

As Introduced

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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**

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,	77
including heart attack or other fatal injury or illness caused	78
while in the line of duty.	79
(I) "Peace officer" has the same meaning as in section	80
2935.01 of the Revised Code.	81
(J) "Firefighter" means a firefighter, whether paid or	82
volunteer, of a lawfully constituted fire department.	83
(K) "First responder," "EMT-basic," "EMT-I," and	84
"paramedic" have the same meanings as in section 4765.01 of the	85
Revised Code.	86
(L) "Surviving spouse of a disabled veteran" means either	87
of the following:	88
(1) The spouse of a disabled veteran who occupied the	89
homestead when the disabled veteran died and who acquires	90
ownership of the homestead or, in the case of a homestead that	91
is a unit in a housing cooperative, continues to occupy the	92
homestead;	93
(2) The surviving spouse of an individual to which all of	94
the following apply, provided the surviving spouse occupies the	95
homestead when that individual dies and who, following that	96
individual's death, acquires ownership of the homestead or, in	97
the case of a homestead that is a unit in a housing cooperative,	98
continues to occupy the homestead:	99
(a) The individual dies before receiving a total	100
disability rating described in division (F) of this section.	101
(b) The individual otherwise qualifies as a disabled	102
veteran.	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 280
section shall be applied solely as a factor for the purpose of 281
computing the reduction of taxes under this section and shall 282
not affect the total value of property in any subdivision or 283
taxing district as listed and assessed for taxation on the tax 284
lists and duplicates, or any direct or indirect limitations on 285
indebtedness of a subdivision or taxing district. If after 286
application of sections 5705.31 and 5705.32 of the Revised Code, 287
including the allocation of all levies within the ten-mill 288
limitation to debt charges to the extent therein provided, there 289
would be insufficient funds for payment of debt charges not 290
provided for by levies in excess of the ten-mill limitation, the 291
reduction of taxes provided for in sections 323.151 to 323.159 292
of the Revised Code shall be proportionately adjusted to the 293
extent necessary to provide such funds from levies within the 294
ten-mill limitation. 295

(E) No reduction shall be made on the taxes due on the 296
homestead of any person convicted of violating division (D) or 297
(E) of section 323.153 of the Revised Code for a period of three 298
years following the conviction. 299

Sec. 323.153. (A) To obtain a reduction in real property 300
taxes under division (A) or (B) of section 323.152 of the 301
Revised Code or in manufactured home taxes under division (B) of 302
section 323.152 of the Revised Code, the owner shall file an 303
application with the county auditor of the county in which the 304
owner's homestead is located. 305

To obtain a reduction in real property taxes under 306
division (A) of section 323.152 of the Revised Code, the 307
occupant of a homestead in a housing cooperative shall file an 308
application with the nonprofit corporation that owns and 309

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)~~, or (D) 747
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)~~, or (D) 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

serving 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