

**As Introduced**

**136th General Assembly**

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**H. B. No. 22**

**Representatives Lorenz, Thomas, D.**

**Cosponsors: Representatives Fischer, Williams, White, A., Deeter, Willis, Sweeney, Schmidt, Sigrist, John, Thomas, C., Hiner, Brennan, Klopfenstein, Teska**

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**A BILL**

To amend sections 323.151, 323.152, 323.153, 1  
4503.064, 4503.065, and 4503.066 of the Revised 2  
Code to authorize a full homestead exemption for 3  
surviving spouses of members of the uniformed 4  
services killed in the line of duty. 5

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

**Section 1.** That sections 323.151, 323.152, 323.153, 6  
4503.064, 4503.065, and 4503.066 of the Revised Code be amended 7  
to read as follows: 8

**Sec. 323.151.** As used in sections 323.151 to 323.159 of 9  
the Revised Code: 10

(A) (1) "Homestead" means either of the following: 11

(a) A dwelling, including a unit in a multiple-unit 12  
dwelling and a manufactured home or mobile home taxed as real 13  
property pursuant to division (B) of section 4503.06 of the 14  
Revised Code, owned and occupied as a home by an individual 15  
whose domicile is in this state and who has not acquired 16  
ownership from a person, other than the individual's spouse, 17

related by consanguinity or affinity for the purpose of 18  
qualifying for the real property tax reduction provided in 19  
section 323.152 of the Revised Code. 20

(b) A unit in a housing cooperative that is occupied as a 21  
home, but not owned, by an individual whose domicile is in this 22  
state. 23

(2) The homestead shall include so much of the land 24  
surrounding it, not exceeding one acre, as is reasonably 25  
necessary for the use of the dwelling or unit as a home. An 26  
owner includes a holder of one of the several estates in fee, a 27  
vendee in possession under a purchase agreement or a land 28  
contract, a mortgagor, a life tenant, one or more tenants with a 29  
right of survivorship, tenants in common, and a settlor of a 30  
revocable or irrevocable inter vivos trust holding the title to 31  
a homestead occupied by the settlor as of right under the trust. 32  
The tax commissioner shall adopt rules for the uniform 33  
classification and valuation of real property or portions of 34  
real property as homesteads. 35

(B) "Sixty-five years of age or older" means a person who 36  
has attained age sixty-four prior to the first day of January of 37  
the year of application for reduction in real estate taxes. 38

(C) "Total income" means modified adjusted gross income, 39  
as that term is defined in section 5747.01 of the Revised Code, 40  
of the owner and the owner's spouse for the year preceding the 41  
year in which application for a reduction in taxes is made. 42

(D) "Permanently and totally disabled" means that a person 43  
other than a disabled veteran has, on the first day of January 44  
of the year of application for reduction in real estate taxes, 45  
some impairment in body or mind that makes the person unable to 46

work at any substantially remunerative employment that the 47  
person is reasonably able to perform and that will, with 48  
reasonable probability, continue for an indefinite period of at 49  
least twelve months without any present indication of recovery 50  
therefrom or has been certified as permanently and totally 51  
disabled by a state or federal agency having the function of so 52  
classifying persons. 53

(E) "Housing cooperative" means a housing complex of at 54  
least two units that is owned and operated by a nonprofit 55  
corporation that issues a share of the corporation's stock to an 56  
individual, entitling the individual to live in a unit of the 57  
complex, and collects a monthly maintenance fee from the 58  
individual to maintain, operate, and pay the taxes of the 59  
complex. 60

(F) "Disabled veteran" means a person who is a veteran of 61  
the armed forces of the United States, including reserve 62  
components thereof, or of the national guard, who has been 63  
discharged or released from active duty in the armed forces 64  
under honorable conditions, and who has received a total 65  
disability rating or a total disability rating for compensation 66  
based on individual unemployability for a service-connected 67  
disability or combination of service-connected disabilities as 68  
prescribed in Title 38, Part 4 of the Code of Federal 69  
Regulations, as amended. 70

(G) "Public service officer" means a peace officer, 71  
firefighter, first responder, EMT-basic, EMT-I, or paramedic, or 72  
an individual holding any equivalent position in another state. 73

(H) "Killed in the line of duty" means either of the 74  
following: 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 uniformed services 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

(N) "Uniformed services" has the same meaning as in 10 112  
U.S.C. 101. 113

**Sec. 323.152.** In addition to the reduction in taxes 114  
required under section 319.302 of the Revised Code, taxes shall 115  
be reduced as provided in divisions (A) and (B) of this section. 116

(A) (1) (a) Division (A) (1) of this section applies to any 117  
of the following persons: 118

(i) A person who is permanently and totally disabled; 119

(ii) A person who is sixty-five years of age or older; 120

(iii) A person who is the surviving spouse of a deceased 121  
person who was permanently and totally disabled or sixty-five 122  
years of age or older and who applied and qualified for a 123  
reduction in taxes under this division in the year of death, 124  
provided the surviving spouse is at least fifty-nine but not 125  
sixty-five or more years of age on the date the deceased spouse 126  
dies. 127

(b) Real property taxes on a homestead owned and occupied, 128  
or a homestead in a housing cooperative occupied, by a person to 129  
whom division (A) (1) of this section applies shall be reduced 130  
for each year for which an application for the reduction has 131

been approved. The reduction shall equal one of the following 132  
amounts, as applicable to the person: 133

(i) If the person received a reduction under division (A) 134  
(1) of this section for tax year 2006, the greater of the 135  
reduction for that tax year or the amount computed under 136  
division (A) (1) (c) of this section; 137

(ii) If the person received, for any homestead, a 138  
reduction under division (A) (1) of this section for tax year 139  
2013 or under division (A) of section 4503.065 of the Revised 140  
Code for tax year 2014 or the person is the surviving spouse of 141  
such a person and the surviving spouse is at least fifty-nine 142  
years of age on the date the deceased spouse dies, the amount 143  
computed under division (A) (1) (c) of this section. 144

(iii) If the person is not described in division (A) (1) (b) 145  
(i) or (ii) of this section and the person's total income does 146  
not exceed thirty thousand dollars, as adjusted under division 147  
(A) (1) (d) of this section, the amount computed under division 148  
(A) (1) (c) of this section. 149

(c) The amount of the reduction under division (A) (1) (c) 150  
of this section equals the product of the following: 151

