

**As Introduced**

**136th General Assembly**

**Regular Session**

**2025-2026**

**H. B. No. 273**

**Representative Stephens**

To amend sections 319.302, 323.152, and 4503.06 of  
the Revised Code to modify the computation of  
the owner-occupancy property tax rollback and  
the applicability of the nonbusiness property  
tax rollback.

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

**Section 1.** That sections 319.302, 323.152, and 4503.06 of  
the Revised Code be amended to read as follows:

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**Sec. 319.302.** (A) (1) Real property that is ~~not~~ intended  
primarily for use in ~~a business activity~~ farming shall qualify  
for a partial exemption from real property taxation. ~~For~~  
~~purposes of this partial exemption, "business activity" includes~~  
~~all uses of real property, except farming; leasing property for~~  
~~farming; occupying or holding property improved with single-~~  
~~family, two-family, or three-family dwellings; leasing property~~  
~~improved with single-family, two-family, or three-family~~  
~~dwellings; or holding vacant land that the county auditor~~  
~~determines will be used for farming or to develop single-family,~~  
~~two-family, or three-family dwellings.~~ For purposes of this  
partial exemption, "farming" includes leasing property for  
farming and holding vacant land that the county auditor  
determines will be used for farming but does not include land

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used for the commercial production of timber that is receiving 22  
the tax benefit under section 5713.23 or 5713.31 of the Revised 23  
Code and all improvements connected with such commercial 24  
production of timber. 25

(2) Each year, the county auditor shall review each parcel 26  
of real property to determine whether it qualifies for the 27  
partial exemption provided for by this section as of the first 28  
day of January of the current tax year. 29

(B) After complying with section 319.301 of the Revised 30  
Code, the county auditor shall reduce the remaining sums to be 31  
levied by qualifying levies against each parcel of real property 32  
that is listed on the general tax list and duplicate of real and 33  
public utility property for the current tax year and that 34  
qualifies for partial exemption under division (A) of this 35  
~~section, and against each manufactured and mobile home that is~~ 36  
~~taxed pursuant to division (D) (2) of section 4503.06 of the~~ 37  
~~Revised Code and that is on the manufactured home tax list for~~ 38  
~~the current tax year,~~ by ten per cent, to provide a partial 39  
exemption for that parcel ~~or home~~. For the purposes of this 40  
division: 41

(1) "Qualifying levy" means a levy approved at an election 42  
held before September 29, 2013; a levy within the ten-mill 43  
limitation; a levy provided for by the charter of a municipal 44  
corporation that was levied on the tax list for tax year 2013; a 45  
subsequent renewal of any such levy; or a subsequent substitute 46  
for such a levy under section 5705.199 of the Revised Code. 47

(2) "Qualifying levy" does not include any replacement 48  
imposed under section 5705.192 of the Revised Code of any levy 49  
described in division (B) (1) of this section. 50

(C) Except as otherwise provided in sections 323.152, 51  
323.158, 323.16, 505.06, and 715.263 of the Revised Code, the 52  
amount of the taxes remaining after any such reduction shall be 53  
the real and public utility property taxes charged and payable 54  
on each parcel of real property, including property that does 55  
not qualify for partial exemption under division (A) of this 56  
section, ~~and the manufactured home tax charged and payable on~~ 57  
~~each manufactured or mobile home,~~ and shall be the amounts 58  
certified to the county treasurer for collection. Upon receipt 59  
of the real and public utility property tax duplicate, the 60  
treasurer shall certify to the tax commissioner the total amount 61  
by which the real property taxes were reduced under this 62  
section, as shown on the duplicate. Such reduction shall not 63  
directly or indirectly affect the determination of the principal 64  
amount of notes that may be issued in anticipation of any tax 65  
levies or the amount of bonds or notes for any planned 66  
improvements. If after application of sections 5705.31 and 67  
5705.32 of the Revised Code and other applicable provisions of 68  
law, including divisions (F) and (I) of section 321.24 of the 69  
Revised Code, there would be insufficient funds for payment of 70  
debt charges on bonds or notes payable from taxes reduced by 71  
this section, the reduction of taxes provided for in this 72  
section shall be adjusted to the extent necessary to provide 73  
funds from such taxes. 74

(D) The tax commissioner may adopt rules governing the 75  
administration of the partial exemption provided for by this 76  
section. 77

(E) The determination of whether property qualifies for 78  
partial exemption under division (A) of this section is solely 79  
for the purpose of allowing the partial exemption under division 80  
(B) of this section. 81

**Sec. 323.152.** In addition to the reduction in taxes 82  
required under section 319.302 of the Revised Code, taxes shall 83  
be reduced as provided in divisions (A) and (B) of this section. 84

(A) (1) (a) Division (A) (1) of this section applies to any 85  
of the following persons: 86

(i) A person who is permanently and totally disabled; 87

(ii) A person who is sixty-five years of age or older; 88

(iii) A person who is the surviving spouse of a deceased 89  
person who was permanently and totally disabled or sixty-five 90  
years of age or older and who applied and qualified for a 91  
reduction in taxes under this division in the year of death, 92  
provided the surviving spouse is at least fifty-nine but not 93  
sixty-five or more years of age on the date the deceased spouse 94  
dies. 95

