As Reported by the Senate Local Government Committee

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Representatives Hoops, Thomas, D.

Cosponsors: Representatives Lear, Hall, T., Dean, Fischer, Deeter, Click, Gross, Lorenz, Johnson, Workman, King, Williams, Stewart, Dovilla, Bird, John, Plummer, Roemer, Willis, Brennan, Creech, Daniels, Fowler Arthur, Holmes, Kishman, Lampton, Mathews, A., Mathews, T., McClain, Miller, M., Newman, Peterson, Ray, Ritter, Robb Blasdel, Salvo, Stephens, Young

Senator Koehler

To amend sections 319.301, 319.302, 323.08, 323.152, 323.155, 323.158, 4503.06, 4503.065, 4503.0610, 5715.16, and 5715.19 and to enact section 319.303 of the Revised Code to authorize a reduction in school district property taxes affected by a millage floor that would limit increases in such taxes according to inflation, to modify property tax reductions for residential property, to modify the process for certifying property tax abstracts, and to make an appropriation.

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

Section 1. That sections 319.301, 319.302, 323.08, 323.152, 323.155, 323.158, 4503.06, 4503.065, 4503.0610, 5715.16, and 5715.19 be amended and section 319.303 of the Revised Code be enacted to read as follows:

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

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

(2) Taxes levied within the one per cent limitation imposed by Section 2 of Article XII, Ohio Constitution;

(3) Taxes provided for by the charter of a municipal corporation.

(B) As used in this section:

(1) "Real property" includes real property owned by a railroad.

(2) "Carryover property" means all real property on the current year's tax list except:

(a) Land and improvements that were not taxed by the district in both the preceding year and the current year;

(b) Land and improvements that were not in the same class in both the preceding year and the current year.

(3) "Effective tax rate" means with respect to each class of property:

(a) The sum of the total taxes that would have been charged and payable for current expenses against real property in that class if each of the district's taxes were reduced for the current year under division (D)(1) of this section without regard to the application of division (E)(3) of this section divided by

(b) The taxable value of all real property in that class.

(4) "Taxes charged and payable" means the taxes charged and payable prior to any reduction required by section 319.302 or, if applicable, 319.303 of the Revised Code.

(C) The tax commissioner shall make the determinations required by this section each year, without regard to whether a taxing district has territory in a county to which section 5715.24 of the Revised Code applies for that year. Separate determinations shall be made for each of the two classes established pursuant to section 5713.041 of the Revised Code.

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

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

(2) Certify each percentage determined in division (D)(1) of this section, as adjusted under division (E) of this section, and the class of property to which that percentage applies to

the auditor of each county in which the district has territory. The auditor, after complying with section 319.30 of the Revised Code, shall reduce the sum to be levied by such tax against each parcel of real property in the district by the percentage so certified for its class. Certification shall be made by the first day of September except in the case of a tax levied for the first time, in which case certification shall be made within fifteen days of the date the county auditor submits the information necessary to make the required determination.

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

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

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

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

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

(2) If in the case of a school district other than a joint vocational or cooperative education school district any

percentage required to be used in division (D)(2) of this section for either class of property could cause the total taxes charged and payable for current expenses to be less than two per cent of the taxable value of all real property in that class that is subject to taxation by the district, the commissioner shall determine what percentages would cause the district's total taxes charged and payable for current expenses against that class, after all reductions that would otherwise be made under this section, to equal, when combined with the pre-1982 joint vocational taxes against that class, the lesser of the following:

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

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

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

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

(G) The commissioner may order a county auditor to furnish any information the commissioner needs to make the determinations required under division (D) or (E) of this section, and the auditor shall supply the information in the form and by the date specified in the order. If the auditor fails to comply with an order issued under this division, except for good cause as determined by the commissioner, the commissioner shall withhold from such county or taxing district therein fifty per cent of state revenues to local governments pursuant to section 5747.50 of the Revised Code or shall direct the department of education and workforce to withhold therefrom fifty per cent of state revenues to school districts pursuant to Chapter 3317. of the Revised Code. The commissioner shall withhold the distribution of such revenues until the county auditor has complied with this division, and the department shall withhold the distribution of such revenues until the commissioner has notified the department that the county auditor has complied with this division.

