As Introduced

136th General Assembly
Regular Session
2025-2026

H. B. No. 598

Representatives Sigrist, Hoops

Cosponsors: Representatives Brennan, Lett, White, E., McNally, Upchurch, Hall, T., Fischer, Johnson, Glassburn, Sweeney, Daniels, Synenberg, Thomas, D., Hall, D.

To amend sections 4503.06, 5713.07, 5713.08, and 5715.27 and to enact sections 5709.29 and 5709.99 of the Revised Code to authorize local governments to create residential stability zones where homeowners may qualify for a partial property tax exemption.

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

Section 1. That sections 4503.06, 5713.07, 5713.08, and 5715.27 be amended and sections 5709.29 and 5709.99 of the Revised Code be enacted to read as follows:

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

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

(1) The manufactured or mobile home acquired situs in the

state or ownership in the home was transferred on or after January 1, 2000, and all of the following apply:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(a) By multiplying the assessable value of the home, subject to any exemption authorized under section 5709.29 of the Revised Code, by the tax rate of the taxing district in which the home has its situs, and deducting from the product thus obtained any reduction authorized under section 4503.065 of the Revised Code. The tax levied under this formula shall not be less than thirty-six dollars, unless the home qualifies for a reduction in assessable value under section 4503.065 of the Revised Code, in which case there shall be no minimum tax and the tax shall be the amount calculated under this division.

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

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

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

(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:

	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.

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

(a) By multiplying the assessable value of the home, subject to any exemption authorized under section 5709.29 of the Revised Code, by the effective tax rate, as defined in section 323.08 of the Revised Code, for residential real property of the taxing district in which the home has its situs, and deducting from the product thus obtained the reductions required or authorized under section 319.302, 319.304, or 4503.065 or division (B) of section 323.152 of the Revised Code.

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

(3) On or before the fifteenth day of January each year, the county auditor shall record the assessable value and the amount of tax on the manufactured or mobile home on the tax list and deliver a duplicate of the list to the county treasurer. In the case of an emergency as defined in section 323.17 of the

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

collected as other manufactured home taxes.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(3) "Delinquent taxes" means:

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

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

Sec. 5709.29. (A) As used in this section:

(1) "Subdivision" means a limited home rule township, county, or municipal corporation.

(2) "Limited home rule township" means a township that adopts a limited home rule government under Chapter 504. of the Revised Code.

(3) "Legislative authority" means the board of township trustees of a limited home rule township, the board of commissioners of a county, or the legislative authority of a municipal corporation.

(4) "Subdivision's territory" means, in the case of a limited home rule township, the unincorporated territory of the township; in the case of a county, the unincorporated territory of the county not including the territory of a limited home rule township; or, in the case of a municipal corporation, the territory of the municipal corporation.

(5) "Resolution" means a resolution or ordinance of a subdivision.

(6) "Residential stability zone" means an area in a subdivision's territory designated in a resolution adopted by a legislative authority under division (B) of this section.

(7) "Housing officer" means an officer or agency of a subdivision designated by a legislative authority to administer a residential stability zone. One officer or agency may be designated as the housing officer for more than one residential stability zone.

(8) "Assessed value" means, for a manufactured or mobile home subject to manufactured home tax, the assessable value of that manufactured or mobile home determined under section 4503.06 of the Revised Code.

(9) "Homeowner" means an individual who owns or, in the case of a unit in a housing cooperative, occupies a homestead in a residential stability zone, including an individual who is in possession of a homestead pursuant to a lease, granted by a trustee, for a ninety-nine year, renewable term.

(10) "Household" means a homeowner and all other occupants of the homeowner's homestead who, as of the first day of the tax year for which the exemption authorized under this section is sought, are aged eighteen years or older and are not eligible to be claimed as a dependent for federal income tax purposes for the taxable year ending in that tax year.

(11) "Household income" means the sum of the modified adjusted gross income, as that term is defined in section 5747.01 of the Revised Code, of each member of the homeowner's household.

(12) "Homestead" means either (a) a homestead, as that term is defined in section 323.151 of the Revised Code, or (b) a manufactured home or mobile home owned and occupied as a home by an individual whose domicile is in this state.

