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**136th General Assembly
Regular Session
2025-2026**

Sub. H. B. No. 22

—
To amend sections 323.151, 323.152, 323.153,
4503.064, 4503.065, and 4503.066 of the Revised
Code to authorize an enhanced homestead
exemption for surviving spouses of members of
the armed forces killed in the line of duty.

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

Section 1. That sections 323.151, 323.152, 323.153,
4503.064, 4503.065, and 4503.066 of the Revised Code be amended
to read as follows:

Sec. 323.151. As used in sections 323.151 to 323.159 of
the Revised Code:

(A) (1) "Homestead" means either of the following:
(a) A dwelling, including a unit in a multiple-unit
dwelling and a manufactured home or mobile home taxed as real
property pursuant to division (B) of section 4503.06 of the
Revised Code, owned and occupied as a home by an individual
whose domicile is in this state and who has not acquired
ownership from a person, other than the individual's spouse,
related by consanguinity or affinity for the purpose of

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qualifying for the real property tax reduction provided in
section 323.152 of the Revised Code.

(b) A unit in a housing cooperative that is occupied as a
home, but not owned, by an individual whose domicile is in this
state.

(2) The homestead shall include so much of the land
surrounding it, not exceeding one acre, as is reasonably
necessary for the use of the dwelling or unit as a home. An
owner includes a holder of one of the several estates in fee, a
vendee in possession under a purchase agreement or a land
contract, a mortgagor, a life tenant, one or more tenants with a
right of survivorship, tenants in common, and a settlor of a
revocable or irrevocable inter vivos trust holding the title to
a homestead occupied by the settlor as of right under the trust.
The tax commissioner shall adopt rules for the uniform
classification and valuation of real property or portions of
real property as homesteads.

(B) "Sixty-five years of age or older" means a person who
has attained age sixty-four prior to the first day of January of
the year of application for reduction in real estate taxes.

(C) "Total income" means modified adjusted gross income,
as that term is defined in section 5747.01 of the Revised Code,
of the owner and the owner's spouse for the year preceding the
year in which application for a reduction in taxes is made.

(D) "Permanently and totally disabled" means that a person
other than a disabled veteran has, on the first day of January
of the year of application for reduction in real estate taxes,
some impairment in body or mind that makes the person unable to
work at any substantially remunerative employment that the

person is reasonably able to perform and that will, with reasonable probability, continue for an indefinite period of at least twelve months without any present indication of recovery therefrom or has been certified as permanently and totally disabled by a state or federal agency having the function of so classifying persons.	48 49 50 51 52 53
(E) "Housing cooperative" means a housing complex of at least two units that is owned and operated by a nonprofit corporation that issues a share of the corporation's stock to an individual, entitling the individual to live in a unit of the complex, and collects a monthly maintenance fee from the individual to maintain, operate, and pay the taxes of the complex.	54 55 56 57 58 59 60
(F) "Disabled veteran" means a person who is a veteran of the armed forces of the United States, including reserve components thereof, or of the national guard, who has been discharged or released from active duty in the armed forces under honorable conditions, and who has received a total disability rating or a total disability rating for compensation based on individual unemployability for a service-connected disability or combination of service-connected disabilities as prescribed in Title 38, Part 4 of the Code of Federal Regulations, as amended.	61 62 63 64 65 66 67 68 69 70
(G) "Public service officer" means a peace officer, firefighter, first responder, EMT-basic, EMT-I, or paramedic, or an individual holding any equivalent position in another state.	71 72 73
(H) "Killed in the line of duty" means either of the following:	74 75
(1) Death in the line of duty;	76

(2) Death from injury sustained in the line of duty, including heart attack or other fatal injury or illness caused while in the line of duty.	77 78 79
(I) "Peace officer" has the same meaning as in section 2935.01 of the Revised Code.	80 81
(J) "Firefighter" means a firefighter, whether paid or volunteer, of a lawfully constituted fire department.	82 83
(K) "First responder," "EMT-basic," "EMT-I," and "paramedic" have the same meanings as in section 4765.01 of the Revised Code.	84 85 86
(L) "Surviving spouse of a disabled veteran" means either of the following:	87 88
(1) The spouse of a disabled veteran who occupied the homestead when the disabled veteran died and who acquires ownership of the homestead or, in the case of a homestead that is a unit in a housing cooperative, continues to occupy the homestead;	89 90 91 92 93
(2) The surviving spouse of an individual to which all of the following apply, provided the surviving spouse occupies the homestead when that individual dies and who, following that individual's death, acquires ownership of the homestead or, in the case of a homestead that is a unit in a housing cooperative, continues to occupy the homestead:	94 95 96 97 98 99
(a) The individual dies before receiving a total disability rating described in division (F) of this section.	100 101
(b) The individual otherwise qualifies as a disabled veteran.	102 103
(c) The individual owns and occupies a homestead or, in	104

the case of a homestead that is a unit in a housing cooperative, 105
occupies the homestead. 106

(M) "Qualifying service member" means a current or former 107
member of the armed forces of the United States, including 108
reserve components thereof, or of the national guard, excluding 109
any former member that was discharged or released from such 110
service under dishonorable conditions. 111

Sec. 323.152. In addition to the reduction in taxes 112
required under sections 319.302, 319.303, and 319.304 of the 113
Revised Code, taxes shall be reduced as provided in divisions 114
(A) and (B) of this section. 115

(A) (1) (a) Division (A) (1) of this section applies to any 116
of the following persons: 117

(i) A person who is permanently and totally disabled; 118

(ii) A person who is sixty-five years of age or older; 119

(iii) A person who is the surviving spouse of a deceased 120
person who was permanently and totally disabled or sixty-five 121
years of age or older and who applied and qualified for a 122
reduction in taxes under this division in the year of death, 123
provided the surviving spouse is at least fifty-nine but not 124
sixty-five or more years of age on the date the deceased spouse 125
dies. 126

(b) Real property taxes on a homestead owned and occupied, 127
or a homestead in a housing cooperative occupied, by a person to 128
whom division (A) (1) of this section applies shall be reduced 129
for each year for which an application for the reduction has 130
been approved. The reduction shall equal one of the following 131
amounts, as applicable to the person: 132

