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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

Senators Koehler, Cirino, DeMora, Gavarone, O'Brien, Reineke, Reynolds, Roegner, Romanchuk, Schaffer

To amend sections 319.301, 319.302, 323.08,	1
323.152, 323.155, 323.158, 4503.06, 4503.065,	2
4503.0610, 5715.16, and 5715.19 and to enact	3
section 319.303 of the Revised Code to authorize	4
a reduction in school district property taxes	5
affected by a millage floor that would limit	6
increases in such taxes according to inflation,	7
to modify property tax reductions for	8
residential property, to modify the process for	9
certifying property tax abstracts, and to make	10
an appropriation.	11

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

Section 1. That sections 319.301, 319.302, 323.08,	12
323.152, 323.155, 323.158, 4503.06, 4503.065, 4503.0610,	13
5715.16, and 5715.19 be amended and section 319.303 of the	14
Revised Code be enacted to read as follows:	15

Sec. 319.301. (A) The reductions required by division (D)	16
of this section do not apply to any of the following:	17
(1) Taxes levied at whatever rate is required to produce a	18
specified amount of tax money, including a tax levied under	19
section 5705.199 or 5748.09 of the Revised Code, or an amount to	20
pay debt charges;	21
(2) Taxes levied within the one per cent limitation	22
imposed by Section 2 of Article XII, Ohio Constitution;	23
(3) Taxes provided for by the charter of a municipal	24
corporation.	25
(B) As used in this section:	26
(1) "Real property" includes real property owned by a	27
railroad.	28
(2) "Carryover property" means all real property on the	29
current year's tax list except:	30
(a) Land and improvements that were not taxed by the	31
district in both the preceding year and the current year;	32
(b) Land and improvements that were not in the same class	33
in both the preceding year and the current year.	34
(3) "Effective tax rate" means with respect to each class	35
of property:	36
(a) The sum of the total taxes that would have been	37
charged and payable for current expenses against real property	38
in that class if each of the district's taxes were reduced for	39
the current year under division (D) (1) of this section without	40
regard to the application of division (E) (3) of this section	41
divided by	42

(b) The taxable value of all real property in that class.	43
(4) "Taxes charged and payable" means the taxes charged	44
and payable prior to any reduction required by section 319.302_	45
<u>or, if applicable, 319.303</u> of the Revised Code.	46
(C) The tax commissioner shall make the determinations	47
required by this section each year, without regard to whether a	48
taxing district has territory in a county to which section	49
5715.24 of the Revised Code applies for that year. Separate	50
determinations shall be made for each of the two classes	51
established pursuant to section 5713.041 of the Revised Code.	52
(D) With respect to each tax authorized to be levied by	53
each taxing district, the tax commissioner, annually, shall do	54
both of the following:	55
(1) Determine by what percentage, if any, the sums levied	56
by such tax against the carryover property in each class would	57
have to be reduced for the tax to levy the same number of	58
dollars against such property in that class in the current year	59
as were charged against such property by such tax in the	60
preceding year subsequent to the reduction made under this	61
section but before the reduction made under section 319.302 of	62
the Revised Code. In the case of a tax levied for the first time	63
that is not a renewal of an existing tax, the commissioner shall	64
determine by what percentage the sums that would otherwise be	65
levied by such tax against carryover property in each class	66
would have to be reduced to equal the amount that would have	67
been levied if the full rate thereof had been imposed against	68
the total taxable value of such property in the preceding tax	69
year.	70
(2) Certify each percentage determined in division (D) (1)	71

of this section, as adjusted under division (E) of this section, 72
and the class of property to which that percentage applies to 73
the auditor of each county in which the district has territory. 74
The auditor, after complying with section 319.30 of the Revised 75
Code, shall reduce the sum to be levied by such tax against each 76
parcel of real property in the district by the percentage so 77
certified for its class. Certification shall be made by the 78
first day of September except in the case of a tax levied for 79
the first time, in which case certification shall be made within 80
fifteen days of the date the county auditor submits the 81
information necessary to make the required determination. 82

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

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

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

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

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

(2) If in the case of a school district other than a joint 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. 131

(G) The commissioner may order a county auditor to furnish 132
any information the commissioner needs to make the 133
determinations required under division (D) or (E) of this 134
section, and the auditor shall supply the information in the 135
form and by the date specified in the order. If the auditor 136
fails to comply with an order issued under this division, except 137
for good cause as determined by the commissioner, the 138
commissioner shall withhold from such county or taxing district 139
therein fifty per cent of state revenues to local governments 140
pursuant to section 5747.50 of the Revised Code or shall direct 141
the department of education and workforce to withhold therefrom 142
fifty per cent of state revenues to school districts pursuant to 143
Chapter 3317. of the Revised Code. The commissioner shall 144
withhold the distribution of such revenues until the county 145
auditor has complied with this division, and the department 146
shall withhold the distribution of such revenues until the 147
commissioner has notified the department that the county auditor 148
has complied with this division. 149

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

property for the year for which the estimated reduction factor 162
was used. The amount by which the estimated factor resulted in 163
an overpayment or underpayment in taxes on any parcel shall be 164
added to or subtracted from the amount due on that parcel in the 165
ensuing tax year. 166

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

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

Sec. 319.302. ~~(A)(1)~~ (A) For purposes of this section: 188

(1) "Farming activity" means farming, leasing property for 189
farming, or holding vacant land that the county auditor 190
determines will be used for farming. 191

(2) "Residential activity" means occupying or holding 192
property improved with single-family, two-family, or three- 193
family dwellings; leasing property improved with single-family, 194
two-family, or three-family dwellings; or holding vacant land 195
that the county auditor determines will be used to develop 196
single-family, two-family, or three-family dwellings. 197

(3) "Farming" does not include land used for the 198
commercial production of timber that is receiving the tax 199
benefit under section 5713.23 or 5713.31 of the Revised Code and 200
all improvements connected with such commercial production of 201
timber. 202

(4) "Qualifying levy" means a levy approved at an election 203
held before September 29, 2013; a levy within the ten-mill 204
limitation; a levy provided for by the charter of a municipal 205
corporation that was levied on the tax list for tax year 2013; a 206
subsequent renewal of any such levy; or a subsequent substitute 207
for such a levy under section 5705.199 of the Revised Code. 208
"Qualifying levy" does not include any replacement imposed under 209
section 5705.192 of the Revised Code, as it existed before 210
January 1, 2026, of any levy described in division (B) (1) of 211
this section. 212

(B) (1) Real property that is ~~not~~ intended primarily for 213
use in a ~~business-farming~~ activity or residential activity shall 214
qualify for a partial exemption from real property taxation. 215
~~For~~ purposes of this partial exemption, "business activity" includes 216
~~all uses of real property, except farming; leasing property for-~~ 217
~~farming; occupying or holding property improved with single-~~ 218
~~family, two-family, or three-family dwellings; leasing property-~~ 219
~~improved with single-family, two-family, or three-family~~ 220
~~dwellings; or holding vacant land that the county auditor-~~ 221

~~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~~ 252
~~division:—~~ 253

~~(1) "Qualifying levy" means a levy approved at an election~~ 254
~~held before September 29, 2013; a levy within the ten-mill~~ 255
~~limitation; a levy provided for by the charter of a municipal~~ 256
~~corporation that was levied on the tax list for tax year 2013; a~~ 257
~~subsequent renewal of any such levy; or a subsequent substitute~~ 258
~~for such a levy under section 5705.199 of the Revised Code.—~~ 259

~~(2) "Qualifying levy" does not include any replacement~~ 260
~~imposed under section 5705.192 of the Revised Code, as it~~ 261
~~existed before the effective date of this amendment, of any levy~~ 262
~~described in division (B) (1) of this section.—~~ 263

~~(C)~~ (D) Except as otherwise provided in sections 323.152, 264
323.158, 323.16, 505.06, and 715.263 of the Revised Code, the 265
amount of the taxes remaining after any such reduction shall be 266
the real and public utility property taxes charged and payable 267
on each parcel of real property, including property that does 268
not qualify for partial exemption under division ~~(A)~~ (B) of this 269
section, and the manufactured home tax charged and payable on 270
each manufactured or mobile home, and shall be the amounts 271
certified to the county treasurer for collection. Upon receipt 272
of the real and public utility property tax duplicate, the 273
treasurer shall certify to the tax commissioner the total amount 274
by which the real property taxes were reduced under this 275
section, as shown on the duplicate. Such reduction shall not 276
directly or indirectly affect the determination of the principal 277
amount of notes that may be issued in anticipation of any tax 278
levies or the amount of bonds or notes for any planned 279
improvements. If after application of sections 5705.31 and 280
5705.32 of the Revised Code and other applicable provisions of 281

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: 310

(i) The district is subject to an adjustment under 311
division (E) of section 319.301 of the Revised Code with respect 312
to property classified as to use as residential/agricultural 313
property pursuant to section 5713.041 of the Revised Code; 314

(ii) The aggregate rate of the district's taxes for 315
current expenses on such property equals less than twenty mills, 316
in the case of a school district, or less than two mills, in the 317
case of a joint vocational school district, excluding the rate 318
of any tax not subject to division (E) of section 319.301 of the 319
Revised Code. 320

(d) The property was subject to taxation by that district 321
for the tax year in which the immediately preceding reappraisal 322
or triennial update occurred. 323

(2) "Qualifying business property" means real property 324
that meets all of the following requirements: 325

(a) The property is classified as to use as 326
nonresidential/agricultural property pursuant to section 327
5713.041 of the Revised Code, but is not classified as vacant 328
property within this class. 329

(b) The property is located in a county that, for the tax 330
year, is undergoing a reappraisal or triennial update. 331

(c) The property is located in a school district or joint 332
vocational school district that meets either of the following 333
requirements for the tax year: 334

(i) The district is subject to an adjustment under 335
division (E) of section 319.301 of the Revised Code with respect 336
to property classified as to use as nonresidential/agricultural 337

property pursuant to section 5713.041 of the Revised Code; 338

(ii) The aggregate rate of the district's taxes for 339
current expenses on such property equals less than twenty mills, 340
in the case of a school district, or less than two mills, in the 341
case of a joint vocational school district, excluding the rate 342
of any tax not subject to division (E) of section 319.301 of the 343
Revised Code. 344

(d) The property was subject to taxation by that district 345
for the tax year in which the immediately preceding reappraisal 346
or triennial update occurred. 347

(3) "Taxes charged and payable" means real property taxes, 348
and manufactured or mobile home taxes assessed pursuant to 349
division (D) (2) of section 4503.06 of the Revised Code, that are 350
charged and payable after the reduction required by section 351
319.301 of the Revised Code but before the reductions required 352
under this section or sections 319.302, 323.152, 323.158, 353
319.304, 4503.065, and 4503.0610 of the Revised Code, and 354
disregarding a reduction in any levy made by the school 355
district, joint vocational school district, or county budget 356
commission under Chapter 5705. of the Revised Code. 357

(4) "Reappraisal or triennial update" means a tax year in 358
which section 5715.24 of the Revised Code applies in the county. 359

(5) "Indexed property tax revenue" for qualifying 360
nonbusiness property or qualifying business property means the 361
sum of the following, as applicable: 362

(a) The taxes charged and payable within the ten-mill 363
limitation, and in excess of that limitation with respect to any 364
levy not subject to division (E) of section 319.301 of the 365
Revised Code, for a school district or joint vocational school 366

district, as applicable, against qualifying business property or 367
qualifying nonbusiness property other than property described in 368
division (A) (1) (a) (ii) of this section for the tax year or, in 369
the case of property described in division (A) (1) (a) (ii) of this 370
section, for the following tax year; 371

(b) The taxes charged and payable in excess of the ten- 372
mill limitation, other than those described in division (A) (5) 373
(a) of this section, for the school district or joint vocational 374
school district, as applicable, against qualifying business 375
property or qualifying nonbusiness property other than property 376
described in division (A) (1) (a) (ii) of this section for the 377
immediately preceding tax year or, in the case of property 378
described in division (A) (1) (a) (ii) of this section, for the 379
current tax year, less any reductions required by this section 380
or Section 4 of H.B. 186 of the 136th general assembly for the 381
applicable year; 382

(c) The product obtained by multiplying the amount 383
computed with respect to the qualifying nonbusiness property or 384
qualifying business property of a school district or joint 385
vocational school district under division (A) (5) (b) of this 386
section, as applicable, by the greater of zero per cent or the 387
percentage change in the gross domestic product deflator 388
computed over the three preceding tax years, as determined under 389
division (E) of this section. 390

(6) "Floor tax revenue" means the taxes charged and 391
payable for a school district or joint vocational school 392
district, as applicable, against qualifying business property or 393
qualifying nonbusiness property other than property described in 394
division (A) (1) (a) (ii) of this section for the tax year or, in 395
the case of property described in division (A) (1) (a) (ii) of this 396

section, for the following tax year. 397

(7) "Credit factor" means one minus the quotient obtained 398
by dividing the applicable indexed property tax revenue by the 399
applicable floor tax revenue. 400

(8) "Effective tax rate" means the effective rate levied 401
by a school district or joint vocational school district after 402
making the reduction required by section 319.301 of the Revised 403
Code, but before making any reduction under this section. 404