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

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

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

Sec. 319.302. ~~(A)(1)~~ (A) For purposes of this section:

(1) "Farming activity" means farming, leasing property for farming, or holding vacant land that the county auditor determines will be used for farming.

(2) "Residential activity" means occupying or holding property improved with single-family, two-family, or three-family dwellings; leasing property improved with single-family, two-family, or three-family dwellings; or holding vacant land that the county auditor determines will be used to develop single-family, two-family, or three-family dwellings.

(3) "Farming" does not include land used for the commercial production of timber that is receiving the tax benefit under section 5713.23 or 5713.31 of the Revised Code and all improvements connected with such commercial production of timber.

(4) "Qualifying levy" means a levy approved at an election held before September 29, 2013; a levy within the ten-mill limitation; a levy provided for by the charter of a municipal corporation that was levied on the tax list for tax year 2013; a subsequent renewal of any such levy; or a subsequent substitute for such a levy under section 5705.199 of the Revised Code. "Qualifying levy" does not include any replacement imposed under section 5705.192 of the Revised Code, as it existed before January 1, 2026, of any levy described in division (B)(1) of this section.

(B)(1) Real property that is ~~not~~ intended primarily for use in ~~a business~~ farming activity or residential activity shall qualify for a partial exemption from real property taxation. ~~For purposes of this partial exemption, "business activity" includes all uses of real property, except farming; leasing property for farming; occupying or holding property improved with single-family, two-family, or three-family dwellings; leasing property improved with single-family, two-family, or three-family dwellings; or holding vacant land that the county auditor~~

~~determines will be used for farming or to develop single-family, two-family, or three-family dwellings. For purposes of this partial exemption, "farming" does not include land used for the commercial production of timber that is receiving the tax benefit under section 5713.23 or 5713.31 of the Revised Code and all improvements connected with such commercial production of timber.~~

(2) Each year, the county auditor shall review each parcel of real property to determine whether it qualifies for the partial exemption provided for by this section as of the first day of January of the current tax year.

~~(B)~~(C) After complying with section 319.301 of the Revised Code, the county auditor shall reduce the remaining sums to be levied by qualifying levies against each parcel of real property that is listed on the general tax list and duplicate of real and public utility property for the current tax year and that qualifies for partial exemption under division (A) of this section, and against each manufactured and mobile home that is taxed pursuant to division (D)(2) of section 4503.06 of the Revised Code and that is on the manufactured home tax list for the current tax year, by the following applicable amount, to provide a partial exemption for that parcel or home:

(1) For property intended primarily for use in a farming activity, ten per cent~~, to provide a partial exemption for that parcel or home~~;

(2) For property intended primarily for use in a residential activity, seven and one-half per cent for the first tax year to which this amendment applies; an additional, cumulative reduction of two and one-half percentage points for each of the following two tax years; and zero per cent for and

after the third following tax year. ~~For the purposes of this division:~~

~~(1) "Qualifying levy" means a levy approved at an election held before September 29, 2013; a levy within the ten-mill limitation; a levy provided for by the charter of a municipal corporation that was levied on the tax list for tax year 2013; a subsequent renewal of any such levy; or a subsequent substitute for such a levy under section 5705.199 of the Revised Code.~~

~~(2) "Qualifying levy" does not include any replacement imposed under section 5705.192 of the Revised Code, as it existed before the effective date of this amendment, of any levy described in division (B)(1) of this section.~~

~~(C)~~(D) Except as otherwise provided in sections 323.152, 323.158, 323.16, 505.06, and 715.263 of the Revised Code, the amount of the taxes remaining after any such reduction shall be the real and public utility property taxes charged and payable on each parcel of real property, including property that does not qualify for partial exemption under division ~~(A)~~(B) of this section, and the manufactured home tax charged and payable on each manufactured or mobile home, and shall be the amounts certified to the county treasurer for collection. Upon receipt of the real and public utility property tax duplicate, the treasurer shall certify to the tax commissioner the total amount by which the real property taxes were reduced under this section, as shown on the duplicate. Such reduction shall not directly or indirectly affect the determination of the principal amount of notes that may be issued in anticipation of any tax levies or the amount of bonds or notes for any planned improvements. If after application of sections 5705.31 and 5705.32 of the Revised Code and other applicable provisions of law, including divisions (F) and (I) of section 321.24 of the Revised Code, there would be insufficient funds for payment of debt charges on bonds or notes payable from taxes reduced by this section, the reduction of taxes provided for in this section shall be adjusted to the extent necessary to provide funds from such taxes.