(b) Real property taxes on a homestead owned and occupied, 96  
or a homestead in a housing cooperative occupied, by a person to 97  
whom division (A) (1) of this section applies shall be reduced 98  
for each year for which an application for the reduction has 99  
been approved. The reduction shall equal one of the following 100  
amounts, as applicable to the person: 101

(i) If the person received a reduction under division (A) 102  
(1) of this section for tax year 2006, the greater of the 103  
reduction for that tax year or the amount computed under 104  
division (A) (1) (c) of this section; 105

(ii) If the person received, for any homestead, a 106  
reduction under division (A) (1) of this section for tax year 107  
2013 or under division (A) of section 4503.065 of the Revised 108  
Code for tax year 2014 or the person is the surviving spouse of 109  
such a person and the surviving spouse is at least fifty-nine 110

years of age on the date the deceased spouse dies, the amount 111  
computed under division (A) (1) (c) of this section. 112

(iii) If the person is not described in division (A) (1) (b) 113  
(i) or (ii) of this section and the person's total income does 114  
not exceed thirty thousand dollars, as adjusted under division 115  
(A) (1) (d) of this section, the amount computed under division 116  
(A) (1) (c) of this section. 117

(c) The amount of the reduction under division (A) (1) (c) 118  
of this section equals the product of the following: 119

(i) Twenty-five thousand dollars of the true value of the 120  
property in money, as adjusted under division (A) (1) (d) of this 121  
section; 122

(ii) The assessment percentage established by the tax 123  
commissioner under division (B) of section 5715.01 of the 124  
Revised Code, not to exceed thirty-five per cent; 125

(iii) The effective tax rate used to calculate the taxes 126  
charged against the property for the current year, where 127  
"effective tax rate" is defined as in section 323.08 of the 128  
Revised Code; 129

(iv) The quantity equal to one minus the sum of the 130  
percentage reductions in taxes received by the property for the 131  
current tax year under section 319.302 of the Revised Code and 132  
division (B) of section 323.152 of the Revised Code. 133

(d) The tax commissioner shall adjust the total income 134  
threshold described in division (A) (1) (b) (iii) and the reduction 135  
amounts described in divisions (A) (1) (c) (i), (A) (2), and (A) (3) 136  
of this section by completing the following calculations in 137  
September of each year: 138

(i) Determine the percentage increase in the gross 139  
domestic product deflator determined by the bureau of economic 140  
analysis of the United States department of commerce from the 141  
first day of January of the preceding calendar year to the last 142  
day of December of the preceding calendar year; 143

(ii) Multiply that percentage increase by the total income 144  
threshold or reduction amount for the current tax year, as 145  
applicable; 146

(iii) Add the resulting product to the total income 147  
threshold or the reduction amount, as applicable, for the 148  
current tax year; 149

(iv) Round the resulting sum to the nearest multiple of 150  
one hundred dollars. 151

The commissioner shall certify the amount resulting from 152  
each adjustment to each county auditor not later than the first 153  
day of December each year. The certified total income threshold 154  
amount applies to the following tax year for persons described 155  
in division (A) (1) (b) (iii) of this section. The certified 156  
reduction amount applies to the following tax year. The 157  
commissioner shall not make the applicable adjustment in any 158  
calendar year in which the amount resulting from the adjustment 159  
would be less than the total income threshold or the reduction 160  
amount for the current tax year. 161

(2) (a) Real property taxes on a homestead owned and 162  
occupied, or a homestead in a housing cooperative occupied, by a 163  
disabled veteran shall be reduced for each year for which an 164  
application for the reduction has been approved. The reduction 165  
shall equal the product obtained by multiplying fifty thousand 166  
dollars of the true value of the property in money, as adjusted 167

under division (A) (1) (d) of this section, by the amounts 168  
described in divisions (A) (1) (c) (ii) to (iv) of this section. 169  
The reduction is in lieu of any reduction under section 323.158 170  
of the Revised Code or division (A) (1), (2) (b), or (3) of this 171  
section. The reduction applies to only one homestead owned and 172  
occupied by a disabled veteran. 173

(b) Real property taxes on a homestead owned and occupied, 174  
or a homestead in a housing cooperative occupied, by the 175  
surviving spouse of a disabled veteran shall be reduced for each 176  
year an application for exemption is approved. The reduction 177  
shall equal to the amount of the reduction authorized under 178  
division (A) (2) (a) of this section. 179

The reduction is in lieu of any reduction under section 180  
323.158 of the Revised Code or division (A) (1), (2) (a), or (3) 181  
of this section. The reduction applies to only one homestead 182  
owned and occupied by the surviving spouse of a disabled 183  
veteran. A homestead qualifies for a reduction in taxes under 184  
division (A) (2) (b) of this section beginning in one of the 185  
following tax years: 186

(i) For a surviving spouse described in division (L) (1) of 187  
section 323.151 of the Revised Code, the year the disabled 188  
veteran dies; 189

(ii) For a surviving spouse described in division (L) (2) 190  
of section 323.151 of the Revised Code, the first year on the 191  
first day of January of which the total disability rating 192  
described in division (F) of that section has been received for 193  
the deceased spouse. 194