(B) Qualifying nonbusiness property qualifies for a 405
reduction in the real property taxes or manufactured home taxes 406
levied by a school district or joint vocational school district 407
as follows: 408

(1) If, for a tax year in which a county undergoes a 409
reappraisal or triennial update, a school district is described 410
in division (A) (1) (c) of this section and its floor tax revenue 411
for qualifying nonbusiness property exceeds its indexed property 412
tax revenue for such property, qualifying nonbusiness property 413
located in that district shall qualify for a reduction under 414
this division for that tax year and for the following two tax 415
years, in the case of property other than that described in 416
division (A) (1) (a) (ii) of this section, or for the three 417
following tax years, in the case of property described in 418
division (A) (1) (a) (ii) of this section. For each such year, the 419
reduction shall equal the result obtained by multiplying the 420
taxes charged and payable against the property for the tax year 421
by the credit factor computed for the district's qualifying 422
nonbusiness property for the tax year in which the county 423
underwent the reappraisal or triennial update. 424

(2) If, for a tax year in which a county undergoes a 425

reappraisal or triennial update, a joint vocational school 426
district is described in division (A) (1) (c) of this section and 427
its floor tax revenue for qualifying nonbusiness property 428
exceeds its indexed property tax revenue for such property, 429
qualifying nonbusiness property located in that district shall 430
qualify for a reduction under this division for that tax year 431
and for the following two tax years, in the case of property 432
other than that described in division (A) (1) (a) (ii) of this 433
section, or for the three following tax years, in the case of 434
property described in division (A) (1) (a) (ii) of this section. 435
For each such year, the reduction shall equal the result 436
obtained by multiplying the taxes charged and payable against 437
the property for the tax year by the credit factor computed for 438
the district's qualifying nonbusiness property for the tax year 439
in which the county underwent the reappraisal or triennial 440
update. 441

(C) Qualifying business property qualifies for a reduction 442
in the real property taxes levied by a school district or joint 443
vocational school district as follows: 444

(1) If, for a tax year in which a county undergoes a 445
reappraisal or triennial update, a school district is described 446
in division (A) (2) (c) of this section and its floor tax revenue 447
for qualifying business property exceeds its indexed property 448
tax revenue for such property, qualifying business property 449
located in that district shall qualify for a reduction under 450
this division for that tax year and for the following two tax 451
years. For each such year, the reduction shall equal the result 452
obtained by multiplying the taxes charged and payable against 453
the property for the tax year by the credit factor computed for 454
the district's qualifying business property for the tax year in 455
which the county underwent the reappraisal or triennial update. 456

(2) If, for a tax year in which a county undergoes a 457
reappraisal or triennial update, a joint vocational school 458
district is described in division (A) (2) (c) of this section and 459
its floor tax revenue for qualifying business property exceeds 460
its indexed property tax revenue for such property, qualifying 461
business property located in that district shall qualify for a 462
reduction under this division for that tax year and for the 463
following two tax years. For each such year, the reduction shall 464
equal the result obtained by multiplying the taxes charged and 465
payable against the property for the tax year by the credit 466
factor computed for the district's qualifying business property 467
for the tax year in which the county underwent the reappraisal 468
or triennial update. 469

(D) A reduction applied under this section shall reduce 470
only the taxes charged and payable of taxes whose effective tax 471
rate is adjusted by operation of division (E) of section 319.301 472
of the Revised Code, in proportion to the extent to which each 473
effective tax rate is so adjusted. The county auditor and county 474
treasurer, when settling tax collections under section 321.24 of 475
the Revised Code, shall compute the amount by which collections 476
of each such tax are to be reduced, and the county treasurer 477
shall certify that information to each affected school district 478
upon making a payment of such collections to the school 479
district. 480

(E) For the purpose of division (A) (5) (c) of this section, 481
the tax commissioner shall annually determine the percentage 482
change in the gross domestic product deflator determined by the 483
bureau of economic analysis of the United States department of 484
commerce from the first day of January of the third preceding 485
calendar year to the last day of December of the preceding 486
calendar year. The commissioner shall certify the resulting 487

amount to each county auditor whose county undergoes a 488
reappraisal or triennial update, not later than the first day of 489
December of each year. 490

(F) (1) Division (F) of this section applies to any school 491
district or joint vocational school district that reduces one or 492
more of its levies under Chapter 5705. of the Revised Code in a 493
tax year, or for which a county budget commission reduces one or 494
more levies under that chapter in a tax year. For purposes of 495
division (F) of this section, the total amount of such 496
reductions made for that tax year, in the case of property other 497
than that described in division (A) (1) (a) (ii) of this section, 498
and for the following tax year, in the case of property 499
described in division (A) (1) (a) (ii) of this section, are 500
referred to as the "district reduction." 501

(2) Notwithstanding divisions (A), (B), and (C) of this 502
section, if division (F) of this section applies to a school 503
district or joint vocational school district in a tax year, 504
including any tax year in which the county in which the district 505
is located does not undergo a reappraisal or triennial update, 506
the tax credit factor applicable to that tax year, in the case 507
of property other than that described in division (A) (1) (a) (ii) 508
of this section, or to the following tax year, in the case of 509
property described in division (A) (1) (a) (ii) of this section, 510
shall be adjusted as follows: 511

(a) If the amount of the district reduction applicable to 512
qualifying nonbusiness property or qualifying business property 513
is less than the total amount of credits that would otherwise be 514
allowed under division (B) or (C) of this section for such 515
property for the applicable year, multiply the tax credit factor 516
otherwise computed under division (A) (7) of this section for 517

such property by a fraction, the denominator of which is the 518
total amount of credits that would otherwise be allowed under 519
division (B) or (C) of this section, as applicable, and the 520
numerator of which is the difference between that total credit 521
amount and the district reduction applicable to such property; 522

(b) If the amount of the district reduction applicable to 523
qualifying nonbusiness property or qualifying business property 524
is equal to or greater than the total amount of credits that 525
would otherwise be allowed under division (B) or (C) of this 526
section for such property, the tax credit factor for the 527
applicable tax year shall be zero. 528

(G) The county treasurer shall identify the reduction 529
authorized under this section on each tax bill delivered under 530
section 323.13 or 4503.06 of the Revised Code as the "Inflation 531
Cap Credit." 532

Sec. 323.08. (A) After certifying the tax list and 533
duplicate pursuant to section 319.28 of the Revised Code, the 534
county auditor shall deliver a list of the tax rates, tax 535
reduction factors, and effective tax rates assessed and applied 536
against each of the two classes of property of the county to the 537
county treasurer, who shall immediately cause a schedule of such 538
tax rates and effective rates to be published using at least one 539
of the following methods: 540

(1) In the print or digital edition of a newspaper of 541
general circulation in the county; 542

(2) On the official public notice web site established 543
under section 125.182 of the Revised Code; 544

(3) On the web site and social media account of the 545
county. 546

Alternatively, in lieu of such publication, the county 547
treasurer may insert a copy of such schedule with each tax bill 548
mailed. Such schedule shall specify particularly the rates and 549
effective rates of taxation levied for all purposes on the tax 550
list and duplicate for the support of the various taxing units 551
within the county, expressed in dollars and cents for each one 552
thousand dollars of valuation. The effective tax rates shall be 553
printed in boldface type. 554

(B) The county treasurer shall publish notice of the date 555
of the last date for payment of each installment of taxes once a 556
week for two successive weeks before such date using at least 557
one of the following methods: 558

(1) In the print or digital edition of a newspaper of 559
general circulation within the county; 560

(2) On the official public notice web site established 561
under section 125.182 of the Revised Code; 562

(3) On the web site and social media account of the 563
county. 564

The notice shall contain notice that any taxes paid after 565
such date will accrue a penalty and interest and that failure to 566
receive a tax bill will not avoid such penalty and interest. The 567
notice shall contain a telephone number that may be called by 568
taxpayers who have not received tax bills. 569

(C) As used in this section and section 323.131 of the 570
Revised Code, "effective tax rate" means the effective rate 571
after making the reduction required by section 319.301, but 572
before making the reduction required by section 319.302 or, if 573
applicable, 319.303 of the Revised Code. 574

Sec. 323.152. In addition to the reduction in taxes 575

required under sections 319.302, 319.303, and 319.304 of the 576
Revised Code, taxes shall be reduced as provided in divisions 577
(A) and (B) of this section. 578

(A)(1)(a) Division (A)(1) of this section applies to any 579
of the following persons: 580

(i) A person who is permanently and totally disabled; 581

(ii) A person who is sixty-five years of age or older; 582

(iii) A person who is the surviving spouse of a deceased 583
person who was permanently and totally disabled or sixty-five 584
years of age or older and who applied and qualified for a 585
reduction in taxes under this division in the year of death, 586
provided the surviving spouse is at least fifty-nine but not 587
sixty-five or more years of age on the date the deceased spouse 588
dies. 589

(b) Real property taxes on a homestead owned and occupied, 590
or a homestead in a housing cooperative occupied, by a person to 591
whom division (A)(1) of this section applies shall be reduced 592
for each year for which an application for the reduction has 593
been approved. The reduction shall equal one of the following 594
amounts, as applicable to the person: 595

(i) If the person received a reduction under division (A) 596
(1) of this section for tax year 2006, the greater of the 597
reduction for that tax year or the amount computed under 598
division (A)(1)(c) of this section; 599

(ii) If the person received, for any homestead, a 600
reduction under division (A)(1) of this section for tax year 601
2013 or under division (A) of section 4503.065 of the Revised 602
Code for tax year 2014 or the person is the surviving spouse of 603
such a person and the surviving spouse is at least fifty-nine 604

years of age on the date the deceased spouse dies, the amount 605
computed under division (A) (1) (c) of this section. 606

(iii) If the person is not described in division (A) (1) (b) 607
(i) or (ii) of this section and the person's total income does 608
not exceed thirty thousand dollars, as adjusted under division 609
(A) (1) (d) of this section, the amount computed under division 610
(A) (1) (c) of this section. 611

(c) The amount of the reduction under division (A) (1) (c) 612
of this section equals the product of the following: 613

(i) Twenty-five thousand dollars of the true value of the 614
property in money, as adjusted under division (A) (1) (d) of this 615
section; 616

(ii) The assessment percentage established by the tax 617
commissioner under division (B) of section 5715.01 of the 618
Revised Code, not to exceed thirty-five per cent; 619

(iii) The effective tax rate used to calculate the taxes 620
charged against the property for the current year, where 621
"effective tax rate" is defined as in section 323.08 of the 622
Revised Code; 623

(iv) The quantity equal to one minus the sum of the 624
percentage reductions in taxes received by the property for the 625
current tax year under ~~section~~ sections 319.302 and 319.303 of 626
the Revised Code and division (B) of section 323.152 of the 627
Revised Code. 628

(d) The tax commissioner shall adjust the total income 629
threshold described in division (A) (1) (b) (iii) and the reduction 630
amounts described in divisions (A) (1) (c) (i), (A) (2), and (A) (3) 631
of this section by completing the following calculations in 632
September of each year: 633

(i) Determine the percentage increase in the gross 634
domestic product deflator determined by the bureau of economic 635
analysis of the United States department of commerce from the 636
first day of January of the preceding calendar year to the last 637
day of December of the preceding calendar year; 638

(ii) Multiply that percentage increase by the total income 639
threshold or reduction amount for the current tax year, as 640
applicable; 641

(iii) Add the resulting product to the total income 642
threshold or the reduction amount, as applicable, for the 643
current tax year; 644

(iv) Round the resulting sum to the nearest multiple of 645
one hundred dollars. 646

The commissioner shall certify the amount resulting from 647
each adjustment to each county auditor not later than the first 648
day of December each year. The certified total income threshold 649
amount applies to the following tax year for persons described 650
in division (A) (1) (b) (iii) of this section. The certified 651
reduction amount applies to the following tax year. The 652
commissioner shall not make the applicable adjustment in any 653
calendar year in which the amount resulting from the adjustment 654
would be less than the total income threshold or the reduction 655
amount for the current tax year. 656

(2) (a) Real property taxes on a homestead owned and 657
occupied, or a homestead in a housing cooperative occupied, by a 658
disabled veteran shall be reduced for each year for which an 659
application for the reduction has been approved. The reduction 660
shall equal the product obtained by multiplying fifty thousand 661
dollars of the true value of the property in money, as adjusted 662

under division (A) (1) (d) of this section, by the amounts 663
described in divisions (A) (1) (c) (ii) to (iv) of this section. 664
The reduction is in lieu of any reduction under section 323.158 665
of the Revised Code or division (A) (1), (2) (b), or (3) of this 666
section. The reduction applies to only one homestead owned and 667
occupied by a disabled veteran. 668

(b) Real property taxes on a homestead owned and occupied, 669
or a homestead in a housing cooperative occupied, by the 670
surviving spouse of a disabled veteran shall be reduced for each 671
year an application for exemption is approved. The reduction 672
shall equal to the amount of the reduction authorized under 673
division (A) (2) (a) of this section. 674

The reduction is in lieu of any reduction under section 675
323.158 of the Revised Code or division (A) (1), (2) (a), or (3) 676
of this section. The reduction applies to only one homestead 677
owned and occupied by the surviving spouse of a disabled 678
veteran. A homestead qualifies for a reduction in taxes under 679
division (A) (2) (b) of this section beginning in one of the 680
following tax years: 681