(13) "Housing cooperative" has the same meaning as in section 323.151 of the Revised Code.

(14) "Manufactured home tax" means the tax imposed pursuant to section 4503.06 of the Revised Code.

(15) "Manufactured home" and "mobile home" have the same meanings as in section 4503.064 of the Revised Code.

(B)(1) A legislative authority, by resolution, may designate a residential stability zone within the subdivision's territory. The resolution shall specify the following:

(a) The geographic boundaries of the residential stability zone;

(b) Eligibility guidelines that an applicant homeowner must satisfy to qualify for a real property or manufactured home tax exemption, which shall include:

(i) A limitation on household income. An applicant's household income shall not exceed eighty per cent of the area median income relative to the metropolitan statistical area, as designated by the United States office of management and budget, in which all or a part of the zone is located or to the county if no part of the zone is located within a metropolitan statistical area. The resolution may specify a lower percentage.

(ii) A minimum period of ownership or occupancy. An applicant shall have owned the homestead for at least one year, or, in the case of a unit in a housing cooperative, occupied the homestead for at least one year. The resolution may require a longer ownership or occupancy period.

(iii) An asset ownership limitation for the household. The limitation shall consider the applicant's household's ownership of assets such as savings or checking accounts, revocable trusts, equity in rental property or other capital investments, stocks, bonds, treasury bills, certificates of deposit, mutual funds, money market accounts, retirement accounts, pension funds, personal property held as an investment, and mortgages or deeds of trust.

(c) Application procedures and deadlines, including how occupants of a unit in a housing cooperative are to apply for the exemption;

(d) The percentage of the increase in the assessed value of eligible homesteads that will be exempted from real property or manufactured home tax, as applicable;

(e) The duration of the zone, which shall not exceed ten years, subject to renewal under division (B)(4) of this section;

(f) Reasons a homeowner may be denied an exemption or have an exemption revoked;

(g) The zone's housing officer.

(2) For a homestead that is no longer eligible for an exemption, the resolution may also authorize that, for up to four tax years following the loss of eligibility, that homestead may be eligible for a percentage of the exemption that would otherwise apply if that homestead continued to qualify for the exemption. The percentage may vary in each tax year of that period.

(3) After adopting a resolution under division (B) of this section, the legislative authority shall certify the resolution and a map of the residential stability zone to the county auditor of each county in which the zone is located and to the department of development.

(4) If a copy of the resolution is certified to each county auditor before the first day of September of a tax year, the exemption authorized by the resolution applies for that tax year and to the number of ensuing tax years specified in the resolution, minus one, or, for manufactured or mobile homes subject to the manufactured home tax, for the specified number of ensuing tax years. If the resolution is certified on or after the first day of September of a tax year to any county auditor, the exemption applies to the number of ensuing tax years specified in the resolution or, for manufactured or mobile homes

subject to the manufactured home tax, starting in the second ensuing tax year and for the specified number of ensuing tax years. In no case shall the exemption apply for more than ten consecutive tax years without the legislative authority adopting a resolution renewing the residential stability zone. Any renewal shall be for not more than ten consecutive tax years.

(C)(1) To obtain an exemption authorized pursuant to a resolution adopted under division (B) of this section, the homeowner shall apply to the housing officer designated in the resolution in the manner and by the deadlines prescribed by the resolution. The application shall require that the homeowner attest that the homeowner or the homeowner's household meets the ownership, asset, and income limitations prescribed by the resolution. If the homeowner or a member of the homeowner's household participates in Ohio works first, receives supplemental nutrition assistance program benefits, or is a medical assistance recipient, as that term is defined in section 5160.01 of the Revised Code, who is eligible for such assistance on the basis of being included in a category for which income is a factor, the homeowner shall be presumed to meet the income limitation with the submission of a verification letter or proof of enrollment from the Ohio department of job and family services, a county department of job and family services, the Ohio department of medicaid, or other state or local office or agency authorized to furnish such verification or proof. Such presumptive eligibility does not qualify a homestead for the exemption if the homeowner's household does not otherwise satisfy the income limitation.

