

H. B. No. 504  
As Introduced

\_\_\_\_\_ moved to amend as follows:

In line 1 of the title, after "sections" insert "319.303,"; delete 1  
the first "and"; after "4503.06" insert ", and 5705.316" 2

In line 8, after "sections" insert "319.303,"; delete "and"; after 3  
"4503.06" insert ", and 5705.316" 4

After line 10, insert: 5

**"Sec. 319.303.** (A) As used in this section: 6

(1) "Qualifying nonbusiness property" means real property 7  
or a manufactured or mobile home that meets all of the following 8  
requirements: 9

(a) The property is either of the following: 10

(i) Real property that is classified as to use as 11  
residential/agricultural property pursuant to section 5713.041 12  
of the Revised Code, but is not classified as a pond or lake; 13

(ii) A manufactured or mobile home on which a manufactured 14  
home tax is assessed pursuant to division (D) (2) of section 15  
4503.06 of the Revised Code. 16



(b) The property is located in a county that, for the tax year, is undergoing a reappraisal or triennial update. 17  
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(c) The property is located in a school district or joint vocational school district that meets either of the following requirements for the tax year: 19  
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(i) The district is subject to an adjustment under division (E) of section 319.301 of the Revised Code with respect to property classified as to use as residential/agricultural property pursuant to section 5713.041 of the Revised Code; 22  
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(ii) The aggregate rate of the district's taxes for current expenses on such property equals less than twenty mills, in the case of a school district, or less than two mills, in the case of a joint vocational school district, excluding the rate of any tax not subject to division (E) of section 319.301 of the Revised Code. 26  
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(d) The property was subject to taxation by that district for the tax year in which the immediately preceding reappraisal or triennial update occurred. 32  
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(2) "Qualifying business property" means real property that meets all of the following requirements: 35  
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(a) The property is classified as to use as nonresidential/agricultural property pursuant to section 5713.041 of the Revised Code, but is not classified as vacant property within this class. 37  
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(b) The property is located in a county that, for the tax year, is undergoing a reappraisal or triennial update. 41  
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(c) The property is located in a school district or joint vocational school district that meets either of the following 43  
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requirements for the tax year:	45
(i) The district is subject to an adjustment under	46
division (E) of section 319.301 of the Revised Code with respect	47
to property classified as to use as nonresidential/agricultural	48
property pursuant to section 5713.041 of the Revised Code;	49
(ii) The aggregate rate of the district's taxes for	50
current expenses on such property equals less than twenty mills,	51
in the case of a school district, or less than two mills, in the	52
case of a joint vocational school district, excluding the rate	53
of any tax not subject to division (E) of section 319.301 of the	54
Revised Code.	55
(d) The property was subject to taxation by that district	56
for the tax year in which the immediately preceding reappraisal	57
or triennial update occurred.	58
(3) "Taxes charged and payable" means real property taxes,	59
and manufactured or mobile home taxes assessed pursuant to	60
division (D) (2) of section 4503.06 of the Revised Code, that are	61
charged and payable after the reduction required by section	62
319.301 of the Revised Code but before the reductions required	63
under this section or sections 319.302, <u>319.304, 319.305,</u>	64
323.152, 323.158, <del>319.304,</del> 4503.065, and 4503.0610 of the	65
Revised Code, and disregarding a reduction in any levy made by	66
the school district, joint vocational school district, or county	67
budget commission under Chapter 5705. of the Revised Code.	68
(4) "Reappraisal or triennial update" means a tax year in	69
which section 5715.24 of the Revised Code applies in the county.	70
(5) "Indexed property tax revenue" for qualifying	71
nonbusiness property or qualifying business property means the	72
sum of the following, as applicable:	73

(a) The taxes charged and payable within the ten-mill	74
limitation, and in excess of that limitation with respect to any	75
levy not subject to division (E) of section 319.301 of the	76
Revised Code, for a school district or joint vocational school	77
district, as applicable, against qualifying business property or	78
qualifying nonbusiness property other than property described in	79
division (A) (1) (a) (ii) of this section for the tax year or, in	80
the case of property described in division (A) (1) (a) (ii) of this	81
section, for the following tax year;	82
(b) The taxes charged and payable in excess of the ten-	83
mill limitation, other than those described in division (A) (5)	84
(a) of this section, for the school district or joint vocational	85
school district, as applicable, against qualifying business	86
property or qualifying nonbusiness property other than property	87
described in division (A) (1) (a) (ii) of this section for the	88
immediately preceding tax year or, in the case of property	89
described in division (A) (1) (a) (ii) of this section, for the	90
current tax year, less any reductions required by this section	91
or Section 4 of H.B. 186 of the 136th general assembly for the	92
applicable year;	93
(c) The product obtained by multiplying the amount	94
computed with respect to the qualifying nonbusiness property or	95
qualifying business property of a school district or joint	96
vocational school district under division (A) (5) (b) of this	97
section, as applicable, by the greater of zero per cent or the	98
percentage change in the gross domestic product deflator	99
computed over the three preceding tax years, as determined under	100
division (E) of this section.	101
(6) "Floor tax revenue" means the taxes charged and	102
payable for a school district or joint vocational school	103

district, as applicable, against qualifying business property or 104  
qualifying nonbusiness property other than property described in 105  
division (A) (1) (a) (ii) of this section for the tax year or, in 106  
the case of property described in division (A) (1) (a) (ii) of this 107  
section, for the following tax year. 108

(7) "Credit factor" means one minus the quotient obtained 109  
by dividing the applicable indexed property tax revenue by the 110  
applicable floor tax revenue. 111

(8) "Effective tax rate" means the effective rate levied 112  
by a school district or joint vocational school district after 113  
making the reduction required by section 319.301 of the Revised 114  
Code, but before making any reduction under this section. 115

(B) Qualifying nonbusiness property qualifies for a 116  
reduction in the real property taxes or manufactured home taxes 117  
levied by a school district or joint vocational school district 118  
as follows: 119

(1) If, for a tax year in which a county undergoes a 120  
reappraisal or triennial update, a school district is described 121  
in division (A) (1) (c) of this section and its floor tax revenue 122  
for qualifying nonbusiness property exceeds its indexed property 123  
tax revenue for such property, qualifying nonbusiness property 124  
located in that district shall qualify for a reduction under 125  
this division for that tax year and for the following two tax 126  
years, in the case of property other than that described in 127  
division (A) (1) (a) (ii) of this section, or for the three 128  
following tax years, in the case of property described in 129  
division (A) (1) (a) (ii) of this section. For each such year, the 130  
reduction shall equal the result obtained by multiplying the 131  
taxes charged and payable against the property for the tax year 132  
by the credit factor computed for the district's qualifying 133

nonbusiness property for the tax year in which the county 134  
underwent the reappraisal or triennial update. 135

(2) If, for a tax year in which a county undergoes a 136  
reappraisal or triennial update, a joint vocational school 137  
district is described in division (A) (1) (c) of this section and 138  
its floor tax revenue for qualifying nonbusiness property 139  
exceeds its indexed property tax revenue for such property, 140  
qualifying nonbusiness property located in that district shall 141  
qualify for a reduction under this division for that tax year 142  
and for the following two tax years, in the case of property 143  
other than that described in division (A) (1) (a) (ii) of this 144  
section, or for the three following tax years, in the case of 145  
property described in division (A) (1) (a) (ii) of this section. 146  
For each such year, the reduction shall equal the result 147  
obtained by multiplying the taxes charged and payable against 148  
the property for the tax year by the credit factor computed for 149  
the district's qualifying nonbusiness property for the tax year 150  
in which the county underwent the reappraisal or triennial 151  
update. 152