(i) If the person received a reduction under division (A)	133
(1) of this section for tax year 2006, the greater of the	134
reduction for that tax year or the amount computed under	135
division (A) (1) (c) of this section;	136
(ii) If the person received, for any homestead, a	137
reduction under division (A) (1) of this section for tax year	138
2013 or under division (A) of section 4503.065 of the Revised	139
Code for tax year 2014 or the person is the surviving spouse of	140
such a person and the surviving spouse is at least fifty-nine	141
years of age on the date the deceased spouse dies, the amount	142
computed under division (A) (1) (c) of this section.	143
(iii) If the person is not described in division (A) (1) (b)	144
(i) or (ii) of this section and the person's total income does	145
not exceed thirty thousand dollars, as adjusted under division	146
(A) (1) (d) of this section, the amount computed under division	147
(A) (1) (c) of this section.	148
(c) The amount of the reduction under division (A) (1) (c)	149
of this section equals the product of the following:	150
(i) Twenty-five thousand dollars of the true value of the	151
property in money, as adjusted under division (A) (1) (d) of this	152
section;	153
(ii) The assessment percentage established by the tax	154
commissioner under division (B) of section 5715.01 of the	155
Revised Code, not to exceed thirty-five per cent;	156
(iii) The effective tax rate used to calculate the taxes	157
charged against the property for the current year, where	158
"effective tax rate" is defined as in section 323.08 of the	159
Revised Code;	160
(iv) The quantity equal to one minus the sum of the	161

percentage reductions in taxes received by the property for the 162
current tax year under sections 319.302 and 319.303 of the 163
Revised Code and division (B) of section 323.152 of the Revised 164
Code. 165

(d) The tax commissioner shall adjust the total income 166
threshold described in division (A)(1)(b)(iii) and the reduction 167
amounts described in divisions (A)(1)(c)(i), (A)(2), ~~and~~(A)(3), 168
and (A)(4) of this section by completing the following 169
calculations in September of each year: 170

(i) Determine the percentage increase in the gross 171
domestic product deflator determined by the bureau of economic 172
analysis of the United States department of commerce from the 173
first day of January of the preceding calendar year to the last 174
day of December of the preceding calendar year; 175

(ii) Multiply that percentage increase by the total income 176
threshold or reduction amount for the current tax year, as 177
applicable; 178

(iii) Add the resulting product to the total income 179
threshold or the reduction amount, as applicable, for the 180
current tax year; 181

(iv) Round the resulting sum to the nearest multiple of 182
one hundred dollars. 183

The commissioner shall certify the amount resulting from 184
each adjustment to each county auditor not later than the first 185
day of December each year. The certified total income threshold 186
amount applies to the following tax year for persons described 187
in division (A)(1)(b)(iii) of this section. The certified 188
reduction amount applies to the following tax year. The 189
commissioner shall not make the applicable adjustment in any 190

calendar year in which the amount resulting from the adjustment
would be less than the total income threshold or the reduction
amount for the current tax year. 191
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(2) (a) Real property taxes on a homestead owned and
occupied, or a homestead in a housing cooperative occupied, by a
disabled veteran shall be reduced for each year for which an
application for the reduction has been approved. The reduction
shall equal the product obtained by multiplying fifty thousand
dollars of the true value of the property in money, as adjusted
under division (A) (1) (d) of this section, by the amounts
described in divisions (A) (1) (c) (ii) to (iv) of this section. 194
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The reduction is in lieu of any reduction under section 323.158
of the Revised Code or division (A)(1), (2)(b), ~~or (3), or (4)~~ 202
of this section. The reduction applies to only one homestead 203
owned and occupied by a disabled veteran. 204
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(b) Real property taxes on a homestead owned and occupied,
or a homestead in a housing cooperative occupied, by the
surviving spouse of a disabled veteran shall be reduced for each
year an application for exemption is approved. The reduction
shall equal to the amount of the reduction authorized under
division (A) (2) (a) of this section. 206
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The reduction is in lieu of any reduction under section
323.158 of the Revised Code or division (A)(1), (2)(a), ~~or (3),~~ 212
or (4) of this section. The reduction applies to only one 213
homestead owned and occupied by the surviving spouse of a 214
disabled veteran. A homestead qualifies for a reduction in taxes 215
under division (A) (2) (b) of this section beginning in one of the 216
following tax years: 217
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(i) For a surviving spouse described in division (L)(1) of
section 323.151 of the Revised Code, the year the disabled 219
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veteran dies;	221
(ii) For a surviving spouse described in division (L) (2) of section 323.151 of the Revised Code, the first year on the first day of January of which the total disability rating described in division (F) of that section has been received for the deceased spouse.	222 223 224 225 226
In either case, the reduction shall continue through the tax year in which the surviving spouse dies or remarries.	227 228
(3) Real property taxes on a homestead owned and occupied, or a homestead in a housing cooperative occupied, by the surviving spouse of a public service officer killed in the line of duty shall be reduced for each year for which an application for the reduction has been approved. The reduction shall equal the product obtained by multiplying fifty thousand dollars of the true value of the property in money, as adjusted under division (A) (1) (d) of this section, by the amounts described in divisions (A) (1) (c) (ii) to (iv) of this section. The reduction is in lieu of any reduction under section 323.158 of the Revised Code or division (A) (1) or, (2), or (4) of this section. The reduction applies to only one homestead owned and occupied by such a surviving spouse. A homestead qualifies for a reduction in taxes under division (A) (3) of this section for the tax year in which the public service officer dies through the tax year in which the surviving spouse dies or remarries.	229 230 231 232 233 234 235 236 237 238 239 240 241 242 243 244
(4) <u>Real property taxes on a homestead owned and occupied, or a homestead in a housing cooperative occupied, by a surviving spouse of a qualifying service member killed in the line of duty while serving in the armed services of the United States shall be reduced for each year for which an application for the reduction has been approved. The reduction shall equal the</u>	245 246 247 248 249 250

product obtained by multiplying fifty-nine thousand three 251
hundred dollars of the true value of the property in money, as 252
adjusted under division (A) (1) (d) of this section, by the 253
amounts described in divisions (A) (1) (c) (ii) to (iv) of this 254
section. The reduction is in lieu of any reduction under section 255
323.158 of the Revised Code or division (A) (1), (2), or (3) of 256
this section. The reduction applies to only one homestead owned 257
and occupied by such a surviving spouse. A homestead qualifies 258
for a reduction in taxes under division (A) (4) of this section 259
for the tax year in which the qualifying service member dies 260
through the tax year in which the surviving spouse dies or 261
remarries. 262

