

**As Introduced**

**136th General Assembly**

**Regular Session**

**2025-2026**

**H. B. No. 504**

**Representative King**

**Cosponsors: Representatives Thomas, D., Lorenz, Newman, Hall, T.**

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To amend sections 323.152, 323.155, and 4503.06 and  
to enact section 319.305 of the Revised Code to  
authorize counties to temporarily exempt a  
portion of property's increased value from  
taxation following a reappraisal and to name  
this act the Calculated Adjustments for Property  
Surges (CAPS) Act.

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

**Section 1.** That sections 323.152, 323.155, and 4503.06 be  
amended and section 319.305 of the Revised Code be enacted to  
read as follows:

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**Sec. 319.305.** (A) As used in this section:

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(1) "Qualifying county" means a county in which the  
taxable value of eligible property increased, in aggregate, by  
fifteen per cent or more from the tax year immediately preceding  
a reappraisal or triennial update to the following tax year,  
based on the tax commissioner's determination made for the  
current tax year under section 5715.24 of the Revised Code.

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(2) "Eligible property" means real property and qualifying  
manufactured homes that were subject to taxation for both the

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tax year of the reappraisal or triennial update and the tax year 20  
immediately preceding that year. 21

(3) "Reappraisal or triennial update" means a tax year in 22  
which section 5715.24 of the Revised Code applies in the county. 23

(4) "Qualifying manufactured homes" means a manufactured 24  
or mobile home on which a manufactured home tax is assessed 25  
pursuant to division (D) (2) of section 4503.06 of the Revised 26  
Code. 27

(5) "Tax year," in the context of qualifying manufactured 28  
homes, means the tax year following the corresponding tax year 29  
for real property. 30

(6) "Taxes charged and payable" means real property taxes, 31  
and manufactured home taxes assessed pursuant to division (D) (2) 32  
of section 4503.06 of the Revised Code, that are charged and 33  
payable after the reductions required by sections 319.301, 34  
319.302, 319.304, 323.152, 323.158, 4503.065, and 4503.0610 of 35  
the Revised Code, but before any reduction authorized under this 36  
section. 37

(B) The board of commissioners of a qualifying county, by 38  
resolution, may authorize a reduction in the real property taxes 39  
or manufactured home taxes charged and payable against eligible 40  
property. The resolution shall state the percentage by which the 41  
taxable value of eligible property increased, as described in 42  
division (A) (1) of this section, and shall state that the 43  
resulting increase in taxes charged and payable against each 44  
parcel of eligible property shall be reduced by two-thirds in 45  
the current tax year and one-third in the following tax year. 46  
The board shall adopt the resolution on or before the first day 47  
of October of the tax year of a reappraisal or triennial update 48

and shall certify a copy of the resolution, or a copy of any 49  
resolution repealing the reduction's authorization, to the 50  
county auditor and tax commissioner within thirty days after its 51  
adoption. The reduction shall apply for the current tax year and 52  
the following tax year, and the amount of the reduction shall 53  
equal the following, as applicable to the tax year: 54

(1) For the current tax year, two-thirds of the difference 55  
of the taxes charged and payable against the eligible property 56  
for the current tax year minus the taxes charged and payable 57  
against the property for the preceding tax year; 58

(2) For the following tax year, one-third of the 59  
difference of the taxes charged and payable against the eligible 60  
property for the current tax year minus the taxes charged and 61  
payable against the property for the tax year preceding the 62  
reappraisal or triennial update. 63

(C) The county treasurer shall identify the reduction 64  
authorized under this section on each tax bill delivered under 65  
section 323.13 or 4503.06 of the Revised Code as the "Temporary 66  
Property Valuation Phase-In Credit." 67

**Sec. 323.152.** In addition to the reduction in taxes 68  
required under sections 319.302~~—and—~~, 319.304, and 319.305 of 69  
the Revised Code, taxes shall be reduced as provided in 70  
divisions (A) and (B) of this section. 71

(A) (1) (a) Division (A) (1) of this section applies to any 72  
of the following persons: 73

(i) A person who is permanently and totally disabled; 74

(ii) A person who is sixty-five years of age or older; 75

(iii) A person who is the surviving spouse of a deceased 76

person who was permanently and totally disabled or sixty-five 77  
years of age or older and who applied and qualified for a 78  
reduction in taxes under this division in the year of death, 79  
provided the surviving spouse is at least fifty-nine but not 80  
sixty-five or more years of age on the date the deceased spouse 81  
dies. 82

(b) Real property taxes on a homestead owned and occupied, 83  
or a homestead in a housing cooperative occupied, by a person to 84  
whom division (A) (1) of this section applies shall be reduced 85  
for each year for which an application for the reduction has 86  
been approved. The reduction shall equal one of the following 87  
amounts, as applicable to the person: 88

(i) If the person received a reduction under division (A) 89  
(1) of this section for tax year 2006, the greater of the 90  
reduction for that tax year or the amount computed under 91  
division (A) (1) (c) of this section; 92

(ii) If the person received, for any homestead, a 93  
reduction under division (A) (1) of this section for tax year 94  
2013 or under division (A) of section 4503.065 of the Revised 95  
Code for tax year 2014 or the person is the surviving spouse of 96  
such a person and the surviving spouse is at least fifty-nine 97  
years of age on the date the deceased spouse dies, the amount 98  
computed under division (A) (1) (c) of this section. 99

(iii) If the person is not described in division (A) (1) (b) 100  
(i) or (ii) of this section and the person's total income does 101  
not exceed thirty thousand dollars, as adjusted under division 102  
(A) (1) (d) of this section, the amount computed under division 103  
(A) (1) (c) of this section. 104