(C) Qualifying business property qualifies for a reduction 153  
in the real property taxes levied by a school district or joint 154  
vocational school district as follows: 155

(1) If, for a tax year in which a county undergoes a 156  
reappraisal or triennial update, a school district is described 157  
in division (A) (2) (c) of this section and its floor tax revenue 158  
for qualifying business property exceeds its indexed property 159  
tax revenue for such property, qualifying business property 160  
located in that district shall qualify for a reduction under 161  
this division for that tax year and for the following two tax 162  
years. For each such year, the reduction shall equal the result 163

obtained by multiplying the taxes charged and payable against 164  
the property for the tax year by the credit factor computed for 165  
the district's qualifying business property for the tax year in 166  
which the county underwent the reappraisal or triennial update. 167

(2) If, for a tax year in which a county undergoes a 168  
reappraisal or triennial update, a joint vocational school 169  
district is described in division (A) (2) (c) of this section and 170  
its floor tax revenue for qualifying business property exceeds 171  
its indexed property tax revenue for such property, qualifying 172  
business property located in that district shall qualify for a 173  
reduction under this division for that tax year and for the 174  
following two tax years. For each such year, the reduction shall 175  
equal the result obtained by multiplying the taxes charged and 176  
payable against the property for the tax year by the credit 177  
factor computed for the district's qualifying business property 178  
for the tax year in which the county underwent the reappraisal 179  
or triennial update. 180

(D) A reduction applied under this section shall reduce 181  
only the taxes charged and payable of taxes whose effective tax 182  
rate is adjusted by operation of division (E) of section 319.301 183  
of the Revised Code, in proportion to the extent to which each 184  
effective tax rate is so adjusted. The county auditor and county 185  
treasurer, when settling tax collections under section 321.24 of 186  
the Revised Code, shall compute the amount by which collections 187  
of each such tax are to be reduced, and the county treasurer 188  
shall certify that information to each affected school district 189  
upon making a payment of such collections to the school 190  
district. 191

(E) For the purpose of division (A) (5) (c) of this section, 192  
the tax commissioner shall annually determine the percentage 193

change in the gross domestic product deflator determined by the 194  
bureau of economic analysis of the United States department of 195  
commerce from the first day of January of the third preceding 196  
calendar year to the last day of December of the preceding 197  
calendar year. The commissioner shall certify the resulting 198  
amount to each county auditor whose county undergoes a 199  
reappraisal or triennial update, not later than the first day of 200  
December of each year. 201

(F) (1) Division (F) of this section applies to any school 202  
district or joint vocational school district that reduces one or 203  
more of its levies under Chapter 5705. of the Revised Code in a 204  
tax year, or for which a county budget commission reduces one or 205  
more levies under that chapter in a tax year. For purposes of 206  
division (F) of this section, the total amount of such 207  
reductions made for that tax year, in the case of property other 208  
than that described in division (A) (1) (a) (ii) of this section, 209  
and for the following tax year, in the case of property 210  
described in division (A) (1) (a) (ii) of this section, are 211  
referred to as the "district reduction." 212

(2) Notwithstanding divisions (A), (B), and (C) of this 213  
section, if division (F) of this section applies to a school 214  
district or joint vocational school district in a tax year, 215  
including any tax year in which the county in which the district 216  
is located does not undergo a reappraisal or triennial update, 217  
the tax credit factor applicable to that tax year, in the case 218  
of property other than that described in division (A) (1) (a) (ii) 219  
of this section, or to the following tax year, in the case of 220  
property described in division (A) (1) (a) (ii) of this section, 221  
shall be adjusted as follows: 222

(a) If the amount of the district reduction applicable to 223

qualifying nonbusiness property or qualifying business property 224  
is less than the total amount of credits that would otherwise be 225  
allowed under division (B) or (C) of this section for such 226  
property for the applicable year, multiply the tax credit factor 227  
otherwise computed under division (A) (7) of this section for 228  
such property by a fraction, the denominator of which is the 229  
total amount of credits that would otherwise be allowed under 230  
division (B) or (C) of this section, as applicable, and the 231  
numerator of which is the difference between that total credit 232  
amount and the district reduction applicable to such property; 233

(b) If the amount of the district reduction applicable to 234  
qualifying nonbusiness property or qualifying business property 235  
is equal to or greater than the total amount of credits that 236  
would otherwise be allowed under division (B) or (C) of this 237  
section for such property, the tax credit factor for the 238  
applicable tax year shall be zero. 239

(G) The county treasurer shall identify the reduction 240  
authorized under this section on each tax bill delivered under 241  
section 323.13 or 4503.06 of the Revised Code as the "Inflation 242  
Cap Credit."" 243

In line 35, after "319.302," insert "319.303," 244

In line 46, after the second "year" insert "or, in the case of a 245  
county to which the tax commissioner has granted an extension of one year 246  
under division (B) of section 5713.01 of the Revised Code, by three- 247  
quarters in the current tax year, one-half in the following tax year, and 248  
one-quarter in the next following tax year" 249

In line 52, delete "current tax year and" 250

In line 53, delete the first "the"; delete "year" and insert "years" 251

In line 55, after "(1)" insert "For a county to which the tax 252

commissioner has granted an extension of one year under division (B) of 253  
section 5713.01 of the Revised Code: 254

(a) For the current tax year, three-quarters of the 255  
difference of the taxes charged and payable against the eligible 256  
property for the current tax year minus the taxes charged and 257  
payable against the property for the preceding tax year; 258

(b) For the following tax year, one-half of the difference 259  
of the taxes charged and payable against the eligible property 260  
for the current tax year minus the taxes charged and payable 261  
against the property for the tax year preceding the reappraisal 262  
or triennial update; 263

(c) For the next following tax year, one-quarter of the 264  
difference of the taxes charged and payable against the eligible 265  
property for the current tax year minus the taxes charged and 266  
payable against the property for the tax year preceding the 267  
reappraisal or triennial update. 268

(2) For any other county: 269

(a)" 270

In line 59, delete "(2)" and insert "(b)" 271

Delete lines 68 through 263 272

After line 263, insert: 273

**"Sec. 323.152.** In addition to the reduction in taxes 274  
required under sections 319.302, 319.303, ~~and 319.304,~~ and 275  
319.305 of the Revised Code, taxes shall be reduced as provided 276  
in divisions (A) and (B) of this section. 277

(A) (1) (a) Division (A) (1) of this section applies to any 278  
of the following persons: 279

(i) A person who is permanently and totally disabled;	280
(ii) A person who is sixty-five years of age or older;	281
(iii) A person who is the surviving spouse of a deceased	282
person who was permanently and totally disabled or sixty-five	283
years of age or older and who applied and qualified for a	284
reduction in taxes under this division in the year of death,	285
provided the surviving spouse is at least fifty-nine but not	286
sixty-five or more years of age on the date the deceased spouse	287
dies.	288
(b) Real property taxes on a homestead owned and occupied,	289
or a homestead in a housing cooperative occupied, by a person to	290
whom division (A) (1) of this section applies shall be reduced	291
for each year for which an application for the reduction has	292
been approved. The reduction shall equal one of the following	293
amounts, as applicable to the person:	294
(i) If the person received a reduction under division (A)	295
(1) of this section for tax year 2006, the greater of the	296
reduction for that tax year or the amount computed under	297
division (A) (1) (c) of this section;	298
(ii) If the person received, for any homestead, a	299
reduction under division (A) (1) of this section for tax year	300
2013 or under division (A) of section 4503.065 of the Revised	301
Code for tax year 2014 or the person is the surviving spouse of	302
such a person and the surviving spouse is at least fifty-nine	303
years of age on the date the deceased spouse dies, the amount	304
computed under division (A) (1) (c) of this section.	305
(iii) If the person is not described in division (A) (1) (b)	306
(i) or (ii) of this section and the person's total income does	307
not exceed thirty thousand dollars, as adjusted under division	308