The form shall contain a statement that signing the application constitutes a delegation of authority by the homeowner to the tax commissioner or the county auditor, individually or in consultation with each other, to examine any tax or financial records relating to the income of the homeowner as stated on the application for the purpose of determining eligibility for the exemption or a possible violation of division (C) of this section. The application shall include a notice that the homeowner may be prosecuted for false statements made on the application.

(2) A homestead is not eligible for exemption under this section if the homestead is subject to an exemption authorized under section 3735.67, 5709.65, or 5709.87 of the Revised Code.

(3) The housing officer shall issue a determination to a homeowner within ninety days after receiving an application for exemption and, if the housing officer is not the county auditor, certify any approved application to the county auditor. If the application is approved, the determination shall state whether the homeowner receives the exemption indefinitely or for a term of six years. If the application is denied, the determination shall inform the homeowner of the reason for the denial. If a homeowner believes that an application for exemption has been improperly denied, the homeowner may file a request for reconsideration with the housing officer not later than sixty days after the determination is issued. The housing officer shall issue a final determination within thirty days after receiving a request for reconsideration. If the final determination is also a denial of the application, it shall state the reason for the denial. A homeowner that has received such a final determination may file an appeal with the court of common pleas of the county where the homestead is located not later than sixty days after the final determination is issued under this section. The appeal shall be treated in the same manner as an appeal to such a court under section 3735.70 of the

Revised Code.

(4) A housing officer shall send, by ordinary mail, reapplication materials to any homeowner who has been approved for an exemption under this section at least six months and again at least ninety days before the exemption expires, so long as the housing officer has not already received a reapplication from the homeowner and the residential stability zone will not have expired when the homeowner is eligible to reapply.

(D)(1) For each homestead approved for an exemption under this section, except as provided in division (D)(2) of this section, the percentage, as specified in the resolution under division (B)(1)(d) or, if applicable, division (B)(2) of this section, of the increase in assessed valuation of the homestead over the homestead's assessed value in the most recent tax year in which the homestead was not subject to an exemption authorized pursuant to this section shall be exempt from taxation.

(2) If an improvement to the homestead is added to the current tax list that did not appear on the preceding tax year's list, an increase in assessed valuation that is attributable to such an improvement shall not be exempted from taxation.

(E)(1) For a homeowner whose homestead is approved for an exemption authorized under this section and who is sixty years of age or older in the tax year for which the exemption first applies, the exemption shall continue until the homestead is no longer owned and occupied, or, in the case of a unit in a housing cooperative, occupied, by the applicant homeowner, as described in division (E)(2) of this section.

For all other homeowners, the exemption shall apply for six years, subject to division (E)(2) of this section. In the sixth year of such an exemption, a homeowner who continues to qualify for the exemption may reapply for the exemption as long as the residential stability zone has not expired. The exemption continues indefinitely or for its full six-year term, as applicable, even if the residential stability zone expires and is not renewed by the subdivision.

(2) A homestead no longer qualifies for exemption under this section for a tax year if the homestead is no longer owned and occupied or, in the case of a unit in a housing cooperative, occupied by the applicant homeowner on the tax lien date, unless the homestead is transferred, upon the death of the homeowner, to the homeowner's surviving spouse and the homestead continues to be occupied by the surviving spouse or, in the case of a unit in a housing cooperative, the unit continues to be occupied by the surviving spouse. If a surviving spouse's claim to the homestead's title is contingent and the surviving spouse otherwise qualifies for the exemption, the executor or administrator of the deceased spouse's estate may apply to the housing officer to have the exemption continued on behalf of the surviving spouse until title is vested in the surviving spouse.

If the homestead is subject to a six-year exemption at the time of the applicant homeowner's death, the exemption shall continue through each tax year of the original six-year term so long as the surviving spouse maintains ownership of and occupies, or, in the case of a unit in a housing cooperative, continues to occupy the homestead. If the homestead is subject to an indefinite exemption at the time of the homeowner's death, the exemption for the surviving spouse shall continue for six additional tax years if the surviving spouse has not attained age fifty-eight before the first day of January of the year of the homeowner's death, or, for a surviving spouse who is fifty-nine years of age or older in that year, until the homestead is no longer owned and occupied or, if applicable, occupied by the surviving spouse.

