section 3326.32 of the Revised Code. 909

(3) "Category three special education ADM" means the full- 910
time equivalent number of students receiving special education 911
services for those disabilities specified in division (C) of 912
section 3317.013 of the Revised Code, and, in the case of a 913
funding unit that is a city, local, exempted village, or joint 914
vocational school district, certified under division (B) (7) or 915
(D) (2) (d) of section 3317.03 of the Revised Code or, in the case 916
of the community and STEM school unit, reported by all community 917
and STEM schools statewide under division (B) (3) of section 918
3314.08 of the Revised Code and division (C) of section 3326.32 919
of the Revised Code. 920

(4) "Category four special education ADM" means the full- 921
time equivalent number of students receiving special education 922
services for those disabilities specified in division (D) of 923
section 3317.013 of the Revised Code and, in the case of a 924

funding unit that is a city, local, exempted village, or joint vocational school district, certified under division (B) (8) or (D) (2) (e) of section 3317.03 of the Revised Code or, in the case of the community and STEM school unit, reported by all community and STEM schools statewide under division (B) (3) of section 3314.08 of the Revised Code and division (C) of section 3326.32 of the Revised Code.

(5) "Category five special education ADM" means the full-time equivalent number of students receiving special education services for the disabilities specified in division (E) of section 3317.013 of the Revised Code and, in the case of a funding unit that is a city, local, exempted village, or joint vocational school district, certified under division (B) (9) or (D) (2) (f) of section 3317.03 of the Revised Code or, in the case of the community and STEM school unit, reported by all community and STEM schools statewide under division (B) (3) of section 3314.08 of the Revised Code and division (C) of section 3326.32 of the Revised Code.

(6) "Category six special education ADM" means the full-time equivalent number of students receiving special education services for the disabilities specified in division (F) of section 3317.013 of the Revised Code and, in the case of a funding unit that is a city, local, exempted village, or joint vocational school district certified under division (B) (10) or (D) (2) (g) of section 3317.03 of the Revised Code or, in the case of the community and STEM school unit, reported by all community and STEM schools statewide under division (B) (3) of section 3314.08 of the Revised Code and division (C) of section 3326.32 of the Revised Code.

(H) "Community and STEM school unit" means a unit that

consists of all of the students enrolled in community schools 955
established under Chapter 3314. of the Revised Code and science, 956
technology, engineering, and mathematics schools established 957
under Chapter 3326. of the Revised Code. 958

(I) (1) "Economically disadvantaged index for a school 959
district" means the following: 960

(a) For fiscal years 2024 and 2025, the square of the 961
quotient of that district's percentage of students in its 962
enrolled ADM who are identified as economically disadvantaged as 963
defined by the department of education and workforce, divided by 964
the percentage of students in the statewide ADM identified as 965
economically disadvantaged. For purposes of this calculation: 966

(i) For a city, local, or exempted village school 967
district, the "statewide ADM" equals the sum of the following: 968

(I) The enrolled ADM for all city, local, and exempted 969
village school districts combined; 970

(II) The statewide enrollment of students in community 971
schools established under Chapter 3314. of the Revised Code; 972

(III) The statewide enrollment of students in science, 973
technology, engineering, and mathematics schools established 974
under Chapter 3326. of the Revised Code. 975

(ii) For a joint vocational school district, the 976
"statewide ADM" equals the sum of the enrolled ADM for all joint 977
vocational school districts combined. 978

(b) For fiscal year 2026 and each fiscal year thereafter, 979
an index calculated in a manner determined by the general 980
assembly. 981

(2) "Economically disadvantaged index for a community or 982

STEM school" means the following:	983
(a) For fiscal years 2024 and 2025, the square of the	984
quotient of the percentage of students enrolled in the school	985
who are identified as economically disadvantaged as defined by	986
the department, divided by the percentage of students in the	987
statewide ADM identified as economically disadvantaged. For	988
purposes of this calculation, the "statewide ADM" equals the	989
"statewide ADM" for city, local, and exempted village school	990
districts described in division (I) (1) (a) (i) of this section.	991
(b) For fiscal year 2026 and each fiscal year thereafter,	992
an index calculated in a manner determined by the general	993
assembly.	994
(J) "Educational choice scholarship unit" means a unit	995
that consists of all of the students for whom educational choice	996
scholarships are awarded under sections 3310.03 and 3310.032 of	997
the Revised Code.	998
(K) "Enrolled ADM" means the following:	999
(1) For a city, local, or exempted village school	1000
district, the enrollment reported under division (A) of section	1001
3317.03 of the Revised Code, as verified by the department and	1002
adjusted if so ordered under division (K) of that section, and	1003
as further adjusted by the department, as follows:	1004
(a) Add the students described in division (A) (1) (b) of	1005
section 3317.03 of the Revised Code;	1006
(b) Subtract the students counted under divisions (A) (2)	1007
(a), (b), (d), (g), (h), (i), and (j) of section 3317.03 of the	1008
Revised Code;	1009
(c) Count only twenty per cent of the number of joint	1010

vocational school district students counted under division (A)	1011
(3) of section 3317.03 of the Revised Code;	1012
(d) Add twenty per cent of the number of students who are	1013
entitled to attend school in the district under section 3313.64	1014
or 3313.65 of the Revised Code and are enrolled in another	1015
school district under a career-technical education compact;	1016
(e) Add twenty per cent of the number of students	1017
described in division (A) (1) (b) of section 3317.03 of the	1018
Revised Code who enroll in a joint vocational school district or	1019
under a career-technical education compact.	1020
(2) For a joint vocational school district, the final	1021
number verified by the department, based on the enrollment	1022
reported and certified under division (D) of section 3317.03 of	1023
the Revised Code, as adjusted, if so ordered, under division (K)	1024
of that section, and as further adjusted by the department by	1025
adding the students described in division (D) (1) (b) of section	1026
3317.03 of the Revised Code;	1027
(3) For the community and STEM school unit, the sum of the	1028
number of students reported as enrolled in community schools	1029
under divisions (B) (1) and (2) of section 3314.08 of the Revised	1030
Code and the number of students reported as enrolled in STEM	1031
schools under division (A) of section 3326.32 of the Revised	1032
Code;	1033
(4) For the educational choice scholarship unit, the	1034
number of students for whom educational choice scholarships are	1035
awarded under sections 3310.03 and 3310.032 of the Revised Code	1036
as reported under division (A) (2) (g) of section 3317.03 of the	1037
Revised Code;	1038
(5) For the pilot project scholarship unit, the number of	1039

students for whom pilot project scholarships are awarded under 1040
sections 3313.974 to 3313.979 of the Revised Code as reported 1041
under division (A) (2) (b) of section 3317.03 of the Revised Code; 1042

(6) For the autism scholarship unit, the number of 1043
students for whom autism scholarships are awarded under section 1044
3310.41 of the Revised Code as reported under division (A) (2) (h) 1045
of section 3317.03 of the Revised Code; 1046

(7) For the Jon Peterson special needs scholarship unit, 1047
the number of students for whom Jon Peterson special needs 1048
scholarships are awarded under sections 3310.51 to 3310.64 of 1049
the Revised Code as reported under division (A) (2) (h) of section 1050
3317.03 of the Revised Code. 1051

(L) (1) "Formula ADM" means, for a city, local, or exempted 1052
village school district, the enrollment reported under division 1053
(A) of section 3317.03 of the Revised Code, as verified by the 1054
department and adjusted if so ordered under division (K) of that 1055
section, and as further adjusted by the department, as follows: 1056

(a) Count only twenty per cent of the number of joint 1057
vocational school district students counted under division (A) 1058
(3) of section 3317.03 of the Revised Code; 1059

(b) Add twenty per cent of the number of students who are 1060
entitled to attend school in the district under section 3313.64 1061
or 3313.65 of the Revised Code and are enrolled in another 1062
school district under a career-technical education compact. 1063

(2) "Formula ADM" means, for a joint vocational school 1064
district, the final number verified by the department, based on 1065
the enrollment reported and certified under division (D) of 1066
section 3317.03 of the Revised Code, as adjusted, if so ordered, 1067
under division (K) of that section. 1068

(M) "FTE basis" means a count of students based on full-time equivalency, in accordance with rules adopted by the department pursuant to section 3317.03 of the Revised Code. In adopting its rules under this division, the department shall provide for counting any student in category one, two, three, four, five, or six special education ADM or in category one, two, three, four, or five career-technical education ADM in the same proportion the student is counted in enrolled ADM and formula ADM.

(N) For fiscal years 2024 and 2025, "funding base" means, for a city, local, or exempted village school district, the sum of the following as calculated by the department:

(1) The district's "general funding base," which equals the amount calculated as follows:

(a) Compute the sum of the following:

(i) The amount calculated for the district for fiscal year 2020 under division (A) (1) of Section 265.220 of H.B. 166 of the 133rd general assembly after any adjustments required under Section 265.227 of H.B. 166 of the 133rd general assembly and prior to any funding reductions authorized by Executive Order 2020-19D, "Implementing Additional Spending Controls to Balance the State Budget" issued on May 7, 2020;

(ii) For fiscal years 2024 and 2025, the district's payments for fiscal year 2020 under divisions (C) (1), (3), and (4) of section 3313.981 of the Revised Code as those divisions existed prior to September 30, 2021.