(i) Twenty-five thousand dollars of the true value of the 152  
property in money, as adjusted under division (A) (1) (d) of this 153  
section; 154

(ii) The assessment percentage established by the tax 155  
commissioner under division (B) of section 5715.01 of the 156  
Revised Code, not to exceed thirty-five per cent; 157

(iii) The effective tax rate used to calculate the taxes 158  
charged against the property for the current year, where 159  
"effective tax rate" is defined as in section 323.08 of the 160

Revised Code;	161
(iv) The quantity equal to one minus the sum of the	162
percentage reductions in taxes received by the property for the	163
current tax year under section 319.302 of the Revised Code and	164
division (B) of section 323.152 of the Revised 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
of this section by completing the following calculations in	169
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 191  
would be less than the total income threshold or the reduction 192  
amount for the current tax year. 193

(2) (a) Real property taxes on a homestead owned and 194  
occupied, or a homestead in a housing cooperative occupied, by a 195  
disabled veteran shall be reduced for each year for which an 196  
application for the reduction has been approved. The reduction 197  
shall equal the product obtained by multiplying fifty thousand 198  
dollars of the true value of the property in money, as adjusted 199  
under division (A) (1) (d) of this section, by the amounts 200  
described in divisions (A) (1) (c) (ii) to (iv) of this section. 201  
The reduction is in lieu of any reduction under section 323.158 202  
of the Revised Code or division (A) (1), (2) (b), ~~or (3)~~, or (4) 203  
of this section. The reduction applies to only one homestead 204  
owned and occupied by a disabled veteran. 205

(b) Real property taxes on a homestead owned and occupied, 206  
or a homestead in a housing cooperative occupied, by the 207  
surviving spouse of a disabled veteran shall be reduced for each 208  
year an application for exemption is approved. The reduction 209  
shall equal to the amount of the reduction authorized under 210  
division (A) (2) (a) of this section. 211

The reduction is in lieu of any reduction under section 212  
323.158 of the Revised Code or division (A) (1), (2) (a), ~~or (3)~~, or (4) 213  
of this section. The reduction applies to only one 214  
homestead owned and occupied by the surviving spouse of a 215  
disabled veteran. A homestead qualifies for a reduction in taxes 216  
under division (A) (2) (b) of this section beginning in one of the 217  
following tax years: 218

(i) For a surviving spouse described in division (L) (1) of 219



section 323.151 of the Revised Code, the year the disabled 220  
veteran dies; 221

(ii) For a surviving spouse described in division (L) (2) 222  
of section 323.151 of the Revised Code, the first year on the 223  
first day of January of which the total disability rating 224  
described in division (F) of that section has been received for 225  
the deceased spouse. 226

In either case, the reduction shall continue through the 227  
tax year in which the surviving spouse dies or remarries. 228

(3) Real property taxes on a homestead owned and occupied, 229  
or a homestead in a housing cooperative occupied, by the 230  
surviving spouse of a public service officer killed in the line 231  
of duty shall be reduced for each year for which an application 232  
for the reduction has been approved. The reduction shall equal 233  
the product obtained by multiplying fifty thousand dollars of 234  
the true value of the property in money, as adjusted under 235  
division (A) (1) (d) of this section, by the amounts described in 236  
divisions (A) (1) (c) (ii) to (iv) of this section. The reduction 237  
is in lieu of any reduction under section 323.158 of the Revised 238  
Code or division (A) (1) ~~or~~, (2), or (4) of this section. The 239  
reduction applies to only one homestead owned and occupied by 240  
such a surviving spouse. A homestead qualifies for a reduction 241  
in taxes under division (A) (3) of this section for the tax year 242  
in which the public service officer dies through the tax year in 243  
which the surviving spouse dies or remarries. 244

(4) Real property taxes on a homestead owned and occupied, 245  
or a homestead in a housing cooperative occupied, by a surviving 246  
spouse of a qualifying service member killed in the line of duty 247  
while serving in the uniformed services of the United States 248  
shall be reduced for each year for which an application for the 249

reduction has been approved. The reduction shall equal all 250  
current taxes charged and payable against the homestead for the 251  
tax year. The reduction is in lieu of any reduction under 252  
section 323.158 of the Revised Code or division (A) (1), (2), or 253  
(3) of this section. The reduction applies to only one homestead 254  
owned and occupied by such a surviving spouse. A homestead 255  
qualifies for a reduction in taxes under division (A) (4) of this 256  
section for the tax year in which the qualifying service member 257  
dies through the tax year in which the surviving spouse dies, 258  
remarries, or cohabitates with any individual domiciled in the 259  
homestead that is not related by consanguinity to the surviving 260  
spouse. 261

(B) To provide a partial exemption, real property taxes on 262  
any homestead, and manufactured home taxes on any manufactured 263  
or mobile home on which a manufactured home tax is assessed 264  
pursuant to division (D) (2) of section 4503.06 of the Revised 265  
Code, shall be reduced for each year for which an application 266  
for the reduction has been approved. The amount of the reduction 267  
shall equal two and one-half per cent of the amount of taxes to 268  
be levied by qualifying levies on the homestead or the 269  
manufactured or mobile home after applying section 319.301 of 270  
the Revised Code. For the purposes of this division, "qualifying 271  
levy" has the same meaning as in section 319.302 of the Revised 272  
Code. 273

(C) The reductions granted by this section do not apply to 274  
special assessments or respread of assessments levied against 275  
the homestead, and if there is a transfer of ownership 276  
subsequent to the filing of an application for a reduction in 277  
taxes, such reductions are not forfeited for such year by virtue 278  
of such transfer. 279

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

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

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

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 310  
paragraph. Not later than the first day of March each year, the 311  
corporation shall obtain applications from the county auditor's 312  
office and provide one to each new occupant. Not later than the 313  
first day of May, any occupant who may be eligible for a 314  
reduction in taxes under division (A) of section 323.152 of the 315  
Revised Code shall submit the completed application to the 316  
corporation. Not later than the fifteenth day of May, the 317  
corporation shall file all completed applications, and the 318  
information required by division (B) of section 323.159 of the 319  
Revised Code, with the county auditor of the county in which the 320  
occupants' homesteads are located. Continuing applications shall 321  
be furnished to an occupant in the manner provided in division 322  
(C) (4) of this section. 323