~~(D)~~ (E) The tax commissioner may adopt rules governing the administration of the partial exemption provided for by this section.

~~(E)~~ (F) The determination of whether property qualifies for partial exemption under division ~~(A)~~ (B) of this section is solely for the purpose of allowing the partial exemption under division ~~(B)~~ (C) of this section.

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

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

(a) The property is either of the following:

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

(ii) A manufactured or mobile home on which a manufactured home tax is assessed pursuant to division (D)(2) of section 4503.06 of the Revised Code.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

section, for the following tax year.

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

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

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

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

(2) If, for a tax year in which a county undergoes a

reappraisal or triennial update, a joint vocational school district is described in division (A)(1)(c) of this section and its floor tax revenue for qualifying nonbusiness property exceeds its indexed property tax revenue for such property, qualifying nonbusiness property located in that district shall qualify for a reduction under this division for that tax year and for the following two tax years, in the case of property other than that described in division (A)(1)(a)(ii) of this section, or for the three following tax years, in the case of property described in division (A)(1)(a)(ii) of this section. For each such year, the reduction shall equal the result obtained by multiplying the taxes charged and payable against the property for the tax year by the credit factor computed for the district's qualifying nonbusiness property for the tax year in which the county underwent the reappraisal or triennial update.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(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;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(a) For the first tax year to which this amendment applies, 5.70%;

(b) For the following tax year, 8.92%;

(c) For the second following tax year, 12.15%;

(d) For the third following tax year and every year thereafter, 15.38%.

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

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

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

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

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

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

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

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

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

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

(B) On or before December 31, 1996, the board of county commissioners of a qualifying county may adopt a resolution under this section. The resolution shall grant a partial real property tax exemption to each homestead in the county that also receives the tax reduction under division (B)(2) of section 323.152 of the Revised Code. The partial exemption shall take the form of the reduction by a specified percentage each year of the real property taxes on the homestead. The resolution shall specify the percentage, which may be any amount. The board may include in the resolution a condition that the partial exemption will apply only upon the receipt by the county of additional revenue from a source specified in the resolution. The resolution shall specify the tax year in which the partial exemption first applies, which may be the tax year in which the resolution takes effect as long as the resolution takes effect before the county auditor certifies the tax duplicate of real and public utility property for that tax year to the county treasurer. Upon adopting the resolution, the board shall certify copies of it to the county auditor and the tax commissioner.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

the case of an emergency as defined in section 323.17 of the Revised Code, the tax commissioner, by journal entry, may extend the times for delivery of the duplicate for an additional fifteen days upon receiving a written application from the county auditor regarding an extension for the delivery of the duplicate, or from the county treasurer regarding an extension of the time for the billing and collection of taxes. The application shall contain a statement describing the emergency that will cause the unavoidable delay and must be received by the tax commissioner on or before the last day of the month preceding the day delivery of the duplicate is otherwise required. When an extension is granted for delivery of the duplicate, the time period for payment of taxes shall be extended for a like period of time. When a delay in the closing of a tax collection period becomes unavoidable, the tax 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 section commencing in the next tax year.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

collected as other manufactured home taxes.

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

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

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

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

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

(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:

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

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

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

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

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

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

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

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

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

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

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

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

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

(3) "Delinquent taxes" means:

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

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

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

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

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

(c) An individual 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 assessable value under this section 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.

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

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

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

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

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

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

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

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

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

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

Revised Code.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The reduction is in lieu of any reduction under section

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Sec. 5715.16. On the second Monday of June, annually, the county auditor shall lay before the county board of revision and the tax commissioner the returns of ~~his~~the auditor's assessment of real property for the current year, and such board shall forthwith proceed to revise the assessment and returns of such real property. If the board finds that any tract, lot, or parcel of land, or any buildings, structures, or improvements thereon, or any minerals therein, or rights thereto have been improperly listed either as to the name of the owner or the description or quantity thereof, or have been incorrectly valued, or have been omitted and not yet valued, it shall make the necessary corrections and give to each such incorrectly valued or omitted tract, lot, or parcel of land, or any buildings, structures, or improvements thereon, or any minerals therein or rights thereto, their corrected taxable value.