(B) (1) As used in division (B) of this section, 263
"qualifying levy" has the same meaning as in section 319.302 of 264
the Revised Code. 265

(2) To provide a partial exemption, real property taxes on 266
any homestead, and manufactured home taxes on any manufactured 267
or mobile home on which a manufactured home tax is assessed 268
pursuant to division (D) (2) of section 4503.06 of the Revised 269
Code, shall be reduced for each year for which an application 270
for the reduction has been approved. The amount of the reduction 271
shall equal one of the following percentages of the amount of 272
taxes to be levied by qualifying levies on the homestead or the 273
manufactured or mobile home after applying section 319.301 of 274
the Revised Code: 275

(a) For the first tax year to which this amendment 276
applies, 5.70%; 277

(b) For the following tax year, 8.92%; 278

(c) For the second following tax year, 12.15%; 279

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

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

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

(C) The reductions granted by this section do not apply to special assessments or respread of assessments levied against

the homestead, and if there is a transfer of ownership 310
subsequent to the filing of an application for a reduction in 311
taxes, such reductions are not forfeited for such year by virtue 312
of such transfer. 313

(D) The reductions in taxable value referred to in this 314
section shall be applied solely as a factor for the purpose of 315
computing the reduction of taxes under this section and shall 316
not affect the total value of property in any subdivision or 317
taxing district as listed and assessed for taxation on the tax 318
lists and duplicates, or any direct or indirect limitations on 319
indebtedness of a subdivision or taxing district. If after 320
application of sections 5705.31 and 5705.32 of the Revised Code, 321
including the allocation of all levies within the ten-mill 322
limitation to debt charges to the extent therein provided, there 323
would be insufficient funds for payment of debt charges not 324
provided for by levies in excess of the ten-mill limitation, the 325
reduction of taxes provided for in sections 323.151 to 323.159 326
of the Revised Code shall be proportionately adjusted to the 327
extent necessary to provide such funds from levies within the 328
ten-mill limitation. 329

(E) No reduction shall be made on the taxes due on the 330
homestead of any person convicted of violating division (D) or 331
(E) of section 323.153 of the Revised Code for a period of three 332
years following the conviction. 333

Sec. 323.153. (A) To obtain a reduction in real property 334
taxes under division (A) or (B) (2) of section 323.152 of the 335
Revised Code or in manufactured home taxes under division (B) (2) 336
of section 323.152 of the Revised Code, the owner shall file an 337
application with the county auditor of the county in which the 338
owner's homestead is located. 339

To obtain a reduction in real property taxes under division (A) of section 323.152 of the Revised Code, the occupant of a homestead in a housing cooperative shall file an application with the nonprofit corporation that owns and operates the housing cooperative, in accordance with this paragraph. Not later than the first day of March each year, the corporation shall obtain applications from the county auditor's office and provide one to each new occupant. Not later than the first day of May, any occupant who may be eligible for a reduction in taxes under division (A) of section 323.152 of the Revised Code shall submit the completed application to the corporation. Not later than the fifteenth day of May, the corporation shall file all completed applications, and the information required by division (B) of section 323.159 of the Revised Code, with the county auditor of the county in which the occupants' homesteads are located. Continuing applications shall be furnished to an occupant in the manner provided in division (C) (4) of this section.

(1) An application for reduction based upon a physical disability shall be accompanied by a certificate signed by a physician, and an application for reduction based upon a mental disability shall be accompanied by a certificate signed by a physician or psychologist licensed to practice in this state, attesting to the fact that the applicant is permanently and totally disabled. The certificate shall be in a form that the tax commissioner requires and shall include the definition of permanently and totally disabled as set forth in section 323.151 of the Revised Code. An application for reduction based upon a disability certified as permanent and total by a state or federal agency having the function of so classifying persons shall be accompanied by a certificate from that agency.

An application by a disabled veteran or the surviving 371
spouse of a disabled veteran for the reduction under division 372
(A) (2) (a) or (b) of section 323.152 of the Revised Code shall be 373
accompanied by a letter or other written confirmation from the 374
United States department of veterans affairs, or its predecessor 375
or successor agency, showing that the veteran qualifies as a 376
disabled veteran. 377

An application by the surviving spouse of a public service 378
officer killed in the line of duty for the reduction under 379
division (A) (3) of section 323.152 of the Revised Code shall be 380
accompanied by a letter or other written confirmation from an 381
employee or officer of the board of trustees of a retirement or 382
pension fund in this state or another state or from the chief or 383
other chief executive of the department, agency, or other 384
employer for which the public service officer served when killed 385
in the line of duty affirming that the public service officer 386
was killed in the line of duty. 387

An application for the reduction under division (A) (4) of 388
section 323.152 of the Revised Code by the surviving spouse of a 389
qualifying service member killed in the line of duty shall be 390
accompanied by a copy of United States department of defense 391
form DD-1300 report of casualty or other documentation from a 392
branch of the armed forces of the United States or the United 393
States department of veterans affairs affirming or verifying 394
that the qualifying service member died under such 395
circumstances. 396

An application for a reduction under division (A) of 397
section 323.152 of the Revised Code constitutes a continuing 398
application for a reduction in taxes for each year in which the 399
dwelling is the applicant's homestead. 400

(2) An application for a reduction in taxes under division 401
(B) (2) of section 323.152 of the Revised Code shall be filed 402
only if the homestead or manufactured or mobile home was 403
transferred in the preceding year or did not qualify for and 404
receive the reduction in taxes under that division for the 405
preceding tax year. The application for homesteads transferred 406
in the preceding year shall be incorporated into any form used 407
by the county auditor to administer the tax law in respect to 408
the conveyance of real property pursuant to section 319.20 of 409
the Revised Code or of used manufactured homes or used mobile 410
homes as defined in section 5739.0210 of the Revised Code. The 411
owner of a manufactured or mobile home who has elected under 412
division (D) (4) of section 4503.06 of the Revised Code to be 413
taxed under division (D) (2) of that section for the ensuing year 414
may file the application at the time of making that election. 415
The application shall contain a statement that failure by the 416
applicant to affirm on the application that the dwelling on the 417
property conveyed is the applicant's homestead prohibits the 418
owner from receiving the reduction in taxes until a proper 419
application is filed within the period prescribed by division 420
(A) (3) of this section. Such an application constitutes a 421
continuing application for a reduction in taxes for each year in 422
which the dwelling is the applicant's homestead. 423