(i) For a surviving spouse described in division (L) (1) of 682
section 323.151 of the Revised Code, the year the disabled 683
veteran dies; 684

(ii) For a surviving spouse described in division (L) (2) 685
of section 323.151 of the Revised Code, the first year on the 686
first day of January of which the total disability rating 687
described in division (F) of that section has been received for 688
the deceased spouse. 689

In either case, the reduction shall continue through the 690
tax year in which the surviving spouse dies or remarries. 691

(3) Real property taxes on a homestead owned and occupied, 692
or a homestead in a housing cooperative occupied, by the 693
surviving spouse of a public service officer killed in the line 694
of duty shall be reduced for each year for which an application 695
for the reduction has been approved. The reduction shall equal 696
the product obtained by multiplying fifty thousand dollars of 697
the true value of the property in money, as adjusted under 698
division (A)(1)(d) of this section, by the amounts described in 699
divisions (A)(1)(c)(ii) to (iv) of this section. The reduction 700
is in lieu of any reduction under section 323.158 of the Revised 701
Code or division (A)(1) or (2) of this section. The reduction 702
applies to only one homestead owned and occupied by such a 703
surviving spouse. A homestead qualifies for a reduction in taxes 704
under division (A)(3) of this section for the tax year in which 705
the public service officer dies through the tax year in which 706
the surviving spouse dies or remarries. 707

(B)(1) As used in division (B) of this section, 708
"qualifying levy" has the same meaning as in section 319.302 of 709
the Revised Code. 710

(2) To provide a partial exemption, real property taxes on 711
any homestead, and manufactured home taxes on any manufactured 712
or mobile home on which a manufactured home tax is assessed 713
pursuant to division (D)(2) of section 4503.06 of the Revised 714
Code, shall be reduced for each year for which an application 715
for the reduction has been approved. The amount of the reduction 716
shall equal ~~two and one-half per cent~~ one of the following 717
percentages of the amount of taxes to be levied by qualifying 718
levies on the homestead or the manufactured or mobile home after 719
applying section 319.301 of the Revised Code: 720

(a) For the first tax year to which this amendment 721

applies, 5.70%; 722

(b) For the following tax year, 8.92%; 723

(c) For the second following tax year, 12.15%; 724

(d) For the third following tax year and every year 725
thereafter, 15.38%. 726

(3) A board of county commissioners, by resolution, may 727
authorize a partial exemption from the real property taxes or 728
manufactured home taxes on any property or manufactured or 729
mobile home that receives the partial exemption under division 730
(B) (2) of this section. The resolution shall specify the amount 731
of the partial exemption, which may equal up to two and one-half 732
per cent of the amount of taxes to be levied by qualifying 733
levies on the property or home after applying section 319.301 of 734
the Revised Code. The partial exemption shall be applied 735
concurrently with the partial exemption under division (B) (2) of 736
this section, and no application shall be required under section 737
323.153 of the Revised Code to obtain the partial exemption 738
authorized pursuant to this section. 739

The board shall certify a copy of the resolution, or a 740
copy of any resolution repealing or modifying the partial 741
exemption's authorization, to the county auditor and tax 742
commissioner within thirty days after its adoption. If the 743
resolution is adopted on or before the first day of July of a 744
tax year, the partial exemption shall first apply or cease to 745
apply, in the case of real property taxes, to that tax year or, 746
in the case of manufactured home taxes, the following tax year. 747
If the resolution is adopted after the first day of July of a 748
tax year, the partial exemption shall first apply or cease to 749
apply, in the case of real property taxes, to the following tax 750

year or, in the case of manufactured home taxes, the second 751
succeeding tax year. 752

(C) The reductions granted by this section do not apply to 753
special assessments or respread of assessments levied against 754
the homestead, and if there is a transfer of ownership 755
subsequent to the filing of an application for a reduction in 756
taxes, such reductions are not forfeited for such year by virtue 757
of such transfer. 758

(D) The reductions in taxable value referred to in this 759
section shall be applied solely as a factor for the purpose of 760
computing the reduction of taxes under this section and shall 761
not affect the total value of property in any subdivision or 762
taxing district as listed and assessed for taxation on the tax 763
lists and duplicates, or any direct or indirect limitations on 764
indebtedness of a subdivision or taxing district. If after 765
application of sections 5705.31 and 5705.32 of the Revised Code, 766
including the allocation of all levies within the ten-mill 767
limitation to debt charges to the extent therein provided, there 768
would be insufficient funds for payment of debt charges not 769
provided for by levies in excess of the ten-mill limitation, the 770
reduction of taxes provided for in sections 323.151 to 323.159 771
of the Revised Code shall be proportionately adjusted to the 772
extent necessary to provide such funds from levies within the 773
ten-mill limitation. 774

(E) No reduction shall be made on the taxes due on the 775
homestead of any person convicted of violating division (D) or 776
(E) of section 323.153 of the Revised Code for a period of three 777
years following the conviction. 778

Sec. 323.155. The tax bill prescribed under section 779
323.131 of the Revised Code shall indicate the net amount of 780

taxes due following the reductions in taxes under sections 781
319.301, 319.302, 319.303, 319.304, 323.152, and 323.16 of the 782
Revised Code. 783

Any reduction in taxes under section 323.152 of the 784
Revised Code shall be disregarded as income or resources in 785
determining eligibility for any program or calculating any 786
payment under Title LI of the Revised Code. 787

Sec. 323.158. (A) As used in this section, "qualifying 788
county" means a county to which both of the following apply: 789

(1) At least one major league professional athletic team 790
plays its home schedule in the county for the season beginning 791
in 1996; 792

(2) The majority of the electors of the county, voting at 793
an election held in 1996, approved a referendum on a resolution 794
of the board of county commissioners levying a sales and use tax 795
under sections 5739.026 and 5741.023 of the Revised Code. 796

(B) On or before December 31, 1996, the board of county 797
commissioners of a qualifying county may adopt a resolution 798
under this section. The resolution shall grant a partial real 799
property tax exemption to each homestead in the county that also 800
receives the tax reduction under division (B) (2) of section 801
323.152 of the Revised Code. The partial exemption shall take 802
the form of the reduction by a specified percentage each year of 803
the real property taxes on the homestead. The resolution shall 804
specify the percentage, which may be any amount. The board may 805
include in the resolution a condition that the partial exemption 806
will apply only upon the receipt by the county of additional 807
revenue from a source specified in the resolution. The 808
resolution shall specify the tax year in which the partial 809

exemption first applies, which may be the tax year in which the 810
resolution takes effect as long as the resolution takes effect 811
before the county auditor certifies the tax duplicate of real 812
and public utility property for that tax year to the county 813
treasurer. Upon adopting the resolution, the board shall certify 814
copies of it to the county auditor and the tax commissioner. 815

(C) After complying with sections 319.301, 319.302, 816
319.303, 319.304, and 323.152 of the Revised Code, the county 817
auditor shall reduce the remaining sum to be levied against a 818
homestead by the percentage called for in the resolution adopted 819
under division (B) of this section. The auditor shall certify 820
the amount of taxes remaining after the reduction to the county 821
treasurer for collection as the real property taxes charged and 822
payable on the homestead. 823

(D) For each tax year, the county auditor shall certify to 824
the board of county commissioners the total amount by which real 825
property taxes were reduced under this section. At the time of 826
each semi-annual settlement of real property taxes between the 827
county auditor and county treasurer, the board of county 828
commissioners shall pay to the auditor one-half of that total 829
amount. Upon receipt of the payment, the county auditor shall 830
distribute it among the various taxing districts in the county 831
as if it had been levied, collected, and settled as real 832
property taxes. The board of county commissioners shall make the 833
payment from the county general fund or from any other county 834
revenue that may be used for that purpose. In making the 835
payment, the board may use revenue from taxes levied by the 836
county to provide additional general revenue under sections 837
5739.021 and 5741.021 of the Revised Code or to provide 838
additional revenue for the county general fund under sections 839
5739.026 and 5741.023 of the Revised Code. 840

(E) The partial exemption under this section shall not 841
directly or indirectly affect the determination of the principal 842
amount of notes that may be issued in anticipation of a tax levy 843
or the amount of securities that may be issued for any permanent 844
improvements authorized in conjunction with a tax levy. 845

(F) At any time, the board of county commissioners may 846
adopt a resolution amending or repealing the partial exemption 847
granted under this section. Upon adopting a resolution amending 848
or repealing the partial exemption, the board shall certify 849
copies of it to the county auditor and the tax commissioner. The 850
resolution shall specify the tax year in which the amendment or 851
repeal first applies, which may be the tax year in which the 852
resolution takes effect as long as the resolution takes effect 853
before the county auditor certifies the tax duplicate of real 854
and public utility property for that tax year to the county 855
treasurer. 856

(G) If a person files a late application for a tax 857
reduction under division (B) (2) of section 323.152 of the 858
Revised Code for the preceding year, and is granted the 859
reduction, the person also shall receive the reduction under 860
this section for the preceding year. The county auditor shall 861
credit the amount of the reduction against the person's current 862
year taxes, and shall include the amount of the reduction in the 863
amount certified to the board of county commissioners under 864
division (D) of this section. 865

Sec. 4503.06. (A) The owner of each manufactured or mobile 866
home that has acquired situs in this state shall pay either a 867
real property tax pursuant to Title LVII of the Revised Code or 868
a manufactured home tax pursuant to division (C) of this 869
section. 870

(B) The owner of a manufactured or mobile home shall pay 871
real property taxes if either of the following applies: 872

(1) The manufactured or mobile home acquired situs in the 873
state or ownership in the home was transferred on or after 874
January 1, 2000, and all of the following apply: 875

(a) The home is affixed to a permanent foundation as 876
defined in division (C) (5) of section 3781.06 of the Revised 877
Code. 878

(b) The home is located on land that is owned by the owner 879
of the home. 880

(c) The certificate of title has been inactivated by the 881
clerk of the court of common pleas that issued it, pursuant to 882
division (H) of section 4505.11 of the Revised Code. 883

(2) The manufactured or mobile home acquired situs in the 884
state or ownership in the home was transferred before January 1, 885
2000, and all of the following apply: 886

(a) The home is affixed to a permanent foundation as 887
defined in division (C) (5) of section 3781.06 of the Revised 888
Code. 889

(b) The home is located on land that is owned by the owner 890
of the home. 891

(c) The owner of the home has elected to have the home 892
taxed as real property and, pursuant to section 4505.11 of the 893
Revised Code, has surrendered the certificate of title to the 894
auditor of the county containing the taxing district in which 895
the home has its situs, together with proof that all taxes have 896
been paid. 897

(d) The county auditor has placed the home on the real 898

property tax list and delivered the certificate of title to the 899
clerk of the court of common pleas that issued it and the clerk 900
has inactivated the certificate. 901

(C) (1) Any mobile or manufactured home that is not taxed 902
as real property as provided in division (B) of this section is 903
subject to an annual manufactured home tax, payable by the 904
owner, for locating the home in this state. The tax as levied in 905
this section is for the purpose of supplementing the general 906
revenue funds of the local subdivisions in which the home has 907
its situs pursuant to this section. 908

(2) The year for which the manufactured home tax is levied 909
commences on the first day of January and ends on the following 910
thirty-first day of December. The state shall have the first 911
lien on any manufactured or mobile home on the list for the 912
amount of taxes, penalties, and interest charged against the 913
owner of the home under this section. The lien of the state for 914
the tax for a year shall attach on the first day of January to a 915
home that has acquired situs on that date. The lien for a home 916
that has not acquired situs on the first day of January, but 917
that acquires situs during the year, shall attach on the next 918
first day of January. The lien shall continue until the tax, 919
including any penalty or interest, is paid. 920

(3) (a) The situs of a manufactured or mobile home located 921
in this state on the first day of January is the local taxing 922
district in which the home is located on that date. 923

(b) The situs of a manufactured or mobile home not located 924
in this state on the first day of January, but located in this 925
state subsequent to that date, is the local taxing district in 926
which the home is located thirty days after it is acquired or 927
first enters this state. 928

(4) The tax is collected by and paid to the county 929
treasurer of the county containing the taxing district in which 930
the home has its situs. 931

(D) The manufactured home tax shall be computed and 932
assessed by the county auditor of the county containing the 933
taxing district in which the home has its situs as follows: 934

(1) On a home that acquired situs in this state prior to 935
January 1, 2000: 936

(a) By multiplying the assessable value of the home by the 937
tax rate of the taxing district in which the home has its situs, 938
and deducting from the product thus obtained any reduction 939
authorized under section 4503.065 of the Revised Code. The tax 940
levied under this formula shall not be less than thirty-six 941
dollars, unless the home qualifies for a reduction in assessable 942
value under section 4503.065 of the Revised Code, in which case 943
there shall be no minimum tax and the tax shall be the amount 944
calculated under this division. 945

(b) The assessable value of the home shall be forty per 946
cent of the amount arrived at by the following computation: 947

(i) If the cost to the owner, or market value at time of 948
purchase, whichever is greater, of the home includes the 949
furnishings and equipment, such cost or market value shall be 950
multiplied according to the following schedule: 951
952

	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 953
day of January and the thirty-first day of December of the first 954
year. 955