(c) The amount of the reduction under division (A) (1) (c) 105

of this section equals the product of the following: 106

(i) Twenty-five thousand dollars of the true value of the 107  
property in money, as adjusted under division (A) (1) (d) of this 108  
section; 109

(ii) The assessment percentage established by the tax 110  
commissioner under division (B) of section 5715.01 of the 111  
Revised Code, not to exceed thirty-five per cent; 112

(iii) The effective tax rate used to calculate the taxes 113  
charged against the property for the current year, where 114  
"effective tax rate" is defined as in section 323.08 of the 115  
Revised Code; 116

(iv) The quantity equal to one minus the sum of the 117  
percentage reductions in taxes received by the property for the 118  
current tax year under section 319.302 of the Revised Code and 119  
division (B) of section 323.152 of the Revised Code. 120

(d) The tax commissioner shall adjust the total income 121  
threshold described in division (A) (1) (b) (iii) and the reduction 122  
amounts described in divisions (A) (1) (c) (i), (A) (2), and (A) (3) 123  
of this section by completing the following calculations in 124  
September of each year: 125

(i) Determine the percentage increase in the gross 126  
domestic product deflator determined by the bureau of economic 127  
analysis of the United States department of commerce from the 128  
first day of January of the preceding calendar year to the last 129  
day of December of the preceding calendar year; 130

(ii) Multiply that percentage increase by the total income 131  
threshold or reduction amount for the current tax year, as 132  
applicable; 133

(iii) Add the resulting product to the total income 134  
threshold or the reduction amount, as applicable, for the 135  
current tax year; 136

(iv) Round the resulting sum to the nearest multiple of 137  
one hundred dollars. 138

The commissioner shall certify the amount resulting from 139  
each adjustment to each county auditor not later than the first 140  
day of December each year. The certified total income threshold 141  
amount applies to the following tax year for persons described 142  
in division (A) (1) (b) (iii) of this section. The certified 143  
reduction amount applies to the following tax year. The 144  
commissioner shall not make the applicable adjustment in any 145  
calendar year in which the amount resulting from the adjustment 146  
would be less than the total income threshold or the reduction 147  
amount for the current tax year. 148

(2) (a) Real property taxes on a homestead owned and 149  
occupied, or a homestead in a housing cooperative occupied, by a 150  
disabled veteran shall be reduced for each year for which an 151  
application for the reduction has been approved. The reduction 152  
shall equal the product obtained by multiplying fifty thousand 153  
dollars of the true value of the property in money, as adjusted 154  
under division (A) (1) (d) of this section, by the amounts 155  
described in divisions (A) (1) (c) (ii) to (iv) of this section. 156  
The reduction is in lieu of any reduction under section 323.158 157  
of the Revised Code or division (A) (1), (2) (b), or (3) of this 158  
section. The reduction applies to only one homestead owned and 159  
occupied by a disabled veteran. 160

(b) Real property taxes on a homestead owned and occupied, 161  
or a homestead in a housing cooperative occupied, by the 162  
surviving spouse of a disabled veteran shall be reduced for each 163

year an application for exemption is approved. The reduction 164  
shall equal to the amount of the reduction authorized under 165  
division (A) (2) (a) of this section. 166

The reduction is in lieu of any reduction under section 167  
323.158 of the Revised Code or division (A) (1), (2) (a), or (3) 168  
of this section. The reduction applies to only one homestead 169  
owned and occupied by the surviving spouse of a disabled 170  
veteran. A homestead qualifies for a reduction in taxes under 171  
division (A) (2) (b) of this section beginning in one of the 172  
following tax years: 173

(i) For a surviving spouse described in division (L) (1) of 174  
section 323.151 of the Revised Code, the year the disabled 175  
veteran dies; 176

(ii) For a surviving spouse described in division (L) (2) 177  
of section 323.151 of the Revised Code, the first year on the 178  
first day of January of which the total disability rating 179  
described in division (F) of that section has been received for 180  
the deceased spouse. 181

In either case, the reduction shall continue through the 182  
tax year in which the surviving spouse dies or remarries. 183

(3) Real property taxes on a homestead owned and occupied, 184  
or a homestead in a housing cooperative occupied, by the 185  
surviving spouse of a public service officer killed in the line 186  
of duty shall be reduced for each year for which an application 187  
for the reduction has been approved. The reduction shall equal 188  
the product obtained by multiplying fifty thousand dollars of 189  
the true value of the property in money, as adjusted under 190  
division (A) (1) (d) of this section, by the amounts described in 191  
divisions (A) (1) (c) (ii) to (iv) of this section. The reduction 192

is in lieu of any reduction under section 323.158 of the Revised 193  
Code or division (A) (1) or (2) of this section. The reduction 194  
applies to only one homestead owned and occupied by such a 195  
surviving spouse. A homestead qualifies for a reduction in taxes 196  
under division (A) (3) of this section for the tax year in which 197  
the public service officer dies through the tax year in which 198  
the surviving spouse dies or remarries. 199

~~(2)~~ (B) (2) To provide a partial exemption, real property 200  
taxes on any homestead, and manufactured home taxes on any 201  
manufactured or mobile home on which a manufactured home tax is 202  
assessed pursuant to division (D) (2) of section 4503.06 of the 203  
Revised Code, shall be reduced for each year for which an 204  
application for the reduction has been approved. The amount of 205  
the reduction shall equal two and one-half per cent of the 206  
amount of taxes to be levied by qualifying levies on the 207  
homestead or the manufactured or mobile home after applying 208  
section 319.301 of the Revised Code. For the purposes of this 209  
division, "qualifying levy" has the same meaning as in section 210  
319.302 of the Revised Code. 211