(A) (1) (d) of this section, the amount computed under division	309
(A) (1) (c) of this section.	310
(c) The amount of the reduction under division (A) (1) (c)	311
of this section equals the product of the following:	312
(i) Twenty-five thousand dollars of the true value of the	313
property in money, as adjusted under division (A) (1) (d) of this	314
section;	315
(ii) The assessment percentage established by the tax	316
commissioner under division (B) of section 5715.01 of the	317
Revised Code, not to exceed thirty-five per cent;	318
(iii) The effective tax rate used to calculate the taxes	319
charged against the property for the current year, where	320
"effective tax rate" is defined as in section 323.08 of the	321
Revised Code;	322
(iv) The quantity equal to one minus the sum of the	323
percentage reductions in taxes received by the property for the	324
current tax year under sections 319.302 and 319.303 of the	325
Revised Code and division (B) of section 323.152 of the Revised	326
Code.	327
(d) The tax commissioner shall adjust the total income	328
threshold described in division (A) (1) (b) (iii) and the reduction	329
amounts described in divisions (A) (1) (c) (i), (A) (2), and (A) (3)	330
of this section by completing the following calculations in	331
September of each year:	332
(i) Determine the percentage increase in the gross	333
domestic product deflator determined by the bureau of economic	334
analysis of the United States department of commerce from the	335
first day of January of the preceding calendar year to the last	336

day of December of the preceding calendar year; 337

(ii) Multiply that percentage increase by the total income 338  
threshold or reduction amount for the current tax year, as 339  
applicable; 340

(iii) Add the resulting product to the total income 341  
threshold or the reduction amount, as applicable, for the 342  
current tax year; 343

(iv) Round the resulting sum to the nearest multiple of 344  
one hundred dollars. 345

The commissioner shall certify the amount resulting from 346  
each adjustment to each county auditor not later than the first 347  
day of December each year. The certified total income threshold 348  
amount applies to the following tax year for persons described 349  
in division (A) (1) (b) (iii) of this section. The certified 350  
reduction amount applies to the following tax year. The 351  
commissioner shall not make the applicable adjustment in any 352  
calendar year in which the amount resulting from the adjustment 353  
would be less than the total income threshold or the reduction 354  
amount for the current tax year. 355

(2) (a) Real property taxes on a homestead owned and 356  
occupied, or a homestead in a housing cooperative occupied, by a 357  
disabled veteran shall be reduced for each year for which an 358  
application for the reduction has been approved. The reduction 359  
shall equal the product obtained by multiplying fifty thousand 360  
dollars of the true value of the property in money, as adjusted 361  
under division (A) (1) (d) of this section, by the amounts 362  
described in divisions (A) (1) (c) (ii) to (iv) of this section. 363  
The reduction is in lieu of any reduction under section 323.158 364  
of the Revised Code or division (A) (1), (2) (b), or (3) of this 365

section. The reduction applies to only one homestead owned and 366  
occupied by a disabled veteran. 367

(b) Real property taxes on a homestead owned and occupied, 368  
or a homestead in a housing cooperative occupied, by the 369  
surviving spouse of a disabled veteran shall be reduced for each 370  
year an application for exemption is approved. The reduction 371  
shall equal to the amount of the reduction authorized under 372  
division (A) (2) (a) of this section. 373

The reduction is in lieu of any reduction under section 374  
323.158 of the Revised Code or division (A) (1), (2) (a), or (3) 375  
of this section. The reduction applies to only one homestead 376  
owned and occupied by the surviving spouse of a disabled 377  
veteran. A homestead qualifies for a reduction in taxes under 378  
division (A) (2) (b) of this section beginning in one of the 379  
following tax years: 380

(i) For a surviving spouse described in division (L) (1) of 381  
section 323.151 of the Revised Code, the year the disabled 382  
veteran dies; 383

(ii) For a surviving spouse described in division (L) (2) 384  
of section 323.151 of the Revised Code, the first year on the 385  
first day of January of which the total disability rating 386  
described in division (F) of that section has been received for 387  
the deceased spouse. 388

In either case, the reduction shall continue through the 389  
tax year in which the surviving spouse dies or remarries. 390

(3) Real property taxes on a homestead owned and occupied, 391  
or a homestead in a housing cooperative occupied, by the 392  
surviving spouse of a public service officer killed in the line 393  
of duty shall be reduced for each year for which an application 394

for the reduction has been approved. The reduction shall equal 395  
the product obtained by multiplying fifty thousand dollars of 396  
the true value of the property in money, as adjusted under 397  
division (A) (1) (d) of this section, by the amounts described in 398  
divisions (A) (1) (c) (ii) to (iv) of this section. The reduction 399  
is in lieu of any reduction under section 323.158 of the Revised 400  
Code or division (A) (1) or (2) of this section. The reduction 401  
applies to only one homestead owned and occupied by such a 402  
surviving spouse. A homestead qualifies for a reduction in taxes 403  
under division (A) (3) of this section for the tax year in which 404  
the public service officer dies through the tax year in which 405  
the surviving spouse dies or remarries. 406

(B) (1) As used in division (B) of this section, 407  
"qualifying levy" has the same meaning as in section 319.302 of 408  
the Revised Code. 409

(2) To provide a partial exemption, real property taxes on 410  
any homestead, and manufactured home taxes on any manufactured 411  
or mobile home on which a manufactured home tax is assessed 412  
pursuant to division (D) (2) of section 4503.06 of the Revised 413  
Code, shall be reduced for each year for which an application 414  
for the reduction has been approved. The amount of the reduction 415  
shall equal one of the following percentages of the amount of 416  
taxes to be levied by qualifying levies on the homestead or the 417  
manufactured or mobile home after applying section 319.301 of 418  
the Revised Code: 419

(a) For the first tax year to which this amendment 420  
applies, 5.70%; 421

(b) For the following tax year, 8.92%; 422

(c) For the second following tax year, 12.15%; 423

(d) For the third following tax year and every year thereafter, 15.38%. 424  
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(3) A board of county commissioners, by resolution, may authorize a partial exemption from the real property taxes or manufactured home taxes on any property or manufactured or mobile home that receives the partial exemption under division (B) (2) of this section. The resolution shall specify the amount of the partial exemption, which may equal up to two and one-half per cent of the amount of taxes to be levied by qualifying levies on the property or home after applying section 319.301 of the Revised Code. The partial exemption shall be applied concurrently with the partial exemption under division (B) (2) of this section, and no application shall be required under section 323.153 of the Revised Code to obtain the partial exemption authorized pursuant to this section. 426  
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The board shall certify a copy of the resolution, or a copy of any resolution repealing or modifying the partial exemption's authorization, to the county auditor and tax commissioner within thirty days after its adoption. If the resolution is adopted on or before the first day of July of a tax year, the partial exemption shall first apply or cease to apply, in the case of real property taxes, to that tax year or, in the case of manufactured home taxes, the following tax year. If the resolution is adopted after the first day of July of a tax year, the partial exemption shall first apply or cease to apply, in the case of real property taxes, to the following tax year or, in the case of manufactured home taxes, the second succeeding tax year. 439  
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(C) The reductions granted by this section do not apply to special assessments or respread of assessments levied against 452  
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the homestead, and if there is a transfer of ownership 454  
subsequent to the filing of an application for a reduction in 455  
taxes, such reductions are not forfeited for such year by virtue 456  
of such transfer. 457