The auditor shall not make up ~~his~~the auditor's tax list and duplicate nor advertise as provided in section 5715.17 of the Revised Code until the board has completed its work under this section and returned to the auditor all the returns laid before it with the revisions thereof.

Sec. 5715.19. (A) As used in this section:

"Member" has the same meaning as in section 1706.01 of the Revised Code.

"Internet identifier of record" has the same meaning as in section 9.312 of the Revised Code.

"Interim period" means, for each county, the tax year to which section 5715.24 of the Revised Code applies and each subsequent tax year until the tax year in which that section applies again.

"Legislative authority" means a board of county commissioners, a board of township trustees of any township with territory in the county, the board of education of any school district with territory in the county, or the legislative authority of a municipal corporation with territory in the county.

"Original complaint" means a complaint filed under division (A) of this section.

"Counter-complaint" means a complaint filed under division (B) of this section in response to an original complaint.

"Third party complainant" means a complainant other than the property owner, the owner's spouse, a tenant authorized to file an original complaint, or any person acting on behalf of a property owner. "Third party complainant" does not include a legislative authority or a mayor of a municipal corporation, but does include the prosecuting attorney or treasurer of a county or any person acting on behalf of a legislative authority or mayor.

For purposes of this section, a person is considered to be acting on behalf of a legislative authority or mayor if the person is an official or employee of the political subdivision or has been hired, contracted, or directed by such an official or employee to file a complaint or counter-complaint under this section on behalf of the political subdivision.

(1) Subject to division (A)(2) of this section, a complaint against any of the following determinations for the current tax year shall be filed with the county auditor on or before the thirty-first day of March of the ensuing tax year or the date of closing of the collection for the first half of real and public utility property taxes for the current tax year, whichever is later:

(a) Any classification made under section 5713.041 of the Revised Code;

(b) Any determination made under section 5713.32 or 5713.35 of the Revised Code;

(c) Any recoupment charge levied under section 5713.35 of the Revised Code;

(d) The determination of the total valuation or assessment of any parcel that appears on the tax list, except parcels assessed by the tax commissioner pursuant to section 5727.06 of the Revised Code;

(e) The determination of the total valuation of any parcel that appears on the agricultural land tax list, except parcels assessed by the tax commissioner pursuant to section 5727.06 of the Revised Code;

(f) Any determination made under division ~~(A)~~ (B) of section 319.302 of the Revised Code.

If such a complaint is filed by mail or certified mail, the date of the United States postmark placed on the envelope or sender's receipt by the postal service shall be treated as the date of filing. A private meter postmark on an envelope is not a valid postmark for purposes of establishing whether a complaint has been timely filed.

Subject to division (A)(6) of this section, any person owning taxable real property in the county or in a taxing district with territory in the county; such a person's spouse; a tenant of the property owner, if the property is classified as to use for tax purposes as commercial or industrial, the lease requires the tenant to pay the entire amount of taxes charged against the property, and the lease allows, or the property owner otherwise authorizes, the tenant to file such a complaint with respect to the property; an individual who is retained by such a person or tenant and who holds a designation from a professional assessment organization, such as the institute for professionals in taxation, the national council of property taxation, or the international association of assessing officers; a public accountant who holds a permit under section

4701.10 of the Revised Code, a general or residential real estate appraiser licensed or certified under Chapter 4763. of the Revised Code, or a real estate broker licensed under Chapter 4735. of the Revised Code, who is retained by such a person or tenant; if the person or tenant is a firm, company, association, partnership, limited liability company, or corporation, an officer, a salaried employee, a partner, or a member of that person or tenant; if the person or tenant is a trust, a trustee of the trust; the prosecuting attorney or treasurer of the county; or the legislative authority of a subdivision or the mayor of a municipal corporation may file such a complaint regarding any such determination affecting any real property in the county, except that a person owning taxable real property in another county may file such a complaint only with regard to any such determination affecting real property in the county that is located in the same taxing district as that person's real property is located. The county auditor shall present to the county board of revision all complaints filed with the auditor.