(3) A board of county commissioners, by resolution, may 212  
authorize a partial exemption from the real property taxes or 213  
manufactured home taxes on any property or manufactured or 214  
mobile home that receives the partial exemption under division 215  
(B) (2) of this section. The resolution shall specify the amount 216  
of the partial exemption, which may equal up to two and one-half 217  
per cent of the amount of taxes to be levied by qualifying 218  
levies on the property or home after applying section 319.301 of 219  
the Revised Code. The partial exemption shall be applied 220  
concurrently with the partial exemption under division (B) (2) of 221  
this section, and no application shall be required under section 222  
323.153 of the Revised Code to obtain the partial exemption 223



authorized pursuant to this section. 224

The board shall certify a copy of the resolution, or a 225  
copy of any resolution repealing the partial exemption's 226  
authorization, to the county auditor and tax commissioner within 227  
thirty days after its adoption. If the resolution is adopted on 228  
or before the first day of July of a tax year, the partial 229  
exemption shall first apply or cease to apply, in the case of 230  
real property taxes, to that tax year or, in the case of 231  
manufactured home taxes, the following tax year. If the 232  
resolution is adopted after the first day of July of a tax year, 233  
the partial exemption shall first apply or cease to apply, in 234  
the case of real property taxes, to the following tax year or, 235  
in the case of manufactured home taxes, the second succeeding 236  
tax year. 237

(C) The reductions granted by this section do not apply to 238  
special assessments or respread of assessments levied against 239  
the homestead, and if there is a transfer of ownership 240  
subsequent to the filing of an application for a reduction in 241  
taxes, such reductions are not forfeited for such year by virtue 242  
of such transfer. 243

(D) The reductions in taxable value referred to in this 244  
section shall be applied solely as a factor for the purpose of 245  
computing the reduction of taxes under this section and shall 246  
not affect the total value of property in any subdivision or 247  
taxing district as listed and assessed for taxation on the tax 248  
lists and duplicates, or any direct or indirect limitations on 249  
indebtedness of a subdivision or taxing district. If after 250  
application of sections 5705.31 and 5705.32 of the Revised Code, 251  
including the allocation of all levies within the ten-mill 252  
limitation to debt charges to the extent therein provided, there 253

would be insufficient funds for payment of debt charges not 254  
provided for by levies in excess of the ten-mill limitation, the 255  
reduction of taxes provided for in sections 323.151 to 323.159 256  
of the Revised Code shall be proportionately adjusted to the 257  
extent necessary to provide such funds from levies within the 258  
ten-mill limitation. 259

(E) No reduction shall be made on the taxes due on the 260  
homestead of any person convicted of violating division (D) or 261  
(E) of section 323.153 of the Revised Code for a period of three 262  
years following the conviction. 263

**Sec. 323.155.** The tax bill prescribed under section 264  
323.131 of the Revised Code shall indicate the net amount of 265  
taxes due following the reductions in taxes under sections 266  
319.301, 319.302, 319.304, 319.305, 323.152, and 323.16 of the 267  
Revised Code. 268

Any reduction in taxes under section 323.152 of the 269  
Revised Code shall be disregarded as income or resources in 270  
determining eligibility for any program or calculating any 271  
payment under Title LI of the Revised Code. 272

**Sec. 4503.06.** (A) The owner of each manufactured or mobile 273  
home that has acquired situs in this state shall pay either a 274  
real property tax pursuant to Title LVII of the Revised Code or 275  
a manufactured home tax pursuant to division (C) of this 276  
section. 277

(B) The owner of a manufactured or mobile home shall pay 278  
real property taxes if either of the following applies: 279

(1) The manufactured or mobile home acquired situs in the 280  
state or ownership in the home was transferred on or after 281  
January 1, 2000, and all of the following apply: 282

(a) The home is affixed to a permanent foundation as 283  
defined in division (C) (5) of section 3781.06 of the Revised 284  
Code. 285

(b) The home is located on land that is owned by the owner 286  
of the home. 287

(c) The certificate of title has been inactivated by the 288  
clerk of the court of common pleas that issued it, pursuant to 289  
division (H) of section 4505.11 of the Revised Code. 290

(2) The manufactured or mobile home acquired situs in the 291  
state or ownership in the home was transferred before January 1, 292  
2000, and all of the following apply: 293

(a) The home is affixed to a permanent foundation as 294  
defined in division (C) (5) of section 3781.06 of the Revised 295  
Code. 296

(b) The home is located on land that is owned by the owner 297  
of the home. 298

(c) The owner of the home has elected to have the home 299  
taxed as real property and, pursuant to section 4505.11 of the 300  
Revised Code, has surrendered the certificate of title to the 301  
auditor of the county containing the taxing district in which 302  
the home has its situs, together with proof that all taxes have 303  
been paid. 304

(d) The county auditor has placed the home on the real 305  
property tax list and delivered the certificate of title to the 306  
clerk of the court of common pleas that issued it and the clerk 307  
has inactivated the certificate. 308

(C) (1) Any mobile or manufactured home that is not taxed 309  
as real property as provided in division (B) of this section is 310

subject to an annual manufactured home tax, payable by the 311  
owner, for locating the home in this state. The tax as levied in 312  
this section is for the purpose of supplementing the general 313  
revenue funds of the local subdivisions in which the home has 314  
its situs pursuant to this section. 315