(ii) If the cost to the owner, or market value at the time 956
of purchase, whichever is greater, of the home does not include 957
the furnishings and equipment, such cost or market value shall 958
be multiplied according to the following schedule: 959
960

	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 961
day of January and the thirty-first day of December of the first 962
year. 963

(2) On a home in which ownership was transferred or that 964
first acquired situs in this state on or after January 1, 2000: 965

(a) By multiplying the assessable value of the home by the 966
effective tax rate, as defined in section 323.08 of the Revised 967
Code, for residential real property of the taxing district in 968
which the home has its situs, and deducting from the product 969
thus obtained the reductions required or authorized under 970
section 319.302, 319.303, 319.304, or 4503.065 or division (B) 971
of section 323.152 of the Revised Code. 972

(b) The assessable value of the home shall be thirty-five 973
per cent of its true value as determined under division (L) of 974
this section. 975

(3) On or before the fifteenth day of January each year, 976
the county auditor shall record the assessable value and the 977
amount of tax on the manufactured or mobile home on the tax list 978
and deliver a duplicate of the list to the county treasurer. In 979

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 1011
section commencing in the next tax year. 1012

(5) A manufactured or mobile home that acquired situs in 1013
this state prior to January 1, 2000, shall be taxed pursuant to 1014
division (D) (2) of this section if no manufactured home tax had 1015
been paid for the home and the home was not exempted from 1016
taxation pursuant to division (E) of this section for the year 1017
for which the taxes were not paid. 1018

(6) (a) Immediately upon receipt of any manufactured home 1019
tax duplicate from the county auditor, but not less than twenty 1020
days prior to the last date on which the first one-half taxes 1021
may be paid without penalty as prescribed in division (F) of 1022
this section, the county treasurer shall cause to be prepared 1023
and mailed or delivered to each person charged on that duplicate 1024
with taxes, or to an agent designated by such person, the tax 1025
bill prescribed by the tax commissioner under division (D) (7) of 1026
this section. When taxes are paid by installments, the county 1027
treasurer shall mail or deliver to each person charged on such 1028
duplicate or the agent designated by that person a second tax 1029
bill showing the amount due at the time of the second tax 1030
collection. The second half tax bill shall be mailed or 1031
delivered at least twenty days prior to the close of the second 1032
half tax collection period. A change in the mailing address, 1033
electronic mail address, or telephone number of any tax bill 1034
shall be made in writing to the county treasurer. Failure to 1035
receive a bill required by this section does not excuse failure 1036
or delay to pay any taxes shown on the bill or, except as 1037
provided in division (B) (1) of section 5715.39 of the Revised 1038
Code, avoid any penalty, interest, or charge for such delay. 1039

A policy adopted by a county treasurer under division (A) 1040

(2) of section 323.13 of the Revised Code shall also allow any 1041
person required to receive a tax bill under division (D) (6) (a) 1042
of this section to request electronic delivery of that tax bill 1043
in the same manner. A person may rescind such a request in the 1044
same manner as a request made under division (A) (2) of section 1045
323.13 of the Revised Code. The request shall terminate upon a 1046
change in the name of the person charged with the taxes pursuant 1047
to section 4503.061 of the Revised Code. 1048

(b) After delivery of the copy of the delinquent 1049
manufactured home tax list under division (H) of this section, 1050
the county treasurer may prepare and mail to each person in 1051
whose name a home is listed an additional tax bill showing the 1052
total amount of delinquent taxes charged against the home as 1053
shown on the list. The tax bill shall include a notice that the 1054
interest charge prescribed by division (G) of this section has 1055
begun to accrue. 1056

(7) Each tax bill prepared and mailed or delivered under 1057
division (D) (6) of this section shall be in the form and contain 1058
the information required by the tax commissioner. The 1059
commissioner may prescribe different forms for each county and 1060
may authorize the county auditor to make up tax bills and tax 1061
receipts to be used by the county treasurer. The tax bill shall 1062
not contain or be mailed or delivered with any information or 1063
material that is not required by this section or that is not 1064
authorized by section 321.45 of the Revised Code or by the tax 1065
commissioner. In addition to the information required by the 1066
commissioner, each tax bill shall contain the following 1067
information: 1068

(a) The taxes levied and the taxes charged and payable 1069
against the manufactured or mobile home; 1070

(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 1101
this section when any of the following applies: 1102

(a) It is taxable as personal property pursuant to section 1103
5709.01 of the Revised Code. Any manufactured or mobile home 1104
that is used as a residence shall be subject to this section and 1105
shall not be taxable as personal property pursuant to section 1106
5709.01 of the Revised Code. 1107

(b) It bears a license plate issued by any state other 1108
than this state unless the home is in this state in excess of an 1109
accumulative period of thirty days in any calendar year. 1110

(c) The annual tax has been paid on the home in this state 1111
for the current year. 1112

(d) The tax commissioner has determined, pursuant to 1113
section 5715.27 of the Revised Code, that the property is exempt 1114
from taxation, or would be exempt from taxation under Chapter 1115
5709. of the Revised Code if it were classified as real 1116
property. 1117

(2) A travel trailer or park trailer, as these terms are 1118
defined in section 4501.01 of the Revised Code, is not subject 1119
to this section if it is unused or unoccupied and stored at the 1120
owner's normal place of residence or at a recognized storage 1121
facility. 1122

(3) A travel trailer or park trailer, as these terms are 1123
defined in section 4501.01 of the Revised Code, is subject to 1124
this section and shall be taxed as a manufactured or mobile home 1125
if it has a situs longer than thirty days in one location and is 1126
connected to existing utilities, unless either of the following 1127
applies: 1128

(a) The situs is in a state facility or a camping or park 1129

area as defined in division (C), (Q), (S), or (V) of section 1130
3729.01 of the Revised Code. 1131

(b) The situs is in a camping or park area that is a tract 1132
of land that has been limited to recreational use by deed or 1133
zoning restrictions and subdivided for sale of five or more 1134
individual lots for the express or implied purpose of occupancy 1135
by either self-contained recreational vehicles as defined in 1136
division (T) of section 3729.01 of the Revised Code or by 1137
dependent recreational vehicles as defined in division (D) of 1138
section 3729.01 of the Revised Code. 1139

(F) Except as provided in division (D) (3) of this section, 1140
the manufactured home tax is due and payable as follows: 1141

(1) When a manufactured or mobile home has a situs in this 1142
state, as provided in this section, on the first day of January, 1143
one-half of the amount of the tax is due and payable on or 1144
before the first day of March and the balance is due and payable 1145
on or before the thirty-first day of July. At the option of the 1146
owner of the home, the tax for the entire year may be paid in 1147
full on the first day of March. 1148

(2) When a manufactured or mobile home first acquires a 1149
situs in this state after the first day of January, no tax is 1150
due and payable for that year. 1151

(G) (1) (a) Except as otherwise provided in division (G) (1) 1152
(b) of this section, if one-half of the current taxes charged 1153
under this section against a manufactured or mobile home, 1154
together with the full amount of any delinquent taxes, are not 1155
paid on or before the first day of March in that year, or on or 1156
before the last day for such payment as extended pursuant to 1157
section 4503.063 of the Revised Code, a penalty of ten per cent 1158

shall be charged against the unpaid balance of such half of the 1159
current taxes. If the total amount of all such taxes is not paid 1160
on or before the thirty-first day of July, next thereafter, or 1161
on or before the last day for payment as extended pursuant to 1162
section 4503.063 of the Revised Code, a like penalty shall be 1163
charged on the balance of the total amount of the unpaid current 1164
taxes. 1165

(b) After a valid delinquent tax contract that includes 1166
unpaid current taxes from a first-half collection period 1167
described in division (F) of this section has been entered into 1168
under section 323.31 of the Revised Code, no ten per cent 1169
penalty shall be charged against such taxes after the second- 1170
half collection period while the delinquent tax contract remains 1171
in effect. On the day a delinquent tax contract becomes void, 1172
the ten per cent penalty shall be charged against such taxes and 1173
shall equal the amount of penalty that would have been charged 1174
against unpaid current taxes outstanding on the date on which 1175
the second-half penalty would have been charged thereon under 1176
division (G)(1)(a) of this section if the contract had not been 1177
in effect. 1178

(2)(a) On the first day of the month following the last 1179
day the second installment of taxes may be paid without penalty 1180
beginning in 2000, interest shall be charged against and 1181
computed on all delinquent taxes other than the current taxes 1182
that became delinquent taxes at the close of the last day such 1183
second installment could be paid without penalty. The charge 1184
shall be for interest that accrued during the period that began 1185
on the preceding first day of December and ended on the last day 1186
of the month that included the last date such second installment 1187
could be paid without penalty. The interest shall be computed at 1188
the rate per annum prescribed by section 5703.47 of the Revised 1189

Code and shall be entered as a separate item on the delinquent 1190
manufactured home tax list compiled under division (H) of this 1191
section. 1192

(b) On the first day of December beginning in 2000, the 1193
interest shall be charged against and computed on all delinquent 1194
taxes. The charge shall be for interest that accrued during the 1195
period that began on the first day of the month following the 1196
last date prescribed for the payment of the second installment 1197
of taxes in the current year and ended on the immediately 1198
preceding last day of November. The interest shall be computed 1199
at the rate per annum prescribed by section 5703.47 of the 1200
Revised Code and shall be entered as a separate item on the 1201
delinquent manufactured home tax list. 1202

(c) After a valid undertaking has been entered into for 1203
the payment of any delinquent taxes, no interest shall be 1204
charged against such delinquent taxes while the undertaking 1205
remains in effect in compliance with section 323.31 of the 1206
Revised Code. If a valid undertaking becomes void, interest 1207
shall be charged against the delinquent taxes for the periods 1208
that interest was not permitted to be charged while the 1209
undertaking was in effect. The interest shall be charged on the 1210
day the undertaking becomes void and shall equal the amount of 1211
interest that would have been charged against the unpaid 1212
delinquent taxes outstanding on the dates on which interest 1213
would have been charged thereon under divisions (G) (1) and (2) 1214
of this section had the undertaking not been in effect. 1215

(3) If the full amount of the taxes due at either of the 1216
times prescribed by division (F) of this section is paid within 1217
ten days after such time, the county treasurer shall waive the 1218
collection of and the county auditor shall remit one-half of the 1219

penalty provided for in this division for failure to make that 1220
payment by the prescribed time. 1221

(4) The treasurer shall compile and deliver to the county 1222
auditor a list of all tax payments the treasurer has received as 1223
provided in division (G) (3) of this section. The list shall 1224
include any information required by the auditor for the 1225
remission of the penalties waived by the treasurer. The taxes so 1226
collected shall be included in the settlement next succeeding 1227
the settlement then in process. 1228

(H) (1) The county auditor shall compile annually a 1229
"delinquent manufactured home tax list" consisting of homes the 1230
county treasurer's records indicate have taxes that were not 1231
paid within the time prescribed by divisions (D) (3) and (F) of 1232
this section, have taxes that remain unpaid from prior years, or 1233
have unpaid tax penalties or interest that have been assessed. 1234

(2) Within thirty days after the settlement under division 1235
(H) (2) of section 321.24 of the Revised Code, the county auditor 1236
shall deliver a copy of the delinquent manufactured home tax 1237
list to the county treasurer. The auditor shall update and 1238
publish the delinquent manufactured home tax list annually in 1239
the same manner as delinquent real property tax lists are 1240
published. The county auditor may apportion the cost of 1241
publishing the list among taxing districts in proportion to the 1242
amount of delinquent manufactured home taxes so published that 1243
each taxing district is entitled to receive upon collection of 1244
those taxes, or the county auditor may charge the owner of a 1245
home on the list a flat fee established under section 319.54 of 1246
the Revised Code for the cost of publishing the list and, if the 1247
fee is not paid, may place the fee upon the delinquent 1248
manufactured home tax list as a lien on the listed home, to be 1249

collected as other manufactured home taxes. 1250

(3) When taxes, penalties, or interest are charged against 1251
a person on the delinquent manufactured home tax list and are 1252
not paid within sixty days after the list is delivered to the 1253
county treasurer, the county treasurer shall, in addition to any 1254
other remedy provided by law for the collection of taxes, 1255
penalties, and interest, enforce collection of such taxes, 1256
penalties, and interest by civil action in the name of the 1257
treasurer against the owner for the recovery of the unpaid taxes 1258
following the procedures for the recovery of delinquent real 1259
property taxes in sections 323.25 to 323.28 of the Revised Code. 1260
The action may be brought in municipal or county court, provided 1261
the amount charged does not exceed the monetary limitations for 1262
original jurisdiction for civil actions in those courts. 1263

It is sufficient, having made proper parties to the suit, 1264
for the county treasurer to allege in the treasurer's bill of 1265
particulars or petition that the taxes stand chargeable on the 1266
books of the county treasurer against such person, that they are 1267
due and unpaid, and that such person is indebted in the amount 1268
of taxes appearing to be due the county. The treasurer need not 1269
set forth any other matter relating thereto. If it is found on 1270
the trial of the action that the person is indebted to the 1271
state, judgment shall be rendered in favor of the county 1272
treasurer prosecuting the action. The judgment debtor is not 1273
entitled to the benefit of any law for stay of execution or 1274
exemption of property from levy or sale on execution in the 1275
enforcement of the judgment. 1276