(2) No person, legislative authority, or officer shall file a complaint against the valuation or assessment of any parcel that appears on the tax list if it filed a complaint against the valuation or assessment of that parcel for any prior tax year in the same interim period, unless the person, legislative authority, or officer alleges that the valuation or assessment should be changed due to one or more of the following circumstances that occurred after the tax lien date for the tax year for which the prior complaint was filed and that the circumstances were not taken into consideration with respect to the prior complaint:

(a) The property was sold in an arm's length transaction, as described in section 5713.03 of the Revised Code;

(b) The property lost value due to some casualty;

(c) Substantial improvement was added to the property;

(d) An increase or decrease of at least fifteen per cent in the property's occupancy has had a substantial economic impact on the property.

(3) If a county board of revision, the board of tax appeals, or any court dismisses a complaint filed under this section or section 5715.13 of the Revised Code for the reason that the act of filing the complaint was the unauthorized practice of law or the person filing the complaint was engaged in the unauthorized practice of law, the party affected by a decrease in valuation or the party's agent, or the person owning taxable real property in the county or in a taxing district with territory in the county, may refile the complaint, notwithstanding division (A)(2) of this section.

(4)(a) No complaint filed under this section or section 5715.13 of the Revised Code shall be dismissed for the reason that the complaint fails to accurately identify the owner of the property that is the subject of the complaint.

(b) If a complaint fails to accurately identify the owner of the property that is the subject of the complaint, the board of revision shall exercise due diligence to ensure the correct property owner is notified as required by divisions (B) and (C) of this section.

(5) Notwithstanding division (A)(2) of this section, a person, legislative authority, or officer may file a complaint against the valuation or assessment of any parcel that appears on the tax list if it filed a complaint against the valuation or assessment of that parcel for any prior tax year in the same

interim period if the person, legislative authority, or officer withdrew the complaint before the complaint was heard by the board.

(6) The legislative authority of a subdivision, the mayor of a municipal corporation, or a third party complainant shall not file an original complaint with respect to property the subdivision or complainant does not own or lease unless both of the following conditions are met:

(a) If the complaint is based on a determination described in division (A)(1)(d) or (e) of this section, all of the following requirements are met:

(i) The complaint seeks an increase in the valuation of the property based upon the sale of the property in an arm's length transaction, as described in section 5713.03 of the Revised Code.

(ii) Either of the following conditions apply to that sale during the two years preceding the tax lien date for the tax year for which the complaint is to be filed:

(I) The sale is evidenced by a conveyance fee statement, attached to the complaint, that declares the value of the property conveyed pursuant to section 319.202 of the Revised Code and that was filed during those two years.

(II) The sale is otherwise recorded in the office of the county recorder or similar government office during those two years.

(iii) That sale price exceeds the true value of the property appearing on the tax list for that tax year by both ten per cent and the amount of the filing threshold determined under division (J) of this section.

(b) If the complaint is filed by a legislative authority, mayor, or third party complainant acting on behalf of a legislative authority or mayor, the legislative authority or, in the case of a mayor, the legislative authority of the municipal corporation, first adopts a resolution authorizing the filing of the original complaint at a public meeting of the legislative authority.

(7) A resolution adopted under division (A)(6)(b) of this section shall include all of the following information:

(a) Identification of the parcel or parcels that are the subject of the original complaint by street address, if available from online records of the county auditor, and by permanent parcel number;

(b) The name of at least one of the record owners of the parcel or parcels;

(c) The basis for the complaint under divisions (A)(1)(a) to (f) of this section relative to each parcel identified in the resolution;

(d) The tax year for which the complaint will be filed, which shall be a year for which a complaint may be timely filed under this section at the time of the resolution's adoption.

A legislative authority shall not adopt a resolution required under division (A)(6)(b) of this section that identifies more than one parcel under division (A)(7)(a) of this section, except that a single resolution may identify more than one parcel under that division if each parcel has the same record owner or the same record owners, as applicable. A legislative authority may adopt multiple resolutions required under division (A)(6)(b) of this section by a single vote, provided that the vote is separate from the question of whether to adopt any resolution that is not adopted under division (A)(6)(b) of this section.