(2) The year for which the manufactured home tax is levied 316  
commences on the first day of January and ends on the following 317  
thirty-first day of December. The state shall have the first 318  
lien on any manufactured or mobile home on the list for the 319  
amount of taxes, penalties, and interest charged against the 320  
owner of the home under this section. The lien of the state for 321  
the tax for a year shall attach on the first day of January to a 322  
home that has acquired situs on that date. The lien for a home 323  
that has not acquired situs on the first day of January, but 324  
that acquires situs during the year, shall attach on the next 325  
first day of January. The lien shall continue until the tax, 326  
including any penalty or interest, is paid. 327

(3) (a) The situs of a manufactured or mobile home located 328  
in this state on the first day of January is the local taxing 329  
district in which the home is located on that date. 330

(b) The situs of a manufactured or mobile home not located 331  
in this state on the first day of January, but located in this 332  
state subsequent to that date, is the local taxing district in 333  
which the home is located thirty days after it is acquired or 334  
first enters this state. 335

(4) The tax is collected by and paid to the county 336  
treasurer of the county containing the taxing district in which 337  
the home has its situs. 338

(D) The manufactured home tax shall be computed and 339

assessed by the county auditor of the county containing the 340  
taxing district in which the home has its situs as follows: 341

(1) On a home that acquired situs in this state prior to 342  
January 1, 2000: 343

(a) By multiplying the assessable value of the home by the 344  
tax rate of the taxing district in which the home has its situs, 345  
and deducting from the product thus obtained any reduction 346  
authorized under section 4503.065 of the Revised Code. The tax 347  
levied under this formula shall not be less than thirty-six 348  
dollars, unless the home qualifies for a reduction in assessable 349  
value under section 4503.065 of the Revised Code, in which case 350  
there shall be no minimum tax and the tax shall be the amount 351  
calculated under this division. 352

(b) The assessable value of the home shall be forty per 353  
cent of the amount arrived at by the following computation: 354

(i) If the cost to the owner, or market value at time of 355  
purchase, whichever is greater, of the home includes the 356  
furnishings and equipment, such cost or market value shall be 357  
multiplied according to the following schedule: 358

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	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 360  
day of January and the thirty-first day of December of the first 361  
year. 362

(ii) If the cost to the owner, or market value at the time 363  
of purchase, whichever is greater, of the home does not include 364  
the furnishings and equipment, such cost or market value shall 365  
be multiplied according to the following schedule: 366  
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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 368  
day of January and the thirty-first day of December of the first 369  
year. 370

(2) On a home in which ownership was transferred or that 371  
first acquired situs in this state on or after January 1, 2000: 372

(a) By multiplying the assessable value of the home by the 373  
effective tax rate, as defined in section 323.08 of the Revised 374  
Code, for residential real property of the taxing district in 375  
which the home has its situs, and deducting from the product 376  
thus obtained the reductions required or authorized under 377  
section 319.302, 319.304, 319.305, or 4503.065 or division (B) 378  
of section 323.152 of the Revised Code. 379

(b) The assessable value of the home shall be thirty-five 380  
per cent of its true value as determined under division (L) of 381  
this section. 382

(3) On or before the fifteenth day of January each year, 383  
the county auditor shall record the assessable value and the 384  
amount of tax on the manufactured or mobile home on the tax list 385  
and deliver a duplicate of the list to the county treasurer. In 386  
the case of an emergency as defined in section 323.17 of the 387  
Revised Code, the tax commissioner, by journal entry, may extend 388  
the times for delivery of the duplicate for an additional 389  
fifteen days upon receiving a written application from the 390

county auditor regarding an extension for the delivery of the 391  
duplicate, or from the county treasurer regarding an extension 392  
of the time for the billing and collection of taxes. The 393  
application shall contain a statement describing the emergency 394  
that will cause the unavoidable delay and must be received by 395  
the tax commissioner on or before the last day of the month 396  
preceding the day delivery of the duplicate is otherwise 397  
required. When an extension is granted for delivery of the 398  
duplicate, the time period for payment of taxes shall be 399  
extended for a like period of time. When a delay in the closing 400  
of a tax collection period becomes unavoidable, the tax 401  
commissioner, upon application by the county auditor and county 402  
treasurer, may order the time for payment of taxes to be 403  
extended if the tax commissioner determines that penalties have 404  
accrued or would otherwise accrue for reasons beyond the control 405  
of the taxpayers of the county. The order shall prescribe the 406  
final extended date for payment of taxes for that collection 407  
period. 408

(4) After January 1, 1999, the owner of a manufactured or 409  
mobile home taxed pursuant to division (D)(1) of this section 410  
may elect to have the home taxed pursuant to division (D)(2) of 411  
this section by filing a written request with the county auditor 412  
of the taxing district in which the home is located on or before 413  
the first day of December of any year. Upon the filing of the 414  
request, the county auditor shall determine whether all taxes 415  
levied under division (D)(1) of this section have been paid, and 416  
if those taxes have been paid, the county auditor shall tax the 417  
manufactured or mobile home pursuant to division (D)(2) of this 418  
section commencing in the next tax year. 419

(5) A manufactured or mobile home that acquired situs in 420  
this state prior to January 1, 2000, shall be taxed pursuant to 421



division (D) (2) of this section if no manufactured home tax had 422  
been paid for the home and the home was not exempted from 423  
taxation pursuant to division (E) of this section for the year 424  
for which the taxes were not paid. 425