(b) Subtract from the amount calculated in division (N) (1) (a) of this section the sum of the following:

(i) The following difference:

(The amount paid to the district under division (A) (5) of 1098
section 3317.022 of the Revised Code, as that division existed 1099
prior to September 30, 2021, for fiscal year 2019) - (the 1100
amounts deducted from the district and paid to a community 1101
school under division (C) (1) (e) of section 3314.08 of the 1102
Revised Code or a science, technology, engineering, and 1103
mathematics school under division (E) of section 3326.33 of the 1104
Revised Code as those divisions existed prior to September 30, 1105
2021, for fiscal year 2020 in accordance with division (A) of 1106
Section 265.235 of H.B. 166 of the 133rd general assembly) 1107

(ii) The payments deducted from the district and paid to a 1108
community school for fiscal year 2020 under divisions (C) (1) (a), 1109
(b), (c), (d), (e), (f), and (g) of section 3314.08 of the 1110
Revised Code as those divisions existed prior to September 30, 1111
2021, in accordance with division (A) of Section 265.230 of H.B. 1112
166 of the 133rd general assembly; 1113

(iii) The payments deducted from the district and paid to 1114
a science, technology, engineering, and mathematics school for 1115
fiscal year 2020 under divisions (A), (B), (C), (D), (E), (F), 1116
and (G) of section 3326.33 of the Revised Code as those 1117
divisions existed prior to September 30, 2021, in accordance 1118
with division (A) of Section 265.235 of H.B. 166 of the 133rd 1119
general assembly; 1120

(iv) The payments deducted from the district under 1121
division (C) of section 3310.08 of the Revised Code as that 1122
division existed prior to September 30, 2021, division (C) (2) of 1123
section 3310.41 of the Revised Code as that division existed 1124
prior to September 30, 2021, and former section 3310.55 of the 1125
Revised Code for fiscal year 2020 and, in the case of a pilot 1126
project school district as defined in section 3313.975 of the 1127

Revised Code, the funds deducted from the district under Section 1128
265.210 of H.B. 166 of the 133rd general assembly to operate the 1129
pilot project scholarship program for fiscal year 2020 under 1130
sections 3313.974 to 3313.979 of the Revised Code; 1131

(v) For fiscal years 2024 and 2025, the payments 1132
subtracted from the district for fiscal year 2020 under 1133
divisions (B) (1) and (3) of section 3313.981 of the Revised Code 1134
as those divisions existed prior to September 30, 2021. 1135

(2) The district's "disadvantaged pupil impact aid funding 1136
base," which equals the following difference: 1137

(The amount paid to the district under division (A) (5) of 1138
section 3317.022 of the Revised Code, as that division existed 1139
prior to September 30, 2021, for fiscal year 2019) - (the 1140
amounts deducted from the district and paid to a community 1141
school under division (C) (1) (e) of section 3314.08 of the 1142
Revised Code or a science, technology, engineering, and 1143
mathematics school under division (E) of section 3326.33 of the 1144
Revised Code as those divisions existed prior to September 30, 1145
2021, for fiscal year 2020 in accordance with division (A) of 1146
Section 265.235 of H.B. 166 of the 133rd general assembly) 1147

(O) For fiscal years 2024 and 2025, "funding base" means, 1148
for a joint vocational school district, the sum of the following 1149
as calculated by the department: 1150

(1) The district's "general funding base," which equals 1151
the amount calculated as follows: 1152

(a) Compute the sum of the following: 1153

(i) The district's payments for fiscal year 2020 under 1154
Section 265.225 of H.B. 166 of the 133rd general assembly after 1155
any adjustments required under Section 265.227 of H.B. 166 of 1156

the 133rd general assembly; 1157

(ii) For fiscal years 2024 and 2025, the district's 1158
payments for fiscal year 2020 under divisions (D) (1) and (2) of 1159
section 3313.981 of the Revised Code as those divisions existed 1160
prior to September 30, 2021. 1161

(b) Subtract from the amount paid to the district under 1162
division (A) (3) of section 3317.16 of the Revised Code, as that 1163
division existed prior to September 30, 2021, for fiscal year 1164
2019. 1165

(2) The district's "disadvantaged pupil impact aid funding 1166
base," which equals the amount paid to the district under 1167
division (A) (3) of section 3317.16 of the Revised Code, as that 1168
division existed prior to September 30, 2021, for fiscal year 1169
2019. 1170

(P) For fiscal years 2024 and 2025, "funding base" for a 1171
community school means the following: 1172

(1) For a community school that was in operation for the 1173
entirety of fiscal year 2020, the amount paid to the school for 1174
that fiscal year under division (C) (1) of section 3314.08 of the 1175
Revised Code as that division existed prior to September 30, 1176
2021, in accordance with division (A) of Section 265.230 of H.B. 1177
166 of the 133rd general assembly and the amount, if any, paid 1178
to the school for that fiscal year under section 3314.085 of the 1179
Revised Code in accordance with division (B) of Section 265.230 1180
of H.B. 166 of the 133rd general assembly; 1181

(2) For a community school that was in operation for part 1182
of fiscal year 2020, the amount that would have been paid to the 1183
school for that fiscal year under division (C) (1) of section 1184
3314.08 of the Revised Code as that division existed prior to 1185

September 30, 2021, in accordance with division (A) of Section 1186
265.230 of H.B. 166 of the 133rd general assembly if the school 1187
had been in operation for the entirety of that fiscal year, as 1188
calculated by the department, and the amount that would have 1189
been paid to the school for that fiscal year under section 1190
3314.085 of the Revised Code in accordance with division (B) of 1191
Section 265.230 of H.B. 166 of the 133rd general assembly, if 1192
any, if the school had been in operation for the entirety of 1193
that fiscal year, as calculated by the department; 1194

(3) For a community school that was not in operation for 1195
fiscal year 2020, the amount that would have been paid to the 1196
school if it was in operation for that school year under 1197
division (C)(1) of section 3314.08 of the Revised Code as that 1198
division existed prior to September 30, 2021, in accordance with 1199
division (A) of Section 265.230 of H.B. 166 of the 133rd general 1200
assembly if the school had been in operation for the entirety of 1201
that fiscal year, as calculated by the department, and the 1202
amount that would have been paid to the school for that fiscal 1203
year under section 3314.085 of the Revised Code in accordance 1204
with division (B) of Section 265.230 of H.B. 166 of the 133rd 1205
general assembly, if any, if the school had been in operation 1206
for the entirety of that fiscal year, as calculated by the 1207
department. 1208

(Q) For fiscal years 2024 and 2025, "funding base" for a 1209
STEM school means the following: 1210

(1) For a science, technology, engineering, and 1211
mathematics school that was in operation for the entirety of 1212
fiscal year 2020, the amount paid to the school for that fiscal 1213
year under section 3326.33 of the Revised Code as that section 1214
existed prior to September 30, 2021, in accordance with division 1215

(A) of Section 265.235 of H.B. 166 of the 133rd general assembly 1216
and the amount, if any, paid to the school for that fiscal year 1217
under section 3326.41 of the Revised Code in accordance with 1218
division (B) of Section 265.235 of H.B. 166 of the 133rd general 1219
assembly; 1220

(2) For a science, technology, engineering, and 1221
mathematics school that was in operation for part of fiscal year 1222
2020, the amount that would have been paid to the school for 1223
that fiscal year under section 3326.33 of the Revised Code as 1224
that section existed prior to September 30, 2021, in accordance 1225
with division (A) of Section 265.235 of H.B. 166 of the 133rd 1226
general assembly if the school had been in operation for the 1227
entirety of that fiscal year, as calculated by the department, 1228
and the amount that would have been paid to the school for that 1229
fiscal year under section 3326.41 of the Revised Code in 1230
accordance with division (B) of Section 265.235 of H.B. 166 of 1231
the 133rd general assembly, if any, if the school had been in 1232
operation for the entirety of that fiscal year, as calculated by 1233
the department; 1234

(3) For a science, technology, engineering, and 1235
mathematics school that was not in operation for fiscal year 1236
2020, the amount that would have been paid to the school if it 1237
was in operation for that school year under section 3326.33 of 1238
the Revised Code as that section existed prior to September 30, 1239
2021, in accordance with division (A) of Section 265.235 of H.B. 1240
166 of the 133rd general assembly if the school had been in 1241
operation for the entirety of that fiscal year, as calculated by 1242
the department, and the amount that would have been paid to the 1243
school for that fiscal year under section 3326.41 of the Revised 1244
Code in accordance with division (B) of Section 265.235 of H.B. 1245
166 of the 133rd general assembly, if any, if the school had 1246

been in operation for the entirety of that fiscal year, as	1247
calculated by the department.	1248
(R) "Funding unit" means any of the following:	1249
(1) A city, local, exempted village, or joint vocational	1250
school district;	1251
(2) The community and STEM school unit;	1252
(3) The educational choice scholarship unit;	1253
(4) The pilot project scholarship unit;	1254
(5) The autism scholarship unit;	1255
(6) The Jon Peterson special needs scholarship unit.	1256
(S) "Jon Peterson special needs scholarship unit" means a	1257
unit that consists of all of the students for whom Jon Peterson	1258
scholarships are awarded under sections 3310.51 to 3310.64 of	1259
the Revised Code.	1260
(T) "Internet- or computer-based community school" has the	1261
same meaning as in section 3314.02 of the Revised Code.	1262
(U) "LRE student with a disability" means a child with a	1263
disability who has an individualized education program providing	1264
for the student to spend more than half of each school day in a	1265
regular school setting with nondisabled students. For purposes	1266
of this division, "individualized education program" and "child	1267
with a disability" have the same meanings as in section 3323.01	1268
of the Revised Code, and "LRE" is an abbreviation for "least	1269
restrictive environment."	1270
(V) "Medically fragile child" means a child to whom all of	1271
the following apply:	1272
(1) The child requires the services of a doctor of	1273

medicine or osteopathic medicine at least once a week due to the 1274
instability of the child's medical condition. 1275

(2) The child requires the services of a registered nurse 1276
on a daily basis. 1277

(3) The child is at risk of institutionalization in a 1278
hospital, skilled nursing facility, or intermediate care 1279
facility for individuals with intellectual disabilities. 1280

(W) (1) A child may be identified as having an "other 1281
health impairment-major" if the child's condition meets the 1282
definition of "other health impaired" established in rules 1283
previously adopted by the department and if either of the 1284
following apply: 1285

(a) The child is identified as having a medical condition 1286
that is among those listed by the department as conditions where 1287
a substantial majority of cases fall within the definition of 1288
"medically fragile child." 1289

(b) The child is determined by the department to be a 1290
medically fragile child. A school district superintendent may 1291
petition the department for a determination that a child is a 1292
medically fragile child. 1293