Before adopting a resolution required by division (A)(6)(b) of this section, the legislative authority shall mail a written notice to at least one of the record owners of the parcel or parcels identified in the resolution stating the intent of the legislative authority in adopting the resolution, the proposed date of adoption, and the basis for the complaint under divisions (A)(1)(a) to (f) of this section relative to each parcel identified in the resolution. The notice shall be sent by certified mail to the last known tax-mailing address of at least one of the record owners and, if different from that tax-mailing address, to the street address of the parcel or parcels identified in the resolution. Alternatively, if the legislative authority has record of an internet identifier of record associated with at least one of the record owners, the legislative authority may send the notice by ordinary mail and by that internet identifier of record. The notice shall be postmarked or, if sent by internet identifier of record, sent at least seven calendar days before the legislative authority adopts the resolution.

A board of revision has jurisdiction to consider a complaint filed pursuant to a resolution adopted under division (A)(6)(b) of this section only if the legislative authority notifies the board of revision of the resolution in the manner prescribed in division (A)(8)(a) of this section. The failure to accurately identify the street address or the name of the record owners of the parcel in the resolution does not invalidate the resolution nor is it a cause for dismissal of the complaint.

(8)(a) A complaint form prescribed by a board of revision or the tax commissioner for the purpose of this section shall include a box that must be checked, when a legislative authority, mayor, or third party complainant acting on behalf of either files an original complaint, to indicate that a resolution authorizing the complaint was adopted in accordance with divisions (A)(6)(b) and (7) of this section and that notice was mailed or sent in accordance with division (A)(7) of this section before adoption of the resolution to at least one of the record owners of the property that is the subject of the complaint.

(b) Any third party complainant shall submit, with the complaint, a sworn affidavit stating whether the third party complainant is or is not acting on behalf of a legislative authority or mayor.

(B)(1) Within thirty days after the last date such complaints may be filed, the auditor shall give notice of each complaint in which the stated amount of overvaluation, undervaluation, discriminatory valuation, illegal valuation, or incorrect determination is at least seventeen thousand five hundred dollars in taxable value to each property owner whose property is the subject of the complaint, if the complaint was not filed by the owner or the owner's spouse. A board of education, subject to this division; a property owner; the owner's spouse; a tenant of the owner, if that tenant would be eligible to file a complaint under division (A) of this section with respect to the property; an individual who is retained by such an owner or tenant and who holds a designation from a professional assessment organization, such as the institute for professionals in taxation, the national council of property taxation, or the international association of assessing officers; a public accountant who holds a permit under section 4701.10 of the Revised Code, a general or residential real estate appraiser licensed or certified under Chapter 4763. of the Revised Code, or a real estate broker licensed under Chapter 4735. of the Revised Code, who is retained by such an owner or tenant; or, if the owner or tenant is a firm, company, association, partnership, limited liability company, corporation, or trust, an officer, a salaried employee, a partner, a member, or trustee of that owner or tenant, may file a counter-complaint in support of or objecting to the amount of alleged overvaluation, undervaluation, discriminatory valuation, illegal valuation, or incorrect determination stated in a previously filed original complaint or objecting to the current valuation.

(2) A board of education may file a counter-complaint only if the original complaint (a) was filed by the owner of the property that is the subject of the complaint, a tenant of that property owner, or any person acting on behalf of such owner or tenant, and (b) states an amount of overvaluation, undervaluation, discriminatory valuation, illegal valuation, or incorrect determination of at least seventeen thousand five hundred dollars in taxable value.

The board shall file the counter-complaint within thirty days after the original complaint is filed or after the last day such complaints may be filed, whichever is later, and any other person shall file the counter-complaint within thirty days after receiving the notice required under this division.

(3) Upon the filing of a counter-complaint, the board of education, property owner, or tenant shall be made a party to the action.