(6) (a) Immediately upon receipt of any manufactured home 426  
tax duplicate from the county auditor, but not less than twenty 427  
days prior to the last date on which the first one-half taxes 428  
may be paid without penalty as prescribed in division (F) of 429  
this section, the county treasurer shall cause to be prepared 430  
and mailed or delivered to each person charged on that duplicate 431  
with taxes, or to an agent designated by such person, the tax 432  
bill prescribed by the tax commissioner under division (D) (7) of 433  
this section. When taxes are paid by installments, the county 434  
treasurer shall mail or deliver to each person charged on such 435  
duplicate or the agent designated by that person a second tax 436  
bill showing the amount due at the time of the second tax 437  
collection. The second half tax bill shall be mailed or 438  
delivered at least twenty days prior to the close of the second 439  
half tax collection period. A change in the mailing address, 440  
electronic mail address, or telephone number of any tax bill 441  
shall be made in writing to the county treasurer. Failure to 442  
receive a bill required by this section does not excuse failure 443  
or delay to pay any taxes shown on the bill or, except as 444  
provided in division (B) (1) of section 5715.39 of the Revised 445  
Code, avoid any penalty, interest, or charge for such delay. 446

A policy adopted by a county treasurer under division (A) 447  
(2) of section 323.13 of the Revised Code shall also allow any 448  
person required to receive a tax bill under division (D) (6) (a) 449  
of this section to request electronic delivery of that tax bill 450  
in the same manner. A person may rescind such a request in the 451  
same manner as a request made under division (A) (2) of section 452

323.13 of the Revised Code. The request shall terminate upon a 453  
change in the name of the person charged with the taxes pursuant 454  
to section 4503.061 of the Revised Code. 455

(b) After delivery of the copy of the delinquent 456  
manufactured home tax list under division (H) of this section, 457  
the county treasurer may prepare and mail to each person in 458  
whose name a home is listed an additional tax bill showing the 459  
total amount of delinquent taxes charged against the home as 460  
shown on the list. The tax bill shall include a notice that the 461  
interest charge prescribed by division (G) of this section has 462  
begun to accrue. 463

(7) Each tax bill prepared and mailed or delivered under 464  
division (D)(6) of this section shall be in the form and contain 465  
the information required by the tax commissioner. The 466  
commissioner may prescribe different forms for each county and 467  
may authorize the county auditor to make up tax bills and tax 468  
receipts to be used by the county treasurer. The tax bill shall 469  
not contain or be mailed or delivered with any information or 470  
material that is not required by this section or that is not 471  
authorized by section 321.45 of the Revised Code or by the tax 472  
commissioner. In addition to the information required by the 473  
commissioner, each tax bill shall contain the following 474  
information: 475

(a) The taxes levied and the taxes charged and payable 476  
against the manufactured or mobile home; 477

(b) The following notice: "Notice: If the taxes are not 478  
paid within sixty days after the county auditor delivers the 479  
delinquent manufactured home tax list to the county treasurer, 480  
you and your home may be subject to collection proceedings for 481  
tax delinquency." Failure to provide such notice has no effect 482

upon the validity of any tax judgment to which a home may be 483  
subjected. 484

(c) In the case of manufactured or mobile homes taxed 485  
under division (D) (2) of this section, the following additional 486  
information: 487

(i) The effective tax rate. The words "effective tax rate" 488  
shall appear in boldface type. 489

(ii) The following notice: "Notice: If the taxes charged 490  
against this home have been reduced by the 2-1/2 per cent tax 491  
reduction for residences occupied by the owner but the home is 492  
not a residence occupied by the owner, the owner must notify the 493  
county auditor's office not later than March 31 of the year for 494  
which the taxes are due. Failure to do so may result in the 495  
owner being convicted of a fourth degree misdemeanor, which is 496  
punishable by imprisonment up to 30 days, a fine up to \$250, or 497  
both, and in the owner having to repay the amount by which the 498  
taxes were erroneously or illegally reduced, plus any interest 499  
that may apply. 500

If the taxes charged against this home have not been 501  
reduced by the 2-1/2 per cent tax reduction and the home is a 502  
residence occupied by the owner, the home may qualify for the 503  
tax reduction. To obtain an application for the tax reduction or 504  
further information, the owner may contact the county auditor's 505  
office at \_\_\_\_\_ (insert the address and telephone number of 506  
the county auditor's office). " 507

(E) (1) A manufactured or mobile home is not subject to 508  
this section when any of the following applies: 509

(a) It is taxable as personal property pursuant to section 510  
5709.01 of the Revised Code. Any manufactured or mobile home 511

that is used as a residence shall be subject to this section and 512  
shall not be taxable as personal property pursuant to section 513  
5709.01 of the Revised Code. 514

(b) It bears a license plate issued by any state other 515  
than this state unless the home is in this state in excess of an 516  
accumulative period of thirty days in any calendar year. 517

(c) The annual tax has been paid on the home in this state 518  
for the current year. 519

(d) The tax commissioner has determined, pursuant to 520  
section 5715.27 of the Revised Code, that the property is exempt 521  
from taxation, or would be exempt from taxation under Chapter 522  
5709. of the Revised Code if it were classified as real 523  
property. 524

(2) A travel trailer or park trailer, as these terms are 525  
defined in section 4501.01 of the Revised Code, is not subject 526  
to this section if it is unused or unoccupied and stored at the 527  
owner's normal place of residence or at a recognized storage 528  
facility. 529