(D) The reductions in taxable value referred to in this 458  
section shall be applied solely as a factor for the purpose of 459  
computing the reduction of taxes under this section and shall 460  
not affect the total value of property in any subdivision or 461  
taxing district as listed and assessed for taxation on the tax 462  
lists and duplicates, or any direct or indirect limitations on 463  
indebtedness of a subdivision or taxing district. If after 464  
application of sections 5705.31 and 5705.32 of the Revised Code, 465  
including the allocation of all levies within the ten-mill 466  
limitation to debt charges to the extent therein provided, there 467  
would be insufficient funds for payment of debt charges not 468  
provided for by levies in excess of the ten-mill limitation, the 469  
reduction of taxes provided for in sections 323.151 to 323.159 470  
of the Revised Code shall be proportionately adjusted to the 471  
extent necessary to provide such funds from levies within the 472  
ten-mill limitation. 473

(E) No reduction shall be made on the taxes due on the 474  
homestead of any person convicted of violating division (D) or 475  
(E) of section 323.153 of the Revised Code for a period of three 476  
years following the conviction." 477

Delete lines 264 through 272 478

After line 272, insert: 479

**"Sec. 323.155.** The tax bill prescribed under section 480  
323.131 of the Revised Code shall indicate the net amount of 481  
taxes due following the reductions in taxes under sections 482

319.301, 319.302, 319.303, 319.304, 319.305, 323.152, and 323.16 483  
of the Revised Code. 484

Any reduction in taxes under section 323.152 of the 485  
Revised Code shall be disregarded as income or resources in 486  
determining eligibility for any program or calculating any 487  
payment under Title LI of the Revised Code." 488

Delete lines 273 through 834 489

After line 834, insert: 490

**"Sec. 4503.06.** (A) The owner of each manufactured or 491  
mobile home that has acquired situs in this state shall pay 492  
either a real property tax pursuant to Title LVII of the Revised 493  
Code or a manufactured home tax pursuant to division (C) of this 494  
section. 495

(B) The owner of a manufactured or mobile home shall pay 496  
real property taxes if either of the following applies: 497

(1) The manufactured or mobile home acquired situs in the 498  
state or ownership in the home was transferred on or after 499  
January 1, 2000, and all of the following apply: 500

(a) The home is affixed to a permanent foundation as 501  
defined in division (C) (5) of section 3781.06 of the Revised 502  
Code. 503

(b) The home is located on land that is owned by the owner 504  
of the home. 505

(c) The certificate of title has been inactivated by the 506  
clerk of the court of common pleas that issued it, pursuant to 507  
division (H) of section 4505.11 of the Revised Code. 508

(2) The manufactured or mobile home acquired situs in the 509

state or ownership in the home was transferred before January 1, 510  
2000, and all of the following apply: 511

(a) The home is affixed to a permanent foundation as 512  
defined in division (C) (5) of section 3781.06 of the Revised 513  
Code. 514

(b) The home is located on land that is owned by the owner 515  
of the home. 516

(c) The owner of the home has elected to have the home 517  
taxed as real property and, pursuant to section 4505.11 of the 518  
Revised Code, has surrendered the certificate of title to the 519  
auditor of the county containing the taxing district in which 520  
the home has its situs, together with proof that all taxes have 521  
been paid. 522

(d) The county auditor has placed the home on the real 523  
property tax list and delivered the certificate of title to the 524  
clerk of the court of common pleas that issued it and the clerk 525  
has inactivated the certificate. 526

(C) (1) Any mobile or manufactured home that is not taxed 527  
as real property as provided in division (B) of this section is 528  
subject to an annual manufactured home tax, payable by the 529  
owner, for locating the home in this state. The tax as levied in 530  
this section is for the purpose of supplementing the general 531  
revenue funds of the local subdivisions in which the home has 532  
its situs pursuant to this section. 533

(2) The year for which the manufactured home tax is levied 534  
commences on the first day of January and ends on the following 535  
thirty-first day of December. The state shall have the first 536  
lien on any manufactured or mobile home on the list for the 537  
amount of taxes, penalties, and interest charged against the 538

owner of the home under this section. The lien of the state for 539  
the tax for a year shall attach on the first day of January to a 540  
home that has acquired situs on that date. The lien for a home 541  
that has not acquired situs on the first day of January, but 542  
that acquires situs during the year, shall attach on the next 543  
first day of January. The lien shall continue until the tax, 544  
including any penalty or interest, is paid. 545

(3) (a) The situs of a manufactured or mobile home located 546  
in this state on the first day of January is the local taxing 547  
district in which the home is located on that date. 548

(b) The situs of a manufactured or mobile home not located 549  
in this state on the first day of January, but located in this 550  
state subsequent to that date, is the local taxing district in 551  
which the home is located thirty days after it is acquired or 552  
first enters this state. 553

(4) The tax is collected by and paid to the county 554  
treasurer of the county containing the taxing district in which 555  
the home has its situs. 556

(D) The manufactured home tax shall be computed and 557  
assessed by the county auditor of the county containing the 558  
taxing district in which the home has its situs as follows: 559

(1) On a home that acquired situs in this state prior to 560  
January 1, 2000: 561

(a) By multiplying the assessable value of the home by the 562  
tax rate of the taxing district in which the home has its situs, 563  
and deducting from the product thus obtained any reduction 564  
authorized under section 4503.065 of the Revised Code. The tax 565  
levied under this formula shall not be less than thirty-six 566  
dollars, unless the home qualifies for a reduction in assessable 567

value under section 4503.065 of the Revised Code, in which case 568  
 there shall be no minimum tax and the tax shall be the amount 569  
 calculated under this division. 570

(b) The assessable value of the home shall be forty per 571  
 cent of the amount arrived at by the following computation: 572

(i) If the cost to the owner, or market value at time of 573  
 purchase, whichever is greater, of the home includes the 574  
 furnishings and equipment, such cost or market value shall be 575  
 multiplied according to the following schedule: 576  
 577

	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 578

day of January and the thirty-first day of December of the first year. 579  
580

(ii) If the cost to the owner, or market value at the time of purchase, whichever is greater, of the home does not include the furnishings and equipment, such cost or market value shall be multiplied according to the following schedule: 581  
582  
583  
584  
585

	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 day of January and the thirty-first day of December of the first year. 586  
587  
588

(2) On a home in which ownership was transferred or that 589

first acquired situs in this state on or after January 1, 2000: 590

(a) By multiplying the assessable value of the home by the 591  
effective tax rate, as defined in section 323.08 of the Revised 592  
Code, for residential real property of the taxing district in 593  
which the home has its situs, and deducting from the product 594  
thus obtained the reductions required or authorized under 595  
section 319.302, 319.303, 319.304, 319.305, or 4503.065 or 596  
division (B) of section 323.152 of the Revised Code. 597