(1) An application for reduction based upon a physical 324  
disability shall be accompanied by a certificate signed by a 325  
physician, and an application for reduction based upon a mental 326  
disability shall be accompanied by a certificate signed by a 327  
physician or psychologist licensed to practice in this state, 328  
attesting to the fact that the applicant is permanently and 329  
totally disabled. The certificate shall be in a form that the 330  
tax commissioner requires and shall include the definition of 331  
permanently and totally disabled as set forth in section 323.151 332  
of the Revised Code. An application for reduction based upon a 333  
disability certified as permanent and total by a state or 334  
federal agency having the function of so classifying persons 335  
shall be accompanied by a certificate from that agency. 336

An application by a disabled veteran or the surviving 337  
spouse of a disabled veteran for the reduction under division 338  
(A) (2) (a) or (b) of section 323.152 of the Revised Code shall be 339  
accompanied by a letter or other written confirmation from the 340

United States department of veterans affairs, or its predecessor 341  
or successor agency, showing that the veteran qualifies as a 342  
disabled veteran. 343

An application by the surviving spouse of a public service 344  
officer killed in the line of duty for the reduction under 345  
division (A) (3) of section 323.152 of the Revised Code shall be 346  
accompanied by a letter or other written confirmation from an 347  
employee or officer of the board of trustees of a retirement or 348  
pension fund in this state or another state or from the chief or 349  
other chief executive of the department, agency, or other 350  
employer for which the public service officer served when killed 351  
in the line of duty affirming that the public service officer 352  
was killed in the line of duty. 353

An application for the reduction under division (A) (4) of 354  
section 323.152 of the Revised Code by the surviving spouse of a 355  
qualifying service member killed in the line of duty shall be 356  
accompanied by a copy of United States department of defense 357  
form DD-1300 report of casualty or other documentation from a 358  
branch of the armed forces of the United States or the United 359  
States department of veterans affairs or another federal agency 360  
affirming or verifying that the qualifying service member died 361  
under such circumstances. 362

An application for a reduction under division (A) of 363  
section 323.152 of the Revised Code constitutes a continuing 364  
application for a reduction in taxes for each year in which the 365  
dwelling is the applicant's homestead. 366

(2) An application for a reduction in taxes under division 367  
(B) of section 323.152 of the Revised Code shall be filed only 368  
if the homestead or manufactured or mobile home was transferred 369  
in the preceding year or did not qualify for and receive the 370

reduction in taxes under that division for the preceding tax 371  
year. The application for homesteads transferred in the 372  
preceding year shall be incorporated into any form used by the 373  
county auditor to administer the tax law in respect to the 374  
conveyance of real property pursuant to section 319.20 of the 375  
Revised Code or of used manufactured homes or used mobile homes 376  
as defined in section 5739.0210 of the Revised Code. The owner 377  
of a manufactured or mobile home who has elected under division 378  
(D) (4) of section 4503.06 of the Revised Code to be taxed under 379  
division (D) (2) of that section for the ensuing year may file 380  
the application at the time of making that election. The 381  
application shall contain a statement that failure by the 382  
applicant to affirm on the application that the dwelling on the 383  
property conveyed is the applicant's homestead prohibits the 384  
owner from receiving the reduction in taxes until a proper 385  
application is filed within the period prescribed by division 386  
(A) (3) of this section. Such an application constitutes a 387  
continuing application for a reduction in taxes for each year in 388  
which the dwelling is the applicant's homestead. 389

(3) Failure to receive a new application filed under 390  
division (A) (1) or (2) or notification under division (C) of 391  
this section after an application for reduction has been 392  
approved is prima-facie evidence that the original applicant is 393  
entitled to the reduction in taxes calculated on the basis of 394  
the information contained in the original application. The 395  
original application and any subsequent application, including 396  
any late application, shall be in the form of a signed statement 397  
and shall be filed on or before the thirty-first day of December 398  
of the year for which the reduction is sought. The original 399  
application and any subsequent application for a reduction in 400  
manufactured home taxes shall be filed in the year preceding the 401

year for which the reduction is sought. The statement shall be 402  
on a form, devised and supplied by the tax commissioner, which 403  
shall require no more information than is necessary to establish 404  
the applicant's eligibility for the reduction in taxes and the 405  
amount of the reduction, and, except for homesteads that are 406  
units in a housing cooperative, shall include an affirmation by 407  
the applicant that ownership of the homestead was not acquired 408  
from a person, other than the applicant's spouse, related to the 409  
owner by consanguinity or affinity for the purpose of qualifying 410  
for the real property or manufactured home tax reduction 411  
provided for in division (A) or (B) of section 323.152 of the 412  
Revised Code. The form shall contain a statement that conviction 413  
of willfully falsifying information to obtain a reduction in 414  
taxes or failing to comply with division (C) of this section 415  
results in the revocation of the right to the reduction for a 416  
period of three years. In the case of an application for a 417  
reduction in taxes for persons described in division (A) (1) (b) 418  
(iii) of section 323.152 of the Revised Code, the form shall 419  
contain a statement that signing the application constitutes a 420  
delegation of authority by the applicant to the tax commissioner 421  
or the county auditor, individually or in consultation with each 422  
other, to examine any tax or financial records relating to the 423  
income of the applicant as stated on the application for the 424  
purpose of determining eligibility for the exemption or a 425  
possible violation of division (D) or (E) of this section. 426

(B) A late application for a tax reduction for the year 427  
preceding the year in which an original application is filed, or 428  
for a reduction in manufactured home taxes for the year in which 429  
an original application is filed, may be filed with the original 430  
application. If the county auditor determines the information 431  
contained in the late application is correct, the auditor shall 432

determine the amount of the reduction in taxes to which the 433  
applicant would have been entitled for the preceding tax year 434  
had the applicant's application been timely filed and approved 435  
in that year. 436

The amount of such reduction shall be treated by the 437  
auditor as an overpayment of taxes by the applicant and shall be 438  
refunded in the manner prescribed in section 5715.22 of the 439  
Revised Code for making refunds of overpayments. The county 440  
auditor shall certify the total amount of the reductions in 441  
taxes made in the current year under this division to the tax 442  
commissioner, who shall treat the full amount thereof as a 443  
reduction in taxes for the preceding tax year and shall make 444  
reimbursement to the county therefor in the manner prescribed by 445  
section 323.156 of the Revised Code, from money appropriated for 446  
that purpose. 447