(3) A travel trailer or park trailer, as these terms are 530  
defined in section 4501.01 of the Revised Code, is subject to 531  
this section and shall be taxed as a manufactured or mobile home 532  
if it has a situs longer than thirty days in one location and is 533  
connected to existing utilities, unless either of the following 534  
applies: 535

(a) The situs is in a state facility or a camping or park 536  
area as defined in division (C), (Q), (S), or (V) of section 537  
3729.01 of the Revised Code. 538

(b) The situs is in a camping or park area that is a tract 539  
of land that has been limited to recreational use by deed or 540

zoning restrictions and subdivided for sale of five or more 541  
individual lots for the express or implied purpose of occupancy 542  
by either self-contained recreational vehicles as defined in 543  
division (T) of section 3729.01 of the Revised Code or by 544  
dependent recreational vehicles as defined in division (D) of 545  
section 3729.01 of the Revised Code. 546

(F) Except as provided in division (D) (3) of this section, 547  
the manufactured home tax is due and payable as follows: 548

(1) When a manufactured or mobile home has a situs in this 549  
state, as provided in this section, on the first day of January, 550  
one-half of the amount of the tax is due and payable on or 551  
before the first day of March and the balance is due and payable 552  
on or before the thirty-first day of July. At the option of the 553  
owner of the home, the tax for the entire year may be paid in 554  
full on the first day of March. 555

(2) When a manufactured or mobile home first acquires a 556  
situs in this state after the first day of January, no tax is 557  
due and payable for that year. 558

(G) (1) (a) Except as otherwise provided in division (G) (1) 559  
(b) of this section, if one-half of the current taxes charged 560  
under this section against a manufactured or mobile home, 561  
together with the full amount of any delinquent taxes, are not 562  
paid on or before the first day of March in that year, or on or 563  
before the last day for such payment as extended pursuant to 564  
section 4503.063 of the Revised Code, a penalty of ten per cent 565  
shall be charged against the unpaid balance of such half of the 566  
current taxes. If the total amount of all such taxes is not paid 567  
on or before the thirty-first day of July, next thereafter, or 568  
on or before the last day for payment as extended pursuant to 569  
section 4503.063 of the Revised Code, a like penalty shall be 570

charged on the balance of the total amount of the unpaid current 571  
taxes. 572

(b) After a valid delinquent tax contract that includes 573  
unpaid current taxes from a first-half collection period 574  
described in division (F) of this section has been entered into 575  
under section 323.31 of the Revised Code, no ten per cent 576  
penalty shall be charged against such taxes after the second- 577  
half collection period while the delinquent tax contract remains 578  
in effect. On the day a delinquent tax contract becomes void, 579  
the ten per cent penalty shall be charged against such taxes and 580  
shall equal the amount of penalty that would have been charged 581  
against unpaid current taxes outstanding on the date on which 582  
the second-half penalty would have been charged thereon under 583  
division (G) (1) (a) of this section if the contract had not been 584  
in effect. 585

(2) (a) On the first day of the month following the last 586  
day the second installment of taxes may be paid without penalty 587  
beginning in 2000, interest shall be charged against and 588  
computed on all delinquent taxes other than the current taxes 589  
that became delinquent taxes at the close of the last day such 590  
second installment could be paid without penalty. The charge 591  
shall be for interest that accrued during the period that began 592  
on the preceding first day of December and ended on the last day 593  
of the month that included the last date such second installment 594  
could be paid without penalty. The interest shall be computed at 595  
the rate per annum prescribed by section 5703.47 of the Revised 596  
Code and shall be entered as a separate item on the delinquent 597  
manufactured home tax list compiled under division (H) of this 598  
section. 599

(b) On the first day of December beginning in 2000, the 600

interest shall be charged against and computed on all delinquent 601  
taxes. The charge shall be for interest that accrued during the 602  
period that began on the first day of the month following the 603  
last date prescribed for the payment of the second installment 604  
of taxes in the current year and ended on the immediately 605  
preceding last day of November. The interest shall be computed 606  
at the rate per annum prescribed by section 5703.47 of the 607  
Revised Code and shall be entered as a separate item on the 608  
delinquent manufactured home tax list. 609

(c) After a valid undertaking has been entered into for 610  
the payment of any delinquent taxes, no interest shall be 611  
charged against such delinquent taxes while the undertaking 612  
remains in effect in compliance with section 323.31 of the 613  
Revised Code. If a valid undertaking becomes void, interest 614  
shall be charged against the delinquent taxes for the periods 615  
that interest was not permitted to be charged while the 616  
undertaking was in effect. The interest shall be charged on the 617  
day the undertaking becomes void and shall equal the amount of 618  
interest that would have been charged against the unpaid 619  
delinquent taxes outstanding on the dates on which interest 620  
would have been charged thereon under divisions (G)(1) and (2) 621  
of this section had the undertaking not been in effect. 622

(3) If the full amount of the taxes due at either of the 623  
times prescribed by division (F) of this section is paid within 624  
ten days after such time, the county treasurer shall waive the 625  
collection of and the county auditor shall remit one-half of the 626  
penalty provided for in this division for failure to make that 627  
payment by the prescribed time. 628

(4) The treasurer shall compile and deliver to the county 629  
auditor a list of all tax payments the treasurer has received as 630

provided in division (G) (3) of this section. The list shall 631  
include any information required by the auditor for the 632  
remission of the penalties waived by the treasurer. The taxes so 633  
collected shall be included in the settlement next succeeding 634  
the settlement then in process. 635