(3) Failure to receive a new application filed under 424
division (A) (1) or (2) or notification under division (C) of 425
this section after an application for reduction has been 426
approved is prima-facie evidence that the original applicant is 427
entitled to the reduction in taxes calculated on the basis of 428
the information contained in the original application. The 429
original application and any subsequent application, including 430
any late application, shall be in the form of a signed statement 431

and shall be filed on or before the thirty-first day of December 432
of the year for which the reduction is sought. The original 433
application and any subsequent application for a reduction in 434
manufactured home taxes shall be filed in the year preceding the 435
year for which the reduction is sought. The statement shall be 436
on a form, devised and supplied by the tax commissioner, which 437
shall require no more information than is necessary to establish 438
the applicant's eligibility for the reduction in taxes and the 439
amount of the reduction, and, except for homesteads that are 440
units in a housing cooperative, shall include an affirmation by 441
the applicant that ownership of the homestead was not acquired 442
from a person, other than the applicant's spouse, related to the 443
owner by consanguinity or affinity for the purpose of qualifying 444
for the real property or manufactured home tax reduction 445
provided for in division (A) or (B)(2) of section 323.152 of the 446
Revised Code. The form shall contain a statement that conviction 447
of willfully falsifying information to obtain a reduction in 448
taxes or failing to comply with division (C) of this section 449
results in the revocation of the right to the reduction for a 450
period of three years. In the case of an application for a 451
reduction in taxes for persons described in division (A) (1) (b) 452
(iii) of section 323.152 of the Revised Code, the form shall 453
contain a statement that signing the application constitutes a 454
delegation of authority by the applicant to the tax commissioner 455
or the county auditor, individually or in consultation with each 456
other, to examine any tax or financial records relating to the 457
income of the applicant as stated on the application for the 458
purpose of determining eligibility for the exemption or a 459
possible violation of division (D) or (E) of this section. 460

(B) A late application for a tax reduction for the year 461
preceding the year in which an original application is filed, or 462

for a reduction in manufactured home taxes for the year in which 463
an original application is filed, may be filed with the original 464
application. If the county auditor determines the information 465
contained in the late application is correct, the auditor shall 466
determine the amount of the reduction in taxes to which the 467
applicant would have been entitled for the preceding tax year 468
had the applicant's application been timely filed and approved 469
in that year. 470

The amount of such reduction shall be treated by the 471
auditor as an overpayment of taxes by the applicant and shall be 472
refunded in the manner prescribed in section 5715.22 of the 473
Revised Code for making refunds of overpayments. The county 474
auditor shall certify the total amount of the reductions in 475
taxes made in the current year under this division to the tax 476
commissioner, who shall treat the full amount thereof as a 477
reduction in taxes for the preceding tax year and shall make 478
reimbursement to the county therefor in the manner prescribed by 479
section 323.156 of the Revised Code, from money appropriated for 480
that purpose. 481

(C) (1) If, in any year after an application has been filed 482
under division (A) (1) or (2) of this section, the owner does not 483
qualify for a reduction in taxes on the homestead or on the 484
manufactured or mobile home set forth on such application, the 485
owner shall notify the county auditor that the owner is not 486
qualified for a reduction in taxes. 487

(2) If, in any year after an application has been filed 488
under division (A) (1) of this section, the occupant of a 489
homestead in a housing cooperative does not qualify for a 490
reduction in taxes on the homestead, the occupant shall notify 491
the county auditor that the occupant is not qualified for a 492

reduction in taxes or file a new application under division (A) 493
(1) of this section. 494

(3) If the county auditor or county treasurer discovers 495
that an owner of property or occupant of a homestead in a 496
housing cooperative not entitled to the reduction in taxes under 497
division (A) or (B) (2) of section 323.152 of the Revised Code 498
failed to notify the county auditor as required by division (C) 499
(1) or (2) of this section, a charge shall be imposed against 500
the property in the amount by which taxes were reduced under 501
that division for each tax year the county auditor ascertains 502
that the property was not entitled to the reduction and was 503
owned by the current owner or, in the case of a homestead in a 504
housing cooperative, occupied by the current occupant. Interest 505
shall accrue in the manner prescribed by division (B) of section 506
323.121 or division (G) (2) of section 4503.06 of the Revised 507
Code on the amount by which taxes were reduced for each such tax 508
year as if the reduction became delinquent taxes at the close of 509
the last day the second installment of taxes for that tax year 510
could be paid without penalty. The county auditor shall notify 511
the owner or occupant, by ordinary mail, of the charge, of the 512
owner's or occupant's right to appeal the charge, and of the 513
manner in which the owner or occupant may appeal. The owner or 514
occupant may appeal the imposition of the charge and interest by 515
filing an appeal with the county board of revision not later 516
than the last day prescribed for payment of real and public 517
utility property taxes under section 323.12 of the Revised Code 518
following receipt of the notice and occurring at least ninety 519
days after receipt of the notice. The appeal shall be treated in 520
the same manner as a complaint relating to the valuation or 521
assessment of real property under Chapter 5715. of the Revised 522
Code. The charge and any interest shall be collected as other 523

delinquent taxes. 524

(4) Each year during January, the county auditor shall 525
furnish by ordinary mail a continuing application to each person 526
receiving a reduction under division (A) of section 323.152 of 527
the Revised Code. The continuing application shall be used to 528
report changes in total income, ownership, occupancy, 529
disability, and other information earlier furnished the auditor 530
relative to the reduction in taxes on the property. The 531
continuing application shall be returned to the auditor not 532
later than the thirty-first day of December; provided, that if 533
such changes do not affect the status of the homestead exemption 534
or the amount of the reduction to which the owner is entitled 535
under division (A) of section 323.152 of the Revised Code or to 536
which the occupant is entitled under section 323.159 of the 537
Revised Code, the application does not need to be returned. 538