In either case, the reduction shall continue through the 195  
tax year in which the surviving spouse dies or remarries. 196

(3) Real property taxes on a homestead owned and occupied, 197  
or a homestead in a housing cooperative occupied, by the 198  
surviving spouse of a public service officer killed in the line 199  
of duty shall be reduced for each year for which an application 200  
for the reduction has been approved. The reduction shall equal 201  
the product obtained by multiplying fifty thousand dollars of 202  
the true value of the property in money, as adjusted under 203  
division (A) (1) (d) of this section, by the amounts described in 204  
divisions (A) (1) (c) (ii) to (iv) of this section. The reduction 205  
is in lieu of any reduction under section 323.158 of the Revised 206  
Code or division (A) (1) or (2) of this section. The reduction 207  
applies to only one homestead owned and occupied by such a 208  
surviving spouse. A homestead qualifies for a reduction in taxes 209  
under division (A) (3) of this section for the tax year in which 210  
the public service officer dies through the tax year in which 211  
the surviving spouse dies or remarries. 212

(B) To provide a partial exemption, real property taxes on 213  
any homestead, and manufactured home taxes on any manufactured 214  
or mobile home on which a manufactured home tax is assessed 215  
pursuant to division (D) (2) of section 4503.06 of the Revised 216  
Code, shall be reduced for each year for which an application 217  
for the reduction has been approved. The amount of the reduction 218  
shall equal ~~two~~ the sum of seventy-five dollars plus twelve and 219  
one-half per cent of the amount of taxes to be levied by 220  
qualifying levies on the homestead or the manufactured or mobile 221  
home after applying section 319.301 of the Revised Code. For the 222  
purposes of this division, "qualifying levy" has the same 223  
meaning as in section 319.302 of the Revised Code. 224

(C) The reductions granted by this section do not apply to 225  
special assessments or respread of assessments levied against 226  
the homestead, and if there is a transfer of ownership 227



subsequent to the filing of an application for a reduction in 228  
taxes, such reductions are not forfeited for such year by virtue 229  
of such transfer. 230

(D) The reductions in taxable value referred to in this 231  
section shall be applied solely as a factor for the purpose of 232  
computing the reduction of taxes under this section and shall 233  
not affect the total value of property in any subdivision or 234  
taxing district as listed and assessed for taxation on the tax 235  
lists and duplicates, or any direct or indirect limitations on 236  
indebtedness of a subdivision or taxing district. If after 237  
application of sections 5705.31 and 5705.32 of the Revised Code, 238  
including the allocation of all levies within the ten-mill 239  
limitation to debt charges to the extent therein provided, there 240  
would be insufficient funds for payment of debt charges not 241  
provided for by levies in excess of the ten-mill limitation, the 242  
reduction of taxes provided for in sections 323.151 to 323.159 243  
of the Revised Code shall be proportionately adjusted to the 244  
extent necessary to provide such funds from levies within the 245  
ten-mill limitation. 246

(E) No reduction shall be made on the taxes due on the 247  
homestead of any person convicted of violating division (D) or 248  
(E) of section 323.153 of the Revised Code for a period of three 249  
years following the conviction. 250

**Sec. 4503.06.** (A) The owner of each manufactured or mobile 251  
home that has acquired situs in this state shall pay either a 252  
real property tax pursuant to Title LVII of the Revised Code or 253  
a manufactured home tax pursuant to division (C) of this 254  
section. 255

(B) The owner of a manufactured or mobile home shall pay 256  
real property taxes if either of the following applies: 257

(1) The manufactured or mobile home acquired situs in the 258  
state or ownership in the home was transferred on or after 259  
January 1, 2000, and all of the following apply: 260

(a) The home is affixed to a permanent foundation as 261  
defined in division (C) (5) of section 3781.06 of the Revised 262  
Code. 263

(b) The home is located on land that is owned by the owner 264  
of the home. 265

(c) The certificate of title has been inactivated by the 266  
clerk of the court of common pleas that issued it, pursuant to 267  
division (H) of section 4505.11 of the Revised Code. 268

(2) The manufactured or mobile home acquired situs in the 269  
state or ownership in the home was transferred before January 1, 270  
2000, and all of the following apply: 271

(a) The home is affixed to a permanent foundation as 272  
defined in division (C) (5) of section 3781.06 of the Revised 273  
Code. 274

(b) The home is located on land that is owned by the owner 275  
of the home. 276

(c) The owner of the home has elected to have the home 277  
taxed as real property and, pursuant to section 4505.11 of the 278  
Revised Code, has surrendered the certificate of title to the 279  
auditor of the county containing the taxing district in which 280  
the home has its situs, together with proof that all taxes have 281  
been paid. 282

(d) The county auditor has placed the home on the real 283  
property tax list and delivered the certificate of title to the 284  
clerk of the court of common pleas that issued it and the clerk 285

has inactivated the certificate. 286

(C) (1) Any mobile or manufactured home that is not taxed 287  
as real property as provided in division (B) of this section is 288  
subject to an annual manufactured home tax, payable by the 289  
owner, for locating the home in this state. The tax as levied in 290  
this section is for the purpose of supplementing the general 291  
revenue funds of the local subdivisions in which the home has 292  
its situs pursuant to this section. 293