(C) (1) If, in any year after an application has been filed 448  
under division (A) (1) or (2) of this section, the owner does not 449  
qualify for a reduction in taxes on the homestead or on the 450  
manufactured or mobile home set forth on such application, the 451  
owner shall notify the county auditor that the owner is not 452  
qualified for a reduction in taxes. 453

(2) If, in any year after an application has been filed 454  
under division (A) (1) of this section, the occupant of a 455  
homestead in a housing cooperative does not qualify for a 456  
reduction in taxes on the homestead, the occupant shall notify 457  
the county auditor that the occupant is not qualified for a 458  
reduction in taxes or file a new application under division (A) 459  
(1) of this section. 460

(3) If the county auditor or county treasurer discovers 461  
that an owner of property or occupant of a homestead in a 462



housing cooperative not entitled to the reduction in taxes under 463  
division (A) or (B) of section 323.152 of the Revised Code 464  
failed to notify the county auditor as required by division (C) 465  
(1) or (2) of this section, a charge shall be imposed against 466  
the property in the amount by which taxes were reduced under 467  
that division for each tax year the county auditor ascertains 468  
that the property was not entitled to the reduction and was 469  
owned by the current owner or, in the case of a homestead in a 470  
housing cooperative, occupied by the current occupant. Interest 471  
shall accrue in the manner prescribed by division (B) of section 472  
323.121 or division (G) (2) of section 4503.06 of the Revised 473  
Code on the amount by which taxes were reduced for each such tax 474  
year as if the reduction became delinquent taxes at the close of 475  
the last day the second installment of taxes for that tax year 476  
could be paid without penalty. The county auditor shall notify 477  
the owner or occupant, by ordinary mail, of the charge, of the 478  
owner's or occupant's right to appeal the charge, and of the 479  
manner in which the owner or occupant may appeal. The owner or 480  
occupant may appeal the imposition of the charge and interest by 481  
filing an appeal with the county board of revision not later 482  
than the last day prescribed for payment of real and public 483  
utility property taxes under section 323.12 of the Revised Code 484  
following receipt of the notice and occurring at least ninety 485  
days after receipt of the notice. The appeal shall be treated in 486  
the same manner as a complaint relating to the valuation or 487  
assessment of real property under Chapter 5715. of the Revised 488  
Code. The charge and any interest shall be collected as other 489  
delinquent taxes. 490

(4) Each year during January, the county auditor shall 491  
furnish by ordinary mail a continuing application to each person 492  
receiving a reduction under division (A) of section 323.152 of 493

the Revised Code. The continuing application shall be used to 494  
report changes in total income, ownership, occupancy, 495  
disability, and other information earlier furnished the auditor 496  
relative to the reduction in taxes on the property. The 497  
continuing application shall be returned to the auditor not 498  
later than the thirty-first day of December; provided, that if 499  
such changes do not affect the status of the homestead exemption 500  
or the amount of the reduction to which the owner is entitled 501  
under division (A) of section 323.152 of the Revised Code or to 502  
which the occupant is entitled under section 323.159 of the 503  
Revised Code, the application does not need to be returned. 504

(5) Each year during February, the county auditor, except 505  
as otherwise provided in this paragraph, shall furnish by 506  
ordinary mail an original application to the owner, as of the 507  
first day of January of that year, of a homestead or a 508  
manufactured or mobile home that transferred during the 509  
preceding calendar year and that qualified for and received a 510  
reduction in taxes under division (B) of section 323.152 of the 511  
Revised Code for the preceding tax year. In order to receive the 512  
reduction under that division, the owner shall file the 513  
application with the county auditor not later than the thirty- 514  
first day of December. If the application is not timely filed, 515  
the auditor shall not grant a reduction in taxes for the 516  
homestead for the current year, and shall notify the owner that 517  
the reduction in taxes has not been granted, in the same manner 518  
prescribed under section 323.154 of the Revised Code for 519  
notification of denial of an application. Failure of an owner to 520  
receive an application does not excuse the failure of the owner 521  
to file an original application. The county auditor is not 522  
required to furnish an application under this paragraph for any 523  
homestead for which application has previously been made on a 524

form incorporated into any form used by the county auditor to 525  
administer the tax law in respect to the conveyance of real 526  
property or of used manufactured homes or used mobile homes, and 527  
an owner who previously has applied on such a form is not 528  
required to return an application furnished under this 529  
paragraph. 530

(D) No person shall knowingly make a false statement for 531  
the purpose of obtaining a reduction in the person's real 532  
property or manufactured home taxes under section 323.152 of the 533  
Revised Code. 534

(E) No person shall knowingly fail to notify the county 535  
auditor of changes required by division (C) of this section that 536  
have the effect of maintaining or securing a reduction in taxes 537  
under section 323.152 of the Revised Code. 538

(F) No person shall knowingly make a false statement or 539  
certification attesting to any person's physical or mental 540  
condition for purposes of qualifying such person for tax relief 541  
pursuant to sections 323.151 to 323.159 of the Revised Code. 542

**Sec. 4503.064.** As used in sections 4503.064 to 4503.069 of 543  
the Revised Code: 544

(A) "Sixty-five years of age or older" means a person who 545  
will be age sixty-five or older in the calendar year following 546  
the year of application for reduction in the assessable value of 547  
the person's manufactured or mobile home. 548

(B) "Permanently and totally disabled" means that a person 549  
other than a disabled veteran has, on the first day of January 550  
of the year of application, including late application, for 551  
reduction in the assessable value of a manufactured or mobile 552  
home, some impairment in body or mind that makes the person 553

unable to work at any substantially remunerative employment 554  
which the person is reasonably able to perform and which will, 555  
with reasonable probability, continue for an indefinite period 556  
of at least twelve months without any present indication of 557  
recovery therefrom or has been certified as permanently and 558  
totally disabled by a state or federal agency having the 559  
function of so classifying persons. 560

(C) "Homestead exemption" means the reduction in taxes 561  
allowed under division (A) of section 323.152 of the Revised 562  
Code for the year in which an application is filed under section 563  
4503.066 of the Revised Code. 564

(D) "Manufactured home" has the meaning given in division 565  
(C) (4) of section 3781.06 of the Revised Code, and includes a 566  
structure consisting of two manufactured homes that were 567  
purchased either together or separately and are combined to form 568  
a single dwelling, but does not include a manufactured home that 569  
is taxed as real property pursuant to division (B) of section 570  
4503.06 of the Revised Code. 571