(C) Each board of revision shall notify any complainant and counter-complainant, and also the property owner, if the property owner's address is known, and the complaint is filed by one other than the property owner, not less than ten days prior to the hearing, either by certified mail or, if the board has record of an internet identifier of record associated with the owner, by ordinary mail and by that internet identifier of record of the time and place the same will be heard. The board of revision shall hear and render its decision on an original complaint within one hundred eighty days after the last day such a complaint may be filed with the board under division (A)(1) of this section or, if a counter-complaint is filed, within one hundred eighty days after such filing. If the original complaint is filed by the legislative authority of a subdivision, the mayor of a municipal corporation with territory in the county, or a third party complainant, and if the board of revision has not rendered its decision on the complaint within one year after the date the complaint was filed, the board may dismiss the complaint.

(D) The determination of any such original complaint or counter-complaint shall relate back to the date when the lien for taxes or recoupment charges for the current year attached or the date as of which liability for such year was determined. Liability for taxes and recoupment charges for such year and each succeeding year until the complaint is finally determined and for any penalty and interest for nonpayment thereof within the time required by law shall be based upon the determination, valuation, or assessment as finally determined. Each complaint shall state the amount of overvaluation, undervaluation, discriminatory valuation, illegal valuation, or incorrect classification or determination upon which the complaint is based. The treasurer shall accept any amount tendered as taxes or recoupment charge upon property concerning which a complaint is then pending, computed upon the claimed valuation as set forth in the complaint. Unless dismissal is required under division (C) of this section, if an original complaint or counter-complaint filed for the current year is not determined by the board within the time prescribed for such determination, the complaint and any proceedings in relation thereto shall be continued by the board as a valid complaint for any ensuing year until that original complaint or counter-complaint is finally determined by the board or upon any appeal from a decision of the board. In such case, the original complaint and counter-complaint shall continue in effect without further filing by the original taxpayer, the original taxpayer's assignee, or any other person or entity authorized to file a complaint under this section.

(E) If a taxpayer files a complaint as to the classification, valuation, assessment, or any determination affecting the taxpayer's own property and tenders less than the full amount of taxes or recoupment charges as finally determined, an interest charge shall accrue as follows:

(1) If the amount finally determined is less than the amount billed but more than the amount tendered, the taxpayer shall pay interest at the rate per annum prescribed by section 5703.47 of the Revised Code, computed from the date that the taxes were due on the difference between the amount finally determined and the amount tendered. This interest charge shall be in lieu of any penalty or interest charge under section 323.121 of the Revised Code unless the taxpayer failed to file a complaint and tender an amount as taxes or recoupment charges within the time required by this section, in which case section

323.121 of the Revised Code applies.

(2) If the amount of taxes finally determined is equal to or greater than the amount billed and more than the amount tendered, the taxpayer shall pay interest at the rate prescribed by section 5703.47 of the Revised Code from the date the taxes were due on the difference between the amount finally determined and the amount tendered, such interest to be in lieu of any interest charge but in addition to any penalty prescribed by section 323.121 of the Revised Code.

(F) Upon request of a complainant, the tax commissioner shall determine the common level of assessment of real property in the county for the year stated in the request that is not valued under section 5713.31 of the Revised Code, which common level of assessment shall be expressed as a percentage of true value and the common level of assessment of lands valued under such section, which common level of assessment shall also be expressed as a percentage of the current agricultural use value of such lands. Such determination shall be made on the basis of the most recent available sales ratio studies of the commissioner and such other factual data as the commissioner deems pertinent.

(G) A complainant shall provide to the board of revision all information or evidence within the complainant's knowledge or possession that affects the real property that is the subject of the complaint. A complainant who fails to provide such information or evidence is precluded from introducing it on appeal to the board of tax appeals or the court of common pleas, except that the board of tax appeals or court may admit and consider the evidence if the complainant shows good cause for the complainant's failure to provide the information or evidence to the board of revision.

(H) In case of the pendency of any proceeding in court based upon an alleged excessive, discriminatory, or illegal valuation or incorrect classification or determination, the taxpayer may tender to the treasurer an amount as taxes upon property computed upon the claimed valuation as set forth in the complaint to the court. The treasurer may accept the tender. If the tender is not accepted, no penalty shall be assessed because of the nonpayment of the full taxes assessed.