(2) The year for which the manufactured home tax is levied 294  
commences on the first day of January and ends on the following 295  
thirty-first day of December. The state shall have the first 296  
lien on any manufactured or mobile home on the list for the 297  
amount of taxes, penalties, and interest charged against the 298  
owner of the home under this section. The lien of the state for 299  
the tax for a year shall attach on the first day of January to a 300  
home that has acquired situs on that date. The lien for a home 301  
that has not acquired situs on the first day of January, but 302  
that acquires situs during the year, shall attach on the next 303  
first day of January. The lien shall continue until the tax, 304  
including any penalty or interest, is paid. 305

(3) (a) The situs of a manufactured or mobile home located 306  
in this state on the first day of January is the local taxing 307  
district in which the home is located on that date. 308

(b) The situs of a manufactured or mobile home not located 309  
in this state on the first day of January, but located in this 310  
state subsequent to that date, is the local taxing district in 311  
which the home is located thirty days after it is acquired or 312  
first enters this state. 313

(4) The tax is collected by and paid to the county 314

treasurer of the county containing the taxing district in which 315  
the home has its situs. 316

(D) The manufactured home tax shall be computed and 317  
assessed by the county auditor of the county containing the 318  
taxing district in which the home has its situs as follows: 319

(1) On a home that acquired situs in this state prior to 320  
January 1, 2000: 321

(a) By multiplying the assessable value of the home by the 322  
tax rate of the taxing district in which the home has its situs, 323  
and deducting from the product thus obtained any reduction 324  
authorized under section 4503.065 of the Revised Code. The tax 325  
levied under this formula shall not be less than thirty-six 326  
dollars, unless the home qualifies for a reduction in assessable 327  
value under section 4503.065 of the Revised Code, in which case 328  
there shall be no minimum tax and the tax shall be the amount 329  
calculated under this division. 330

(b) The assessable value of the home shall be forty per 331  
cent of the amount arrived at by the following computation: 332

(i) If the cost to the owner, or market value at time of 333  
purchase, whichever is greater, of the home includes the 334  
furnishings and equipment, such cost or market value shall be 335  
multiplied according to the following schedule: 336

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

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

The first calendar year means any period between the first 338  
day of January and the thirty-first day of December of the first 339  
year. 340

(ii) If the cost to the owner, or market value at the time 341  
of purchase, whichever is greater, of the home does not include 342  
the furnishings and equipment, such cost or market value shall 343  
be multiplied according to the following schedule: 344  
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	1	2	3
A	For the first calendar year in which the home is owned by the current owner	x	95%
B	2nd calendar year	x	90%
C	3rd "	x	85%
D	4th "	x	80%

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

The first calendar year means any period between the first 346  
day of January and the thirty-first day of December of the first 347  
year. 348

(2) On a home in which ownership was transferred or that 349  
first acquired situs in this state on or after January 1, 2000: 350

(a) By multiplying the assessable value of the home by the 351  
effective tax rate, as defined in section 323.08 of the Revised 352  
Code, for residential real property of the taxing district in 353  
which the home has its situs, and deducting from the product 354  
thus obtained the reductions required or authorized under 355  
~~section 319.302,~~ division (B) of section 323.152~~7~~, or section 356  
4503.065 of the Revised Code. 357

(b) The assessable value of the home shall be thirty-five 358  
per cent of its true value as determined under division (L) of 359  
this section. 360

(3) On or before the fifteenth day of January each year, 361  
the county auditor shall record the assessable value and the 362  
amount of tax on the manufactured or mobile home on the tax list 363  
and deliver a duplicate of the list to the county treasurer. In 364

the case of an emergency as defined in section 323.17 of the Revised Code, the tax commissioner, by journal entry, may extend the times for delivery of the duplicate for an additional fifteen days upon receiving a written application from the county auditor regarding an extension for the delivery of the duplicate, or from the county treasurer regarding an extension of the time for the billing and collection of taxes. The application shall contain a statement describing the emergency that will cause the unavoidable delay and must be received by the tax commissioner on or before the last day of the month preceding the day delivery of the duplicate is otherwise required. When an extension is granted for delivery of the duplicate, the time period for payment of taxes shall be extended for a like period of time. When a delay in the closing of a tax collection period becomes unavoidable, the tax commissioner, upon application by the county auditor and county treasurer, may order the time for payment of taxes to be extended if the tax commissioner determines that penalties have accrued or would otherwise accrue for reasons beyond the control of the taxpayers of the county. The order shall prescribe the final extended date for payment of taxes for that collection period.