(2) A child may be identified as having an "other health 1294
impairment-minor" if the child's condition meets the definition 1295
of "other health impaired" established in rules previously 1296
adopted by the department but the child's condition does not 1297
meet either of the conditions specified in division (W) (1) (a) or 1298
(b) of this section. 1299

(X) (1) For fiscal years 2024 and 2025, a city, local, 1300
exempted village, or joint vocational school district's, 1301
community school's, or STEM school's "general phase-in 1302

percentage" is equal to the percentage for that fiscal year that 1303
is determined by the general assembly. 1304

(2) For fiscal years 2024 and 2025, a city, local, 1305
exempted village, or joint vocational school district's "phase- 1306
in percentage for disadvantaged pupil impact aid" is equal to 1307
the percentage for that fiscal year that is determined by the 1308
general assembly. 1309

(Y) "Pilot project scholarship unit" means a unit that 1310
consists of all of the students for whom pilot project 1311
scholarships are awarded under sections 3313.974 to 3313.979 of 1312
the Revised Code. 1313

(Z) "Preschool child with a disability" means a child with 1314
a disability, as defined in section 3323.01 of the Revised Code, 1315
who is at least age three but is not of compulsory school age, 1316
as defined in section 3321.01 of the Revised Code, and who is 1317
not currently enrolled in kindergarten. 1318

(AA) "Related services" includes: 1319

(1) Child study, special education supervisors and 1320
coordinators, speech and hearing services, adaptive physical 1321
development services, occupational or physical therapy, teacher 1322
assistants for children with disabilities whose disabilities are 1323
described in division (B) of section 3317.013 or division (G) (3) 1324
of this section, behavioral intervention, interpreter services, 1325
work study, nursing services, and specialized integrative 1326
services as those terms are defined by the department; 1327

(2) Speech and language services provided to any student 1328
with a disability, including any student whose primary or only 1329
disability is a speech and language disability; 1330

(3) Any related service not specifically covered by other 1331

state funds but specified in federal law, including but not 1332
limited to, audiology and school psychological services; 1333

(4) Any service included in units funded under former 1334
division (O)(1) of section 3317.024 of the Revised Code; 1335

(5) Any other related service needed by children with 1336
disabilities in accordance with their individualized education 1337
programs. 1338

(BB) "School district," unless otherwise specified, means 1339
city, local, and exempted village school districts. 1340

(CC) "Separately educated student with a disability" has 1341
the same meaning as in section 3313.974 of the Revised Code. 1342

(DD) "State education aid" has the same meaning as in 1343
section 5751.20 of the Revised Code. 1344

(EE)(1) "State share percentage" means the following for a 1345
city, local, or exempted village school district: 1346

(a) For fiscal years 2024 and 2025, the state share 1347
percentage calculated under section 3317.017 of the Revised 1348
Code; 1349

(b) For fiscal year 2026 and each fiscal year thereafter, 1350
a percentage calculated in a manner determined by the general 1351
assembly. 1352

(2) "State share percentage" means the following for a 1353
joint vocational school district: 1354

(a) For fiscal years 2024 and 2025, the percentage 1355
calculated in accordance with the following formula: 1356

The amount computed for the district under division (A)(1) of 1357
section 3317.16 of the Revised Code for that fiscal year / the 1358

aggregate base cost calculated for the district for that fiscal 1359
year under section 3317.012 of the Revised Code 1360

(b) For fiscal year 2026 and each fiscal year thereafter, 1361
a percentage calculated in a manner determined by the general 1362
assembly. 1363

(FF) "Statewide average base cost per pupil" means the 1364
following: 1365

(1) For fiscal years 2024 and 2025, the statewide average 1366
base cost per pupil calculated under division (A) of section 1367
3317.018 of the Revised Code; 1368

(2) For fiscal year 2026 and each fiscal year thereafter, 1369
an amount calculated in a manner determined by the general 1370
assembly. 1371

(GG) "Statewide average career-technical base cost per 1372
pupil" means the following: 1373

(1) For fiscal years 2024 and 2025, the statewide average 1374
career-technical base cost per pupil calculated under division 1375
(B) of section 3317.018 of the Revised Code; 1376

(2) For fiscal year 2026 and each fiscal year thereafter, 1377
an amount calculated in a manner determined by the general 1378
assembly. 1379

(HH) "STEM school" means a science, technology, 1380
engineering, and mathematics school established under Chapter 1381
3326. of the Revised Code. 1382

(II) "Taxes charged and payable" means the taxes charged 1383
and payable against real and public utility property after 1384
making the reduction required by section 319.301 of the Revised 1385
Code, plus the taxes levied against tangible personal property. 1386

(JJ) For purposes of sections 3317.017 and 3317.16 of the Revised Code, ~~"three-year average valuation" for a fiscal year means the average of total taxable value for the three most recent tax years for which data is available, as certified under section 3317.021 of the Revised Code.~~ "qualifying valuation" means the difference of the following as determined by the department:

(The total taxable value for a tax year as certified under section 3317.021 of the Revised Code) - (the amounts certified under division (A) (7) of that section for a tax year)

(KK) "Total ADM" means, for a city, local, or exempted village school district, the enrollment reported under division (A) of section 3317.03 of the Revised Code minus the enrollment reported under divisions (A) (2) (a), (b), (g), (h), and (i) of that section, as verified by the department and adjusted if so ordered under division (K) of that section.

(LL) "Total special education ADM" means the sum of categories one through six special education ADM.

(MM) "Total taxable value" means the sum of the amounts certified for a city, local, exempted village, or joint vocational school district under divisions (A) (1) and (2) of section 3317.021 of the Revised Code.

(NN) "Tuition discount" means any deduction from the base tuition amount per student charged by a chartered nonpublic school, to which the student's family is entitled due to one or more of the following conditions:

(1) The student's family has multiple children enrolled in the same school.

(2) The student's family is a member of or affiliated with

a religious or secular organization that provides oversight of 1416
the school or from which the school has agreed to enroll 1417
students. 1418

(3) The student's parent is an employee of the school. 1419

(4) Some other qualification not based on the income of 1420
the student's family or the student's athletic or academic 1421
ability and for which all students in the school may qualify. 1422

Sec. 3317.021. (A) On or before the first day of June of 1423
each year, the tax commissioner shall certify to the department 1424
of education and workforce and the office of budget and 1425
management the information described in divisions (A) (1) to (5) 1426
and (A) (7) of this section for each city, exempted village, and 1427
local school district, and the information required by divisions 1428
(A) (1) ~~and~~, (2), and (7) of this section for each joint 1429
vocational school district, and it shall be used, along with the 1430
information certified under division (B) of this section, in 1431
making the computations for the district under this chapter. 1432

(1) The taxable value of real and public utility real 1433
property in the school district subject to taxation in the 1434
preceding tax year, by class and by county of location. 1435

(2) The taxable value of tangible personal property, 1436
including public utility personal property, subject to taxation 1437
by the district for the preceding tax year. 1438

(3) (a) The total property tax rate and total taxes charged 1439
and payable for the current expenses for the preceding tax year 1440
and the total property tax rate and the total taxes charged and 1441
payable to a joint vocational district for the preceding tax 1442
year that are limited to or to the extent apportioned to current 1443
expenses. 1444

(b) The portion of the amount of taxes charged and payable 1445
reported for each city, local, and exempted village school 1446
district under division (A) (3) (a) of this section attributable 1447
to a joint vocational school district. 1448

(4) The value of all real and public utility real property 1449
in the school district exempted from taxation minus both of the 1450
following: 1451

(a) The value of real and public utility real property in 1452
the district owned by the United States government and used 1453
exclusively for a public purpose; 1454

(b) The value of real and public utility real property in 1455
the district exempted from taxation under Chapter 725. or 1728. 1456
or section 3735.67, 5709.40, 5709.41, 5709.45, 5709.57, 5709.62, 1457
5709.63, 5709.632, 5709.73, or 5709.78 of the Revised Code. 1458

(5) The total federal adjusted gross income of the 1459
residents of the school district, based on tax returns filed by 1460
the residents of the district, for the most recent year for 1461
which this information is available, and the median Ohio 1462
adjusted gross income of the residents of the school district 1463
determined on the basis of tax returns filed for the second 1464
preceding tax year by the residents of the district. 1465

(6) For fiscal years 2024 and 2025, the number of state 1466
tax returns filed by the residents of the district for the most 1467
recent year for which this information is available. 1468

(7) For each district in which property was subject to a 1469
reduction in taxes under section 319.303 of the Revised Code for 1470
the preceding tax year, the sum of the following: 1471

(a) The total amount of such reductions allowed against 1472
real property located in the district for that tax year under 1473

division (B) (1) or (2) of that section, as applicable, divided 1474
by the effective tax rate, as defined in that section; 1475

(b) The total amount of such reductions allowed against 1476
all real property located in the district for that tax year 1477
under division (C) (1) or (2) of that section, as applicable, 1478
divided by the effective tax rate, as defined in that section. 1479

(B) On or before the first day of May each year, the tax 1480
commissioner shall certify to the department of education and 1481
workforce and the office of budget and management the total 1482
taxable real property value of railroads and, separately, the 1483
total taxable tangible personal property value of all public 1484
utilities for the preceding tax year, by school district and by 1485
county of location. 1486

(C) If on the basis of the information certified under 1487
division (A) of this section, the department determines that any 1488
district fails in any year to meet the qualification requirement 1489
specified in division (A) of section 3317.01 of the Revised 1490
Code, the department shall immediately request the tax 1491
commissioner to determine the extent to which any school 1492
district income tax levied by the district under Chapter 5748. 1493
of the Revised Code shall be included in meeting that 1494
requirement. Within five days of receiving such a request from 1495
the department, the tax commissioner shall make the 1496
determination required by this division and report the quotient 1497
obtained under division (C) (3) of this section to the department 1498
and the office of budget and management. This quotient 1499
represents the number of mills that the department shall include 1500
in determining whether the district meets the qualification 1501
requirement of division (A) of section 3317.01 of the Revised 1502
Code. 1503

The tax commissioner shall make the determination required 1504
by this division as follows: 1505