(5) Each year during February, the county auditor, except 539
as otherwise provided in this paragraph, shall furnish by 540
ordinary mail an original application to the owner, as of the 541
first day of January of that year, of a homestead or a 542
manufactured or mobile home that transferred during the 543
preceding calendar year and that qualified for and received a 544
reduction in taxes under division (B)(2) of section 323.152 of 545
the Revised Code for the preceding tax year. In order to receive 546
the reduction under that division, the owner shall file the 547
application with the county auditor not later than the thirty- 548
first day of December. If the application is not timely filed, 549
the auditor shall not grant a reduction in taxes for the 550
homestead for the current year, and shall notify the owner that 551
the reduction in taxes has not been granted, in the same manner 552
prescribed under section 323.154 of the Revised Code for 553
notification of denial of an application. Failure of an owner to 554

receive an application does not excuse the failure of the owner 555
to file an original application. The county auditor is not 556
required to furnish an application under this paragraph for any 557
homestead for which application has previously been made on a 558
form incorporated into any form used by the county auditor to 559
administer the tax law in respect to the conveyance of real 560
property or of used manufactured homes or used mobile homes, and 561
an owner who previously has applied on such a form is not 562
required to return an application furnished under this 563
paragraph. 564

(D) No person shall knowingly make a false statement for 565
the purpose of obtaining a reduction in the person's real 566
property or manufactured home taxes under section 323.152 of the 567
Revised Code. 568

(E) No person shall knowingly fail to notify the county 569
auditor of changes required by division (C) of this section that 570
have the effect of maintaining or securing a reduction in taxes 571
under section 323.152 of the Revised Code. 572

(F) No person shall knowingly make a false statement or 573
certification attesting to any person's physical or mental 574
condition for purposes of qualifying such person for tax relief 575
pursuant to sections 323.151 to 323.159 of the Revised Code. 576

Sec. 4503.064. As used in sections 4503.064 to 4503.069 of 577
the Revised Code: 578

(A) "Sixty-five years of age or older" means a person who 579
will be age sixty-five or older in the calendar year following 580
the year of application for reduction in the assessable value of 581
the person's manufactured or mobile home. 582

(B) "Permanently and totally disabled" means that a person 583

other than a disabled veteran has, on the first day of January 584
of the year of application, including late application, for 585
reduction in the assessable value of a manufactured or mobile 586
home, some impairment in body or mind that makes the person 587
unable to work at any substantially remunerative employment 588
which the person is reasonably able to perform and which will, 589
with reasonable probability, continue for an indefinite period 590
of at least twelve months without any present indication of 591
recovery therefrom or has been certified as permanently and 592
totally disabled by a state or federal agency having the 593
function of so classifying persons. 594

(C) "Homestead exemption" means the reduction in taxes 595
allowed under division (A) of section 323.152 of the Revised 596
Code for the year in which an application is filed under section 597
4503.066 of the Revised Code. 598

(D) "Manufactured home" has the meaning given in division 599
(C) (4) of section 3781.06 of the Revised Code, and includes a 600
structure consisting of two manufactured homes that were 601
purchased either together or separately and are combined to form 602
a single dwelling, but does not include a manufactured home that 603
is taxed as real property pursuant to division (B) of section 604
4503.06 of the Revised Code. 605

(E) "Mobile home" has the meaning given in division (O) of 606
section 4501.01 of the Revised Code and includes a structure 607
consisting of two mobile homes that were purchased together or 608
separately and combined to form a single dwelling, but does not 609
include a mobile home that is taxed as real property pursuant to 610
division (B) of section 4503.06 of the Revised Code. 611

(F) "Late application" means an application filed with an 612
original application under division (A) (3) of section 4503.066 613

of the Revised Code. 614

(G) "Total income," "disabled veteran," "public service 615
officer," qualifying service member," and "killed in the line 616
of duty" have the same meanings as in section 323.151 of the 617
Revised Code. 618

(H) "Surviving spouse of a disabled veteran" means either 619
of the following: 620

(1) The spouse of a disabled veteran who occupied the 621
manufactured or mobile home when the disabled veteran died and 622
who acquires ownership of the manufactured or mobile home; 623

(2) The surviving spouse of an individual to which all of 624
the following apply, provided the surviving spouse occupies the 625
manufactured or mobile home when that individual dies and who, 626
following that individual's death, acquires ownership of the 627
manufactured or mobile home: 628

(a) The individual dies before receiving a total 629
disability rating described in division (F) of section 323.151 630
of the Revised Code. 631

(b) The individual otherwise qualifies as a disabled 632
veteran. 633

(c) The individual owns and occupies a manufactured or 634
mobile home. 635

Sec. 4503.065. (A) (1) Division (A) of this section applies 636
to any of the following persons: 637

(a) An individual who is permanently and totally disabled; 638

(b) An individual who is sixty-five years of age or older; 639

(c) An individual who is the surviving spouse of a 640

deceased person who was permanently and totally disabled or 641
sixty-five years of age or older and who applied and qualified 642
for a reduction in assessable value under this section in the 643
year of death, provided the surviving spouse is at least fifty- 644
nine but not sixty-five or more years of age on the date the 645
deceased spouse dies. 646

(2) The manufactured home tax on a manufactured or mobile 647
home that is paid pursuant to division (C) of section 4503.06 of 648
the Revised Code and that is owned and occupied as a home by an 649
individual whose domicile is in this state and to whom this 650
section applies, shall be reduced for any tax year for which an 651
application for such reduction has been approved, provided the 652
individual did not acquire ownership from a person, other than 653
the individual's spouse, related by consanguinity or affinity 654
for the purpose of qualifying for the reduction. An owner 655
includes a settlor of a revocable or irrevocable inter vivos 656
trust holding the title to a manufactured or mobile home 657
occupied by the settlor as of right under the trust. 658

(a) For manufactured and mobile homes for which the tax 659
imposed by section 4503.06 of the Revised Code is computed under 660
division (D) (2) of that section, the reduction shall equal one 661
of the following amounts, as applicable to the person: 662

(i) If the person received a reduction under this section 663
for tax year 2007, the greater of the reduction for that tax 664
year or the amount computed under division (A) (2) (b) of this 665
section; 666