(H) (1) The county auditor shall compile annually a 636  
"delinquent manufactured home tax list" consisting of homes the 637  
county treasurer's records indicate have taxes that were not 638  
paid within the time prescribed by divisions (D) (3) and (F) of 639  
this section, have taxes that remain unpaid from prior years, or 640  
have unpaid tax penalties or interest that have been assessed. 641

(2) Within thirty days after the settlement under division 642  
(H) (2) of section 321.24 of the Revised Code, the county auditor 643  
shall deliver a copy of the delinquent manufactured home tax 644  
list to the county treasurer. The auditor shall update and 645  
publish the delinquent manufactured home tax list annually in 646  
the same manner as delinquent real property tax lists are 647  
published. The county auditor may apportion the cost of 648  
publishing the list among taxing districts in proportion to the 649  
amount of delinquent manufactured home taxes so published that 650  
each taxing district is entitled to receive upon collection of 651  
those taxes, or the county auditor may charge the owner of a 652  
home on the list a flat fee established under section 319.54 of 653  
the Revised Code for the cost of publishing the list and, if the 654  
fee is not paid, may place the fee upon the delinquent 655  
manufactured home tax list as a lien on the listed home, to be 656  
collected as other manufactured home taxes. 657

(3) When taxes, penalties, or interest are charged against 658  
a person on the delinquent manufactured home tax list and are 659  
not paid within sixty days after the list is delivered to the 660



county treasurer, the county treasurer shall, in addition to any 661  
other remedy provided by law for the collection of taxes, 662  
penalties, and interest, enforce collection of such taxes, 663  
penalties, and interest by civil action in the name of the 664  
treasurer against the owner for the recovery of the unpaid taxes 665  
following the procedures for the recovery of delinquent real 666  
property taxes in sections 323.25 to 323.28 of the Revised Code. 667  
The action may be brought in municipal or county court, provided 668  
the amount charged does not exceed the monetary limitations for 669  
original jurisdiction for civil actions in those courts. 670

It is sufficient, having made proper parties to the suit, 671  
for the county treasurer to allege in the treasurer's bill of 672  
particulars or petition that the taxes stand chargeable on the 673  
books of the county treasurer against such person, that they are 674  
due and unpaid, and that such person is indebted in the amount 675  
of taxes appearing to be due the county. The treasurer need not 676  
set forth any other matter relating thereto. If it is found on 677  
the trial of the action that the person is indebted to the 678  
state, judgment shall be rendered in favor of the county 679  
treasurer prosecuting the action. The judgment debtor is not 680  
entitled to the benefit of any law for stay of execution or 681  
exemption of property from levy or sale on execution in the 682  
enforcement of the judgment. 683

Upon the filing of an entry of confirmation of sale or an 684  
order of forfeiture in a proceeding brought under this division, 685  
title to the manufactured or mobile home shall be in the 686  
purchaser. The clerk of courts shall issue a certificate of 687  
title to the purchaser upon presentation of proof of filing of 688  
the entry of confirmation or order and, in the case of a 689  
forfeiture, presentation of the county auditor's certificate of 690  
sale. 691

(I) The total amount of taxes collected shall be 692  
distributed in the following manner: four per cent shall be 693  
allowed as compensation to the county auditor for the county 694  
auditor's service in assessing the taxes; two per cent shall be 695  
allowed as compensation to the county treasurer for the services 696  
the county treasurer renders as a result of the tax levied by 697  
this section. Such amounts shall be paid into the county 698  
treasury, to the credit of the county general revenue fund, on 699  
the warrant of the county auditor. Fees to be paid to the credit 700  
of the real estate assessment fund shall be collected pursuant 701  
to division (C) of section 319.54 of the Revised Code and paid 702  
into the county treasury, on the warrant of the county auditor. 703  
The balance of the taxes collected shall be distributed among 704  
the taxing subdivisions of the county in which the taxes are 705  
collected and paid in the same proportions that the amount of 706  
manufactured home tax levied by each taxing subdivision of the 707  
county in the current tax year bears to the amount of such tax 708  
levied by all such subdivisions in the county in the current tax 709  
year. The taxes levied and revenues collected under this section 710  
shall be in lieu of any general property tax and any tax levied 711  
with respect to the privilege of using or occupying a 712  
manufactured or mobile home in this state except as provided in 713  
sections 4503.04 and 5741.02 of the Revised Code. 714

(J) An agreement to purchase or a bill of sale for a 715  
manufactured home shall show whether or not the furnishings and 716  
equipment are included in the purchase price. 717

(K) If the county treasurer and the county prosecuting 718  
attorney agree that an item charged on the delinquent 719  
manufactured home tax list is uncollectible, they shall certify 720  
that determination and the reasons to the county board of 721  
revision. If the board determines the amount is uncollectible, 722

it shall certify its determination to the county auditor, who 723  
shall strike the item from the list. 724

(L) (1) The county auditor shall appraise at its true value 725  
any manufactured or mobile home in which ownership is 726  
transferred or which first acquires situs in this state on or 727  
after January 1, 2000, and any manufactured or mobile home the 728  
owner of which has elected, under division (D) (4) of this 729  
section, to have the home taxed under division (D) (2) of this 730  
section. The true value shall include the value of the home, any 731  
additions, and any fixtures, but not any furnishings in the 732  
home. In determining the true value of a manufactured or mobile 733  
home, the auditor shall consider all facts and circumstances 734  
relating to the value of the home, including its age, its 735  
capacity to function as a residence, any obsolete 736  
characteristics, and other factors that may tend to prove its 737  
true value. 738