(1) Multiply one mill times the total taxable value of the 1506
district as determined in divisions (A) (1) and (2) of this 1507
section; 1508

(2) Estimate the total amount of tax liability for the 1509
current tax year under taxes levied by Chapter 5748. of the 1510
Revised Code that are apportioned to current operating expenses 1511
of the district, excluding any income tax receipts allocated for 1512
the project cost, debt service, or maintenance set-aside 1513
associated with a state-assisted classroom facilities project as 1514
authorized by section 3318.052 of the Revised Code; 1515

(3) Divide the amount estimated under division (C) (2) of 1516
this section by the product obtained under division (C) (1) of 1517
this section. 1518

Sec. 3317.16. The department of education and workforce 1519
shall compute and distribute state core foundation funding to 1520
each funding unit that is a joint vocational school district for 1521
the fiscal year as follows: 1522

For fiscal years 2024 and 2025: 1523

The district's funding base + [(the district's state core 1524
foundation funding components for that fiscal year calculated 1525
under divisions (A) (1), (2), (4), (5), and (6) of this section - 1526
the district's general funding base) X the district's general 1527
phase-in percentage for that fiscal year] + [(the district's 1528
disadvantaged pupil impact aid for that fiscal year calculated 1529
under division (A) (3) of this section - the district's 1530
disadvantaged pupil impact aid funding base) X the district's 1531
phase-in percentage for disadvantaged pupil impact aid for that 1532

fiscal year] 1533

For fiscal year 2026 and each fiscal year thereafter, the 1534
sum of the district's state core foundation funding components 1535
for that fiscal year calculated under divisions (A) (1), (2), 1536
(3), (4), (5), and (6) of this section. 1537

(A) A district's state core foundation funding components 1538
shall be all of the following: 1539

(1) The district's state share of the base cost, which is 1540
equal to the following: 1541

(a) For fiscal years 2024 and 2025, an amount calculated 1542
according to the following formula: 1543

(The district's base cost calculated under section 3317.012 of 1544
the Revised Code) - (0.0005 X the lesser of ~~the district's a~~ 1545
three-year average valuation of qualifying valuations using the 1546
three most recent tax years for which data is available or the 1547
district's qualifying valuation for the most recent valuation 1548
tax year for which data is available) 1549

However, no district shall receive an amount under 1550
division (A) (1) of this section that is less than 0.10 times the 1551
base cost calculated for the district under section 3317.012 of 1552
the Revised Code. 1553

(b) For fiscal year 2026 and each fiscal year thereafter, 1554
an amount calculated in a manner determined by the general 1555
assembly. 1556

(2) Additional state aid for special education and related 1557
services provided under Chapter 3323. of the Revised Code 1558
calculated as follows: 1559

(a) For fiscal years 2024 and 2025, the sum of the 1560

following:	1561
(i) The district's category one special education ADM X	1562
the multiple specified in division (A) of section 3317.013 of	1563
the Revised Code X the statewide average base cost per pupil for	1564
that fiscal year X the district's state share percentage;	1565
(ii) The district's category two special education ADM X	1566
the multiple specified in division (B) of section 3317.013 of	1567
the Revised Code X the statewide average base cost per pupil for	1568
that fiscal year X the district's state share percentage;	1569
(iii) The district's category three special education ADM	1570
X the multiple specified in division (C) of section 3317.013 of	1571
the Revised Code X the statewide average base cost per pupil for	1572
that fiscal year X the district's state share percentage;	1573
(iv) The district's category four special education ADM X	1574
the multiple specified in division (D) of section 3317.013 of	1575
the Revised Code X the statewide average base cost per pupil for	1576
that fiscal year X the district's state share percentage;	1577
(v) The district's category five special education ADM X	1578
the multiple specified in division (E) of section 3317.013 of	1579
the Revised Code X the statewide average base cost per pupil for	1580
that fiscal year X the district's state share percentage;	1581
(vi) The district's category six special education ADM X	1582
the multiple specified in division (F) of section 3317.013 of	1583
the Revised Code X the statewide average base cost per pupil for	1584
that fiscal year X the district's state share percentage.	1585
(b) For fiscal year 2026 and each fiscal year thereafter,	1586
the sum of the following:	1587
(i) An amount calculated in a manner determined by the	1588

general assembly times the funding unit's category one special education ADM;	1589 1590
(ii) An amount calculated in a manner determined by the general assembly times the funding unit's category two special education ADM;	1591 1592 1593
(iii) An amount calculated in a manner determined by the general assembly times the funding unit's category three special education ADM;	1594 1595 1596
(iv) An amount calculated in a manner determined by the general assembly times the funding unit's category four special education ADM;	1597 1598 1599
(v) An amount calculated in a manner determined by the general assembly times the funding unit's category five special education ADM;	1600 1601 1602
(vi) An amount calculated in a manner determined by the general assembly times the funding unit's category six special education ADM.	1603 1604 1605
(3) Disadvantaged pupil impact aid calculated as follows:	1606
(a) For fiscal years 2024 and 2025, an amount calculated according to the following formula:	1607 1608
\$422 X the district's economically disadvantaged index X the number of students who are economically disadvantaged as certified under division (D) (2) (p) of section 3317.03 of the Revised Code	1609 1610 1611 1612
(b) For fiscal year 2026 and each fiscal year thereafter, an amount calculated in a manner determined by the general assembly.	1613 1614 1615

(4) English learner funds calculated as follows:	1616
(a) For fiscal years 2024 and 2025, the sum of the following:	1617 1618
(i) The district's category one English learner ADM X the multiple specified in division (A) of section 3317.016 of the Revised Code X the statewide average base cost per pupil for that fiscal year X the district's state share percentage;	1619 1620 1621 1622
(ii) The district's category two English learner ADM X the multiple specified in division (B) of section 3317.016 of the Revised Code X the statewide average base cost per pupil for that fiscal year X the district's state share percentage;	1623 1624 1625 1626
(iii) The district's category three English learner ADM X the multiple specified in division (C) of section 3317.016 of the Revised Code X the statewide average base cost per pupil for that fiscal year X the district's state share percentage.	1627 1628 1629 1630
(b) For fiscal year 2026 and each fiscal year thereafter, the sum of the following:	1631 1632
(i) An amount calculated in a manner determined by the general assembly times the funding unit's category one English learner ADM;	1633 1634 1635
(ii) An amount calculated in a manner determined by the general assembly times the funding unit's category two English learner ADM;	1636 1637 1638
(iii) An amount calculated in a manner determined by the general assembly times the funding unit's category three English learner ADM.	1639 1640 1641
(5) Career-technical education funds calculated under division (C) of section 3317.014 of the Revised Code.	1642 1643

(6) Career-technical education associated services funds 1644
calculated under division (D) of section 3317.014 of the Revised 1645
Code. 1646

(B)(1) If a joint vocational school district's costs for a 1647
fiscal year for a student in its categories two through six 1648
special education ADM exceed the threshold cost for serving the 1649
student, as specified in division (B) of section 3317.0214 of 1650
the Revised Code, the district may submit to the department 1651
documentation, as prescribed by the department, of all of its 1652
costs for that student. Upon submission of documentation for a 1653
student of the type and in the manner prescribed, the department 1654
shall pay to the district an amount equal to the sum of the 1655
following: 1656

(a) One-half of the district's costs for the student in 1657
excess of the threshold cost; 1658

(b) The product of one-half of the district's costs for 1659
the student in excess of the threshold cost multiplied by the 1660
district's state share percentage. 1661

(2) The district shall report under division (B)(1) of 1662
this section, and the department shall pay for, only the costs 1663
of educational expenses and the related services provided to the 1664
student in accordance with the student's individualized 1665
education program. Any legal fees, court costs, or other costs 1666
associated with any cause of action relating to the student may 1667
not be included in the amount. 1668

(C)(1) For each student with a disability receiving 1669
special education and related services under an individualized 1670
education program, as defined in section 3323.01 of the Revised 1671
Code, at a joint vocational school district, the resident 1672

district or, if the student is enrolled in a community school, 1673
the community school shall be responsible for the amount of any 1674
costs of providing those special education and related services 1675
to that student that exceed the sum of the amount calculated for 1676
those services attributable to that student under division (A) 1677
of this section. 1678

Those excess costs shall be calculated using a formula 1679
approved by the department. 1680

(2) The board of education of the joint vocational school 1681
district may report the excess costs calculated under division 1682
(C) (1) of this section to the department. 1683

(3) If the board of education of the joint vocational 1684
school district reports excess costs under division (C) (2) of 1685
this section, the department shall pay the amount of excess cost 1686
calculated under division (C) (2) of this section to the joint 1687
vocational school district and shall deduct that amount as 1688
provided in division (C) (3) (a) or (b) of this section, as 1689
applicable: 1690

(a) If the student is not enrolled in a community school, 1691
the department shall deduct the amount from the account of the 1692
student's resident district pursuant to division (J) of section 1693
3317.023 of the Revised Code. 1694

(b) If the student is enrolled in a community school, the 1695
department shall deduct the amount from the account of the 1696
community school pursuant to section 3314.083 of the Revised 1697
Code. 1698

(D) A joint vocational school district shall spend the 1699
funds it receives under division (A) (3) of this section in 1700
accordance with section 3317.25 of the Revised Code. 1701

(E) For fiscal years 2024 and 2025, a school district shall spend the funds it receives under division (A) (4) of this section only for services for English learners.

(F) As used in this section:

(1) "Community school" means a community school established under Chapter 3314. of the Revised Code.

(2) "Resident district" means the city, local, or exempted village school district in which a student is entitled to attend school under section 3313.64 or 3313.65 of the Revised Code.