(b) The assessable value of the home shall be thirty-five 598  
per cent of its true value as determined under division (L) of 599  
this section. 600

(3) On or before the fifteenth day of January each year, 601  
the county auditor shall record the assessable value and the 602  
amount of tax on the manufactured or mobile home on the tax list 603  
and deliver a duplicate of the list to the county treasurer. In 604  
the case of an emergency as defined in section 323.17 of the 605  
Revised Code, the tax commissioner, by journal entry, may extend 606  
the times for delivery of the duplicate for an additional 607  
fifteen days upon receiving a written application from the 608  
county auditor regarding an extension for the delivery of the 609  
duplicate, or from the county treasurer regarding an extension 610  
of the time for the billing and collection of taxes. The 611  
application shall contain a statement describing the emergency 612  
that will cause the unavoidable delay and must be received by 613  
the tax commissioner on or before the last day of the month 614  
preceding the day delivery of the duplicate is otherwise 615  
required. When an extension is granted for delivery of the 616  
duplicate, the time period for payment of taxes shall be 617  
extended for a like period of time. When a delay in the closing 618  
of a tax collection period becomes unavoidable, the tax 619

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 section commencing in the next tax year.

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

(6) (a) Immediately upon receipt of any manufactured home tax duplicate from the county auditor, but not less than twenty days prior to the last date on which the first one-half taxes may be paid without penalty as prescribed in division (F) of this section, the county treasurer shall cause to be prepared and mailed or delivered to each person charged on that duplicate

with taxes, or to an agent designated by such person, the tax 650  
bill prescribed by the tax commissioner under division (D) (7) of 651  
this section. When taxes are paid by installments, the county 652  
treasurer shall mail or deliver to each person charged on such 653  
duplicate or the agent designated by that person a second tax 654  
bill showing the amount due at the time of the second tax 655  
collection. The second half tax bill shall be mailed or 656  
delivered at least twenty days prior to the close of the second 657  
half tax collection period. A change in the mailing address, 658  
electronic mail address, or telephone number of any tax bill 659  
shall be made in writing to the county treasurer. Failure to 660  
receive a bill required by this section does not excuse failure 661  
or delay to pay any taxes shown on the bill or, except as 662  
provided in division (B) (1) of section 5715.39 of the Revised 663  
Code, avoid any penalty, interest, or charge for such delay. 664

A policy adopted by a county treasurer under division (A) 665  
(2) of section 323.13 of the Revised Code shall also allow any 666  
person required to receive a tax bill under division (D) (6) (a) 667  
of this section to request electronic delivery of that tax bill 668  
in the same manner. A person may rescind such a request in the 669  
same manner as a request made under division (A) (2) of section 670  
323.13 of the Revised Code. The request shall terminate upon a 671  
change in the name of the person charged with the taxes pursuant 672  
to section 4503.061 of the Revised Code. 673

(b) After delivery of the copy of the delinquent 674  
manufactured home tax list under division (H) of this section, 675  
the county treasurer may prepare and mail to each person in 676  
whose name a home is listed an additional tax bill showing the 677  
total amount of delinquent taxes charged against the home as 678  
shown on the list. The tax bill shall include a notice that the 679  
interest charge prescribed by division (G) of this section has 680

begun to accrue. 681

(7) Each tax bill prepared and mailed or delivered under 682  
division (D) (6) of this section shall be in the form and contain 683  
the information required by the tax commissioner. The 684  
commissioner may prescribe different forms for each county and 685  
may authorize the county auditor to make up tax bills and tax 686  
receipts to be used by the county treasurer. The tax bill shall 687  
not contain or be mailed or delivered with any information or 688  
material that is not required by this section or that is not 689  
authorized by section 321.45 of the Revised Code or by the tax 690  
commissioner. In addition to the information required by the 691  
commissioner, each tax bill shall contain the following 692  
information: 693

(a) The taxes levied and the taxes charged and payable 694  
against the manufactured or mobile home; 695

(b) The following notice: "Notice: If the taxes are not 696  
paid within sixty days after the county auditor delivers the 697  
delinquent manufactured home tax list to the county treasurer, 698  
you and your home may be subject to collection proceedings for 699  
tax delinquency." Failure to provide such notice has no effect 700  
upon the validity of any tax judgment to which a home may be 701  
subjected. 702

(c) In the case of manufactured or mobile homes taxed 703  
under division (D) (2) of this section, the following additional 704  
information: 705

(i) The effective tax rate. The words "effective tax rate" 706  
shall appear in boldface type. 707

(ii) The following notice: "Notice: If the taxes charged 708  
against this home have been reduced by the 2-1/2 per cent tax 709

reduction for residences occupied by the owner but the home is 710  
not a residence occupied by the owner, the owner must notify the 711  
county auditor's office not later than March 31 of the year for 712  
which the taxes are due. Failure to do so may result in the 713  
owner being convicted of a fourth degree misdemeanor, which is 714  
punishable by imprisonment up to 30 days, a fine up to \$250, or 715  
both, and in the owner having to repay the amount by which the 716  
taxes were erroneously or illegally reduced, plus any interest 717  
that may apply. 718

If the taxes charged against this home have not been 719  
reduced by the 2-1/2 per cent tax reduction and the home is a 720  
residence occupied by the owner, the home may qualify for the 721  
tax reduction. To obtain an application for the tax reduction or 722  
further information, the owner may contact the county auditor's 723  
office at \_\_\_\_\_ (insert the address and telephone number of 724  
the county auditor's office)." 725

(E) (1) A manufactured or mobile home is not subject to 726  
this section when any of the following applies: 727

(a) It is taxable as personal property pursuant to section 728  
5709.01 of the Revised Code. Any manufactured or mobile home 729  
that is used as a residence shall be subject to this section and 730  
shall not be taxable as personal property pursuant to section 731  
5709.01 of the Revised Code. 732

(b) It bears a license plate issued by any state other 733  
than this state unless the home is in this state in excess of an 734  
accumulative period of thirty days in any calendar year. 735

(c) The annual tax has been paid on the home in this state 736  
for the current year. 737

(d) The tax commissioner has determined, pursuant to 738

section 5715.27 of the Revised Code, that the property is exempt 739  
from taxation, or would be exempt from taxation under Chapter 740  
5709. of the Revised Code if it were classified as real 741  
property. 742

(2) A travel trailer or park trailer, as these terms are 743  
defined in section 4501.01 of the Revised Code, is not subject 744  
to this section if it is unused or unoccupied and stored at the 745  
owner's normal place of residence or at a recognized storage 746  
facility. 747

(3) A travel trailer or park trailer, as these terms are 748  
defined in section 4501.01 of the Revised Code, is subject to 749  
this section and shall be taxed as a manufactured or mobile home 750  
if it has a situs longer than thirty days in one location and is 751  
connected to existing utilities, unless either of the following 752  
applies: 753

(a) The situs is in a state facility or a camping or park 754  
area as defined in division (C), (Q), (S), or (V) of section 755  
3729.01 of the Revised Code. 756

(b) The situs is in a camping or park area that is a tract 757  
of land that has been limited to recreational use by deed or 758  
zoning restrictions and subdivided for sale of five or more 759  
individual lots for the express or implied purpose of occupancy 760  
by either self-contained recreational vehicles as defined in 761  
division (T) of section 3729.01 of the Revised Code or by 762  
dependent recreational vehicles as defined in division (D) of 763  
section 3729.01 of the Revised Code. 764

(F) Except as provided in division (D)(3) of this section, 765  
the manufactured home tax is due and payable as follows: 766