(E) "Mobile home" has the meaning given in division (O) of 572  
section 4501.01 of the Revised Code and includes a structure 573  
consisting of two mobile homes that were purchased together or 574  
separately and combined to form a single dwelling, but does not 575  
include a mobile home that is taxed as real property pursuant to 576  
division (B) of section 4503.06 of the Revised Code. 577

(F) "Late application" means an application filed with an 578  
original application under division (A) (3) of section 4503.066 579  
of the Revised Code. 580

(G) "Total income," "disabled veteran," "public service 581  
officer," "qualifying service member," "uniformed services," and 582

"killed in the line of duty" have the same meanings as in 583  
section 323.151 of the Revised Code. 584

(H) "Surviving spouse of a disabled veteran" means either 585  
of the following: 586

(1) The spouse of a disabled veteran who occupied the 587  
manufactured or mobile home when the disabled veteran died and 588  
who acquires ownership of the manufactured or mobile home; 589

(2) The surviving spouse of an individual to which all of 590  
the following apply, provided the surviving spouse occupies the 591  
manufactured or mobile home when that individual dies and who, 592  
following that individual's death, acquires ownership of the 593  
manufactured or mobile home: 594

(a) The individual dies before receiving a total 595  
disability rating described in division (F) of section 323.151 596  
of the Revised Code. 597

(b) The individual otherwise qualifies as a disabled 598  
veteran. 599

(c) The individual owns and occupies a manufactured or 600  
mobile home. 601

**Sec. 4503.065.** (A) (1) Division (A) of this section applies 602  
to any of the following persons: 603

(a) An individual who is permanently and totally disabled; 604

(b) An individual who is sixty-five years of age or older; 605

(c) An individual who is the surviving spouse of a 606  
deceased person who was permanently and totally disabled or 607  
sixty-five years of age or older and who applied and qualified 608  
for a reduction in assessable value under this section in the 609

year of death, provided the surviving spouse is at least fifty- 610  
nine but not sixty-five or more years of age on the date the 611  
deceased spouse dies. 612

(2) The manufactured home tax on a manufactured or mobile 613  
home that is paid pursuant to division (C) of section 4503.06 of 614  
the Revised Code and that is owned and occupied as a home by an 615  
individual whose domicile is in this state and to whom this 616  
section applies, shall be reduced for any tax year for which an 617  
application for such reduction has been approved, provided the 618  
individual did not acquire ownership from a person, other than 619  
the individual's spouse, related by consanguinity or affinity 620  
for the purpose of qualifying for the reduction. An owner 621  
includes a settlor of a revocable or irrevocable inter vivos 622  
trust holding the title to a manufactured or mobile home 623  
occupied by the settlor as of right under the trust. 624

(a) For manufactured and mobile homes for which the tax 625  
imposed by section 4503.06 of the Revised Code is computed under 626  
division (D) (2) of that section, the reduction shall equal one 627  
of the following amounts, as applicable to the person: 628

(i) If the person received a reduction under this section 629  
for tax year 2007, the greater of the reduction for that tax 630  
year or the amount computed under division (A) (2) (b) of this 631  
section; 632

(ii) If the person received, for any homestead, a 633  
reduction under division (A) of this section for tax year 2014 634  
or under division (A) (1) of section 323.152 of the Revised Code 635  
for tax year 2013 or the person is the surviving spouse of such 636  
a person and the surviving spouse is at least fifty-nine years 637  
of age on the date the deceased spouse dies, the amount computed 638  
under division (A) (2) (b) of this section. 639

(iii) If the person is not described in division (A) (2) (a) 640  
(i) or (ii) of this section and the person's total income does 641  
not exceed thirty thousand dollars, as adjusted under division 642  
(A) (2) (e) of this section, the amount computed under division 643  
(A) (2) (b) of this section. 644

(b) The amount of the reduction under division (A) (2) (b) 645  
of this section equals the product of the following: 646

(i) Twenty-five thousand dollars of the true value of the 647  
property in money, as adjusted under division (A) (2) (e) of this 648  
section; 649

(ii) The assessment percentage established by the tax 650  
commissioner under division (B) of section 5715.01 of the 651  
Revised Code, not to exceed thirty-five per cent; 652

(iii) The effective tax rate used to calculate the taxes 653  
charged against the property for the current year, where 654  
"effective tax rate" is defined as in section 323.08 of the 655  
Revised Code; 656

(iv) The quantity equal to one minus the sum of the 657  
percentage reductions in taxes received by the property for the 658  
current tax year under section 319.302 of the Revised Code and 659  
division (B) of section 323.152 of the Revised Code. 660

(c) For manufactured and mobile homes for which the tax 661  
imposed by section 4503.06 of the Revised Code is computed under 662  
division (D) (1) of that section, the reduction shall equal one 663  
of the following amounts, as applicable to the person: 664

(i) If the person received a reduction under this section 665  
for tax year 2007, the greater of the reduction for that tax 666  
year or the amount computed under division (A) (2) (d) of this 667  
section; 668

(ii) If the person received, for any homestead, a 669  
reduction under division (A) of this section for tax year 2014 670  
or under division (A) (1) of section 323.152 of the Revised Code 671  
for tax year 2013 or the person is the surviving spouse of such 672  
a person and the surviving spouse is at least fifty-nine years 673  
of age on the date the deceased spouse dies, the amount computed 674  
under division (A) (2) (d) of this section. 675

(iii) If the person is not described in division (A) (2) (c) 676  
(i) or (ii) of this section and the person's total income does 677  
not exceed thirty thousand dollars, as adjusted under division 678  
(A) (2) (e) of this section, the amount computed under division 679  
(A) (2) (d) of this section. 680

(d) The amount of the reduction under division (A) (2) (d) 681  
of this section equals the product of the following: 682

(i) Twenty-five thousand dollars of the cost to the owner, 683  
or the market value at the time of purchase, whichever is 684  
greater, as those terms are used in division (D) (1) of section 685  
4503.06 of the Revised Code, and as adjusted under division (A) 686  
(2) (e) of this section; 687

(ii) The percentage from the appropriate schedule in 688  
division (D) (1) (b) of section 4503.06 of the Revised Code; 689

(iii) The assessment percentage of forty per cent used in 690  
division (D) (1) (b) of section 4503.06 of the Revised Code; 691

(iv) The tax rate of the taxing district in which the home 692  
has its situs. 693