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

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

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

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

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

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

(2) The manufactured or mobile home acquired situs in the 1729
state or ownership in the home was transferred before January 1, 1730
2000, and all of the following apply: 1731

(a) The home is affixed to a permanent foundation as 1732
defined in division (C) (5) of section 3781.06 of the Revised 1733
Code. 1734

(b) The home is located on land that is owned by the owner 1735
of the home. 1736

(c) The owner of the home has elected to have the home 1737
taxed as real property and, pursuant to section 4505.11 of the 1738
Revised Code, has surrendered the certificate of title to the 1739
auditor of the county containing the taxing district in which 1740
the home has its situs, together with proof that all taxes have 1741
been paid. 1742

(d) The county auditor has placed the home on the real 1743
property tax list and delivered the certificate of title to the 1744
clerk of the court of common pleas that issued it and the clerk 1745
has inactivated the certificate. 1746

(C) (1) Any mobile or manufactured home that is not taxed 1747
as real property as provided in division (B) of this section is 1748
subject to an annual manufactured home tax, payable by the 1749
owner, for locating the home in this state. The tax as levied in 1750
this section is for the purpose of supplementing the general 1751
revenue funds of the local subdivisions in which the home has 1752
its situs pursuant to this section. 1753

(2) The year for which the manufactured home tax is levied 1754
commences on the first day of January and ends on the following 1755
thirty-first day of December. The state shall have the first 1756
lien on any manufactured or mobile home on the list for the 1757

amount of taxes, penalties, and interest charged against the 1758
owner of the home under this section. The lien of the state for 1759
the tax for a year shall attach on the first day of January to a 1760
home that has acquired situs on that date. The lien for a home 1761
that has not acquired situs on the first day of January, but 1762
that acquires situs during the year, shall attach on the next 1763
first day of January. The lien shall continue until the tax, 1764
including any penalty or interest, is paid. 1765

(3) (a) The situs of a manufactured or mobile home located 1766
in this state on the first day of January is the local taxing 1767
district in which the home is located on that date. 1768

(b) The situs of a manufactured or mobile home not located 1769
in this state on the first day of January, but located in this 1770
state subsequent to that date, is the local taxing district in 1771
which the home is located thirty days after it is acquired or 1772
first enters this state. 1773

(4) The tax is collected by and paid to the county 1774
treasurer of the county containing the taxing district in which 1775
the home has its situs. 1776

(D) The manufactured home tax shall be computed and 1777
assessed by the county auditor of the county containing the 1778
taxing district in which the home has its situs as follows: 1779

(1) On a home that acquired situs in this state prior to 1780
January 1, 2000: 1781

(a) By multiplying the assessable value of the home by the 1782
tax rate of the taxing district in which the home has its situs, 1783
and deducting from the product thus obtained any reduction 1784
authorized under section 4503.065 of the Revised Code. The tax 1785
levied under this formula shall not be less than thirty-six 1786

dollars, unless the home qualifies for a reduction in assessable value under section 4503.065 of the Revised Code, in which case there shall be no minimum tax and the tax shall be the amount calculated under this division.

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

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

	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%

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The first calendar year means any period between the first day of January and the thirty-first day of December of the first year. 1798
1799
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(ii) If the cost to the owner, or market value at the time of purchase, whichever is greater, of the home does not include the furnishings and equipment, such cost or market value shall be multiplied according to the following schedule: 1801
1802
1803
1804
1805

	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 day of January and the thirty-first day of December of the first year. 1806
1807
1808

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

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

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

(3) On or before the fifteenth day of January each year, the county auditor shall record the assessable value and the amount of tax on the manufactured or mobile home on the tax list and deliver a duplicate of the list to the county treasurer. In the case of an emergency as defined in section 323.17 of the Revised Code, the tax commissioner, by journal entry, may extend the times for delivery of the duplicate for an additional fifteen days upon receiving a written application from the county auditor regarding an extension for the delivery of the duplicate, or from the county treasurer regarding an extension of the time for the billing and collection of taxes. The application shall contain a statement describing the emergency that will cause the unavoidable delay and must be received by the tax commissioner on or before the last day of the month preceding the day delivery of the duplicate is otherwise required. When an extension is granted for delivery of the duplicate, the time period for payment of taxes shall be extended for a like period of time. When a delay in the closing

of a tax collection period becomes unavoidable, the tax 1839
commissioner, upon application by the county auditor and county 1840
treasurer, may order the time for payment of taxes to be 1841
extended if the tax commissioner determines that penalties have 1842
accrued or would otherwise accrue for reasons beyond the control 1843
of the taxpayers of the county. The order shall prescribe the 1844
final extended date for payment of taxes for that collection 1845
period. 1846

(4) After January 1, 1999, the owner of a manufactured or 1847
mobile home taxed pursuant to division (D)(1) of this section 1848
may elect to have the home taxed pursuant to division (D)(2) of 1849
this section by filing a written request with the county auditor 1850
of the taxing district in which the home is located on or before 1851
the first day of December of any year. Upon the filing of the 1852
request, the county auditor shall determine whether all taxes 1853
levied under division (D)(1) of this section have been paid, and 1854
if those taxes have been paid, the county auditor shall tax the 1855
manufactured or mobile home pursuant to division (D)(2) of this 1856
section commencing in the next tax year. 1857

(5) A manufactured or mobile home that acquired situs in 1858
this state prior to January 1, 2000, shall be taxed pursuant to 1859
division (D)(2) of this section if no manufactured home tax had 1860
been paid for the home and the home was not exempted from 1861
taxation pursuant to division (E) of this section for the year 1862
for which the taxes were not paid. 1863

(6) (a) Immediately upon receipt of any manufactured home 1864
tax duplicate from the county auditor, but not less than twenty 1865
days prior to the last date on which the first one-half taxes 1866
may be paid without penalty as prescribed in division (F) of 1867
this section, the county treasurer shall cause to be prepared 1868

and mailed or delivered to each person charged on that duplicate 1869
with taxes, or to an agent designated by such person, the tax 1870
bill prescribed by the tax commissioner under division (D) (7) of 1871
this section. When taxes are paid by installments, the county 1872
treasurer shall mail or deliver to each person charged on such 1873
duplicate or the agent designated by that person a second tax 1874
bill showing the amount due at the time of the second tax 1875
collection. The second half tax bill shall be mailed or 1876
delivered at least twenty days prior to the close of the second 1877
half tax collection period. A change in the mailing address, 1878
electronic mail address, or telephone number of any tax bill 1879
shall be made in writing to the county treasurer. Failure to 1880
receive a bill required by this section does not excuse failure 1881
or delay to pay any taxes shown on the bill or, except as 1882
provided in division (B) (1) of section 5715.39 of the Revised 1883
Code, avoid any penalty, interest, or charge for such delay. 1884

A policy adopted by a county treasurer under division (A) 1885
(2) of section 323.13 of the Revised Code shall also allow any 1886
person required to receive a tax bill under division (D) (6) (a) 1887
of this section to request electronic delivery of that tax bill 1888
in the same manner. A person may rescind such a request in the 1889
same manner as a request made under division (A) (2) of section 1890
323.13 of the Revised Code. The request shall terminate upon a 1891
change in the name of the person charged with the taxes pursuant 1892
to section 4503.061 of the Revised Code. 1893

(b) After delivery of the copy of the delinquent 1894
manufactured home tax list under division (H) of this section, 1895
the county treasurer may prepare and mail to each person in 1896
whose name a home is listed an additional tax bill showing the 1897
total amount of delinquent taxes charged against the home as 1898
shown on the list. The tax bill shall include a notice that the 1899

interest charge prescribed by division (G) of this section has 1900
begun to accrue. 1901

(7) Each tax bill prepared and mailed or delivered under 1902
division (D) (6) of this section shall be in the form and contain 1903
the information required by the tax commissioner. The 1904
commissioner may prescribe different forms for each county and 1905
may authorize the county auditor to make up tax bills and tax 1906
receipts to be used by the county treasurer. The tax bill shall 1907
not contain or be mailed or delivered with any information or 1908
material that is not required by this section or that is not 1909
authorized by section 321.45 of the Revised Code or by the tax 1910
commissioner. In addition to the information required by the 1911
commissioner, each tax bill shall contain the following 1912
information: 1913

(a) The taxes levied and the taxes charged and payable 1914
against the manufactured or mobile home; 1915

(b) The following notice: "Notice: If the taxes are not 1916
paid within sixty days after the county auditor delivers the 1917
delinquent manufactured home tax list to the county treasurer, 1918
you and your home may be subject to collection proceedings for 1919
tax delinquency." Failure to provide such notice has no effect 1920
upon the validity of any tax judgment to which a home may be 1921
subjected. 1922

(c) In the case of manufactured or mobile homes taxed 1923
under division (D) (2) of this section, the following additional 1924
information: 1925

(i) The effective tax rate. The words "effective tax rate" 1926
shall appear in boldface type. 1927

(ii) The following notice: "Notice: If the taxes charged 1928

against this home have been reduced by the 2-1/2 per cent tax 1929
reduction for residences occupied by the owner but the home is 1930
not a residence occupied by the owner, the owner must notify the 1931
county auditor's office not later than March 31 of the year for 1932
which the taxes are due. Failure to do so may result in the 1933
owner being convicted of a fourth degree misdemeanor, which is 1934
punishable by imprisonment up to 30 days, a fine up to \$250, or 1935
both, and in the owner having to repay the amount by which the 1936
taxes were erroneously or illegally reduced, plus any interest 1937
that may apply. 1938

If the taxes charged against this home have not been 1939
reduced by the 2-1/2 per cent tax reduction and the home is a 1940
residence occupied by the owner, the home may qualify for the 1941
tax reduction. To obtain an application for the tax reduction or 1942
further information, the owner may contact the county auditor's 1943
office at _____ (insert the address and telephone number of 1944
the county auditor's office)."