(1) When a manufactured or mobile home has a situs in this 767

state, as provided in this section, on the first day of January, 768  
one-half of the amount of the tax is due and payable on or 769  
before the first day of March and the balance is due and payable 770  
on or before the thirty-first day of July. At the option of the 771  
owner of the home, the tax for the entire year may be paid in 772  
full on the first day of March. 773

(2) When a manufactured or mobile home first acquires a 774  
situs in this state after the first day of January, no tax is 775  
due and payable for that year. 776

(G) (1) (a) Except as otherwise provided in division (G) (1) 777  
(b) of this section, if one-half of the current taxes charged 778  
under this section against a manufactured or mobile home, 779  
together with the full amount of any delinquent taxes, are not 780  
paid on or before the first day of March in that year, or on or 781  
before the last day for such payment as extended pursuant to 782  
section 4503.063 of the Revised Code, a penalty of ten per cent 783  
shall be charged against the unpaid balance of such half of the 784  
current taxes. If the total amount of all such taxes is not paid 785  
on or before the thirty-first day of July, next thereafter, or 786  
on or before the last day for payment as extended pursuant to 787  
section 4503.063 of the Revised Code, a like penalty shall be 788  
charged on the balance of the total amount of the unpaid current 789  
taxes. 790

(b) After a valid delinquent tax contract that includes 791  
unpaid current taxes from a first-half collection period 792  
described in division (F) of this section has been entered into 793  
under section 323.31 of the Revised Code, no ten per cent 794  
penalty shall be charged against such taxes after the second- 795  
half collection period while the delinquent tax contract remains 796  
in effect. On the day a delinquent tax contract becomes void, 797

the ten per cent penalty shall be charged against such taxes and 798  
shall equal the amount of penalty that would have been charged 799  
against unpaid current taxes outstanding on the date on which 800  
the second-half penalty would have been charged thereon under 801  
division (G) (1) (a) of this section if the contract had not been 802  
in effect. 803

(2) (a) On the first day of the month following the last 804  
day the second installment of taxes may be paid without penalty 805  
beginning in 2000, interest shall be charged against and 806  
computed on all delinquent taxes other than the current taxes 807  
that became delinquent taxes at the close of the last day such 808  
second installment could be paid without penalty. The charge 809  
shall be for interest that accrued during the period that began 810  
on the preceding first day of December and ended on the last day 811  
of the month that included the last date such second installment 812  
could be paid without penalty. The interest shall be computed at 813  
the rate per annum prescribed by section 5703.47 of the Revised 814  
Code and shall be entered as a separate item on the delinquent 815  
manufactured home tax list compiled under division (H) of this 816  
section. 817

(b) On the first day of December beginning in 2000, the 818  
interest shall be charged against and computed on all delinquent 819  
taxes. The charge shall be for interest that accrued during the 820  
period that began on the first day of the month following the 821  
last date prescribed for the payment of the second installment 822  
of taxes in the current year and ended on the immediately 823  
preceding last day of November. The interest shall be computed 824  
at the rate per annum prescribed by section 5703.47 of the 825  
Revised Code and shall be entered as a separate item on the 826  
delinquent manufactured home tax list. 827

(c) After a valid undertaking has been entered into for 828  
the payment of any delinquent taxes, no interest shall be 829  
charged against such delinquent taxes while the undertaking 830  
remains in effect in compliance with section 323.31 of the 831  
Revised Code. If a valid undertaking becomes void, interest 832  
shall be charged against the delinquent taxes for the periods 833  
that interest was not permitted to be charged while the 834  
undertaking was in effect. The interest shall be charged on the 835  
day the undertaking becomes void and shall equal the amount of 836  
interest that would have been charged against the unpaid 837  
delinquent taxes outstanding on the dates on which interest 838  
would have been charged thereon under divisions (G) (1) and (2) 839  
of this section had the undertaking not been in effect. 840

(3) If the full amount of the taxes due at either of the 841  
times prescribed by division (F) of this section is paid within 842  
ten days after such time, the county treasurer shall waive the 843  
collection of and the county auditor shall remit one-half of the 844  
penalty provided for in this division for failure to make that 845  
payment by the prescribed time. 846

(4) The treasurer shall compile and deliver to the county 847  
auditor a list of all tax payments the treasurer has received as 848  
provided in division (G) (3) of this section. The list shall 849  
include any information required by the auditor for the 850  
remission of the penalties waived by the treasurer. The taxes so 851  
collected shall be included in the settlement next succeeding 852  
the settlement then in process. 853

(H) (1) The county auditor shall compile annually a 854  
"delinquent manufactured home tax list" consisting of homes the 855  
county treasurer's records indicate have taxes that were not 856  
paid within the time prescribed by divisions (D) (3) and (F) of 857

this section, have taxes that remain unpaid from prior years, or 858  
have unpaid tax penalties or interest that have been assessed. 859

(2) Within thirty days after the settlement under division 860  
(H) (2) of section 321.24 of the Revised Code, the county auditor 861  
shall deliver a copy of the delinquent manufactured home tax 862  
list to the county treasurer. The auditor shall update and 863  
publish the delinquent manufactured home tax list annually in 864  
the same manner as delinquent real property tax lists are 865  
published. The county auditor may apportion the cost of 866  
publishing the list among taxing districts in proportion to the 867  
amount of delinquent manufactured home taxes so published that 868  
each taxing district is entitled to receive upon collection of 869  
those taxes, or the county auditor may charge the owner of a 870  
home on the list a flat fee established under section 319.54 of 871  
the Revised Code for the cost of publishing the list and, if the 872  
fee is not paid, may place the fee upon the delinquent 873  
manufactured home tax list as a lien on the listed home, to be 874  
collected as other manufactured home taxes. 875

(3) When taxes, penalties, or interest are charged against 876  
a person on the delinquent manufactured home tax list and are 877  
not paid within sixty days after the list is delivered to the 878  
county treasurer, the county treasurer shall, in addition to any 879  
other remedy provided by law for the collection of taxes, 880  
penalties, and interest, enforce collection of such taxes, 881  
penalties, and interest by civil action in the name of the 882  
treasurer against the owner for the recovery of the unpaid taxes 883  
following the procedures for the recovery of delinquent real 884  
property taxes in sections 323.25 to 323.28 of the Revised Code. 885  
The action may be brought in municipal or county court, provided 886  
the amount charged does not exceed the monetary limitations for 887  
original jurisdiction for civil actions in those courts. 888

It is sufficient, having made proper parties to the suit, 889  
for the county treasurer to allege in the treasurer's bill of 890  
particulars or petition that the taxes stand chargeable on the 891  
books of the county treasurer against such person, that they are 892  
due and unpaid, and that such person is indebted in the amount 893  
of taxes appearing to be due the county. The treasurer need not 894  
set forth any other matter relating thereto. If it is found on 895  
the trial of the action that the person is indebted to the 896  
state, judgment shall be rendered in favor of the county 897  
treasurer prosecuting the action. The judgment debtor is not 898  
entitled to the benefit of any law for stay of execution or 899  
exemption of property from levy or sale on execution in the 900  
enforcement of the judgment. 901

Upon the filing of an entry of confirmation of sale or an 902  
order of forfeiture in a proceeding brought under this division, 903  
title to the manufactured or mobile home shall be in the 904  
purchaser. The clerk of courts shall issue a certificate of 905  
title to the purchaser upon presentation of proof of filing of 906  
the entry of confirmation or order and, in the case of a 907  
forfeiture, presentation of the county auditor's certificate of 908  
sale. 909