(ii) If the person received, for any homestead, a 667
reduction under division (A) of this section for tax year 2014 668
or under division (A) (1) of section 323.152 of the Revised Code 669
for tax year 2013 or the person is the surviving spouse of such 670

a person and the surviving spouse is at least fifty-nine years 671
of age on the date the deceased spouse dies, the amount computed 672
under division (A) (2) (b) of this section. 673

(iii) If the person is not described in division (A) (2) (a) 674
(i) or (ii) of this section and the person's total income does 675
not exceed thirty thousand dollars, as adjusted under division 676
(A) (2) (e) of this section, the amount computed under division 677
(A) (2) (b) of this section. 678

(b) The amount of the reduction under division (A) (2) (b) 679
of this section equals the product of the following: 680

(i) Twenty-five thousand dollars of the true value of the 681
property in money, as adjusted under division (A) (2) (e) of this 682
section; 683

(ii) The assessment percentage established by the tax 684
commissioner under division (B) of section 5715.01 of the 685
Revised Code, not to exceed thirty-five per cent; 686

(iii) The effective tax rate used to calculate the taxes 687
charged against the property for the current year, where 688
"effective tax rate" is defined as in section 323.08 of the 689
Revised Code; 690

(iv) The quantity equal to one minus the sum of the 691
percentage reductions in taxes received by the property for the 692
current tax year under sections 319.302 and 319.303 of the 693
Revised Code and division (B) of section 323.152 of the Revised 694
Code. 695

(c) For manufactured and mobile homes for which the tax 696
imposed by section 4503.06 of the Revised Code is computed under 697
division (D) (1) of that section, the reduction shall equal one 698
of the following amounts, as applicable to the person: 699

- (i) If the person received a reduction under this section for tax year 2007, the greater of the reduction for that tax year or the amount computed under division (A) (2) (d) of this section; 700
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- (ii) If the person received, for any homestead, a reduction under division (A) of this section for tax year 2014 or under division (A) (1) of section 323.152 of the Revised Code for tax year 2013 or the person is the surviving spouse of such a person and the surviving spouse is at least fifty-nine years of age on the date the deceased spouse dies, the amount computed under division (A) (2) (d) of this section. 704
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- (iii) If the person is not described in division (A) (2) (c) (i) or (ii) of this section and the person's total income does not exceed thirty thousand dollars, as adjusted under division (A) (2) (e) of this section, the amount computed under division (A) (2) (d) of this section. 711
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- (d) The amount of the reduction under division (A) (2) (d) of this section equals the product of the following: 716
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 - (i) Twenty-five thousand dollars of the cost to the owner, or the market value at the time of purchase, whichever is greater, as those terms are used in division (D) (1) of section 4503.06 of the Revised Code, and as adjusted under division (A) (2) (e) of this section; 718
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 - (ii) The percentage from the appropriate schedule in division (D) (1) (b) of section 4503.06 of the Revised Code; 723
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 - (iii) The assessment percentage of forty per cent used in division (D) (1) (b) of section 4503.06 of the Revised Code; 725
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 - (iv) The tax rate of the taxing district in which the home has its situs. 727
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(e) The tax commissioner shall adjust the income threshold described in divisions (A) (2) (a) (iii) and (A) (2) (c) (iii) and the reduction amounts described in divisions (A) (2) (b) (i), (A) (2) (d) (i), (B) (1), (B) (2), (C) (1), and (C) (2), (D) (1), and (D) (2) of this section by completing the following calculations in September of each year: 729
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(i) Determine the percentage increase in the gross domestic product deflator determined by the bureau of economic analysis of the United States department of commerce from the first day of January of the preceding calendar year to the last day of December of the preceding calendar year; 735
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(ii) Multiply that percentage increase by the total income threshold or reduction amount for the ensuing tax year, as applicable; 740
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(iii) Add the resulting product to the total income threshold or reduction amount, as applicable for the ensuing tax year; 743
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(iv) Round the resulting sum to the nearest multiple of one hundred dollars. 746
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The commissioner shall certify the amount resulting from each adjustment to each county auditor not later than the first day of December each year. The certified amount applies to the second ensuing tax year. The commissioner shall not make the applicable adjustment in any calendar year in which the amount resulting from the adjustment would be less than the total income threshold or the reduction amount for the ensuing tax year. 748
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(B) (1) The manufactured home tax levied pursuant to division (C) of section 4503.06 of the Revised Code on a 756
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manufactured or mobile home that is owned and occupied by a
disabled veteran shall be reduced for any tax year for which an
application for such reduction has been approved, provided the
disabled veteran did not acquire ownership from a person, other
than the disabled veteran's spouse, related by consanguinity or
affinity for the purpose of qualifying for the reduction. An
owner includes an owner within the meaning of division (A) (2) of
this section.

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

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

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

(2) The manufactured home tax levied pursuant to division

(C) of section 4503.06 of the Revised Code on a manufactured or mobile home that is owned and occupied by the surviving spouse of a disabled veteran shall be reduced for each tax year for which an application for such reduction has been approved. The reduction shall equal the amount of the reduction authorized under division (B) (1) (a) or (b) of this section, as applicable. An owner includes an owner within the meaning of division (A) (2) of this section. 788
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The reduction is in lieu of any reduction under section 4503.0610 of the Revised Code or division (A), (B) (1), ~~or~~ (C), or (D) of this section. The reduction applies to only one manufactured or mobile home owned and occupied by the surviving spouse of a disabled veteran. A manufactured or mobile home qualifies for a reduction in taxes under division (B) (2) of this section beginning in one of the following tax years: 796
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(a) For a surviving spouse described in division (H) (1) of section 4503.064 of the Revised Code, the year the disabled veteran dies; 803
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(b) For a surviving spouse described in division (H) (2) of section 4503.064 of the Revised Code, the first year on the first day of January of which the total disability rating described in division (F) of section 323.151 of the Revised Code has been received for the deceased spouse. 806
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In either case, the reduction shall continue through the tax year in which the surviving spouse dies or remarries. 811
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(C) The manufactured home tax levied pursuant to division (C) of section 4503.06 of the Revised Code on a manufactured or mobile home that is owned and occupied by the surviving spouse of a public service officer killed in the line of duty shall be 813
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reduced for any tax year for which an application for such
reduction has been approved, provided the surviving spouse did
not acquire ownership from a person, other than the surviving
spouse's deceased public service officer spouse, related by
consanguinity or affinity for the purpose of qualifying for the
reduction. An owner includes an owner within the meaning of
division (A) (2) of this section.