(e) The tax commissioner shall adjust the income threshold 694  
described in divisions (A) (2) (a) (iii) and (A) (2) (c) (iii) and the 695  
reduction amounts described in divisions (A) (2) (b) (i), (A) (2) (d) 696  
(i), (B) (1), (B) (2), (C) (1), and (C) (2) of this section by 697



completing the following calculations in September of each year:	698
(i) Determine the percentage increase in the gross	699
domestic product deflator determined by the bureau of economic	700
analysis of the United States department of commerce from the	701
first day of January of the preceding calendar year to the last	702
day of December of the preceding calendar year;	703
(ii) Multiply that percentage increase by the total income	704
threshold or reduction amount for the ensuing tax year, as	705
applicable;	706
(iii) Add the resulting product to the total income	707
threshold or reduction amount, as applicable for the ensuing tax	708
year;	709
(iv) Round the resulting sum to the nearest multiple of	710
one hundred dollars.	711
The commissioner shall certify the amount resulting from	712
each adjustment to each county auditor not later than the first	713
day of December each year. The certified amount applies to the	714
second ensuing tax year. The commissioner shall not make the	715
applicable adjustment in any calendar year in which the amount	716
resulting from the adjustment would be less than the total	717
income threshold or the reduction amount for the ensuing tax	718
year.	719
(B) (1) The manufactured home tax levied pursuant to	720
division (C) of section 4503.06 of the Revised Code on a	721
manufactured or mobile home that is owned and occupied by a	722
disabled veteran shall be reduced for any tax year for which an	723
application for such reduction has been approved, provided the	724
disabled veteran did not acquire ownership from a person, other	725
than the disabled veteran's spouse, related by consanguinity or	726

affinity for the purpose of qualifying for the reduction. An 727  
owner includes an owner within the meaning of division (A) (2) of 728  
this section. 729

(a) For manufactured and mobile homes for which the tax 730  
imposed by section 4503.06 of the Revised Code is computed under 731  
division (D) (2) of that section, the reduction shall equal the 732  
product obtained by multiplying fifty thousand dollars of the 733  
true value of the property in money, as adjusted under division 734  
(A) (2) (e) of this section, by the amounts described in divisions 735  
(A) (2) (b) (ii) to (iv) of this section. 736

(b) For manufactured and mobile homes for which the tax 737  
imposed by section 4503.06 of the Revised Code is computed under 738  
division (D) (1) of that section, the reduction shall equal the 739  
product obtained by multiplying fifty thousand dollars of the 740  
cost to the owner, or the market value at the time of purchase, 741  
whichever is greater, as those terms are used in division (D) (1) 742  
of section 4503.06 of the Revised Code, as adjusted under 743  
division (A) (2) (e) of this section, by the amounts described in 744  
divisions (A) (2) (d) (ii) to (iv) of this section. 745

The reduction is in lieu of any reduction under section 746  
4503.0610 of the Revised Code or division (A), (B) (2), ~~or (C)~~,  747  
or (D) of this section. The reduction applies to only one 748  
manufactured or mobile home owned and occupied by a disabled 749  
veteran. 750

(2) The manufactured home tax levied pursuant to division 751  
(C) of section 4503.06 of the Revised Code on a manufactured or 752  
mobile home that is owned and occupied by the surviving spouse 753  
of a disabled veteran shall be reduced for each tax year for 754  
which an application for such reduction has been approved. The 755  
reduction shall equal the amount of the reduction authorized 756

under division (B) (1) (a) or (b) of this section, as applicable. 757  
An owner includes an owner within the meaning of division (A) (2) 758  
of this section. 759

The reduction is in lieu of any reduction under section 760  
4503.0610 of the Revised Code or division (A), (B) (1), ~~or (C)~~,  761  
or (D) of this section. The reduction applies to only one 762  
manufactured or mobile home owned and occupied by the surviving 763  
spouse of a disabled veteran. A manufactured or mobile home 764  
qualifies for a reduction in taxes under division (B) (2) of this 765  
section beginning in one of the following tax years: 766

(a) For a surviving spouse described in division (H) (1) of 767  
section 4503.064 of the Revised Code, the year the disabled 768  
veteran dies; 769

(b) For a surviving spouse described in division (H) (2) of 770  
section 4503.064 of the Revised Code, the first year on the 771  
first day of January of which the total disability rating 772  
described in division (F) of section 323.151 of the Revised Code 773  
has been received for the deceased spouse. 774

In either case, the reduction shall continue through the 775  
tax year in which the surviving spouse dies or remarries. 776

(C) The manufactured home tax levied pursuant to division 777  
(C) of section 4503.06 of the Revised Code on a manufactured or 778  
mobile home that is owned and occupied by the surviving spouse 779  
of a public service officer killed in the line of duty shall be 780  
reduced for any tax year for which an application for such 781  
reduction has been approved, provided the surviving spouse did 782  
not acquire ownership from a person, other than the surviving 783  
spouse's deceased public service officer spouse, related by 784  
consanguinity or affinity for the purpose of qualifying for the 785

reduction. An owner includes an owner within the meaning of 786  
division (A) (2) of this section. 787

(1) For manufactured and mobile homes for which the tax 788  
imposed by section 4503.06 of the Revised Code is computed under 789  
division (D) (2) of that section, the reduction shall equal the 790  
product obtained by multiplying fifty thousand dollars of the 791  
true value of the property in money, as adjusted under division 792  
(A) (2) (e) of this section, by the amounts described in divisions 793  
(A) (2) (b) (ii) to (iv) of this section. 794

(2) For manufactured and mobile homes for which the tax 795  
imposed by section 4503.06 of the Revised Code is computed under 796  
division (D) (1) of that section, the reduction shall equal the 797  
product obtained by multiplying fifty thousand dollars of the 798  
cost to the owner, or the market value at the time of purchase, 799  
whichever is greater, as those terms are used in division (D) (1) 800  
of section 4503.06 of the Revised Code, as adjusted under 801  
division (A) (2) (e) of this section, by the amounts described in 802  
divisions (A) (2) (d) (ii) to (iv) of this section. 803

The reduction is in lieu of any reduction under section 804  
4503.0610 of the Revised Code or division (A) ~~or~~, (B), or (D) 805  
of this section. The reduction applies to only one manufactured 806  
or mobile home owned and occupied by such a surviving spouse. A 807  
manufactured or mobile home qualifies for a reduction in taxes 808  
under this division for the tax year in which the public service 809  
officer dies through the tax year in which the surviving spouse 810  
dies or remarries. 811