(2) (a) If a manufactured or mobile home has been the 739  
subject of an arm's length sale between a willing seller and a 740  
willing buyer within a reasonable length of time prior to the 741  
determination of true value, the county auditor shall consider 742  
the sale price of the home to be the true value for taxation 743  
purposes. 744

(b) The sale price in an arm's length transaction between 745  
a willing seller and a willing buyer shall not be considered the 746  
true value of the home if either of the following occurred after 747  
the sale: 748

(i) The home has lost value due to a casualty. 749

(ii) An addition or fixture has been added to the home. 750

(3) The county auditor shall have each home viewed and 751

appraised at least once in each six-year period in the same year 752  
in which real property in the county is appraised pursuant to 753  
Chapter 5713. of the Revised Code, and shall update the 754  
appraised values in the third calendar year following the 755  
appraisal. The person viewing or appraising a home may enter the 756  
home to determine by actual view any additions or fixtures that 757  
have been added since the last appraisal. In conducting the 758  
appraisals and establishing the true value, the auditor shall 759  
follow the procedures set forth for appraising real property in 760  
sections 5713.01 and 5713.03 of the Revised Code. 761

(4) The county auditor shall place the true value of each 762  
home on the manufactured home tax list upon completion of an 763  
appraisal. 764

(5) (a) If the county auditor changes the true value of a 765  
home, the auditor shall notify the owner of the home in writing, 766  
delivered by mail or in person. The notice shall be given at 767  
least thirty days prior to the issuance of any tax bill that 768  
reflects the change. Failure to receive the notice does not 769  
invalidate any proceeding under this section. 770

(b) Any owner of a home or any other person or party that 771  
would be authorized to file a complaint under division (A) of 772  
section 5715.19 of the Revised Code if the home was real 773  
property may file a complaint against the true value of the home 774  
as appraised under this section. The complaint shall be filed 775  
with the county auditor on or before the thirty-first day of 776  
March of the current tax year or the date of closing of the 777  
collection for the first half of manufactured home taxes for the 778  
current tax year, whichever is later. The auditor shall present 779  
to the county board of revision all complaints filed with the 780  
auditor under this section. The board shall hear and investigate 781

the complaint and may take action on it as provided under 782  
sections 5715.11 to 5715.19 of the Revised Code. 783

(c) If the county board of revision determines, pursuant 784  
to a complaint against the valuation of a manufactured or mobile 785  
home filed under this section, that the amount of taxes, 786  
assessments, or other charges paid was in excess of the amount 787  
due based on the valuation as finally determined, then the 788  
overpayment shall be refunded in the manner prescribed in 789  
section 5715.22 of the Revised Code. 790

(d) Payment of all or part of a tax under this section for 791  
any year for which a complaint is pending before the county 792  
board of revision does not abate the complaint or in any way 793  
affect the hearing and determination thereof. 794

(M) If the county auditor determines that any tax or other 795  
charge or any part thereof has been erroneously charged as a 796  
result of a clerical error as defined in section 319.35 of the 797  
Revised Code, the county auditor shall call the attention of the 798  
county board of revision to the erroneous charges. If the board 799  
finds that the taxes or other charges have been erroneously 800  
charged or collected, it shall certify the finding to the 801  
auditor. Upon receipt of the certification, the auditor shall 802  
remove the erroneous charges on the manufactured home tax list 803  
or delinquent manufactured home tax list in the same manner as 804  
is prescribed in section 319.35 of the Revised Code for 805  
erroneous charges against real property, and refund any 806  
erroneous charges that have been collected, with interest, in 807  
the same manner as is prescribed in section 319.36 of the 808  
Revised Code for erroneous charges against real property. 809

(N) As used in this section and section 4503.061 of the 810  
Revised Code: 811

(1) "Manufactured home taxes" includes taxes, penalties, 812  
and interest charged under division (C) or (G) of this section 813  
and any penalties charged under division (G) or (H) (5) of 814  
section 4503.061 of the Revised Code. 815

(2) "Current taxes" means all manufactured home taxes 816  
charged against a manufactured or mobile home that have not 817  
appeared on the manufactured home tax list for any prior year. 818  
Current taxes become delinquent taxes if they remain unpaid 819  
after the last day prescribed for payment of the second 820  
installment of current taxes without penalty, whether or not 821  
they have been certified delinquent. 822

(3) "Delinquent taxes" means: 823

(a) Any manufactured home taxes that were charged against 824  
a manufactured or mobile home for a prior year, including any 825  
penalties or interest charged for a prior year and the costs of 826  
publication under division (H) (2) of this section, and that 827  
remain unpaid; 828

(b) Any current manufactured home taxes charged against a 829  
manufactured or mobile home that remain unpaid after the last 830  
day prescribed for payment of the second installment of current 831  
taxes without penalty, whether or not they have been certified 832  
delinquent, including any penalties or interest and the costs of 833  
publication under division (H) (2) of this section. 834

**Section 2.** That existing sections 323.152, 323.155, and 835  
4503.06 of the Revised Code are hereby repealed. 836

**Section 3.** This act shall be known as the Calculated 837  
Adjustments for Property Surges (CAPS) Act. 838

**Section 4.** Section 323.152 of the Revised Code is 839  
presented in this act as a composite of the section as amended 840

by both H.B. 33 and S.B. 43 of the 135th General Assembly. The 841  
General Assembly, applying the principle stated in division (B) 842  
of section 1.52 of the Revised Code that amendments are to be 843  
harmonized if reasonably capable of simultaneous operation, 844  
finds that the composite is the resulting version of the section 845  
in effect prior to the effective date of the section as 846  
presented in this act. 847