(4) After January 1, 1999, the owner of a manufactured or mobile home taxed pursuant to division (D)(1) of this section may elect to have the home taxed pursuant to division (D)(2) of this section by filing a written request with the county auditor of the taxing district in which the home is located on or before the first day of December of any year. Upon the filing of the request, the county auditor shall determine whether all taxes levied under division (D)(1) of this section have been paid, and if those taxes have been paid, the county auditor shall tax the

manufactured or mobile home pursuant to division (D) (2) of this 396  
section commencing in the next tax year. 397

(5) A manufactured or mobile home that acquired situs in 398  
this state prior to January 1, 2000, shall be taxed pursuant to 399  
division (D) (2) of this section if no manufactured home tax had 400  
been paid for the home and the home was not exempted from 401  
taxation pursuant to division (E) of this section for the year 402  
for which the taxes were not paid. 403

(6) (a) Immediately upon receipt of any manufactured home 404  
tax duplicate from the county auditor, but not less than twenty 405  
days prior to the last date on which the first one-half taxes 406  
may be paid without penalty as prescribed in division (F) of 407  
this section, the county treasurer shall cause to be prepared 408  
and mailed or delivered to each person charged on that duplicate 409  
with taxes, or to an agent designated by such person, the tax 410  
bill prescribed by the tax commissioner under division (D) (7) of 411  
this section. When taxes are paid by installments, the county 412  
treasurer shall mail or deliver to each person charged on such 413  
duplicate or the agent designated by that person a second tax 414  
bill showing the amount due at the time of the second tax 415  
collection. The second half tax bill shall be mailed or 416  
delivered at least twenty days prior to the close of the second 417  
half tax collection period. A change in the mailing address, 418  
electronic mail address, or telephone number of any tax bill 419  
shall be made in writing to the county treasurer. Failure to 420  
receive a bill required by this section does not excuse failure 421  
or delay to pay any taxes shown on the bill or, except as 422  
provided in division (B) (1) of section 5715.39 of the Revised 423  
Code, avoid any penalty, interest, or charge for such delay. 424

A policy adopted by a county treasurer under division (A) 425



(2) of section 323.13 of the Revised Code shall also allow any 426  
person required to receive a tax bill under division (D) (6) (a) 427  
of this section to request electronic delivery of that tax bill 428  
in the same manner. A person may rescind such a request in the 429  
same manner as a request made under division (A) (2) of section 430  
323.13 of the Revised Code. The request shall terminate upon a 431  
change in the name of the person charged with the taxes pursuant 432  
to section 4503.061 of the Revised Code. 433

(b) After delivery of the copy of the delinquent 434  
manufactured home tax list under division (H) of this section, 435  
the county treasurer may prepare and mail to each person in 436  
whose name a home is listed an additional tax bill showing the 437  
total amount of delinquent taxes charged against the home as 438  
shown on the list. The tax bill shall include a notice that the 439  
interest charge prescribed by division (G) of this section has 440  
begun to accrue. 441

(7) Each tax bill prepared and mailed or delivered under 442  
division (D) (6) of this section shall be in the form and contain 443  
the information required by the tax commissioner. The 444  
commissioner may prescribe different forms for each county and 445  
may authorize the county auditor to make up tax bills and tax 446  
receipts to be used by the county treasurer. The tax bill shall 447  
not contain or be mailed or delivered with any information or 448  
material that is not required by this section or that is not 449  
authorized by section 321.45 of the Revised Code or by the tax 450  
commissioner. In addition to the information required by the 451  
commissioner, each tax bill shall contain the following 452  
information: 453

(a) The taxes levied and the taxes charged and payable 454  
against the manufactured or mobile home; 455

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

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

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

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

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

(E) (1) A manufactured or mobile home is not subject to 486  
this section when any of the following applies: 487

(a) It is taxable as personal property pursuant to section 488  
5709.01 of the Revised Code. Any manufactured or mobile home 489  
that is used as a residence shall be subject to this section and 490  
shall not be taxable as personal property pursuant to section 491  
5709.01 of the Revised Code. 492

(b) It bears a license plate issued by any state other 493  
than this state unless the home is in this state in excess of an 494  
accumulative period of thirty days in any calendar year. 495

(c) The annual tax has been paid on the home in this state 496  
for the current year. 497

(d) The tax commissioner has determined, pursuant to 498  
section 5715.27 of the Revised Code, that the property is exempt 499  
from taxation, or would be exempt from taxation under Chapter 500  
5709. of the Revised Code if it were classified as real 501  
property. 502

(2) A travel trailer or park trailer, as these terms are 503  
defined in section 4501.01 of the Revised Code, is not subject 504  
to this section if it is unused or unoccupied and stored at the 505  
owner's normal place of residence or at a recognized storage 506  
facility. 507

(3) A travel trailer or park trailer, as these terms are 508  
defined in section 4501.01 of the Revised Code, is subject to 509  
this section and shall be taxed as a manufactured or mobile home 510  
if it has a situs longer than thirty days in one location and is 511  
connected to existing utilities, unless either of the following 512  
applies: 513

(a) The situs is in a state facility or a camping or park 514

area as defined in division (C), (Q), (S), or (V) of section 515  
3729.01 of the Revised Code. 516

(b) The situs is in a camping or park area that is a tract 517  
of land that has been limited to recreational use by deed or 518  
zoning restrictions and subdivided for sale of five or more 519  
individual lots for the express or implied purpose of occupancy 520  
by either self-contained recreational vehicles as defined in 521  
division (T) of section 3729.01 of the Revised Code or by 522  
dependent recreational vehicles as defined in division (D) of 523  
section 3729.01 of the Revised Code. 524

(F) Except as provided in division (D) (3) of this section, 525  
the manufactured home tax is due and payable as follows: 526