(D) The manufactured home tax levied pursuant to division 812  
(C) of section 4503.06 of the Revised Code on a manufactured or 813  
mobile home that is owned and occupied by a surviving spouse of 814  
a qualifying service member killed in the line of duty while 815

servicing in the uniformed services of the United States shall be 816  
reduced for any tax year for which an application for the 817  
reduction has been approved, provided the surviving spouse did 818  
not acquire ownership from a person, other than the surviving 819  
spouse's deceased spouse, related by consanguinity or affinity 820  
for the purpose of qualifying for the reduction. An owner 821  
includes an owner within the meaning of division (A)(2) of this 822  
section. 823

The reduction shall equal the current taxes, as that term 824  
is defined in section 4503.06 of the Revised Code, charged 825  
against the manufactured or mobile home for the tax year. The 826  
reduction is in lieu of any reduction under section 4503.0610 of 827  
the Revised Code or division (A), (B), or (C) of this section. 828  
The reduction applies to only one manufactured or mobile home 829  
owned and occupied by such a surviving spouse. A manufactured or 830  
mobile home qualifies for a reduction in taxes under division 831  
(D) of this section for the tax year in which the qualifying 832  
service member dies through the tax year in which the surviving 833  
spouse dies, remarries, or cohabitates with any individual 834  
domiciled in the homestead that is not related by consanguinity 835  
to the surviving spouse. 836

(E) If the owner or the spouse of the owner of a 837  
manufactured or mobile home is eligible for a homestead 838  
exemption on the land upon which the home is located, the 839  
reduction to which the owner or spouse is entitled under this 840  
section shall not exceed the difference between the reduction to 841  
which the owner or spouse is entitled under division (A), (B), 842  
~~or~~ (C), or (D) of this section and the amount of the reduction 843  
under the homestead exemption. 844

~~(E)~~ (F) No reduction shall be made with respect to the 845

home of any person convicted of violating division (C) or (D) of 846  
section 4503.066 of the Revised Code for a period of three years 847  
following the conviction. 848

**Sec. 4503.066.** (A) (1) To obtain a tax reduction under 849  
section 4503.065 of the Revised Code, the owner of the home 850  
shall file an application with the county auditor of the county 851  
in which the home is located. An application for reduction in 852  
taxes based upon a physical disability shall be accompanied by a 853  
certificate signed by a physician, and an application for 854  
reduction in taxes based upon a mental disability shall be 855  
accompanied by a certificate signed by a physician or 856  
psychologist licensed to practice in this state. The certificate 857  
shall attest to the fact that the applicant is permanently and 858  
totally disabled, shall be in a form that the department of 859  
taxation requires, and shall include the definition of totally 860  
and permanently disabled as set forth in section 4503.064 of the 861  
Revised Code. An application for reduction in taxes based upon a 862  
disability certified as permanent and total by a state or 863  
federal agency having the function of so classifying persons 864  
shall be accompanied by a certificate from that agency. 865

An application by a disabled veteran or the surviving 866  
spouse of a disabled veteran for the reduction under division 867  
(B) (1) or (2) of section 4503.065 of the Revised Code shall be 868  
accompanied by a letter or other written confirmation from the 869  
United States department of veterans affairs, or its predecessor 870  
or successor agency, showing that the veteran qualifies as a 871  
disabled veteran. 872

An application by the surviving spouse of a public service 873  
officer killed in the line of duty for the reduction under 874  
division (C) of section 4503.065 of the Revised Code shall be 875

accompanied by a letter or other written confirmation from an 876  
officer or employee of the board of trustees of a retirement or 877  
pension fund in this state or another state or from the chief or 878  
other chief executive of the department, agency, or other 879  
employer for which the public service officer served when killed 880  
in the line of duty affirming that the public service officer 881  
was killed in the line of duty. 882

An application for the reduction under division (D) of 883  
section 4503.065 of the Revised Code by the surviving spouse of 884  
a qualifying service member killed in the line of duty shall be 885  
accompanied by a copy of United States department of defense 886  
form DD-1300 report of casualty or other documentation from a 887  
branch of the armed forces of the United States or the United 888  
States department of veterans affairs or another federal agency 889  
affirming or verifying that the qualifying service member died 890  
under such circumstances. 891

(2) Each application shall constitute a continuing 892  
application for a reduction in taxes for each year in which the 893  
manufactured or mobile home is occupied by the applicant. 894  
Failure to receive a new application or notification under 895  
division (B) of this section after an application for reduction 896  
has been approved is prima-facie evidence that the original 897  
applicant is entitled to the reduction calculated on the basis 898  
of the information contained in the original application. The 899  
original application and any subsequent application shall be in 900  
the form of a signed statement and shall be filed on or before 901  
the thirty-first day of December of the year preceding the year 902  
for which the reduction is sought. The statement shall be on a 903  
form, devised and supplied by the tax commissioner, that shall 904  
require no more information than is necessary to establish the 905  
applicant's eligibility for the reduction in taxes and the 906

amount of the reduction to which the applicant is entitled. The 907  
form shall contain a statement that signing such application 908  
constitutes a delegation of authority by the applicant to the 909  
tax commissioner or the county auditor, individually or in 910  
consultation with each other, to examine any tax or financial 911  
records that relate to the income of the applicant as stated on 912  
the application for the purpose of determining eligibility 913  
under, or possible violation of, division (C) or (D) of this 914  
section. The form also shall contain a statement that conviction 915  
of willfully falsifying information to obtain a reduction in 916  
taxes or failing to comply with division (B) of this section 917  
shall result in the revocation of the right to the reduction for 918  
a period of three years. 919

(3) A late application for a reduction in taxes for the 920  
year preceding the year for which an original application is 921  
filed may be filed with an original application. If the auditor 922  
determines that the information contained in the late 923  
application is correct, the auditor shall determine both the 924  
amount of the reduction in taxes to which the applicant would 925  
have been entitled for the current tax year had the application 926  
been timely filed and approved in the preceding year, and the 927  
amount the taxes levied under section 4503.06 of the Revised 928  
Code for the current year would have been reduced as a result of 929  
the reduction. When an applicant is permanently and totally 930  
disabled on the first day of January of the year in which the 931  
applicant files a late application, the auditor, in making the 932  
determination of the amounts of the reduction in taxes under 933  
division (A) (3) of this section, is not required to determine 934  
that the applicant was permanently and totally disabled on the 935  
first day of January of the preceding year. 936