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

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

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

dies or remarries. 847

(D) The manufactured home tax levied pursuant to division 848
(C) of section 4503.06 of the Revised Code on a manufactured or 849
mobile home that is owned and occupied by a surviving spouse of 850
a qualifying service member killed in the line of duty while 851
serving in the armed services of the United States shall be 852
reduced for any tax year for which an application for the 853
reduction has been approved, provided the surviving spouse did 854
not acquire ownership from a person, other than the surviving 855
spouse's deceased spouse, related by consanguinity or affinity 856
for the purpose of qualifying for the reduction. An owner 857
includes an owner within the meaning of division (A) (2) of this 858
section. 859

(1) For manufactured and mobile homes for which the tax 860
imposed by section 4503.06 of the Revised Code is computed under 861
division (D) (2) of that section, the reduction shall equal the 862
product obtained by multiplying fifty-nine thousand three 863
hundred dollars of the true value of the property in money, as 864
adjusted under division (A) (2) (e) of this section, by the 865
amounts described in divisions (A) (2) (b) (ii) to (iv) of this 866
section. 867

(2) For manufactured and mobile homes for which the tax 868
imposed by section 4503.06 of the Revised Code is computed under 869
division (D) (1) of that section, the reduction shall equal the 870
product obtained by multiplying fifty-nine thousand three 871
hundred dollars of the cost to the owner, or the market value at 872
the time of purchase, whichever is greater, as those terms are 873
used in division (D) (1) of section 4503.06 of the Revised Code, 874
as adjusted under division (A) (2) (e) of this section, by the 875
amounts described in divisions (A) (2) (d) (ii) to (iv) of this 876

section. 877

The reduction is in lieu of any reduction under section 878
4503.0610 of the Revised Code or division (A), (B), or (C) of 879
this section. The reduction applies to only one manufactured or 880
mobile home owned and occupied by such a surviving spouse. A 881
manufactured or mobile home qualifies for a reduction in taxes 882
under division (D) of this section for the tax year in which the 883
qualifying service member dies through the tax year in which the 884
surviving spouse dies or remarries. 885

(E) If the owner or the spouse of the owner of a 886
manufactured or mobile home is eligible for a homestead 887
exemption on the land upon which the home is located, the 888
reduction to which the owner or spouse is entitled under this 889
section shall not exceed the difference between the reduction to 890
which the owner or spouse is entitled under division (A), (B), 891
or (C), or (D) of this section and the amount of the reduction 892
under the homestead exemption. 893

(E)(F) No reduction shall be made with respect to the home 894
of any person convicted of violating division (C) or (D) of 895
section 4503.066 of the Revised Code for a period of three years 896
following the conviction. 897

Sec. 4503.066. (A) (1) To obtain a tax reduction under 898
section 4503.065 of the Revised Code, the owner of the home 899
shall file an application with the county auditor of the county 900
in which the home is located. An application for reduction in 901
taxes based upon a physical disability shall be accompanied by a 902
certificate signed by a physician, and an application for 903
reduction in taxes based upon a mental disability shall be 904
accompanied by a certificate signed by a physician or 905
psychologist licensed to practice in this state. The certificate 906

shall attest to the fact that the applicant is permanently and
totally disabled, shall be in a form that the department of
taxation requires, and shall include the definition of totally
and permanently disabled as set forth in section 4503.064 of the
Revised Code. An application for reduction in taxes based upon a
disability certified as permanent and total by a state or
federal agency having the function of so classifying persons
shall be accompanied by a certificate from that agency.

An application by a disabled veteran or the surviving
spouse of a disabled veteran for the reduction under division
(B) (1) or (2) of section 4503.065 of the Revised Code shall be
accompanied by a letter or other written confirmation from the
United States department of veterans affairs, or its predecessor
or successor agency, showing that the veteran qualifies as a
disabled veteran.

An application by the surviving spouse of a public service
officer killed in the line of duty for the reduction under
division (C) of section 4503.065 of the Revised Code shall be
accompanied by a letter or other written confirmation from an
officer or employee of the board of trustees of a retirement or
pension fund in this state or another state or from the chief or
other chief executive of the department, agency, or other
employer for which the public service officer served when killed
in the line of duty affirming that the public service officer
was killed in the line of duty.

An application for the reduction under division (D) of
section 4503.065 of the Revised Code by the surviving spouse of
a qualifying service member killed in the line of duty shall be
accompanied by a copy of United States department of defense
form DD-1300 report of casualty or other documentation from a

branch of the armed forces of the United States or the United 937
States department of veterans affairs affirming or verifying 938
that the qualifying service member died under such 939
circumstances. 940

(2) Each application shall constitute a continuing 941
application for a reduction in taxes for each year in which the 942
manufactured or mobile home is occupied by the applicant. 943
Failure to receive a new application or notification under 944
division (B) of this section after an application for reduction 945
has been approved is prima-facie evidence that the original 946
applicant is entitled to the reduction calculated on the basis 947
of the information contained in the original application. The 948
original application and any subsequent application shall be in 949
the form of a signed statement and shall be filed on or before 950
the thirty-first day of December of the year preceding the year 951
for which the reduction is sought. The statement shall be on a 952
form, devised and supplied by the tax commissioner, that shall 953
require no more information than is necessary to establish the 954
applicant's eligibility for the reduction in taxes and the 955
amount of the reduction to which the applicant is entitled. The 956
form shall contain a statement that signing such application 957
constitutes a delegation of authority by the applicant to the 958
tax commissioner or the county auditor, individually or in 959
consultation with each other, to examine any tax or financial 960
records that relate to the income of the applicant as stated on 961
the application for the purpose of determining eligibility 962
under, or possible violation of, division (C) or (D) of this 963
section. The form also shall contain a statement that conviction 964
of willfully falsifying information to obtain a reduction in 965
taxes or failing to comply with division (B) of this section 966
shall result in the revocation of the right to the reduction for 967

a period of three years. 968

(3) A late application for a reduction in taxes for the 969
year preceding the year for which an original application is 970
filed may be filed with an original application. If the auditor 971
determines that the information contained in the late 972
application is correct, the auditor shall determine both the 973
amount of the reduction in taxes to which the applicant would 974
have been entitled for the current tax year had the application 975
been timely filed and approved in the preceding year, and the 976
amount the taxes levied under section 4503.06 of the Revised 977
Code for the current year would have been reduced as a result of 978
the reduction. When an applicant is permanently and totally 979
disabled on the first day of January of the year in which the 980
applicant files a late application, the auditor, in making the 981
determination of the amounts of the reduction in taxes under 982
division (A) (3) of this section, is not required to determine 983
that the applicant was permanently and totally disabled on the 984
first day of January of the preceding year. 985