(1) When a manufactured or mobile home has a situs in this 527  
state, as provided in this section, on the first day of January, 528  
one-half of the amount of the tax is due and payable on or 529  
before the first day of March and the balance is due and payable 530  
on or before the thirty-first day of July. At the option of the 531  
owner of the home, the tax for the entire year may be paid in 532  
full on the first day of March. 533

(2) When a manufactured or mobile home first acquires a 534  
situs in this state after the first day of January, no tax is 535  
due and payable for that year. 536

(G) (1) (a) Except as otherwise provided in division (G) (1) 537  
(b) of this section, if one-half of the current taxes charged 538  
under this section against a manufactured or mobile home, 539  
together with the full amount of any delinquent taxes, are not 540  
paid on or before the first day of March in that year, or on or 541  
before the last day for such payment as extended pursuant to 542  
section 4503.063 of the Revised Code, a penalty of ten per cent 543

shall be charged against the unpaid balance of such half of the 544  
current taxes. If the total amount of all such taxes is not paid 545  
on or before the thirty-first day of July, next thereafter, or 546  
on or before the last day for payment as extended pursuant to 547  
section 4503.063 of the Revised Code, a like penalty shall be 548  
charged on the balance of the total amount of the unpaid current 549  
taxes. 550

(b) After a valid delinquent tax contract that includes 551  
unpaid current taxes from a first-half collection period 552  
described in division (F) of this section has been entered into 553  
under section 323.31 of the Revised Code, no ten per cent 554  
penalty shall be charged against such taxes after the second- 555  
half collection period while the delinquent tax contract remains 556  
in effect. On the day a delinquent tax contract becomes void, 557  
the ten per cent penalty shall be charged against such taxes and 558  
shall equal the amount of penalty that would have been charged 559  
against unpaid current taxes outstanding on the date on which 560  
the second-half penalty would have been charged thereon under 561  
division (G)(1)(a) of this section if the contract had not been 562  
in effect. 563

(2)(a) On the first day of the month following the last 564  
day the second installment of taxes may be paid without penalty 565  
beginning in 2000, interest shall be charged against and 566  
computed on all delinquent taxes other than the current taxes 567  
that became delinquent taxes at the close of the last day such 568  
second installment could be paid without penalty. The charge 569  
shall be for interest that accrued during the period that began 570  
on the preceding first day of December and ended on the last day 571  
of the month that included the last date such second installment 572  
could be paid without penalty. The interest shall be computed at 573  
the rate per annum prescribed by section 5703.47 of the Revised 574

Code and shall be entered as a separate item on the delinquent 575  
manufactured home tax list compiled under division (H) of this 576  
section. 577

(b) On the first day of December beginning in 2000, the 578  
interest shall be charged against and computed on all delinquent 579  
taxes. The charge shall be for interest that accrued during the 580  
period that began on the first day of the month following the 581  
last date prescribed for the payment of the second installment 582  
of taxes in the current year and ended on the immediately 583  
preceding last day of November. The interest shall be computed 584  
at the rate per annum prescribed by section 5703.47 of the 585  
Revised Code and shall be entered as a separate item on the 586  
delinquent manufactured home tax list. 587

(c) After a valid undertaking has been entered into for 588  
the payment of any delinquent taxes, no interest shall be 589  
charged against such delinquent taxes while the undertaking 590  
remains in effect in compliance with section 323.31 of the 591  
Revised Code. If a valid undertaking becomes void, interest 592  
shall be charged against the delinquent taxes for the periods 593  
that interest was not permitted to be charged while the 594  
undertaking was in effect. The interest shall be charged on the 595  
day the undertaking becomes void and shall equal the amount of 596  
interest that would have been charged against the unpaid 597  
delinquent taxes outstanding on the dates on which interest 598  
would have been charged thereon under divisions (G) (1) and (2) 599  
of this section had the undertaking not been in effect. 600

(3) If the full amount of the taxes due at either of the 601  
times prescribed by division (F) of this section is paid within 602  
ten days after such time, the county treasurer shall waive the 603  
collection of and the county auditor shall remit one-half of the 604

penalty provided for in this division for failure to make that 605  
payment by the prescribed time. 606

(4) The treasurer shall compile and deliver to the county 607  
auditor a list of all tax payments the treasurer has received as 608  
provided in division (G) (3) of this section. The list shall 609  
include any information required by the auditor for the 610  
remission of the penalties waived by the treasurer. The taxes so 611  
collected shall be included in the settlement next succeeding 612  
the settlement then in process. 613

(H) (1) The county auditor shall compile annually a 614  
"delinquent manufactured home tax list" consisting of homes the 615  
county treasurer's records indicate have taxes that were not 616  
paid within the time prescribed by divisions (D) (3) and (F) of 617  
this section, have taxes that remain unpaid from prior years, or 618  
have unpaid tax penalties or interest that have been assessed. 619