The amount of the reduction in taxes pursuant to a late 937



application shall be treated as an overpayment of taxes by the 938  
applicant. The auditor shall credit the amount of the 939  
overpayment against the amount of the taxes or penalties then 940  
due from the applicant, and, at the next succeeding settlement, 941  
the amount of the credit shall be deducted from the amount of 942  
any taxes or penalties distributable to the county or any taxing 943  
unit in the county that has received the benefit of the taxes or 944  
penalties previously overpaid, in proportion to the benefits 945  
previously received. If, after the credit has been made, there 946  
remains a balance of the overpayment, or if there are no taxes 947  
or penalties due from the applicant, the auditor shall refund 948  
that balance to the applicant by a warrant drawn on the county 949  
treasurer in favor of the applicant. The treasurer shall pay the 950  
warrant from the general fund of the county. If there is 951  
insufficient money in the general fund to make the payment, the 952  
treasurer shall pay the warrant out of any undivided 953  
manufactured or mobile home taxes subsequently received by the 954  
treasurer for distribution to the county or taxing district in 955  
the county that received the benefit of the overpaid taxes, in 956  
proportion to the benefits previously received, and the amount 957  
paid from the undivided funds shall be deducted from the money 958  
otherwise distributable to the county or taxing district in the 959  
county at the next or any succeeding distribution. At the next 960  
or any succeeding distribution after making the refund, the 961  
treasurer shall reimburse the general fund for any payment made 962  
from that fund by deducting the amount of that payment from the 963  
money distributable to the county or other taxing unit in the 964  
county that has received the benefit of the taxes, in proportion 965  
to the benefits previously received. On the second Monday in 966  
September of each year, the county auditor shall certify the 967  
total amount of the reductions in taxes made in the current year 968  
under division (A) (3) of this section to the tax commissioner 969

who shall treat that amount as a reduction in taxes for the 970  
current tax year and shall make reimbursement to the county of 971  
that amount in the manner prescribed in section 4503.068 of the 972  
Revised Code, from moneys appropriated for that purpose. 973

(B) (1) If in any year for which an application for 974  
reduction in taxes has been approved the owner no longer 975  
qualifies for the reduction, the owner shall notify the county 976  
auditor that the owner is not qualified for a reduction in 977  
taxes. 978

(2) If the county auditor or county treasurer discovers 979  
that an owner not entitled to the reduction in manufactured home 980  
taxes under section 4503.065 of the Revised Code failed to 981  
notify the county auditor as required by division (B) (1) of this 982  
section, a charge shall be imposed against the manufactured or 983  
mobile home in the amount by which taxes were reduced under that 984  
section for each tax year the county auditor ascertains that the 985  
manufactured or mobile home was not entitled to the reduction 986  
and was owned by the current owner. Interest shall accrue in the 987  
manner prescribed by division (G) (2) of section 4503.06 of the 988  
Revised Code on the amount by which taxes were reduced for each 989  
such tax year as if the reduction became delinquent taxes at the 990  
close of the last day the second installment of taxes for that 991  
tax year could be paid without penalty. The county auditor shall 992  
notify the owner, by ordinary mail, of the charge, of the 993  
owner's right to appeal the charge, and of the manner in which 994  
the owner may appeal. The owner may appeal the imposition of the 995  
charge and interest by filing an appeal with the county board of 996  
revision not later than the last day prescribed for payment of 997  
manufactured home taxes under section 4503.06 of the Revised 998  
Code following receipt of the notice and occurring at least 999  
ninety days after receipt of the notice. The appeal shall be 1000

treated in the same manner as a complaint relating to the 1001  
valuation or assessment of manufactured or mobile homes under 1002  
section 5715.19 of the Revised Code. The charge and any interest 1003  
shall be collected as other delinquent taxes. 1004

(3) During January of each year, the county auditor shall 1005  
furnish each person whose application for reduction has been 1006  
approved, by ordinary mail, a form on which to report any 1007  
changes in total income, ownership, occupancy, disability, and 1008  
other information earlier furnished the auditor relative to the 1009  
application. The form shall be completed and returned to the 1010  
auditor not later than the thirty-first day of December if the 1011  
changes would affect the person's eligibility for the reduction. 1012

(C) No person shall knowingly make a false statement for 1013  
the purpose of obtaining a reduction in taxes under section 1014  
4503.065 of the Revised Code. 1015

(D) No person shall knowingly fail to notify the county 1016  
auditor of any change required by division (B) of this section 1017  
that has the effect of maintaining or securing a reduction in 1018  
taxes under section 4503.065 of the Revised Code. 1019

(E) No person shall knowingly make a false statement or 1020  
certification attesting to any person's physical or mental 1021  
condition for purposes of qualifying such person for tax relief 1022  
pursuant to sections 4503.064 to 4503.069 of the Revised Code. 1023

(F) Whoever violates division (C), (D), or (E) of this 1024  
section is guilty of a misdemeanor of the fourth degree. 1025

**Section 2.** That existing sections 323.151, 323.152, 1026  
323.153, 4503.064, 4503.065, and 4503.066 of the Revised Code 1027  
are hereby repealed. 1028

**Section 3.** The amendment by this act of sections 323.151, 1029

323.152, and 323.153 of the Revised Code applies to tax years 1030  
ending on or after the effective date of this section. The 1031  
amendment by this act of sections 4503.064, 4503.065, and 1032  
4503.066 of the Revised Code applies to tax years beginning on 1033  
or after the effective date of this section. 1034

**Section 4.** The General Assembly, applying the principle 1035  
stated in division (B) of section 1.52 of the Revised Code that 1036  
amendments are to be harmonized if reasonably capable of 1037  
simultaneous operation, finds that the following sections, 1038  
presented in this act as composites of the sections as amended 1039  
by the acts indicated, are the resulting versions of the 1040  
sections in effect prior to the effective date of the sections 1041  
as presented in this act: 1042

Section 323.152 of the Revised Code as amended by both 1043  
H.B. 33 and S.B. 43 of the 135th General Assembly. 1044

Section 4503.065 of the Revised Code as amended by both 1045  
H.B. 33 and S.B. 43 of the 135th General Assembly. 1046