(E) (1) A manufactured or mobile home is not subject to 1946
this section when any of the following applies: 1947

(a) It is taxable as personal property pursuant to section 1948
5709.01 of the Revised Code. Any manufactured or mobile home 1949
that is used as a residence shall be subject to this section and 1950
shall not be taxable as personal property pursuant to section 1951
5709.01 of the Revised Code. 1952

(b) It bears a license plate issued by any state other 1953
than this state unless the home is in this state in excess of an 1954
accumulative period of thirty days in any calendar year. 1955

(c) The annual tax has been paid on the home in this state 1956
for the current year. 1957

(d) The tax commissioner has determined, pursuant to 1958
section 5715.27 of the Revised Code, that the property is exempt 1959
from taxation, or would be exempt from taxation under Chapter 1960
5709. of the Revised Code if it were classified as real 1961
property. 1962

(2) A travel trailer or park trailer, as these terms are 1963
defined in section 4501.01 of the Revised Code, is not subject 1964
to this section if it is unused or unoccupied and stored at the 1965
owner's normal place of residence or at a recognized storage 1966
facility. 1967

(3) A travel trailer or park trailer, as these terms are 1968
defined in section 4501.01 of the Revised Code, is subject to 1969
this section and shall be taxed as a manufactured or mobile home 1970
if it has a situs longer than thirty days in one location and is 1971
connected to existing utilities, unless either of the following 1972
applies: 1973

(a) The situs is in a state facility or a camping or park 1974
area as defined in division (C), (Q), (S), or (V) of section 1975
3729.01 of the Revised Code. 1976

(b) The situs is in a camping or park area that is a tract 1977
of land that has been limited to recreational use by deed or 1978
zoning restrictions and subdivided for sale of five or more 1979
individual lots for the express or implied purpose of occupancy 1980
by either self-contained recreational vehicles as defined in 1981
division (T) of section 3729.01 of the Revised Code or by 1982
dependent recreational vehicles as defined in division (D) of 1983
section 3729.01 of the Revised Code. 1984

(F) Except as provided in division (D) (3) of this section, 1985
the manufactured home tax is due and payable as follows: 1986

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

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

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

(b) After a valid delinquent tax contract that includes unpaid current taxes from a first-half collection period described in division (F) of this section has been entered into under section 323.31 of the Revised Code, no ten per cent penalty shall be charged against such taxes after the second-half collection period while the delinquent tax contract remains

in effect. On the day a delinquent tax contract becomes void, 2017
the ten per cent penalty shall be charged against such taxes and 2018
shall equal the amount of penalty that would have been charged 2019
against unpaid current taxes outstanding on the date on which 2020
the second-half penalty would have been charged thereon under 2021
division (G) (1) (a) of this section if the contract had not been 2022
in effect. 2023

(2) (a) On the first day of the month following the last 2024
day the second installment of taxes may be paid without penalty 2025
beginning in 2000, interest shall be charged against and 2026
computed on all delinquent taxes other than the current taxes 2027
that became delinquent taxes at the close of the last day such 2028
second installment could be paid without penalty. The charge 2029
shall be for interest that accrued during the period that began 2030
on the preceding first day of December and ended on the last day 2031
of the month that included the last date such second installment 2032
could be paid without penalty. The interest shall be computed at 2033
the rate per annum prescribed by section 5703.47 of the Revised 2034
Code and shall be entered as a separate item on the delinquent 2035
manufactured home tax list compiled under division (H) of this 2036
section. 2037

(b) On the first day of December beginning in 2000, the 2038
interest shall be charged against and computed on all delinquent 2039
taxes. The charge shall be for interest that accrued during the 2040
period that began on the first day of the month following the 2041
last date prescribed for the payment of the second installment 2042
of taxes in the current year and ended on the immediately 2043
preceding last day of November. The interest shall be computed 2044
at the rate per annum prescribed by section 5703.47 of the 2045
Revised Code and shall be entered as a separate item on the 2046
delinquent manufactured home tax list. 2047

(c) After a valid undertaking has been entered into for 2048
the payment of any delinquent taxes, no interest shall be 2049
charged against such delinquent taxes while the undertaking 2050
remains in effect in compliance with section 323.31 of the 2051
Revised Code. If a valid undertaking becomes void, interest 2052
shall be charged against the delinquent taxes for the periods 2053
that interest was not permitted to be charged while the 2054
undertaking was in effect. The interest shall be charged on the 2055
day the undertaking becomes void and shall equal the amount of 2056
interest that would have been charged against the unpaid 2057
delinquent taxes outstanding on the dates on which interest 2058
would have been charged thereon under divisions (G) (1) and (2) 2059
of this section had the undertaking not been in effect. 2060

(3) If the full amount of the taxes due at either of the 2061
times prescribed by division (F) of this section is paid within 2062
ten days after such time, the county treasurer shall waive the 2063
collection of and the county auditor shall remit one-half of the 2064
penalty provided for in this division for failure to make that 2065
payment by the prescribed time. 2066

(4) The treasurer shall compile and deliver to the county 2067
auditor a list of all tax payments the treasurer has received as 2068
provided in division (G) (3) of this section. The list shall 2069
include any information required by the auditor for the 2070
remission of the penalties waived by the treasurer. The taxes so 2071
collected shall be included in the settlement next succeeding 2072
the settlement then in process. 2073

(H) (1) The county auditor shall compile annually a 2074
"delinquent manufactured home tax list" consisting of homes the 2075
county treasurer's records indicate have taxes that were not 2076
paid within the time prescribed by divisions (D) (3) and (F) of 2077

this section, have taxes that remain unpaid from prior years, or 2078
have unpaid tax penalties or interest that have been assessed. 2079

(2) Within thirty days after the settlement under division 2080
(H) (2) of section 321.24 of the Revised Code, the county auditor 2081
shall deliver a copy of the delinquent manufactured home tax 2082
list to the county treasurer. The auditor shall update and 2083
publish the delinquent manufactured home tax list annually in 2084
the same manner as delinquent real property tax lists are 2085
published. The county auditor may apportion the cost of 2086
publishing the list among taxing districts in proportion to the 2087
amount of delinquent manufactured home taxes so published that 2088
each taxing district is entitled to receive upon collection of 2089
those taxes, or the county auditor may charge the owner of a 2090
home on the list a flat fee established under section 319.54 of 2091
the Revised Code for the cost of publishing the list and, if the 2092
fee is not paid, may place the fee upon the delinquent 2093
manufactured home tax list as a lien on the listed home, to be 2094
collected as other manufactured home taxes. 2095

(3) When taxes, penalties, or interest are charged against 2096
a person on the delinquent manufactured home tax list and are 2097
not paid within sixty days after the list is delivered to the 2098
county treasurer, the county treasurer shall, in addition to any 2099
other remedy provided by law for the collection of taxes, 2100
penalties, and interest, enforce collection of such taxes, 2101
penalties, and interest by civil action in the name of the 2102
treasurer against the owner for the recovery of the unpaid taxes 2103
following the procedures for the recovery of delinquent real 2104
property taxes in sections 323.25 to 323.28 of the Revised Code. 2105
The action may be brought in municipal or county court, provided 2106
the amount charged does not exceed the monetary limitations for 2107
original jurisdiction for civil actions in those courts. 2108

It is sufficient, having made proper parties to the suit, 2109
for the county treasurer to allege in the treasurer's bill of 2110
particulars or petition that the taxes stand chargeable on the 2111
books of the county treasurer against such person, that they are 2112
due and unpaid, and that such person is indebted in the amount 2113
of taxes appearing to be due the county. The treasurer need not 2114
set forth any other matter relating thereto. If it is found on 2115
the trial of the action that the person is indebted to the 2116
state, judgment shall be rendered in favor of the county 2117
treasurer prosecuting the action. The judgment debtor is not 2118
entitled to the benefit of any law for stay of execution or 2119
exemption of property from levy or sale on execution in the 2120
enforcement of the judgment. 2121

Upon the filing of an entry of confirmation of sale or an 2122
order of forfeiture in a proceeding brought under this division, 2123
title to the manufactured or mobile home shall be in the 2124
purchaser. The clerk of courts shall issue a certificate of 2125
title to the purchaser upon presentation of proof of filing of 2126
the entry of confirmation or order and, in the case of a 2127
forfeiture, presentation of the county auditor's certificate of 2128
sale. 2129

(I) The total amount of taxes collected shall be 2130
distributed in the following manner: four per cent shall be 2131
allowed as compensation to the county auditor for the county 2132
auditor's service in assessing the taxes; two per cent shall be 2133
allowed as compensation to the county treasurer for the services 2134
the county treasurer renders as a result of the tax levied by 2135
this section. Such amounts shall be paid into the county 2136
treasury, to the credit of the county general revenue fund, on 2137
the warrant of the county auditor. Fees to be paid to the credit 2138
of the real estate assessment fund shall be collected pursuant 2139

to division (C) of section 319.54 of the Revised Code and paid 2140
into the county treasury, on the warrant of the county auditor. 2141
The balance of the taxes collected shall be distributed among 2142
the taxing subdivisions of the county in which the taxes are 2143
collected and paid in the same proportions that the amount of 2144
manufactured home tax levied by each taxing subdivision of the 2145
county in the current tax year bears to the amount of such tax 2146
levied by all such subdivisions in the county in the current tax 2147
year. The taxes levied and revenues collected under this section 2148
shall be in lieu of any general property tax and any tax levied 2149
with respect to the privilege of using or occupying a 2150
manufactured or mobile home in this state except as provided in 2151
sections 4503.04 and 5741.02 of the Revised Code. 2152

(J) An agreement to purchase or a bill of sale for a 2153
manufactured home shall show whether or not the furnishings and 2154
equipment are included in the purchase price. 2155

(K) If the county treasurer and the county prosecuting 2156
attorney agree that an item charged on the delinquent 2157
manufactured home tax list is uncollectible, they shall certify 2158
that determination and the reasons to the county board of 2159
revision. If the board determines the amount is uncollectible, 2160
it shall certify its determination to the county auditor, who 2161
shall strike the item from the list. 2162

(L) (1) The county auditor shall appraise at its true value 2163
any manufactured or mobile home in which ownership is 2164
transferred or which first acquires situs in this state on or 2165
after January 1, 2000, and any manufactured or mobile home the 2166
owner of which has elected, under division (D) (4) of this 2167
section, to have the home taxed under division (D) (2) of this 2168
section. The true value shall include the value of the home, any 2169

additions, and any fixtures, but not any furnishings in the 2170
home. In determining the true value of a manufactured or mobile 2171
home, the auditor shall consider all facts and circumstances 2172
relating to the value of the home, including its age, its 2173
capacity to function as a residence, any obsolete 2174
characteristics, and other factors that may tend to prove its 2175
true value. 2176