(I) The total amount of taxes collected shall be 910  
distributed in the following manner: four per cent shall be 911  
allowed as compensation to the county auditor for the county 912  
auditor's service in assessing the taxes; two per cent shall be 913  
allowed as compensation to the county treasurer for the services 914  
the county treasurer renders as a result of the tax levied by 915  
this section. Such amounts shall be paid into the county 916  
treasury, to the credit of the county general revenue fund, on 917  
the warrant of the county auditor. Fees to be paid to the credit 918  
of the real estate assessment fund shall be collected pursuant 919

to division (C) of section 319.54 of the Revised Code and paid 920  
into the county treasury, on the warrant of the county auditor. 921  
The balance of the taxes collected shall be distributed among 922  
the taxing subdivisions of the county in which the taxes are 923  
collected and paid in the same proportions that the amount of 924  
manufactured home tax levied by each taxing subdivision of the 925  
county in the current tax year bears to the amount of such tax 926  
levied by all such subdivisions in the county in the current tax 927  
year. The taxes levied and revenues collected under this section 928  
shall be in lieu of any general property tax and any tax levied 929  
with respect to the privilege of using or occupying a 930  
manufactured or mobile home in this state except as provided in 931  
sections 4503.04 and 5741.02 of the Revised Code. 932

(J) An agreement to purchase or a bill of sale for a 933  
manufactured home shall show whether or not the furnishings and 934  
equipment are included in the purchase price. 935

(K) If the county treasurer and the county prosecuting 936  
attorney agree that an item charged on the delinquent 937  
manufactured home tax list is uncollectible, they shall certify 938  
that determination and the reasons to the county board of 939  
revision. If the board determines the amount is uncollectible, 940  
it shall certify its determination to the county auditor, who 941  
shall strike the item from the list. 942

(L) (1) The county auditor shall appraise at its true value 943  
any manufactured or mobile home in which ownership is 944  
transferred or which first acquires situs in this state on or 945  
after January 1, 2000, and any manufactured or mobile home the 946  
owner of which has elected, under division (D) (4) of this 947  
section, to have the home taxed under division (D) (2) of this 948  
section. The true value shall include the value of the home, any 949

additions, and any fixtures, but not any furnishings in the 950  
home. In determining the true value of a manufactured or mobile 951  
home, the auditor shall consider all facts and circumstances 952  
relating to the value of the home, including its age, its 953  
capacity to function as a residence, any obsolete 954  
characteristics, and other factors that may tend to prove its 955  
true value. 956

(2) (a) If a manufactured or mobile home has been the 957  
subject of an arm's length sale between a willing seller and a 958  
willing buyer within a reasonable length of time prior to the 959  
determination of true value, the county auditor shall consider 960  
the sale price of the home to be the true value for taxation 961  
purposes. 962

(b) The sale price in an arm's length transaction between 963  
a willing seller and a willing buyer shall not be considered the 964  
true value of the home if either of the following occurred after 965  
the sale: 966

(i) The home has lost value due to a casualty. 967

(ii) An addition or fixture has been added to the home. 968

(3) The county auditor shall have each home viewed and 969  
appraised at least once in each six-year period in the same year 970  
in which real property in the county is appraised pursuant to 971  
Chapter 5713. of the Revised Code, and shall update the 972  
appraised values in the third calendar year following the 973  
appraisal. The person viewing or appraising a home may enter the 974  
home to determine by actual view any additions or fixtures that 975  
have been added since the last appraisal. In conducting the 976  
appraisals and establishing the true value, the auditor shall 977  
follow the procedures set forth for appraising real property in 978

sections 5713.01 and 5713.03 of the Revised Code. 979

(4) The county auditor shall place the true value of each 980  
home on the manufactured home tax list upon completion of an 981  
appraisal. 982

(5) (a) If the county auditor changes the true value of a 983  
home, the auditor shall notify the owner of the home in writing, 984  
delivered by mail or in person. The notice shall be given at 985  
least thirty days prior to the issuance of any tax bill that 986  
reflects the change. Failure to receive the notice does not 987  
invalidate any proceeding under this section. 988

(b) Any owner of a home or any other person or party that 989  
would be authorized to file a complaint under division (A) of 990  
section 5715.19 of the Revised Code if the home was real 991  
property may file a complaint against the true value of the home 992  
as appraised under this section. The complaint shall be filed 993  
with the county auditor on or before the thirty-first day of 994  
March of the current tax year or the date of closing of the 995  
collection for the first half of manufactured home taxes for the 996  
current tax year, whichever is later. The auditor shall present 997  
to the county board of revision all complaints filed with the 998  
auditor under this section. The board shall hear and investigate 999  
the complaint and may take action on it as provided under 1000  
sections 5715.11 to 5715.19 of the Revised Code. 1001

(c) If the county board of revision determines, pursuant 1002  
to a complaint against the valuation of a manufactured or mobile 1003  
home filed under this section, that the amount of taxes, 1004  
assessments, or other charges paid was in excess of the amount 1005  
due based on the valuation as finally determined, then the 1006  
overpayment shall be refunded in the manner prescribed in 1007  
section 5715.22 of the Revised Code. 1008

(d) Payment of all or part of a tax under this section for 1009  
any year for which a complaint is pending before the county 1010  
board of revision does not abate the complaint or in any way 1011  
affect the hearing and determination thereof. 1012

(M) If the county auditor determines that any tax or other 1013  
charge or any part thereof has been erroneously charged as a 1014  
result of a clerical error as defined in section 319.35 of the 1015  
Revised Code, the county auditor shall call the attention of the 1016  
county board of revision to the erroneous charges. If the board 1017  
finds that the taxes or other charges have been erroneously 1018  
charged or collected, it shall certify the finding to the 1019  
auditor. Upon receipt of the certification, the auditor shall 1020  
remove the erroneous charges on the manufactured home tax list 1021  
or delinquent manufactured home tax list in the same manner as 1022  
is prescribed in section 319.35 of the Revised Code for 1023  
erroneous charges against real property, and refund any 1024  
erroneous charges that have been collected, with interest, in 1025  
the same manner as is prescribed in section 319.36 of the 1026  
Revised Code for erroneous charges against real property. 1027

(N) As used in this section and section 4503.061 of the 1028  
Revised Code: 1029

(1) "Manufactured home taxes" includes taxes, penalties, 1030  
and interest charged under division (C) or (G) of this section 1031  
and any penalties charged under division (G) or (H) (5) of 1032  
section 4503.061 of the Revised Code. 1033

(2) "Current taxes" means all manufactured home taxes 1034  
charged against a manufactured or mobile home that have not 1035  
appeared on the manufactured home tax list for any prior year. 1036  
Current taxes become delinquent taxes if they remain unpaid 1037  
after the last day prescribed for payment of the second 1038

installment of current taxes without penalty, whether or not 1039  
they have been certified delinquent. 1040

(3) "Delinquent taxes" means: 1041

(a) Any manufactured home taxes that were charged against 1042  
a manufactured or mobile home for a prior year, including any 1043  
penalties or interest charged for a prior year and the costs of 1044  
publication under division (H) (2) of this section, and that 1045  
remain unpaid; 1046