(2) Within thirty days after the settlement under division 620  
(H) (2) of section 321.24 of the Revised Code, the county auditor 621  
shall deliver a copy of the delinquent manufactured home tax 622  
list to the county treasurer. The auditor shall update and 623  
publish the delinquent manufactured home tax list annually in 624  
the same manner as delinquent real property tax lists are 625  
published. The county auditor may apportion the cost of 626  
publishing the list among taxing districts in proportion to the 627  
amount of delinquent manufactured home taxes so published that 628  
each taxing district is entitled to receive upon collection of 629  
those taxes, or the county auditor may charge the owner of a 630  
home on the list a flat fee established under section 319.54 of 631  
the Revised Code for the cost of publishing the list and, if the 632  
fee is not paid, may place the fee upon the delinquent 633  
manufactured home tax list as a lien on the listed home, to be 634

collected as other manufactured home taxes. 635

(3) When taxes, penalties, or interest are charged against 636  
a person on the delinquent manufactured home tax list and are 637  
not paid within sixty days after the list is delivered to the 638  
county treasurer, the county treasurer shall, in addition to any 639  
other remedy provided by law for the collection of taxes, 640  
penalties, and interest, enforce collection of such taxes, 641  
penalties, and interest by civil action in the name of the 642  
treasurer against the owner for the recovery of the unpaid taxes 643  
following the procedures for the recovery of delinquent real 644  
property taxes in sections 323.25 to 323.28 of the Revised Code. 645  
The action may be brought in municipal or county court, provided 646  
the amount charged does not exceed the monetary limitations for 647  
original jurisdiction for civil actions in those courts. 648

It is sufficient, having made proper parties to the suit, 649  
for the county treasurer to allege in the treasurer's bill of 650  
particulars or petition that the taxes stand chargeable on the 651  
books of the county treasurer against such person, that they are 652  
due and unpaid, and that such person is indebted in the amount 653  
of taxes appearing to be due the county. The treasurer need not 654  
set forth any other matter relating thereto. If it is found on 655  
the trial of the action that the person is indebted to the 656  
state, judgment shall be rendered in favor of the county 657  
treasurer prosecuting the action. The judgment debtor is not 658  
entitled to the benefit of any law for stay of execution or 659  
exemption of property from levy or sale on execution in the 660  
enforcement of the judgment. 661

Upon the filing of an entry of confirmation of sale or an 662  
order of forfeiture in a proceeding brought under this division, 663  
title to the manufactured or mobile home shall be in the 664



purchaser. The clerk of courts shall issue a certificate of 665  
title to the purchaser upon presentation of proof of filing of 666  
the entry of confirmation or order and, in the case of a 667  
forfeiture, presentation of the county auditor's certificate of 668  
sale. 669

(I) The total amount of taxes collected shall be 670  
distributed in the following manner: four per cent shall be 671  
allowed as compensation to the county auditor for the county 672  
auditor's service in assessing the taxes; two per cent shall be 673  
allowed as compensation to the county treasurer for the services 674  
the county treasurer renders as a result of the tax levied by 675  
this section. Such amounts shall be paid into the county 676  
treasury, to the credit of the county general revenue fund, on 677  
the warrant of the county auditor. Fees to be paid to the credit 678  
of the real estate assessment fund shall be collected pursuant 679  
to division (C) of section 319.54 of the Revised Code and paid 680  
into the county treasury, on the warrant of the county auditor. 681  
The balance of the taxes collected shall be distributed among 682  
the taxing subdivisions of the county in which the taxes are 683  
collected and paid in the same proportions that the amount of 684  
manufactured home tax levied by each taxing subdivision of the 685  
county in the current tax year bears to the amount of such tax 686  
levied by all such subdivisions in the county in the current tax 687  
year. The taxes levied and revenues collected under this section 688  
shall be in lieu of any general property tax and any tax levied 689  
with respect to the privilege of using or occupying a 690  
manufactured or mobile home in this state except as provided in 691  
sections 4503.04 and 5741.02 of the Revised Code. 692

(J) An agreement to purchase or a bill of sale for a 693  
manufactured home shall show whether or not the furnishings and 694  
equipment are included in the purchase price. 695

(K) If the county treasurer and the county prosecuting attorney agree that an item charged on the delinquent manufactured home tax list is uncollectible, they shall certify that determination and the reasons to the county board of revision. If the board determines the amount is uncollectible, it shall certify its determination to the county auditor, who shall strike the item from the list.

(L) (1) The county auditor shall appraise at its true value any manufactured or mobile home in which ownership is transferred or which first acquires situs in this state on or after January 1, 2000, and any manufactured or mobile home the owner of which has elected, under division (D) (4) of this section, to have the home taxed under division (D) (2) of this section. The true value shall include the value of the home, any additions, and any fixtures, but not any furnishings in the home. In determining the true value of a manufactured or mobile home, the auditor shall consider all facts and circumstances relating to the value of the home, including its age, its capacity to function as a residence, any obsolete characteristics, and other factors that may tend to prove its true value.

(2) (a) If a manufactured or mobile home has been the subject of an arm's length sale between a willing seller and a willing buyer within a reasonable length of time prior to the determination of true value, the county auditor shall consider the sale price of the home to be the true value for taxation purposes.

