

As Reported by the House Ways and Means Committee

136th General Assembly

Regular Session

2025-2026

Sub. H. B. No. 186

Representatives Hoops, Thomas, D.

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

To amend sections 319.301, 323.08, 323.152, 1
323.155, 323.158, 4503.06, 4503.065, and 2
4503.0610 and to enact section 319.303 of the 3
Revised Code to authorize a reduction in school 4
district property taxes affected by a millage 5
floor that would limit increases in such taxes 6
according to inflation and to make an 7
appropriation. 8

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

Section 1. That sections 319.301, 323.08, 323.152, 9
323.155, 323.158, 4503.06, 4503.065, and 4503.0610 be amended 10
and section 319.303 of the Revised Code be enacted to read as 11
follows: 12

Sec. 319.301. (A) The reductions required by division (D) 13
of this section do not apply to any of the following: 14

(1) Taxes levied at whatever rate is required to produce a 15
specified amount of tax money, including a tax levied under 16
section 5705.199 or 5748.09 of the Revised Code, or an amount to 17
pay debt charges; 18

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

A percentage or a tax reduction factor determined or 164

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

general circulation in the county; 432

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

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

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

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

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

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

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

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

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

Sec. 323.152. In addition to the reduction in taxes required under sections 319.302, 319.303, and 319.304 of the Revised Code, taxes shall be reduced as provided in divisions (A) and (B) of this section.

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

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

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

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

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

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

division (A) (1) (c) of this section; 489

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

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

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

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

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

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

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

Revised Code. 518

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Revised Code. 667

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

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

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

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

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

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

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

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

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

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

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

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

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

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

real property taxes if either of the following applies: 756

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

836

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Code and shall be entered as a separate item on the delinquent 1074
manufactured home tax list compiled under division (H) of this 1075
section. 1076

(b) On the first day of December beginning in 2000, the 1077
interest shall be charged against and computed on all delinquent 1078
taxes. The charge shall be for interest that accrued during the 1079
period that began on the first day of the month following the 1080
last date prescribed for the payment of the second installment 1081
of taxes in the current year and ended on the immediately 1082
preceding last day of November. The interest shall be computed 1083
at the rate per annum prescribed by section 5703.47 of the 1084
Revised Code and shall be entered as a separate item on the 1085
delinquent manufactured home tax list. 1086

(c) After a valid undertaking has been entered into for 1087
the payment of any delinquent taxes, no interest shall be 1088
charged against such delinquent taxes while the undertaking 1089
remains in effect in compliance with section 323.31 of the 1090
Revised Code. If a valid undertaking becomes void, interest 1091
shall be charged against the delinquent taxes for the periods 1092
that interest was not permitted to be charged while the 1093
undertaking was in effect. The interest shall be charged on the 1094
day the undertaking becomes void and shall equal the amount of 1095
interest that would have been charged against the unpaid 1096
delinquent taxes outstanding on the dates on which interest 1097
would have been charged thereon under divisions (G) (1) and (2) 1098
of this section had the undertaking not been in effect. 1099

(3) If the full amount of the taxes due at either of the 1100
times prescribed by division (F) of this section is paid within 1101
ten days after such time, the county treasurer shall waive the 1102
collection of and the county auditor shall remit one-half of the 1103

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

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

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

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

collected as other manufactured home taxes. 1134

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

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

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

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

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

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

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

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

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

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

the sale: 1225

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(3) "Delinquent taxes" means: 1300

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

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

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

to any of the following persons: 1313

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

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

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

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

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

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

section; 1342

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

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

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

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

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

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

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

Revised Code. 1371

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

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

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

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

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

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

(ii) The percentage from the appropriate schedule in 1399

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

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

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

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

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

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

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

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

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

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

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

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

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

The reduction is in lieu of any reduction under section 1457

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(B) After complying with sections 319.303, 319.304, 1547
4503.06, and 4503.065 of the Revised Code, the county auditor 1548
shall reduce the remaining sum to be levied against a 1549
manufactured home by the percentage called for in the resolution 1550
adopted under division (A) of this section. The auditor shall 1551
certify the amount of tax remaining after the reduction to the 1552
county treasurer for collection as the manufactured home tax 1553
charged and payable on the manufactured home. 1554

(C) For each tax year, the county auditor shall certify to 1555
the board of county commissioners the total amount by which 1556
manufactured home taxes are reduced under this section. At the 1557
time of each semi-annual distribution of manufactured home taxes 1558
in the county, the board shall pay to the auditor one-half of 1559
that total amount. Upon receipt of the payment, the auditor 1560
shall distribute it among the various taxing districts in the 1561
county as though it had been levied and collected as 1562
manufactured home taxes. The board shall make the payment from 1563
the county general fund or from any other county revenue that 1564
may be used for that purpose. 1565

(D) If a board of county commissioners repeals a 1566
resolution adopted under section 323.158 of the Revised Code, it 1567
also shall repeal the resolution adopted under this section. 1568

Section 2. That existing sections 319.301, 323.08, 1569
323.152, 323.155, 323.158, 4503.06, 4503.065, and 4503.0610 of 1570
the Revised Code are hereby repealed. 1571

Section 3. Subject to division (G) of Section 4 of this 1572
act, the enactment by this act of section 319.303 of the Revised 1573
Code applies to tax year 2025 and thereafter, in the case of 1574
property on the real property tax list, and to tax year 2026 and 1575
thereafter, in the case of property on the manufactured home tax 1576

list. 1577

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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