Upon the filing of an entry of confirmation of sale or an 1277
order of forfeiture in a proceeding brought under this division, 1278
title to the manufactured or mobile home shall be in the 1279

purchaser. The clerk of courts shall issue a certificate of 1280
title to the purchaser upon presentation of proof of filing of 1281
the entry of confirmation or order and, in the case of a 1282
forfeiture, presentation of the county auditor's certificate of 1283
sale. 1284

(I) The total amount of taxes collected shall be 1285
distributed in the following manner: four per cent shall be 1286
allowed as compensation to the county auditor for the county 1287
auditor's service in assessing the taxes; two per cent shall be 1288
allowed as compensation to the county treasurer for the services 1289
the county treasurer renders as a result of the tax levied by 1290
this section. Such amounts shall be paid into the county 1291
treasury, to the credit of the county general revenue fund, on 1292
the warrant of the county auditor. Fees to be paid to the credit 1293
of the real estate assessment fund shall be collected pursuant 1294
to division (C) of section 319.54 of the Revised Code and paid 1295
into the county treasury, on the warrant of the county auditor. 1296
The balance of the taxes collected shall be distributed among 1297
the taxing subdivisions of the county in which the taxes are 1298
collected and paid in the same proportions that the amount of 1299
manufactured home tax levied by each taxing subdivision of the 1300
county in the current tax year bears to the amount of such tax 1301
levied by all such subdivisions in the county in the current tax 1302
year. The taxes levied and revenues collected under this section 1303
shall be in lieu of any general property tax and any tax levied 1304
with respect to the privilege of using or occupying a 1305
manufactured or mobile home in this state except as provided in 1306
sections 4503.04 and 5741.02 of the Revised Code. 1307

(J) An agreement to purchase or a bill of sale for a 1308
manufactured home shall show whether or not the furnishings and 1309
equipment are included in the purchase price. 1310

(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: 1341

(i) The home has lost value due to a casualty. 1342

(ii) An addition or fixture has been added to the home. 1343

(3) The county auditor shall have each home viewed and 1344
appraised at least once in each six-year period in the same year 1345
in which real property in the county is appraised pursuant to 1346
Chapter 5713. of the Revised Code, and shall update the 1347
appraised values in the third calendar year following the 1348
appraisal. The person viewing or appraising a home may enter the 1349
home to determine by actual view any additions or fixtures that 1350
have been added since the last appraisal. In conducting the 1351
appraisals and establishing the true value, the auditor shall 1352
follow the procedures set forth for appraising real property in 1353
sections 5713.01 and 5713.03 of the Revised Code. 1354

(4) The county auditor shall place the true value of each 1355
home on the manufactured home tax list upon completion of an 1356
appraisal. 1357

(5) (a) If the county auditor changes the true value of a 1358
home, the auditor shall notify the owner of the home in writing, 1359
delivered by mail or in person. The notice shall be given at 1360
least thirty days prior to the issuance of any tax bill that 1361
reflects the change. Failure to receive the notice does not 1362
invalidate any proceeding under this section. 1363

(b) Any owner of a home or any other person or party that 1364
would be authorized to file a complaint under division (A) of 1365
section 5715.19 of the Revised Code if the home was real 1366
property may file a complaint against the true value of the home 1367
as appraised under this section. The complaint shall be filed 1368
with the county auditor on or before the thirty-first day of 1369

March of the current tax year or the date of closing of the 1370
collection for the first half of manufactured home taxes for the 1371
current tax year, whichever is later. The auditor shall present 1372
to the county board of revision all complaints filed with the 1373
auditor under this section. The board shall hear and investigate 1374
the complaint and may take action on it as provided under 1375
sections 5715.11 to 5715.19 of the Revised Code. 1376

(c) If the county board of revision determines, pursuant 1377
to a complaint against the valuation of a manufactured or mobile 1378
home filed under this section, that the amount of taxes, 1379
assessments, or other charges paid was in excess of the amount 1380
due based on the valuation as finally determined, then the 1381
overpayment shall be refunded in the manner prescribed in 1382
section 5715.22 of the Revised Code. 1383

(d) Payment of all or part of a tax under this section for 1384
any year for which a complaint is pending before the county 1385
board of revision does not abate the complaint or in any way 1386
affect the hearing and determination thereof. 1387

(M) If the county auditor determines that any tax or other 1388
charge or any part thereof has been erroneously charged as a 1389
result of a clerical error as defined in section 319.35 of the 1390
Revised Code, the county auditor shall call the attention of the 1391
county board of revision to the erroneous charges. If the board 1392
finds that the taxes or other charges have been erroneously 1393
charged or collected, it shall certify the finding to the 1394
auditor. Upon receipt of the certification, the auditor shall 1395
remove the erroneous charges on the manufactured home tax list 1396
or delinquent manufactured home tax list in the same manner as 1397
is prescribed in section 319.35 of the Revised Code for 1398
erroneous charges against real property, and refund any 1399

erroneous charges that have been collected, with interest, in 1400
the same manner as is prescribed in section 319.36 of the 1401
Revised Code for erroneous charges against real property. 1402

(N) As used in this section and section 4503.061 of the 1403
Revised Code: 1404

(1) "Manufactured home taxes" includes taxes, penalties, 1405
and interest charged under division (C) or (G) of this section 1406
and any penalties charged under division (G) or (H) (5) of 1407
section 4503.061 of the Revised Code. 1408

(2) "Current taxes" means all manufactured home taxes 1409
charged against a manufactured or mobile home that have not 1410
appeared on the manufactured home tax list for any prior year. 1411
Current taxes become delinquent taxes if they remain unpaid 1412
after the last day prescribed for payment of the second 1413
installment of current taxes without penalty, whether or not 1414
they have been certified delinquent. 1415

(3) "Delinquent taxes" means: 1416

(a) Any manufactured home taxes that were charged against 1417
a manufactured or mobile home for a prior year, including any 1418
penalties or interest charged for a prior year and the costs of 1419
publication under division (H) (2) of this section, and that 1420
remain unpaid; 1421

(b) Any current manufactured home taxes charged against a 1422
manufactured or mobile home that remain unpaid after the last 1423
day prescribed for payment of the second installment of current 1424
taxes without penalty, whether or not they have been certified 1425
delinquent, including any penalties or interest and the costs of 1426
publication under division (H) (2) of this section. 1427

Sec. 4503.065. (A) (1) Division (A) of this section applies 1428

to any of the following persons: 1429

(a) An individual who is permanently and totally disabled; 1430

(b) An individual who is sixty-five years of age or older; 1431

(c) An individual who is the surviving spouse of a 1432
deceased person who was permanently and totally disabled or 1433
sixty-five years of age or older and who applied and qualified 1434
for a reduction in assessable value under this section in the 1435
year of death, provided the surviving spouse is at least fifty- 1436
nine but not sixty-five or more years of age on the date the 1437
deceased spouse dies. 1438

(2) The manufactured home tax on a manufactured or mobile 1439
home that is paid pursuant to division (C) of section 4503.06 of 1440
the Revised Code and that is owned and occupied as a home by an 1441
individual whose domicile is in this state and to whom this 1442
section applies, shall be reduced for any tax year for which an 1443
application for such reduction has been approved, provided the 1444
individual did not acquire ownership from a person, other than 1445
the individual's spouse, related by consanguinity or affinity 1446
for the purpose of qualifying for the reduction. An owner 1447
includes a settlor of a revocable or irrevocable inter vivos 1448
trust holding the title to a manufactured or mobile home 1449
occupied by the settlor as of right under the trust. 1450

(a) For manufactured and mobile homes for which the tax 1451
imposed by section 4503.06 of the Revised Code is computed under 1452
division (D) (2) of that section, the reduction shall equal one 1453
of the following amounts, as applicable to the person: 1454

(i) If the person received a reduction under this section 1455
for tax year 2007, the greater of the reduction for that tax 1456
year or the amount computed under division (A) (2) (b) of this 1457

section; 1458

(ii) If the person received, for any homestead, a 1459
reduction under division (A) of this section for tax year 2014 1460
or under division (A) (1) of section 323.152 of the Revised Code 1461
for tax year 2013 or the person is the surviving spouse of such 1462
a person and the surviving spouse is at least fifty-nine years 1463
of age on the date the deceased spouse dies, the amount computed 1464
under division (A) (2) (b) of this section. 1465

(iii) If the person is not described in division (A) (2) (a) 1466
(i) or (ii) of this section and the person's total income does 1467
not exceed thirty thousand dollars, as adjusted under division 1468
(A) (2) (e) of this section, the amount computed under division 1469
(A) (2) (b) of this section. 1470

(b) The amount of the reduction under division (A) (2) (b) 1471
of this section equals the product of the following: 1472

(i) Twenty-five thousand dollars of the true value of the 1473
property in money, as adjusted under division (A) (2) (e) of this 1474
section; 1475

(ii) The assessment percentage established by the tax 1476
commissioner under division (B) of section 5715.01 of the 1477
Revised Code, not to exceed thirty-five per cent; 1478

(iii) The effective tax rate used to calculate the taxes 1479
charged against the property for the current year, where 1480
"effective tax rate" is defined as in section 323.08 of the 1481
Revised Code; 1482

(iv) The quantity equal to one minus the sum of the 1483
percentage reductions in taxes received by the property for the 1484
current tax year under ~~section~~ sections 319.302 and 319.303 of 1485
the Revised Code and division (B) of section 323.152 of the 1486

Revised Code. 1487

(c) For manufactured and mobile homes for which the tax 1488
imposed by section 4503.06 of the Revised Code is computed under 1489
division (D)(1) of that section, the reduction shall equal one 1490
of the following amounts, as applicable to the person: 1491

(i) If the person received a reduction under this section 1492
for tax year 2007, the greater of the reduction for that tax 1493
year or the amount computed under division (A)(2)(d) of this 1494
section; 1495

(ii) If the person received, for any homestead, a 1496
reduction under division (A) of this section for tax year 2014 1497
or under division (A)(1) of section 323.152 of the Revised Code 1498
for tax year 2013 or the person is the surviving spouse of such 1499
a person and the surviving spouse is at least fifty-nine years 1500
of age on the date the deceased spouse dies, the amount computed 1501
under division (A)(2)(d) of this section. 1502

(iii) If the person is not described in division (A)(2)(c) 1503
(i) or (ii) of this section and the person's total income does 1504
not exceed thirty thousand dollars, as adjusted under division 1505
(A)(2)(e) of this section, the amount computed under division 1506
(A)(2)(d) of this section. 1507

(d) The amount of the reduction under division (A)(2)(d) 1508
of this section equals the product of the following: 1509

(i) Twenty-five thousand dollars of the cost to the owner, 1510
or the market value at the time of purchase, whichever is 1511
greater, as those terms are used in division (D)(1) of section 1512
4503.06 of the Revised Code, and as adjusted under division (A) 1513
(2)(e) of this section; 1514

(ii) The percentage from the appropriate schedule in 1515

division (D) (1) (b) of section 4503.06 of the Revised Code; 1516

(iii) The assessment percentage of forty per cent used in 1517
division (D) (1) (b) of section 4503.06 of the Revised Code; 1518

(iv) The tax rate of the taxing district in which the home 1519
has its situs. 1520

(e) The tax commissioner shall adjust the income threshold 1521
described in divisions (A) (2) (a) (iii) and (A) (2) (c) (iii) and the 1522
reduction amounts described in divisions (A) (2) (b) (i), (A) (2) (d) 1523
(i), (B) (1), (B) (2), (C) (1), and (C) (2) of this section by 1524
completing the following calculations in September of each year: 1525

(i) Determine the percentage increase in the gross 1526
domestic product deflator determined by the bureau of economic 1527
analysis of the United States department of commerce from the 1528
first day of January of the preceding calendar year to the last 1529
day of December of the preceding calendar year; 1530

(ii) Multiply that percentage increase by the total income 1531
threshold or reduction amount for the ensuing tax year, as 1532
applicable; 1533

(iii) Add the resulting product to the total income 1534
threshold or reduction amount, as applicable for the ensuing tax 1535
year; 1536

(iv) Round the resulting sum to the nearest multiple of 1537
one hundred dollars. 1538

The commissioner shall certify the amount resulting from 1539
each adjustment to each county auditor not later than the first 1540
day of December each year. The certified amount applies to the 1541
second ensuing tax year. The commissioner shall not make the 1542
applicable adjustment in any calendar year in which the amount 1543

resulting from the adjustment would be less than the total 1544
income threshold or the reduction amount for the ensuing tax 1545
year. 1546

(B) (1) The manufactured home tax levied pursuant to 1547
division (C) of section 4503.06 of the Revised Code on a 1548
manufactured or mobile home that is owned and occupied by a 1549
disabled veteran shall be reduced for any tax year for which an 1550
application for such reduction has been approved, provided the 1551
disabled veteran did not acquire ownership from a person, other 1552
than the disabled veteran's spouse, related by consanguinity or 1553
affinity for the purpose of qualifying for the reduction. An 1554
owner includes an owner within the meaning of division (A) (2) of 1555
this section. 1556