(b) Any current manufactured home taxes charged against a 1047  
manufactured or mobile home that remain unpaid after the last 1048  
day prescribed for payment of the second installment of current 1049  
taxes without penalty, whether or not they have been certified 1050  
delinquent, including any penalties or interest and the costs of 1051  
publication under division (H) (2) of this section. 1052

**Sec. 5705.316.** (A) As used in this section: 1053

(1) "Taxes charged and payable" means real property taxes, 1054  
or manufactured home taxes assessed pursuant to section 4503.06 1055  
of the Revised Code, that are charged and payable after 1056  
reductions required by sections 319.301, 319.302, 319.303, 1057  
319.304, 323.152, 323.158, ~~319.304,~~ 4503.065, and 4503.0610 but 1058  
before any reduction required by section 319.305 of the Revised 1059  
Code. 1060

(2) "Current taxes charged and payable" means, for a levy, 1061  
the taxes charged and payable for the current tax year, in the 1062  
case of real property, or the following tax year, in the case of 1063  
manufactured or mobile homes on the manufactured home tax list, 1064  
excluding any taxes charged and payable against property, or any 1065  
portion of property, that was not taxed by the taxing district 1066  
in the most recent tax year to which section 5715.24 of the 1067

Revised Code applied in the county, in the case of real 1068  
property, or in the following tax year, in the case of 1069  
manufactured or mobile homes on the manufactured home tax list. 1070

(3) "Base taxes charged and payable" means, for a levy, 1071  
the taxes charged and payable for the tax year immediately 1072  
preceding the current tax year, in the case of real property, or 1073  
the current tax year, in the case of manufactured or mobile 1074  
homes on the manufactured home tax list, excluding any taxes 1075  
charged and payable against property, or any portion of 1076  
property, that was not taxed by the taxing district in the most 1077  
recent tax year to which section 5715.24 of the Revised Code 1078  
applied in the county, in the case of real property, or in the 1079  
following tax year, in the case of manufactured or mobile homes 1080  
on the manufactured home tax list. 1081

(4) "County budget commission" means a joint budget 1082  
commission in the context of a taxing unit with territory 1083  
located in two or more counties. 1084

(5) "Inflation factor" means, for a tax year, the greater 1085  
of zero per cent or the percentage change in the gross domestic 1086  
product deflator computed over the three preceding tax years, as 1087  
determined under division (F) of this section. 1088

(6) "Reappraisal or triennial update" means a tax year in 1089  
which section 5715.24 of the Revised Code applies in the county. 1090

(B) Notwithstanding division (D) of section 133.25 of the 1091  
Revised Code and except as provided in division (D) of this 1092  
section, in September of each tax year in which a county 1093  
undergoes a reappraisal or triennial update, the county budget 1094  
commission shall adjust the rate of any levy within the ten-mill 1095  
limitation so that the increase in current taxes charged and 1096

payable for that levy over the base taxes charged and payable 1097  
for that levy do not exceed the product of the base taxes 1098  
charged and payable and the inflation factor certified under 1099  
division (F) of this section for that tax year, rounded to the 1100  
nearest multiple of one hundred dollars. 1101

(C) The commission shall certify each rate reduced under 1102  
division (A) of this section to the county auditor not later 1103  
than the first day of December. In the case of property on the 1104  
real property tax list, the adjusted rates shall apply to the 1105  
tax year in which the adjusted rates are certified and to each 1106  
ensuing tax year, until the next tax year in which adjusted 1107  
rates are certified under this section. In the case of 1108  
manufactured or mobile homes on the manufactured home tax list, 1109  
the adjusted rates shall apply to the tax year following the 1110  
year in which the adjusted rates are certified and to each 1111  
ensuing tax year, until the tax year following the next year in 1112  
which adjusted rates are certified under this section. 1113  
Notwithstanding any other section of the Revised Code to the 1114  
contrary, a county budget commission shall not reallocate mills 1115  
reduced pursuant to this section to any other taxing unit. 1116

(D) For a taxing unit that elects to forgo revenue from or 1117  
otherwise voluntarily reduce the rate of a levy within the ten- 1118  
mill limitation for one or more tax years, beyond which would be 1119  
required under division (B) of this section, the calculation of 1120  
the limit under division (B) of this section in subsequent tax 1121  
years shall be based on the taxes charged and payable for the 1122  
tax year preceding such voluntary reduction. Nothing in this 1123  
section requires increasing the rate of a levy above what it was 1124  
before the operation of this section. 1125

(E) If the current taxes charged and payable for a levy 1126

within the ten-mill limitation do not increase for a tax year to 1127  
which section 5715.24 of the Revised Code applies in the county 1128  
compared to the base taxes charged and payable, then the county 1129  
auditor, in September of that year, shall calculate the 1130  
increased rate of the levy that would cause the levy's current 1131  
taxes charged and payable to be the same as the levy's base 1132  
taxes charged and payable, rounded to the nearest one hundredths 1133  
of one mill, and shall certify to the applicable taxing unit the 1134  
increased rate. A taxing unit, not later than the first day of 1135  
November, may adopt and certify to the county auditor a 1136  
resolution or ordinance requesting that the levy be levied up to 1137  
the rate certified by the county auditor under this division. 1138  
The resolution or ordinance shall also be accompanied by 1139  
information demonstrating the taxing unit's need for the higher 1140  
rate. The county auditor, upon receipt of this certification, 1141  
shall convene the county budget commission, which shall decide 1142  
whether to approve, partially approve, or deny the taxing unit's 1143  
request for an increased rate based on its evaluation of the 1144  
taxing unit's need for the increase. If it wholly or partially 1145  
approves the increase, the commission shall certify the amount 1146  
of the rate of increase to the county auditor not later than the 1147  
first day of December. The increased rate shall apply to the 1148  
current tax year, or the ensuing tax year for manufactured or 1149  
mobile homes on the manufactured home tax list, and each ensuing 1150  
year until the next tax year in which an adjusted rate for the 1151  
levy is certified under this section. Nothing in this division 1152  
allows a county budget commission or taxing unit to exceed the 1153  
ten-mill limitation. 1154

(F) The tax commissioner shall annually determine the 1155  
percentage change in the gross domestic product deflator 1156  
determined by the bureau of economic analysis of the United 1157

States department of commerce from the first day of January of 1158  
the third preceding calendar year to the last day of December of 1159  
the preceding calendar year. The commissioner shall certify the 1160  
resulting amount to each county auditor whose county undergoes a 1161  
reappraisal or triennial update not later than the first day of 1162  
September of each year." 1163

In line 835, after "sections" insert "319.303,"; delete "and" 1164

In line 836, after "4503.06" insert ", and 5705.316" 1165

Delete lines 839 through 847 1166

The motion was \_\_\_\_\_ agreed to.

**SYNOPSIS** 1167

**Conforming changes** 1168

**R.C. 319.303, 319.305, 323.152, 323.155, 4503.065, and 1169  
5705.316** 1170

Modifies the calculation of the bill's reduction to (1) 1171  
expressly be calculated after the property tax reduction 1172  
recently enacted by H.B. 186, i.e., a reduction that caps the 1173  
increase in collections from certain school levies to the rate 1174  
of inflation, and (2) account for any potential one-year 1175  
extension of a county's reappraisal year by the Tax Commissioner 1176  
by spreading the exemption over three years instead of two. 1177

Modifies the calculation of an inside millage reduction 1178  
based on the rate of inflation recently enacted by H.B. 335 by 1179  
calculating that reduction by ignoring the effects of the bill's 1180

reduction.

1181

Conforms updates to Revised Code sections.

1182