(2) (a) If a manufactured or mobile home has been the 2177
subject of an arm's length sale between a willing seller and a 2178
willing buyer within a reasonable length of time prior to the 2179
determination of true value, the county auditor shall consider 2180
the sale price of the home to be the true value for taxation 2181
purposes. 2182

(b) The sale price in an arm's length transaction between 2183
a willing seller and a willing buyer shall not be considered the 2184
true value of the home if either of the following occurred after 2185
the sale: 2186

(i) The home has lost value due to a casualty. 2187

(ii) An addition or fixture has been added to the home. 2188

(3) The county auditor shall have each home viewed and 2189
appraised at least once in each six-year period in the same year 2190
in which real property in the county is appraised pursuant to 2191
Chapter 5713. of the Revised Code, and shall update the 2192
appraised values in the third calendar year following the 2193
appraisal. The person viewing or appraising a home may enter the 2194
home to determine by actual view any additions or fixtures that 2195
have been added since the last appraisal. In conducting the 2196
appraisals and establishing the true value, the auditor shall 2197
follow the procedures set forth for appraising real property in 2198

sections 5713.01 and 5713.03 of the Revised Code. 2199

(4) The county auditor shall place the true value of each 2200
home on the manufactured home tax list upon completion of an 2201
appraisal. 2202

(5) (a) If the county auditor changes the true value of a 2203
home, the auditor shall notify the owner of the home in writing, 2204
delivered by mail or in person. The notice shall be given at 2205
least thirty days prior to the issuance of any tax bill that 2206
reflects the change. Failure to receive the notice does not 2207
invalidate any proceeding under this section. 2208

(b) Any owner of a home or any other person or party that 2209
would be authorized to file a complaint under division (A) of 2210
section 5715.19 of the Revised Code if the home was real 2211
property may file a complaint against the true value of the home 2212
as appraised under this section. The complaint shall be filed 2213
with the county auditor on or before the thirty-first day of 2214
March of the current tax year or the date of closing of the 2215
collection for the first half of manufactured home taxes for the 2216
current tax year, whichever is later. The auditor shall present 2217
to the county board of revision all complaints filed with the 2218
auditor under this section. The board shall hear and investigate 2219
the complaint and may take action on it as provided under 2220
sections 5715.11 to 5715.19 of the Revised Code. 2221

(c) If the county board of revision determines, pursuant 2222
to a complaint against the valuation of a manufactured or mobile 2223
home filed under this section, that the amount of taxes, 2224
assessments, or other charges paid was in excess of the amount 2225
due based on the valuation as finally determined, then the 2226
overpayment shall be refunded in the manner prescribed in 2227
section 5715.22 of the Revised Code. 2228

(d) Payment of all or part of a tax under this section for 2229
any year for which a complaint is pending before the county 2230
board of revision does not abate the complaint or in any way 2231
affect the hearing and determination thereof. 2232

(M) If the county auditor determines that any tax or other 2233
charge or any part thereof has been erroneously charged as a 2234
result of a clerical error as defined in section 319.35 of the 2235
Revised Code, the county auditor shall call the attention of the 2236
county board of revision to the erroneous charges. If the board 2237
finds that the taxes or other charges have been erroneously 2238
charged or collected, it shall certify the finding to the 2239
auditor. Upon receipt of the certification, the auditor shall 2240
remove the erroneous charges on the manufactured home tax list 2241
or delinquent manufactured home tax list in the same manner as 2242
is prescribed in section 319.35 of the Revised Code for 2243
erroneous charges against real property, and refund any 2244
erroneous charges that have been collected, with interest, in 2245
the same manner as is prescribed in section 319.36 of the 2246
Revised Code for erroneous charges against real property. 2247

(N) As used in this section and section 4503.061 of the 2248
Revised Code: 2249

(1) "Manufactured home taxes" includes taxes, penalties, 2250
and interest charged under division (C) or (G) of this section 2251
and any penalties charged under division (G) or (H) (5) of 2252
section 4503.061 of the Revised Code. 2253

(2) "Current taxes" means all manufactured home taxes 2254
charged against a manufactured or mobile home that have not 2255
appeared on the manufactured home tax list for any prior year. 2256
Current taxes become delinquent taxes if they remain unpaid 2257
after the last day prescribed for payment of the second 2258

installment of current taxes without penalty, whether or not 2259
they have been certified delinquent. 2260

(3) "Delinquent taxes" means: 2261

(a) Any manufactured home taxes that were charged against 2262
a manufactured or mobile home for a prior year, including any 2263
penalties or interest charged for a prior year and the costs of 2264
publication under division (H) (2) of this section, and that 2265
remain unpaid; 2266

(b) Any current manufactured home taxes charged against a 2267
manufactured or mobile home that remain unpaid after the last 2268
day prescribed for payment of the second installment of current 2269
taxes without penalty, whether or not they have been certified 2270
delinquent, including any penalties or interest and the costs of 2271
publication under division (H) (2) of this section. 2272

Sec. 4503.065. (A) (1) Division (A) of this section applies 2273
to any of the following persons: 2274

(a) An individual who is permanently and totally disabled; 2275

(b) An individual who is sixty-five years of age or older; 2276

(c) An individual who is the surviving spouse of a 2277
deceased person who was permanently and totally disabled or 2278
sixty-five years of age or older and who applied and qualified 2279
for a reduction in assessable value under this section in the 2280
year of death, provided the surviving spouse is at least fifty- 2281
nine but not sixty-five or more years of age on the date the 2282
deceased spouse dies. 2283

(2) The manufactured home tax on a manufactured or mobile 2284
home that is paid pursuant to division (C) of section 4503.06 of 2285
the Revised Code and that is owned and occupied as a home by an 2286

individual whose domicile is in this state and to whom this 2287
section applies, shall be reduced for any tax year for which an 2288
application for such reduction has been approved, provided the 2289
individual did not acquire ownership from a person, other than 2290
the individual's spouse, related by consanguinity or affinity 2291
for the purpose of qualifying for the reduction. An owner 2292
includes a settlor of a revocable or irrevocable inter vivos 2293
trust holding the title to a manufactured or mobile home 2294
occupied by the settlor as of right under the trust. 2295

(a) For manufactured and mobile homes for which the tax 2296
imposed by section 4503.06 of the Revised Code is computed under 2297
division (D)(2) of that section, the reduction shall equal one 2298
of the following amounts, as applicable to the person: 2299

(i) If the person received a reduction under this section 2300
for tax year 2007, the greater of the reduction for that tax 2301
year or the amount computed under division (A)(2)(b) of this 2302
section; 2303

(ii) If the person received, for any homestead, a 2304
reduction under division (A) of this section for tax year 2014 2305
or under division (A)(1) of section 323.152 of the Revised Code 2306
for tax year 2013 or the person is the surviving spouse of such 2307
a person and the surviving spouse is at least fifty-nine years 2308
of age on the date the deceased spouse dies, the amount computed 2309
under division (A)(2)(b) of this section. 2310

(iii) If the person is not described in division (A)(2)(a) 2311
(i) or (ii) of this section and the person's total income does 2312
not exceed thirty thousand dollars, as adjusted under division 2313
(A)(2)(e) of this section, the amount computed under division 2314
(A)(2)(b) of this section. 2315

(b) The amount of the reduction under division (A) (2) (b) 2316
of this section equals the product of the following: 2317

(i) Twenty-five thousand dollars of the true value of the 2318
property in money, as adjusted under division (A) (2) (e) of this 2319
section; 2320

(ii) The assessment percentage established by the tax 2321
commissioner under division (B) of section 5715.01 of the 2322
Revised Code, not to exceed thirty-five per cent; 2323

(iii) The effective tax rate used to calculate the taxes 2324
charged against the property for the current year, where 2325
"effective tax rate" is defined as in section 323.08 of the 2326
Revised Code; 2327

(iv) The quantity equal to one minus the sum of the 2328
percentage reductions in taxes received by the property for the 2329
current tax year under ~~section~~ sections 319.302 and 319.303 of 2330
the Revised Code and division (B) of section 323.152 of the 2331
Revised Code. 2332

(c) For manufactured and mobile homes for which the tax 2333
imposed by section 4503.06 of the Revised Code is computed under 2334
division (D) (1) of that section, the reduction shall equal one 2335
of the following amounts, as applicable to the person: 2336

(i) If the person received a reduction under this section 2337
for tax year 2007, the greater of the reduction for that tax 2338
year or the amount computed under division (A) (2) (d) of this 2339
section; 2340

(ii) If the person received, for any homestead, a 2341
reduction under division (A) of this section for tax year 2014 2342
or under division (A) (1) of section 323.152 of the Revised Code 2343
for tax year 2013 or the person is the surviving spouse of such 2344

a person and the surviving spouse is at least fifty-nine years 2345
of age on the date the deceased spouse dies, the amount computed 2346
under division (A) (2) (d) of this section. 2347

(iii) If the person is not described in division (A) (2) (c) 2348
(i) or (ii) of this section and the person's total income does 2349
not exceed thirty thousand dollars, as adjusted under division 2350
(A) (2) (e) of this section, the amount computed under division 2351
(A) (2) (d) of this section. 2352

(d) The amount of the reduction under division (A) (2) (d) 2353
of this section equals the product of the following: 2354

(i) Twenty-five thousand dollars of the cost to the owner, 2355
or the market value at the time of purchase, whichever is 2356
greater, as those terms are used in division (D) (1) of section 2357
4503.06 of the Revised Code, and as adjusted under division (A) 2358
(2) (e) of this section; 2359

(ii) The percentage from the appropriate schedule in 2360
division (D) (1) (b) of section 4503.06 of the Revised Code; 2361

(iii) The assessment percentage of forty per cent used in 2362
division (D) (1) (b) of section 4503.06 of the Revised Code; 2363

(iv) The tax rate of the taxing district in which the home 2364
has its situs. 2365