(b) The sale price in an arm's length transaction between a willing seller and a willing buyer shall not be considered the true value of the home if either of the following occurred after

the sale: 726

(i) The home has lost value due to a casualty. 727

(ii) An addition or fixture has been added to the home. 728

(3) The county auditor shall have each home viewed and 729  
appraised at least once in each six-year period in the same year 730  
in which real property in the county is appraised pursuant to 731  
Chapter 5713. of the Revised Code, and shall update the 732  
appraised values in the third calendar year following the 733  
appraisal. The person viewing or appraising a home may enter the 734  
home to determine by actual view any additions or fixtures that 735  
have been added since the last appraisal. In conducting the 736  
appraisals and establishing the true value, the auditor shall 737  
follow the procedures set forth for appraising real property in 738  
sections 5713.01 and 5713.03 of the Revised Code. 739

(4) The county auditor shall place the true value of each 740  
home on the manufactured home tax list upon completion of an 741  
appraisal. 742

(5) (a) If the county auditor changes the true value of a 743  
home, the auditor shall notify the owner of the home in writing, 744  
delivered by mail or in person. The notice shall be given at 745  
least thirty days prior to the issuance of any tax bill that 746  
reflects the change. Failure to receive the notice does not 747  
invalidate any proceeding under this section. 748

(b) Any owner of a home or any other person or party that 749  
would be authorized to file a complaint under division (A) of 750  
section 5715.19 of the Revised Code if the home was real 751  
property may file a complaint against the true value of the home 752  
as appraised under this section. The complaint shall be filed 753  
with the county auditor on or before the thirty-first day of 754

March of the current tax year or the date of closing of the 755  
collection for the first half of manufactured home taxes for the 756  
current tax year, whichever is later. The auditor shall present 757  
to the county board of revision all complaints filed with the 758  
auditor under this section. The board shall hear and investigate 759  
the complaint and may take action on it as provided under 760  
sections 5715.11 to 5715.19 of the Revised Code. 761

(c) If the county board of revision determines, pursuant 762  
to a complaint against the valuation of a manufactured or mobile 763  
home filed under this section, that the amount of taxes, 764  
assessments, or other charges paid was in excess of the amount 765  
due based on the valuation as finally determined, then the 766  
overpayment shall be refunded in the manner prescribed in 767  
section 5715.22 of the Revised Code. 768

(d) Payment of all or part of a tax under this section for 769  
any year for which a complaint is pending before the county 770  
board of revision does not abate the complaint or in any way 771  
affect the hearing and determination thereof. 772

(M) If the county auditor determines that any tax or other 773  
charge or any part thereof has been erroneously charged as a 774  
result of a clerical error as defined in section 319.35 of the 775  
Revised Code, the county auditor shall call the attention of the 776  
county board of revision to the erroneous charges. If the board 777  
finds that the taxes or other charges have been erroneously 778  
charged or collected, it shall certify the finding to the 779  
auditor. Upon receipt of the certification, the auditor shall 780  
remove the erroneous charges on the manufactured home tax list 781  
or delinquent manufactured home tax list in the same manner as 782  
is prescribed in section 319.35 of the Revised Code for 783  
erroneous charges against real property, and refund any 784

erroneous charges that have been collected, with interest, in 785  
the same manner as is prescribed in section 319.36 of the 786  
Revised Code for erroneous charges against real property. 787

(N) As used in this section and section 4503.061 of the 788  
Revised Code: 789

(1) "Manufactured home taxes" includes taxes, penalties, 790  
and interest charged under division (C) or (G) of this section 791  
and any penalties charged under division (G) or (H) (5) of 792  
section 4503.061 of the Revised Code. 793

(2) "Current taxes" means all manufactured home taxes 794  
charged against a manufactured or mobile home that have not 795  
appeared on the manufactured home tax list for any prior year. 796  
Current taxes become delinquent taxes if they remain unpaid 797  
after the last day prescribed for payment of the second 798  
installment of current taxes without penalty, whether or not 799  
they have been certified delinquent. 800

(3) "Delinquent taxes" means: 801

(a) Any manufactured home taxes that were charged against 802  
a manufactured or mobile home for a prior year, including any 803  
penalties or interest charged for a prior year and the costs of 804  
publication under division (H) (2) of this section, and that 805  
remain unpaid; 806

(b) Any current manufactured home taxes charged against a 807  
manufactured or mobile home that remain unpaid after the last 808  
day prescribed for payment of the second installment of current 809  
taxes without penalty, whether or not they have been certified 810  
delinquent, including any penalties or interest and the costs of 811  
publication under division (H) (2) of this section. 812

**Section 2.** That existing sections 319.302, 323.152, and 813

4503.06 of the Revised Code are hereby repealed. 814

**Section 3.** The amendment by this act of sections 319.302, 815  
323.152, and 4503.06 of the Revised Code applies, in the case of 816  
property on the real property tax list, to tax years ending on 817  
or after the effective date of this section and, in the case of 818  
property on the manufactured home tax list, to tax years 819  
beginning on or after the effective date of this section. 820

**Section 4.** Section 323.152 of the Revised Code is 821  
presented in this act as a composite of the section as amended 822  
by both H.B. 33 and S.B. 43 of the 135th General Assembly. The 823  
General Assembly, applying the principle stated in division (B) 824  
of section 1.52 of the Revised Code that amendments are to be 825  
harmonized if reasonably capable of simultaneous operation, 826  
finds that the composite is the resulting version of the section 827  
in effect prior to the effective date of the section as 828  
presented in this act. 829