(I) A legislative authority, or any person acting on behalf of a legislative authority, may not enter into a private payment agreement with respect to any complaint filed or contemplated under this section or section 5715.13 of the Revised Code, and any such agreement is void and unenforceable. As used in this division, "private payment agreement" means any type of agreement in which a property owner, a tenant authorized to file a complaint under division (A) of this section, or any person acting on behalf of a property owner or such a tenant agrees to make one or more payments to a subdivision in exchange for the legislative authority of that subdivision, or any person acting on behalf of that subdivision, doing any of the following:

(1) Refraining from filing a complaint or counter-complaint under this section;

(2) Dismissing a complaint or counter-complaint filed under this section by the legislative authority or any person acting on behalf of the legislative authority;

(3) Resolving a claim under this section by settlement agreement.

A "private payment agreement" does not include any agreement to resolve a claim under this section pursuant to which an agreed-upon valuation for the property that is the subject of the claim is approved by the county auditor and reflected on the tax list, provided that agreement does not require any payments described in this division.

(J) For the purpose of division (A)(6)(a) of this section, the filing threshold for tax year 2022 equals five hundred thousand dollars. For tax year 2023 and each tax year thereafter, the tax commissioner shall adjust the filing threshold used in that division by completing the following calculations in September of each year:

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

(2) Multiply that percentage increase by the filing threshold for the current year;

(3) Add the resulting product to the filing threshold for the current year;

(4) Round the resulting sum to the nearest multiple of one thousand dollars.

The commissioner shall certify the amount resulting from the adjustment to each county auditor not later than the first day of October each year. The certified amount applies to complaints filed for the tax year in which the amount is certified. The commissioner shall not make the adjustment for any tax year in which the amount resulting from the adjustment would be less than the filing threshold for the current tax year.

(K) Any person who knowingly makes a false statement in an affidavit furnished under division (A)(8)(b) of this section is guilty of falsification under division (A)(11) of section 2921.13 of the Revised Code.

Section 2. That existing sections 319.301, 319.302, 323.08, 323.152, 323.155, 323.158, 4503.06, 4503.065, 4503.0610, 5715.16, and 5715.19 of the Revised Code are hereby repealed.

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

(B) The amendment by this act of section 319.302 and division (B) of section 323.152 of the Revised Code applies, with respect to real property, to tax year 2026 and every tax year thereafter and, with respect to manufactured and mobile homes on the manufactured home tax list, to tax year 2027 and every tax year thereafter.

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

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

(1) For all property located in a county that underwent a reappraisal or triennial update in tax year 2023 or 2024, determine whether the property would have been eligible for a

reduction in taxes under section 319.303 of the Revised Code for that tax year if that section had been in effect for that tax year;

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

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

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

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

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

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

(1) The total value of qualifying nonbusiness property;

(2) The total value of qualifying business property;

(3) The taxes charged and payable, as described in division (A)(5)(a) of section 319.303 of the Revised Code, as enacted by this act, for the property described in divisions (F)(1) and (2) of this section;

(4) The taxes charged and payable, as described in division (A)(5)(b) of section 319.303 of the Revised Code, as enacted by this act, for the property described in divisions (F)(1) and (2) of this section;

(5) The floor tax revenue for the property described in divisions (F)(1) and (2) of this section.

If the county is scheduled to undergo a reappraisal or triennial update for tax year 2025, the certifications required in division (F) of this section shall be for that tax year. If the county is not scheduled to undergo a reappraisal or triennial update for that tax year, the certifications shall be for the tax year in which the county most recently underwent a reappraisal or triennial update.

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

Section 5. (A) All terms used in this section have the same meanings as in section 319.303 of the Revised Code, as enacted by this act.

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

(1) The total taxes charged and payable by the district

for tax year 2024, in the case of property on the real property tax list, or tax year 2025, in the case of property on the manufactured home tax list, against the property subject to that reduction.

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

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

(C) For each school district or joint vocational school district that includes property that is subject to a reduction in taxes under Section 4 of this act for tax year 2026, in the case of property on the real property tax list, or tax year 2027, in the case of property on the manufactured home tax list, the Tax Commissioner shall, on or before August 1, 2027, calculate the difference obtained by subtracting the amount described in division (C)(2) of this section from the amount described in division (C)(1) of this section:

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

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

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

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

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

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

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