(a) For manufactured and mobile homes for which the tax 1557
imposed by section 4503.06 of the Revised Code is computed under 1558
division (D) (2) of that section, the reduction shall equal the 1559
product obtained by multiplying fifty thousand dollars of the 1560
true value of the property in money, as adjusted under division 1561
(A) (2) (e) of this section, by the amounts described in divisions 1562
(A) (2) (b) (ii) to (iv) of this section. 1563

(b) For manufactured and mobile homes for which the tax 1564
imposed by section 4503.06 of the Revised Code is computed under 1565
division (D) (1) of that section, the reduction shall equal the 1566
product obtained by multiplying fifty thousand dollars of the 1567
cost to the owner, or the market value at the time of purchase, 1568
whichever is greater, as those terms are used in division (D) (1) 1569
of section 4503.06 of the Revised Code, as adjusted under 1570
division (A) (2) (e) of this section, by the amounts described in 1571
divisions (A) (2) (d) (ii) to (iv) of this section. 1572

The reduction is in lieu of any reduction under section 1573

4503.0610 of the Revised Code or division (A), (B) (2), or (C) of 1574
this section. The reduction applies to only one manufactured or 1575
mobile home owned and occupied by a disabled veteran. 1576

(2) The manufactured home tax levied pursuant to division 1577
(C) of section 4503.06 of the Revised Code on a manufactured or 1578
mobile home that is owned and occupied by the surviving spouse 1579
of a disabled veteran shall be reduced for each tax year for 1580
which an application for such reduction has been approved. The 1581
reduction shall equal the amount of the reduction authorized 1582
under division (B) (1) (a) or (b) of this section, as applicable. 1583
An owner includes an owner within the meaning of division (A) (2) 1584
of this section. 1585

The reduction is in lieu of any reduction under section 1586
4503.0610 of the Revised Code or division (A), (B) (1), or (C) of 1587
this section. The reduction applies to only one manufactured or 1588
mobile home owned and occupied by the surviving spouse of a 1589
disabled veteran. A manufactured or mobile home qualifies for a 1590
reduction in taxes under division (B) (2) of this section 1591
beginning in one of the following tax years: 1592

(a) For a surviving spouse described in division (H) (1) of 1593
section 4503.064 of the Revised Code, the year the disabled 1594
veteran dies; 1595

(b) For a surviving spouse described in division (H) (2) of 1596
section 4503.064 of the Revised Code, the first year on the 1597
first day of January of which the total disability rating 1598
described in division (F) of section 323.151 of the Revised Code 1599
has been received for the deceased spouse. 1600

In either case, the reduction shall continue through the 1601
tax year in which the surviving spouse dies or remarries. 1602

(C) The manufactured home tax levied pursuant to division 1603
(C) of section 4503.06 of the Revised Code on a manufactured or 1604
mobile home that is owned and occupied by the surviving spouse 1605
of a public service officer killed in the line of duty shall be 1606
reduced for any tax year for which an application for such 1607
reduction has been approved, provided the surviving spouse did 1608
not acquire ownership from a person, other than the surviving 1609
spouse's deceased public service officer spouse, related by 1610
consanguinity or affinity for the purpose of qualifying for the 1611
reduction. An owner includes an owner within the meaning of 1612
division (A) (2) of this section. 1613

(1) For manufactured and mobile homes for which the tax 1614
imposed by section 4503.06 of the Revised Code is computed under 1615
division (D) (2) of that section, the reduction shall equal the 1616
product obtained by multiplying fifty thousand dollars of the 1617
true value of the property in money, as adjusted under division 1618
(A) (2) (e) of this section, by the amounts described in divisions 1619
(A) (2) (b) (ii) to (iv) of this section. 1620

(2) For manufactured and mobile homes for which the tax 1621
imposed by section 4503.06 of the Revised Code is computed under 1622
division (D) (1) of that section, the reduction shall equal the 1623
product obtained by multiplying fifty thousand dollars of the 1624
cost to the owner, or the market value at the time of purchase, 1625
whichever is greater, as those terms are used in division (D) (1) 1626
of section 4503.06 of the Revised Code, as adjusted under 1627
division (A) (2) (e) of this section, by the amounts described in 1628
divisions (A) (2) (d) (ii) to (iv) of this section. 1629

The reduction is in lieu of any reduction under section 1630
4503.0610 of the Revised Code or division (A) or (B) of this 1631
section. The reduction applies to only one manufactured or 1632

mobile home owned and occupied by such a surviving spouse. A 1633
manufactured or mobile home qualifies for a reduction in taxes 1634
under this division for the tax year in which the public service 1635
officer dies through the tax year in which the surviving spouse 1636
dies or remarries. 1637

(D) If the owner or the spouse of the owner of a 1638
manufactured or mobile home is eligible for a homestead 1639
exemption on the land upon which the home is located, the 1640
reduction to which the owner or spouse is entitled under this 1641
section shall not exceed the difference between the reduction to 1642
which the owner or spouse is entitled under division (A), (B), 1643
or (C) of this section and the amount of the reduction under the 1644
homestead exemption. 1645

(E) No reduction shall be made with respect to the home of 1646
any person convicted of violating division (C) or (D) of section 1647
4503.066 of the Revised Code for a period of three years 1648
following the conviction. 1649

Sec. 4503.0610. (A) If a board of county commissioners 1650
adopts a resolution granting a partial real property tax 1651
exemption under section 323.158 of the Revised Code, it also 1652
shall adopt a resolution under this section granting a partial 1653
manufactured home tax exemption. The partial exemption shall 1654
take the form of a reduction each year in the manufactured home 1655
tax charged against each manufactured home in the county under 1656
section 4503.06 of the Revised Code, by the same percentage by 1657
which real property taxes were reduced for the preceding year in 1658
the resolution adopted under section 323.158 of the Revised 1659
Code. Upon adopting the resolution under this section, the board 1660
shall certify copies of it to the county auditor and the tax 1661
commissioner. 1662

(B) After complying with sections 319.303, 319.304, 1663
4503.06, and 4503.065 of the Revised Code, the county auditor 1664
shall reduce the remaining sum to be levied against a 1665
manufactured home by the percentage called for in the resolution 1666
adopted under division (A) of this section. The auditor shall 1667
certify the amount of tax remaining after the reduction to the 1668
county treasurer for collection as the manufactured home tax 1669
charged and payable on the manufactured home. 1670

(C) For each tax year, the county auditor shall certify to 1671
the board of county commissioners the total amount by which 1672
manufactured home taxes are reduced under this section. At the 1673
time of each semi-annual distribution of manufactured home taxes 1674
in the county, the board shall pay to the auditor one-half of 1675
that total amount. Upon receipt of the payment, the auditor 1676
shall distribute it among the various taxing districts in the 1677
county as though it had been levied and collected as 1678
manufactured home taxes. The board shall make the payment from 1679
the county general fund or from any other county revenue that 1680
may be used for that purpose. 1681

(D) If a board of county commissioners repeals a 1682
resolution adopted under section 323.158 of the Revised Code, it 1683
also shall repeal the resolution adopted under this section. 1684

Sec. 5715.16. On the second Monday of June, annually, the 1685
county auditor shall lay before the county board of revision and 1686
the tax commissioner the returns of ~~his~~ the auditor's assessment 1687
of real property for the current year, and such board shall 1688
forthwith proceed to revise the assessment and returns of such 1689
real property. If the board finds that any tract, lot, or parcel 1690
of land, or any buildings, structures, or improvements thereon, 1691
or any minerals therein, or rights thereto have been improperly 1692

listed either as to the name of the owner or the description or 1693
quantity thereof, or have been incorrectly valued, or have been 1694
omitted and not yet valued, it shall make the necessary 1695
corrections and give to each such incorrectly valued or omitted 1696
tract, lot, or parcel of land, or any buildings, structures, or 1697
improvements thereon, or any minerals therein or rights thereto, 1698
their corrected taxable value. 1699

The auditor shall not make up ~~his~~ the auditor's tax list 1700
and duplicate nor advertise as provided in section 5715.17 of 1701
the Revised Code until the board has completed its work under 1702
this section and returned to the auditor all the returns laid 1703
before it with the revisions thereof. 1704

Sec. 5715.19. (A) As used in this section: 1705

"Member" has the same meaning as in section 1706.01 of the 1706
Revised Code. 1707

"Internet identifier of record" has the same meaning as in 1708
section 9.312 of the Revised Code. 1709

"Interim period" means, for each county, the tax year to 1710
which section 5715.24 of the Revised Code applies and each 1711
subsequent tax year until the tax year in which that section 1712
applies again. 1713

"Legislative authority" means a board of county 1714
commissioners, a board of township trustees of any township with 1715
territory in the county, the board of education of any school 1716
district with territory in the county, or the legislative 1717
authority of a municipal corporation with territory in the 1718
county. 1719

"Original complaint" means a complaint filed under 1720
division (A) of this section. 1721

"Counter-complaint" means a complaint filed under division 1722
(B) of this section in response to an original complaint. 1723

"Third party complainant" means a complainant other than 1724
the property owner, the owner's spouse, a tenant authorized to 1725
file an original complaint, or any person acting on behalf of a 1726
property owner. "Third party complainant" does not include a 1727
legislative authority or a mayor of a municipal corporation, but 1728
does include the prosecuting attorney or treasurer of a county 1729
or any person acting on behalf of a legislative authority or 1730
mayor. 1731

For purposes of this section, a person is considered to be 1732
acting on behalf of a legislative authority or mayor if the 1733
person is an official or employee of the political subdivision 1734
or has been hired, contracted, or directed by such an official 1735
or employee to file a complaint or counter-complaint under this 1736
section on behalf of the political subdivision. 1737

(1) Subject to division (A) (2) of this section, a 1738
complaint against any of the following determinations for the 1739
current tax year shall be filed with the county auditor on or 1740
before the thirty-first day of March of the ensuing tax year or 1741
the date of closing of the collection for the first half of real 1742
and public utility property taxes for the current tax year, 1743
whichever is later: 1744

(a) Any classification made under section 5713.041 of the 1745
Revised Code; 1746

(b) Any determination made under section 5713.32 or 1747
5713.35 of the Revised Code; 1748

(c) Any recoupment charge levied under section 5713.35 of 1749
the Revised Code; 1750

(d) The determination of the total valuation or assessment 1751
of any parcel that appears on the tax list, except parcels 1752
assessed by the tax commissioner pursuant to section 5727.06 of 1753
the Revised Code; 1754

(e) The determination of the total valuation of any parcel 1755
that appears on the agricultural land tax list, except parcels 1756
assessed by the tax commissioner pursuant to section 5727.06 of 1757
the Revised Code; 1758

(f) Any determination made under division ~~(A)~~(B) of 1759
section 319.302 of the Revised Code. 1760

If such a complaint is filed by mail or certified mail, 1761
the date of the United States postmark placed on the envelope or 1762
sender's receipt by the postal service shall be treated as the 1763
date of filing. A private meter postmark on an envelope is not a 1764
valid postmark for purposes of establishing whether a complaint 1765
has been timely filed. 1766

Subject to division (A) (6) of this section, any person 1767
owning taxable real property in the county or in a taxing 1768
district with territory in the county; such a person's spouse; a 1769
tenant of the property owner, if the property is classified as 1770
to use for tax purposes as commercial or industrial, the lease 1771
requires the tenant to pay the entire amount of taxes charged 1772
against the property, and the lease allows, or the property 1773
owner otherwise authorizes, the tenant to file such a complaint 1774
with respect to the property; an individual who is retained by 1775
such a person or tenant and who holds a designation from a 1776
professional assessment organization, such as the institute for 1777
professionals in taxation, the national council of property 1778
taxation, or the international association of assessing 1779
officers; a public accountant who holds a permit under section 1780

4701.10 of the Revised Code, a general or residential real 1781
estate appraiser licensed or certified under Chapter 4763. of 1782
the Revised Code, or a real estate broker licensed under Chapter 1783
4735. of the Revised Code, who is retained by such a person or 1784
tenant; if the person or tenant is a firm, company, association, 1785
partnership, limited liability company, or corporation, an 1786
officer, a salaried employee, a partner, or a member of that 1787
person or tenant; if the person or tenant is a trust, a trustee 1788
of the trust; the prosecuting attorney or treasurer of the 1789
county; or the legislative authority of a subdivision or the 1790
mayor of a municipal corporation may file such a complaint 1791
regarding any such determination affecting any real property in 1792
the county, except that a person owning taxable real property in 1793
another county may file such a complaint only with regard to any 1794
such determination affecting real property in the county that is 1795
located in the same taxing district as that person's real 1796
property is located. The county auditor shall present to the 1797
county board of revision all complaints filed with the auditor. 1798

(2) No person, legislative authority, or officer shall 1799
file a complaint against the valuation or assessment of any 1800
parcel that appears on the tax list if it filed a complaint 1801
against the valuation or assessment of that parcel for any prior 1802
tax year in the same interim period, unless the person, 1803
legislative authority, or officer alleges that the valuation or 1804
assessment should be changed due to one or more of the following 1805
circumstances that occurred after the tax lien date for the tax 1806
year for which the prior complaint was filed and that the 1807
circumstances were not taken into consideration with respect to 1808
the prior complaint: 1809

(a) The property was sold in an arm's length transaction, 1810
as described in section 5713.03 of the Revised Code; 1811