The amount of the reduction in taxes pursuant to a late 986
application shall be treated as an overpayment of taxes by the 987
applicant. The auditor shall credit the amount of the 988
overpayment against the amount of the taxes or penalties then 989
due from the applicant, and, at the next succeeding settlement, 990
the amount of the credit shall be deducted from the amount of 991
any taxes or penalties distributable to the county or any taxing 992
unit in the county in the same proportions that the amount of 993
manufactured home tax levied by the county or each taxing unit 994
in the county in the current tax year bears to the amount of 995
such tax levied by the county and all such units in the county 996
in the current tax year. If, after the credit has been made, 997
there remains a balance of the overpayment, or if there are no 998

taxes or penalties due from the applicant, the auditor shall 999
refund that balance to the applicant by a warrant drawn on the 1000
county treasurer in favor of the applicant. The treasurer shall 1001
pay the warrant from the general fund of the county. If there is 1002
insufficient money in the general fund to make the payment, the 1003
treasurer shall pay the warrant out of any undivided 1004
manufactured or mobile home taxes subsequently received by the 1005
treasurer for distribution to the county or taxing district in 1006
the county that received the benefit of the overpaid taxes, in 1007
proportion to the benefits previously received, and the amount 1008
paid from the undivided funds shall be deducted from the money 1009
otherwise distributable to the county or taxing district in the 1010
county at the next or any succeeding distribution. At the next 1011
or any succeeding distribution after making the refund, the 1012
treasurer shall reimburse the general fund for any payment made 1013
from that fund by deducting the amount of that payment from the 1014
money distributable to the county or other taxing unit in the 1015
county that has received the benefit of the taxes, in proportion 1016
to the benefits previously received. On the second Monday in 1017
September of each year, the county auditor shall certify the 1018
total amount of the reductions in taxes made in the current year 1019
under division (A) (3) of this section to the tax commissioner 1020
who shall treat that amount as a reduction in taxes for the 1021
current tax year and shall make reimbursement to the county of 1022
that amount in the manner prescribed in section 4503.068 of the 1023
Revised Code, from moneys appropriated for that purpose. 1024

(B) (1) If in any year for which an application for 1025
reduction in taxes has been approved the owner no longer 1026
qualifies for the reduction, the owner shall notify the county 1027
auditor that the owner is not qualified for a reduction in 1028
taxes. 1029

(2) If the county auditor or county treasurer discovers 1030
that an owner not entitled to the reduction in manufactured home 1031
taxes under section 4503.065 of the Revised Code failed to 1032
notify the county auditor as required by division (B)(1) of this 1033
section, a charge shall be imposed against the manufactured or 1034
mobile home in the amount by which taxes were reduced under that 1035
section for each tax year the county auditor ascertains that the 1036
manufactured or mobile home was not entitled to the reduction 1037
and was owned by the current owner. Interest shall accrue in the 1038
manner prescribed by division (G)(2) of section 4503.06 of the 1039
Revised Code on the amount by which taxes were reduced for each 1040
such tax year as if the reduction became delinquent taxes at the 1041
close of the last day the second installment of taxes for that 1042
tax year could be paid without penalty. The county auditor shall 1043
notify the owner, by ordinary mail, of the charge, of the 1044
owner's right to appeal the charge, and of the manner in which 1045
the owner may appeal. The owner may appeal the imposition of the 1046
charge and interest by filing an appeal with the county board of 1047
revision not later than the last day prescribed for payment of 1048
manufactured home taxes under section 4503.06 of the Revised 1049
Code following receipt of the notice and occurring at least 1050
ninety days after receipt of the notice. The appeal shall be 1051
treated in the same manner as a complaint relating to the 1052
valuation or assessment of manufactured or mobile homes under 1053
section 5715.19 of the Revised Code. The charge and any interest 1054
shall be collected as other delinquent taxes. 1055

(3) During January of each year, the county auditor shall 1056
furnish each person whose application for reduction has been 1057
approved, by ordinary mail, a form on which to report any 1058
changes in total income, ownership, occupancy, disability, and 1059
other information earlier furnished the auditor relative to the 1060

application. The form shall be completed and returned to the 1061
auditor not later than the thirty-first day of December if the 1062
changes would affect the person's eligibility for the reduction. 1063

(C) No person shall knowingly make a false statement for 1064
the purpose of obtaining a reduction in taxes under section 1065
4503.065 of the Revised Code. 1066

(D) No person shall knowingly fail to notify the county 1067
auditor of any change required by division (B) of this section 1068
that has the effect of maintaining or securing a reduction in 1069
taxes under section 4503.065 of the Revised Code. 1070

(E) No person shall knowingly make a false statement or 1071
certification attesting to any person's physical or mental 1072
condition for purposes of qualifying such person for tax relief 1073
pursuant to sections 4503.064 to 4503.069 of the Revised Code. 1074

(F) Whoever violates division (C), (D), or (E) of this 1075
section is guilty of a misdemeanor of the fourth degree. 1076

Section 2. That existing sections 323.151, 323.152, 1077
323.153, 4503.064, 4503.065, and 4503.066 of the Revised Code 1078
are hereby repealed. 1079

Section 3. The amendment by this act of sections 323.151, 1080
323.152, and 323.153 of the Revised Code applies to tax years 1081
ending on or after the effective date of this section. The 1082
amendment by this act of sections 4503.064, 4503.065, and 1083
4503.066 of the Revised Code applies to tax years beginning on 1084
or after the effective date of this section. 1085