(e) The tax commissioner shall adjust the income threshold 2366
described in divisions (A) (2) (a) (iii) and (A) (2) (c) (iii) and the 2367
reduction amounts described in divisions (A) (2) (b) (i), (A) (2) (d) 2368
(i), (B) (1), (B) (2), (C) (1), and (C) (2) of this section by 2369
completing the following calculations in September of each year: 2370

(i) Determine the percentage increase in the gross 2371
domestic product deflator determined by the bureau of economic 2372

analysis of the United States department of commerce from the 2373
first day of January of the preceding calendar year to the last 2374
day of December of the preceding calendar year; 2375

(ii) Multiply that percentage increase by the total income 2376
threshold or reduction amount for the ensuing tax year, as 2377
applicable; 2378

(iii) Add the resulting product to the total income 2379
threshold or reduction amount, as applicable for the ensuing tax 2380
year; 2381

(iv) Round the resulting sum to the nearest multiple of 2382
one hundred dollars. 2383

The commissioner shall certify the amount resulting from 2384
each adjustment to each county auditor not later than the first 2385
day of December each year. The certified amount applies to the 2386
second ensuing tax year. The commissioner shall not make the 2387
applicable adjustment in any calendar year in which the amount 2388
resulting from the adjustment would be less than the total 2389
income threshold or the reduction amount for the ensuing tax 2390
year. 2391

(B) (1) The manufactured home tax levied pursuant to 2392
division (C) of section 4503.06 of the Revised Code on a 2393
manufactured or mobile home that is owned and occupied by a 2394
disabled veteran shall be reduced for any tax year for which an 2395
application for such reduction has been approved, provided the 2396
disabled veteran did not acquire ownership from a person, other 2397
than the disabled veteran's spouse, related by consanguinity or 2398
affinity for the purpose of qualifying for the reduction. An 2399
owner includes an owner within the meaning of division (A) (2) of 2400
this section. 2401

(a) For manufactured and mobile homes for which the tax 2402
imposed by section 4503.06 of the Revised Code is computed under 2403
division (D) (2) of that section, the reduction shall equal the 2404
product obtained by multiplying fifty thousand dollars of the 2405
true value of the property in money, as adjusted under division 2406
(A) (2) (e) of this section, by the amounts described in divisions 2407
(A) (2) (b) (ii) to (iv) of this section. 2408

(b) For manufactured and mobile homes for which the tax 2409
imposed by section 4503.06 of the Revised Code is computed under 2410
division (D) (1) of that section, the reduction shall equal the 2411
product obtained by multiplying fifty thousand dollars of the 2412
cost to the owner, or the market value at the time of purchase, 2413
whichever is greater, as those terms are used in division (D) (1) 2414
of section 4503.06 of the Revised Code, as adjusted under 2415
division (A) (2) (e) of this section, by the amounts described in 2416
divisions (A) (2) (d) (ii) to (iv) of this section. 2417

The reduction is in lieu of any reduction under section 2418
4503.0610 of the Revised Code or division (A), (B) (2), or (C) of 2419
this section. The reduction applies to only one manufactured or 2420
mobile home owned and occupied by a disabled veteran. 2421

(2) The manufactured home tax levied pursuant to division 2422
(C) of section 4503.06 of the Revised Code on a manufactured or 2423
mobile home that is owned and occupied by the surviving spouse 2424
of a disabled veteran shall be reduced for each tax year for 2425
which an application for such reduction has been approved. The 2426
reduction shall equal the amount of the reduction authorized 2427
under division (B) (1) (a) or (b) of this section, as applicable. 2428
An owner includes an owner within the meaning of division (A) (2) 2429
of this section. 2430

The reduction is in lieu of any reduction under section 2431

4503.0610 of the Revised Code or division (A), (B) (1), or (C) of 2432
this section. The reduction applies to only one manufactured or 2433
mobile home owned and occupied by the surviving spouse of a 2434
disabled veteran. A manufactured or mobile home qualifies for a 2435
reduction in taxes under division (B) (2) of this section 2436
beginning in one of the following tax years: 2437

(a) For a surviving spouse described in division (H) (1) of 2438
section 4503.064 of the Revised Code, the year the disabled 2439
veteran dies; 2440

(b) For a surviving spouse described in division (H) (2) of 2441
section 4503.064 of the Revised Code, the first year on the 2442
first day of January of which the total disability rating 2443
described in division (F) of section 323.151 of the Revised Code 2444
has been received for the deceased spouse. 2445

In either case, the reduction shall continue through the 2446
tax year in which the surviving spouse dies or remarries. 2447

(c) The manufactured home tax levied pursuant to division 2448
(C) of section 4503.06 of the Revised Code on a manufactured or 2449
mobile home that is owned and occupied by the surviving spouse 2450
of a public service officer killed in the line of duty shall be 2451
reduced for any tax year for which an application for such 2452
reduction has been approved, provided the surviving spouse did 2453
not acquire ownership from a person, other than the surviving 2454
spouse's deceased public service officer spouse, related by 2455
consanguinity or affinity for the purpose of qualifying for the 2456
reduction. An owner includes an owner within the meaning of 2457
division (A) (2) of this section. 2458

(1) For manufactured and mobile homes for which the tax 2459
imposed by section 4503.06 of the Revised Code is computed under 2460

division (D) (2) of that section, the reduction shall equal the 2461
product obtained by multiplying fifty thousand dollars of the 2462
true value of the property in money, as adjusted under division 2463
(A) (2) (e) of this section, by the amounts described in divisions 2464
(A) (2) (b) (ii) to (iv) of this section. 2465

(2) For manufactured and mobile homes for which the tax 2466
imposed by section 4503.06 of the Revised Code is computed under 2467
division (D) (1) of that section, the reduction shall equal the 2468
product obtained by multiplying fifty thousand dollars of the 2469
cost to the owner, or the market value at the time of purchase, 2470
whichever is greater, as those terms are used in division (D) (1) 2471
of section 4503.06 of the Revised Code, as adjusted under 2472
division (A) (2) (e) of this section, by the amounts described in 2473
divisions (A) (2) (d) (ii) to (iv) of this section. 2474

The reduction is in lieu of any reduction under section 2475
4503.0610 of the Revised Code or division (A) or (B) of this 2476
section. The reduction applies to only one manufactured or 2477
mobile home owned and occupied by such a surviving spouse. A 2478
manufactured or mobile home qualifies for a reduction in taxes 2479
under this division for the tax year in which the public service 2480
officer dies through the tax year in which the surviving spouse 2481
dies or remarries. 2482

(D) If the owner or the spouse of the owner of a 2483
manufactured or mobile home is eligible for a homestead 2484
exemption on the land upon which the home is located, the 2485
reduction to which the owner or spouse is entitled under this 2486
section shall not exceed the difference between the reduction to 2487
which the owner or spouse is entitled under division (A), (B), 2488
or (C) of this section and the amount of the reduction under the 2489
homestead exemption. 2490

(E) No reduction shall be made with respect to the home of 2491
any person convicted of violating division (C) or (D) of section 2492
4503.066 of the Revised Code for a period of three years 2493
following the conviction. 2494

Sec. 4503.0610. (A) If a board of county commissioners 2495
adopts a resolution granting a partial real property tax 2496
exemption under section 323.158 of the Revised Code, it also 2497
shall adopt a resolution under this section granting a partial 2498
manufactured home tax exemption. The partial exemption shall 2499
take the form of a reduction each year in the manufactured home 2500
tax charged against each manufactured home in the county under 2501
section 4503.06 of the Revised Code, by the same percentage by 2502
which real property taxes were reduced for the preceding year in 2503
the resolution adopted under section 323.158 of the Revised 2504
Code. Upon adopting the resolution under this section, the board 2505
shall certify copies of it to the county auditor and the tax 2506
commissioner. 2507

(B) After complying with sections 319.303, 4503.06, and 2508
4503.065 of the Revised Code, the county auditor shall reduce 2509
the remaining sum to be levied against a manufactured home by 2510
the percentage called for in the resolution adopted under 2511
division (A) of this section. The auditor shall certify the 2512
amount of tax remaining after the reduction to the county 2513
treasurer for collection as the manufactured home tax charged 2514
and payable on the manufactured home. 2515

(C) For each tax year, the county auditor shall certify to 2516
the board of county commissioners the total amount by which 2517
manufactured home taxes are reduced under this section. At the 2518
time of each semi-annual distribution of manufactured home taxes 2519
in the county, the board shall pay to the auditor one-half of 2520

that total amount. Upon receipt of the payment, the auditor 2521
shall distribute it among the various taxing districts in the 2522
county as though it had been levied and collected as 2523
manufactured home taxes. The board shall make the payment from 2524
the county general fund or from any other county revenue that 2525
may be used for that purpose. 2526

(D) If a board of county commissioners repeals a 2527
resolution adopted under section 323.158 of the Revised Code, it 2528
also shall repeal the resolution adopted under this section. 2529

Section 2. That existing sections 319.301, 323.08, 2530
323.152, 323.155, 323.158, 3317.017, 3317.02, 3317.021, 3317.16, 2531
4503.06, 4503.065, and 4503.0610 of the Revised Code are hereby 2532
repealed. 2533

Section 3. The enactment by this act of section 319.303 of 2534
the Revised Code applies to tax year 2025 and thereafter, in the 2535
case of property on the real property tax list, and to tax year 2536
2026 and thereafter, in the case of property on the manufactured 2537
home tax list. 2538

Section 4. The General Assembly, applying the principle 2539
stated in division (B) of section 1.52 of the Revised Code that 2540
amendments are to be harmonized if reasonably capable of 2541
simultaneous operation, finds that the following sections, 2542
presented in this act as composites of the sections as amended 2543
by the acts indicated, are the resulting versions of the 2544
sections in effect prior to the effective date of the sections 2545
as presented in this act: 2546

Section 323.152 of the Revised Code as amended by both 2547
H.B. 33 and S.B. 43 of the 135th General Assembly. 2548

Section 4503.065 of the Revised Code as amended by both 2549

H.B. 33 and S.B. 43 of the 135th General Assembly.

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