(b) The property lost value due to some casualty; 1812

(c) Substantial improvement was added to the property; 1813

(d) An increase or decrease of at least fifteen per cent 1814
in the property's occupancy has had a substantial economic 1815
impact on the property. 1816

(3) If a county board of revision, the board of tax 1817
appeals, or any court dismisses a complaint filed under this 1818
section or section 5715.13 of the Revised Code for the reason 1819
that the act of filing the complaint was the unauthorized 1820
practice of law or the person filing the complaint was engaged 1821
in the unauthorized practice of law, the party affected by a 1822
decrease in valuation or the party's agent, or the person owning 1823
taxable real property in the county or in a taxing district with 1824
territory in the county, may refile the complaint, 1825
notwithstanding division (A) (2) of this section. 1826

(4) (a) No complaint filed under this section or section 1827
5715.13 of the Revised Code shall be dismissed for the reason 1828
that the complaint fails to accurately identify the owner of the 1829
property that is the subject of the complaint. 1830

(b) If a complaint fails to accurately identify the owner 1831
of the property that is the subject of the complaint, the board 1832
of revision shall exercise due diligence to ensure the correct 1833
property owner is notified as required by divisions (B) and (C) 1834
of this section. 1835

(5) Notwithstanding division (A) (2) of this section, a 1836
person, legislative authority, or officer may file a complaint 1837
against the valuation or assessment of any parcel that appears 1838
on the tax list if it filed a complaint against the valuation or 1839
assessment of that parcel for any prior tax year in the same 1840

interim period if the person, legislative authority, or officer 1841
withdrew the complaint before the complaint was heard by the 1842
board. 1843

(6) The legislative authority of a subdivision, the mayor 1844
of a municipal corporation, or a third party complainant shall 1845
not file an original complaint with respect to property the 1846
subdivision or complainant does not own or lease unless both of 1847
the following conditions are met: 1848

(a) If the complaint is based on a determination described 1849
in division (A) (1) (d) or (e) of this section, all of the 1850
following requirements are met: 1851

(i) The complaint seeks an increase in the valuation of 1852
the property based upon the sale of the property in an arm's 1853
length transaction, as described in section 5713.03 of the 1854
Revised Code. 1855

(ii) Either of the following conditions apply to that sale 1856
during the two years preceding the tax lien date for the tax 1857
year for which the complaint is to be filed: 1858

(I) The sale is evidenced by a conveyance fee statement, 1859
attached to the complaint, that declares the value of the 1860
property conveyed pursuant to section 319.202 of the Revised 1861
Code and that was filed during those two years. 1862

(II) The sale is otherwise recorded in the office of the 1863
county recorder or similar government office during those two 1864
years. 1865

(iii) That sale price exceeds the true value of the 1866
property appearing on the tax list for that tax year by both ten 1867
per cent and the amount of the filing threshold determined under 1868
division (J) of this section. 1869

(b) If the complaint is filed by a legislative authority, 1870
mayor, or third party complainant acting on behalf of a 1871
legislative authority or mayor, the legislative authority or, in 1872
the case of a mayor, the legislative authority of the municipal 1873
corporation, first adopts a resolution authorizing the filing of 1874
the original complaint at a public meeting of the legislative 1875
authority. 1876

(7) A resolution adopted under division (A) (6) (b) of this 1877
section shall include all of the following information: 1878

(a) Identification of the parcel or parcels that are the 1879
subject of the original complaint by street address, if 1880
available from online records of the county auditor, and by 1881
permanent parcel number; 1882

(b) The name of at least one of the record owners of the 1883
parcel or parcels; 1884

(c) The basis for the complaint under divisions (A) (1) (a) 1885
to (f) of this section relative to each parcel identified in the 1886
resolution; 1887

(d) The tax year for which the complaint will be filed, 1888
which shall be a year for which a complaint may be timely filed 1889
under this section at the time of the resolution's adoption. 1890

A legislative authority shall not adopt a resolution 1891
required under division (A) (6) (b) of this section that 1892
identifies more than one parcel under division (A) (7) (a) of this 1893
section, except that a single resolution may identify more than 1894
one parcel under that division if each parcel has the same 1895
record owner or the same record owners, as applicable. A 1896
legislative authority may adopt multiple resolutions required 1897
under division (A) (6) (b) of this section by a single vote, 1898

provided that the vote is separate from the question of whether 1899
to adopt any resolution that is not adopted under division (A) 1900
(6) (b) of this section. 1901

Before adopting a resolution required by division (A) (6) 1902
(b) of this section, the legislative authority shall mail a 1903
written notice to at least one of the record owners of the 1904
parcel or parcels identified in the resolution stating the 1905
intent of the legislative authority in adopting the resolution, 1906
the proposed date of adoption, and the basis for the complaint 1907
under divisions (A) (1) (a) to (f) of this section relative to 1908
each parcel identified in the resolution. The notice shall be 1909
sent by certified mail to the last known tax-mailing address of 1910
at least one of the record owners and, if different from that 1911
tax-mailing address, to the street address of the parcel or 1912
parcels identified in the resolution. Alternatively, if the 1913
legislative authority has record of an internet identifier of 1914
record associated with at least one of the record owners, the 1915
legislative authority may send the notice by ordinary mail and 1916
by that internet identifier of record. The notice shall be 1917
postmarked or, if sent by internet identifier of record, sent at 1918
least seven calendar days before the legislative authority 1919
adopts the resolution. 1920

A board of revision has jurisdiction to consider a 1921
complaint filed pursuant to a resolution adopted under division 1922
(A) (6) (b) of this section only if the legislative authority 1923
notifies the board of revision of the resolution in the manner 1924
prescribed in division (A) (8) (a) of this section. The failure to 1925
accurately identify the street address or the name of the record 1926
owners of the parcel in the resolution does not invalidate the 1927
resolution nor is it a cause for dismissal of the complaint. 1928

(8) (a) A complaint form prescribed by a board of revision 1929
or the tax commissioner for the purpose of this section shall 1930
include a box that must be checked, when a legislative 1931
authority, mayor, or third party complainant acting on behalf of 1932
either files an original complaint, to indicate that a 1933
resolution authorizing the complaint was adopted in accordance 1934
with divisions (A) (6) (b) and (7) of this section and that notice 1935
was mailed or sent in accordance with division (A) (7) of this 1936
section before adoption of the resolution to at least one of the 1937
record owners of the property that is the subject of the 1938
complaint. 1939

(b) Any third party complainant shall submit, with the 1940
complaint, a sworn affidavit stating whether the third party 1941
complainant is or is not acting on behalf of a legislative 1942
authority or mayor. 1943

(B) (1) Within thirty days after the last date such 1944
complaints may be filed, the auditor shall give notice of each 1945
complaint in which the stated amount of overvaluation, 1946
undervaluation, discriminatory valuation, illegal valuation, or 1947
incorrect determination is at least seventeen thousand five 1948
hundred dollars in taxable value to each property owner whose 1949
property is the subject of the complaint, if the complaint was 1950
not filed by the owner or the owner's spouse. A board of 1951
education, subject to this division; a property owner; the 1952
owner's spouse; a tenant of the owner, if that tenant would be 1953
eligible to file a complaint under division (A) of this section 1954
with respect to the property; an individual who is retained by 1955
such an owner or tenant and who holds a designation from a 1956
professional assessment organization, such as the institute for 1957
professionals in taxation, the national council of property 1958
taxation, or the international association of assessing 1959

officers; a public accountant who holds a permit under section 1960
4701.10 of the Revised Code, a general or residential real 1961
estate appraiser licensed or certified under Chapter 4763. of 1962
the Revised Code, or a real estate broker licensed under Chapter 1963
4735. of the Revised Code, who is retained by such an owner or 1964
tenant; or, if the owner or tenant is a firm, company, 1965
association, partnership, limited liability company, 1966
corporation, or trust, an officer, a salaried employee, a 1967
partner, a member, or trustee of that owner or tenant, may file 1968
a counter-complaint in support of or objecting to the amount of 1969
alleged overvaluation, undervaluation, discriminatory valuation, 1970
illegal valuation, or incorrect determination stated in a 1971
previously filed original complaint or objecting to the current 1972
valuation. 1973

(2) A board of education may file a counter-complaint only 1974
if the original complaint (a) was filed by the owner of the 1975
property that is the subject of the complaint, a tenant of that 1976
property owner, or any person acting on behalf of such owner or 1977
tenant, and (b) states an amount of overvaluation, 1978
undervaluation, discriminatory valuation, illegal valuation, or 1979
incorrect determination of at least seventeen thousand five 1980
hundred dollars in taxable value. 1981

The board shall file the counter-complaint within thirty 1982
days after the original complaint is filed or after the last day 1983
such complaints may be filed, whichever is later, and any other 1984
person shall file the counter-complaint within thirty days after 1985
receiving the notice required under this division. 1986

(3) Upon the filing of a counter-complaint, the board of 1987
education, property owner, or tenant shall be made a party to 1988
the action. 1989

(C) Each board of revision shall notify any complainant 1990
and counter-complainant, and also the property owner, if the 1991
property owner's address is known, and the complaint is filed by 1992
one other than the property owner, not less than ten days prior 1993
to the hearing, either by certified mail or, if the board has 1994
record of an internet identifier of record associated with the 1995
owner, by ordinary mail and by that internet identifier of 1996
record of the time and place the same will be heard. The board 1997
of revision shall hear and render its decision on an original 1998
complaint within one hundred eighty days after the last day such 1999
a complaint may be filed with the board under division (A) (1) of 2000
this section or, if a counter-complaint is filed, within one 2001
hundred eighty days after such filing. If the original complaint 2002
is filed by the legislative authority of a subdivision, the 2003
mayor of a municipal corporation with territory in the county, 2004
or a third party complainant, and if the board of revision has 2005
not rendered its decision on the complaint within one year after 2006
the date the complaint was filed, the board may dismiss the 2007
complaint. 2008

(D) The determination of any such original complaint or 2009
counter-complaint shall relate back to the date when the lien 2010
for taxes or recoupment charges for the current year attached or 2011
the date as of which liability for such year was determined. 2012
Liability for taxes and recoupment charges for such year and 2013
each succeeding year until the complaint is finally determined 2014
and for any penalty and interest for nonpayment thereof within 2015
the time required by law shall be based upon the determination, 2016
valuation, or assessment as finally determined. Each complaint 2017
shall state the amount of overvaluation, undervaluation, 2018
discriminatory valuation, illegal valuation, or incorrect 2019
classification or determination upon which the complaint is 2020

based. The treasurer shall accept any amount tendered as taxes 2021
or recoupment charge upon property concerning which a complaint 2022
is then pending, computed upon the claimed valuation as set 2023
forth in the complaint. Unless dismissal is required under 2024
division (C) of this section, if an original complaint or 2025
counter-complaint filed for the current year is not determined 2026
by the board within the time prescribed for such determination, 2027
the complaint and any proceedings in relation thereto shall be 2028
continued by the board as a valid complaint for any ensuing year 2029
until that original complaint or counter-complaint is finally 2030
determined by the board or upon any appeal from a decision of 2031
the board. In such case, the original complaint and counter- 2032
complaint shall continue in effect without further filing by the 2033
original taxpayer, the original taxpayer's assignee, or any 2034
other person or entity authorized to file a complaint under this 2035
section. 2036

(E) If a taxpayer files a complaint as to the 2037
classification, valuation, assessment, or any determination 2038
affecting the taxpayer's own property and tenders less than the 2039
full amount of taxes or recoupment charges as finally 2040
determined, an interest charge shall accrue as follows: 2041

(1) If the amount finally determined is less than the 2042
amount billed but more than the amount tendered, the taxpayer 2043
shall pay interest at the rate per annum prescribed by section 2044
5703.47 of the Revised Code, computed from the date that the 2045
taxes were due on the difference between the amount finally 2046
determined and the amount tendered. This interest charge shall 2047
be in lieu of any penalty or interest charge under section 2048
323.121 of the Revised Code unless the taxpayer failed to file a 2049
complaint and tender an amount as taxes or recoupment charges 2050
within the time required by this section, in which case section 2051

323.121 of the Revised Code applies. 2052

(2) If the amount of taxes finally determined is equal to 2053
or greater than the amount billed and more than the amount 2054
tendered, the taxpayer shall pay interest at the rate prescribed 2055
by section 5703.47 of the Revised Code from the date the taxes 2056
were due on the difference between the amount finally determined 2057
and the amount tendered, such interest to be in lieu of any 2058
interest charge but in addition to any penalty prescribed by 2059
section 323.121 of the Revised Code. 2060

(F) Upon request of a complainant, the tax commissioner 2061
shall determine the common level of assessment of real property 2062
in the county for the year stated in the request that is not 2063
valued under section 5713.31 of the Revised Code, which common 2064
level of assessment shall be expressed as a percentage of true 2065
value and the common level of assessment of lands valued under 2066
such section, which common level of assessment shall also be 2067
expressed as a percentage of the current agricultural use value 2068
of such lands. Such determination shall be made on the basis of 2069
the most recent available sales ratio studies of the 2070
commissioner and such other factual data as the commissioner 2071
deems pertinent. 2072

(G) A complainant shall provide to the board of revision 2073
all information or evidence within the complainant's knowledge 2074
or possession that affects the real property that is the subject 2075
of the complaint. A complainant who fails to provide such 2076
information or evidence is precluded from introducing it on 2077
appeal to the board of tax appeals or the court of common pleas, 2078
except that the board of tax appeals or court may admit and 2079
consider the evidence if the complainant shows good cause for 2080
the complainant's failure to provide the information or evidence 2081

to the board of revision. 2082

(H) In case of the pendency of any proceeding in court 2083
based upon an alleged excessive, discriminatory, or illegal 2084
valuation or incorrect classification or determination, the 2085
taxpayer may tender to the treasurer an amount as taxes upon 2086
property computed upon the claimed valuation as set forth in the 2087
complaint to the court. The treasurer may accept the tender. If 2088
the tender is not accepted, no penalty shall be assessed because 2089
of the nonpayment of the full taxes assessed. 2090

(I) A legislative authority, or any person acting on 2091
behalf of a legislative authority, may not enter into a private 2092
payment agreement with respect to any complaint filed or 2093
contemplated under this section or section 5715.13 of the 2094
Revised Code, and any such agreement is void and unenforceable. 2095
As used in this division, "private payment agreement" means any 2096
type of agreement in which a property owner, a tenant authorized 2097
to file a complaint under division (A) of this section, or any 2098
person acting on behalf of a property owner or such a tenant 2099
agrees to make one or more payments to a subdivision in exchange 2100
for the legislative authority of that subdivision, or any person 2101
acting on behalf of that subdivision, doing any of the 2102
following: 2103

(1) Refraining from filing a complaint or counter- 2104
complaint under this section; 2105

(2) Dismissing a complaint or counter-complaint filed 2106
under this section by the legislative authority or any person 2107
acting on behalf of the legislative authority; 2108

(3) Resolving a claim under this section by settlement 2109
agreement. 2110

A "private payment agreement" does not include any 2111
agreement to resolve a claim under this section pursuant to 2112
which an agreed-upon valuation for the property that is the 2113
subject of the claim is approved by the county auditor and 2114
reflected on the tax list, provided that agreement does not 2115
require any payments described in this division. 2116

(J) For the purpose of division (A)(6)(a) of this section, 2117
the filing threshold for tax year 2022 equals five hundred 2118
thousand dollars. For tax year 2023 and each tax year 2119
thereafter, the tax commissioner shall adjust the filing 2120
threshold used in that division by completing the following 2121
calculations in September of each year: 2122

(1) Determine the percentage increase in the gross 2123
domestic product deflator determined by the bureau of economic 2124
analysis of the United States department of commerce from the 2125
first day of January of the preceding year to the last day of 2126
December of the preceding year; 2127

(2) Multiply that percentage increase by the filing 2128
threshold for the current year; 2129

(3) Add the resulting product to the filing threshold for 2130
the current year; 2131

(4) Round the resulting sum to the nearest multiple of one 2132
thousand dollars. 2133

The commissioner shall certify the amount resulting from 2134
the adjustment to each county auditor not later than the first 2135
day of October each year. The certified amount applies to 2136
complaints filed for the tax year in which the amount is 2137
certified. The commissioner shall not make the adjustment for 2138
any tax year in which the amount resulting from the adjustment 2139

would be less than the filing threshold for the current tax 2140
year. 2141

(K) Any person who knowingly makes a false statement in an 2142
affidavit furnished under division (A) (8) (b) of this section is 2143
guilty of falsification under division (A) (11) of section 2144
2921.13 of the Revised Code. 2145

Section 2. That existing sections 319.301, 319.302, 2146
323.08, 323.152, 323.155, 323.158, 4503.06, 4503.065, 4503.0610, 2147
5715.16, and 5715.19 of the Revised Code are hereby repealed. 2148

Section 3. (A) Subject to division (G) of Section 4 of 2149
this act, the enactment by this act of section 319.303 of the 2150
Revised Code applies to tax year 2025 and thereafter, in the 2151
case of property on the real property tax list, and to tax year 2152
2026 and thereafter, in the case of property on the manufactured 2153
home tax list. 2154

(B) The amendment by this act of section 319.302 and 2155
division (B) of section 323.152 of the Revised Code applies, 2156
with respect to real property, to tax year 2026 and every tax 2157
year thereafter and, with respect to manufactured and mobile 2158
homes on the manufactured home tax list, to tax year 2027 and 2159
every tax year thereafter. 2160

Section 4. (A) All terms used in this section have the 2161
same meanings as in section 319.303 of the Revised Code, as 2162
enacted by this act. 2163

(B) Within sixty days after the effective date of this 2164
section, the Tax Commissioner shall do all of the following: 2165

(1) For all property located in a county that underwent a 2166
reappraisal or triennial update in tax year 2023 or 2024, 2167
determine whether the property would have been eligible for a 2168

reduction in taxes under section 319.303 of the Revised Code for 2169
that tax year if that section had been in effect for that tax 2170
year; 2171

(2) For all property that would have been eligible for a 2172
reduction in taxes, as determined under division (B) (1) of this 2173
section, compute the credit factor that would have been 2174
calculated for that property in the tax year in which the 2175
property was subject to the reappraisal or triennial update as 2176
if this act had been in effect for that tax year; 2177

(3) Certify the credit factors determined under division 2178
(B) (2) of this section to the appropriate county auditors. 2179

(C) Notwithstanding section 319.303 of the Revised Code, 2180
as enacted by this act, property that was located in a county 2181
that underwent a reappraisal or triennial update in tax year 2182
2023 and for which a credit factor is certified under division 2183
(B) (3) of this section is eligible for a reduction in taxes for 2184
tax year 2025, in the case of property on the real property tax 2185
list, or tax year 2026, in the case of property on the 2186
manufactured home tax list. The reduction shall equal the 2187
product obtained by multiplying that credit factor by the taxes 2188
charged and payable against the property for that tax year. 2189

(D) Notwithstanding section 319.303 of the Revised Code, 2190
as enacted by this act, property that was located in a county 2191
that underwent a reappraisal or triennial update in tax year 2192
2024 and for which a credit factor is certified under division 2193
(B) (3) of this section is eligible for a reduction in taxes for 2194
tax years 2025 and 2026, in the case of property on the real 2195
property tax list, or tax years 2026 and 2027, in the case of 2196
property on the manufactured home tax list. The reduction shall 2197
equal the product obtained by multiplying that credit factor by 2198

the taxes charged and payable against the property for each such 2199
tax year. 2200

(E) Notwithstanding section 319.303 of the Revised Code, 2201
as enacted by this act, the Tax Commissioner, rather than county 2202
auditors, shall compute the credit factor for property that is 2203
located in a county that is undergoing a reappraisal or 2204
triennial update in tax year 2025 and that is eligible for the 2205
reduction in taxes under that section. Within sixty days after 2206
the effective date of this section, the Commissioner shall 2207
determine whether property located in such counties is eligible 2208
for the reduction and, if so, compute the credit factor for that 2209
property. The Commissioner shall certify the credit factors 2210
determined under division (E) of this section to the appropriate 2211
county auditors. 2212

(F) Within thirty days after the effective date of this 2213
section, each county auditor shall certify to the Tax 2214
Commissioner, in the form prescribed by the Commissioner, each 2215
of the following for each school district and each joint 2216
vocational school district with territory in the county: 2217

(1) The total value of qualifying nonbusiness property; 2218

(2) The total value of qualifying business property; 2219

(3) The taxes charged and payable, as described in 2220
division (A) (5) (a) of section 319.303 of the Revised Code, as 2221
enacted by this act, for the property described in divisions (F) 2222
(1) and (2) of this section; 2223

(4) The taxes charged and payable, as described in 2224
division (A) (5) (b) of section 319.303 of the Revised Code, as 2225
enacted by this act, for the property described in divisions (F) 2226
(1) and (2) of this section; 2227

(5) The floor tax revenue for the property described in 2228
divisions (F) (1) and (2) of this section. 2229

If the county is scheduled to undergo a reappraisal or 2230
triennial update for tax year 2025, the certifications required 2231
in division (F) of this section shall be for that tax year. If 2232
the county is not scheduled to undergo a reappraisal or 2233
triennial update for that tax year, the certifications shall be 2234
for the tax year in which the county most recently underwent a 2235
reappraisal or triennial update. 2236

(G) Notwithstanding any provision of the Revised Code to 2237
the contrary, the reduction authorized for any property under 2238
this section or section 319.303 of the Revised Code for tax year 2239
2025, in the case of property on the real property tax list, or 2240
tax year 2026, in the case of property on the manufactured home 2241
tax list, shall be applied entirely against the second-half tax 2242
bill issued for such property for that respective tax year. 2243

Section 5. (A) All terms used in this section have the 2244
same meanings as in section 319.303 of the Revised Code, as 2245
enacted by this act. 2246

(B) For each school district or joint vocational school 2247
district that includes property that is subject to a reduction 2248
in taxes under Section 4 of this act for tax year 2025, in the 2249
case of property on the real property tax list, or tax year 2250
2026, in the case of property on the manufactured home tax list, 2251
the Tax Commissioner shall, on or before August 1, 2026, 2252
calculate the difference obtained by subtracting the amount 2253
described in division (B) (2) of this section from the amount 2254
described in division (B) (1) of this section: 2255

(1) The total taxes charged and payable by the district 2256

for tax year 2024, in the case of property on the real property 2257
tax list, or tax year 2025, in the case of property on the 2258
manufactured home tax list, against the property subject to that 2259
reduction. 2260

(2) The taxes charged and payable by the district against 2261
such property for tax year 2025, in the case of property on the 2262
real property tax list, or tax year 2026, in the case of 2263
property on the manufactured home tax list, subtracted by the 2264
total amount of reductions allowed against such property under 2265
Section 4 of this act for that applicable year. 2266

If a school district or joint vocational school district 2267
includes property in a county that will undergo a reappraisal or 2268
triennial update in 2026 and a county that will undergo a 2269
reappraisal or triennial update in 2027, the Tax Commissioner 2270
shall compute separate amounts under division (B) of this 2271
section for the property in each county. 2272

(C) For each school district or joint vocational school 2273
district that includes property that is subject to a reduction 2274
in taxes under Section 4 of this act for tax year 2026, in the 2275
case of property on the real property tax list, or tax year 2276
2027, in the case of property on the manufactured home tax list, 2277
the Tax Commissioner shall, on or before August 1, 2027, 2278
calculate the difference obtained by subtracting the amount 2279
described in division (C) (2) of this section from the amount 2280
described in division (C) (1) of this section: 2281

(1) The total taxes charged and payable by the district 2282
for tax year 2024, in the case of property on the real property 2283
tax list, or tax year 2025, in the case of property on the 2284
manufactured home tax list, against the property subject to that 2285
reduction. 2286

(2) The taxes charged and payable by the district against 2287
such property for tax year 2026, in the case of property on the 2288
real property tax list, or tax year 2027, in the case of 2289
property on the manufactured home tax list, subtracted by the 2290
total amount of reductions allowed against such property under 2291
Section 4 of this act for the applicable year. 2292

(D) If the difference calculated under division (B) or (C) 2293
of this section for a school district or joint vocational school 2294
district is greater than zero, the Tax Commissioner shall 2295
certify that amount to the Director of Education and Workforce 2296
for payment to that district. In the case of amounts calculated 2297
under division (B) of this section, the Director of Budget and 2298
Management shall transfer the amount certified from the Expanded 2299
Sales Tax Holiday Fund (Fund 5AX1) to the School Revenue 2300
Temporary Offset Fund (Fund 7108), which is hereby created in 2301
the state treasury, and the Director of Education and Workforce 2302
shall provide for payment of the amounts to eligible districts 2303
on or before August 15, 2026. An amount necessary to make the 2304
payments is hereby appropriated in fiscal year 2027 from Fund 2305
7108. In the case of amounts calculated under division (C) of 2306
this section, the Director shall provide for payment of the 2307
amounts to eligible districts on or before August 15, 2027. 2308

(E) Notwithstanding section 131.44 of the Revised Code, no 2309
sales tax holiday shall be held in 2026, and the Director of 2310
Budget and Management shall delay the certification required to 2311
be made under division (B) (2) of that section in 2026 until 2312
August 30, 2026. 2313

Section 6. Section 323.152 of the Revised Code as 2314
presented in this act takes effect on the later of January 1, 2315
2026, or the effective date of this section. (January 1, 2026, 2316

is the effective date of an earlier amendment to that section by 2317
H.B. 96 of the 136th General Assembly.) 2318

Section 7. Within the limits set forth in this act, the 2319
Director of Budget and Management shall establish accounts 2320
indicating the source and amount of funds for each appropriation 2321
made in this act, and shall determine the manner in which 2322
appropriation accounts shall be maintained. Expenditures from 2323
operating appropriations contained in this act shall be 2324
accounted for as though made in, and are subject to all 2325
applicable provisions of, H.B. 96 of the 136th General Assembly. 2326

Section 8. Section 4503.065 of the Revised Code is 2327
presented in this act as a composite of the section as amended 2328
by both H.B. 33 and S.B. 43 of the 135th General Assembly. The 2329
General Assembly, applying the principle stated in division (B) 2330
of section 1.52 of the Revised Code that amendments are to be 2331
harmonized if reasonably capable of simultaneous operation, 2332
finds that the composite is the resulting version of the section 2333
in effect prior to the effective date of the section as 2334
presented in this act. 2335