(3) A housing officer shall send, by ordinary mail, a notice to a person, other than a surviving spouse, who inherits a homestead that is subject to an exemption under this section stating that the previous homeowner benefited from the exemption, that the exemption will be terminated, and that the new homeowner may apply if eligible so long as the residential stability zone will not have expired when the new homeowner is eligible to apply.

(F) No person shall knowingly make a false statement for the purpose of obtaining an exemption under this section.

(G) If the housing officer determines that a homestead was not entitled to an exemption under this section at the time the homeowner submitted an application, the housing officer shall notify the homeowner, by ordinary mail, of the officer's determination, of the amount of the possible charge that may be imposed against the homestead under this division, of the homeowner's right to appeal the charge, and of the manner in which the homeowner may appeal. The homeowner may appeal the imposition of the charge and interest by filing a request for reconsideration with the housing officer not later than sixty days after the determination is issued. If no request for reconsideration is timely filed, the housing officer shall certify the officer's determination to the county auditor and county treasurer.

The housing officer shall issue a final determination within thirty days after receiving a request for reconsideration under this division and shall certify the final determination to the complainant. If the housing officer refuses to reconsider the housing officer's original determination, the final determination shall state the reason for that refusal, and the housing officer shall additionally certify the final determination to the county treasurer and the county auditor.

Upon receipt of a certification under this division from the housing officer, the county treasurer shall impose a charge against the property in the amount by which taxes were exempted under this section for each tax year the housing officer ascertains that the homestead was not entitled to the exemption and was owned or, in the case of a unit in a housing cooperative, occupied by the current homeowner. Interest shall accrue in the manner prescribed by division (B) of section 323.121 of the Revised Code on the amount by which taxes were exempted for each such tax year as if the exemption became delinquent taxes at the close of the last day the second installment of taxes for that tax year could be paid without penalty. The charge and any interest shall be collected as other delinquent taxes.

A homeowner may appeal a final determination of a housing officer under this division to the court of common pleas of the county where the homestead is located within thirty days after notice of the final determination of the housing officer is issued.

Sec. 5709.99. Whoever violates division (F) of section 5709.29 of the Revised Code is guilty of a misdemeanor of the fourth degree.

Sec. 5713.07. The county auditor, at the time of making the assessment of real property subject to taxation, shall enter in a separate list pertinent descriptions of all burying grounds, public schoolhouses, houses used exclusively for public worship, institutions of purely public charity, real property used exclusively for a home for the aged, as defined in section 5701.13 of the Revised Code, public buildings and property used exclusively for any public purpose, and any other property, with the lot or tract of land on which such house, institution, public building, or other property is situated, and which have been exempted from taxation by the tax commissioner or auditor under section 5715.27 of the Revised Code or by the housing officer under section 3735.67 <u>or 5709.29</u> of the Revised Code. The auditor shall value such houses, buildings, property, and lots and tracts of land at their taxable value in the same manner as the auditor is required to value other real property, designating in each case the township, municipal corporation, and number of the school district, or the name or designation of the school, religious society, or institution to which each house, lot, or tract belongs. If such property is held and used for other public purposes, the auditor shall state by whom or how it is held.

Sec. 5713.08. (A) The county auditor shall make a list of all real and personal property in the auditor's county that is exempted from taxation. Such list shall show the name of the owner, the value of the property exempted, and a statement in brief form of the ground on which such exemption has been granted. It shall be corrected annually by adding thereto the items of property which have been exempted during the year, and by striking therefrom the items which in the opinion of the auditor have lost their right of exemption and which have been reentered on the taxable list, but no property shall be struck from the exempt property list solely because the property has been conveyed to a single member limited liability company with a nonprofit purpose from its nonprofit member or because the property has been conveyed by a single member limited liability company with a nonprofit purpose to its nonprofit member. No additions shall be made to such exempt lists and no additional items of property shall be exempted from taxation without the consent of the tax commissioner as is provided for in section 5715.27 of the Revised Code or without the consent of the housing officer under section 3735.67 or 5709.29 of the Revised Code, except for property exempted by the auditor under that section, or qualifying agricultural real property, as defined in section 5709.28 of the Revised Code, that is enrolled in an agriculture security area that is exempt under that section.

The commissioner may revise at any time the list in every county so that no property is improperly or illegally exempted from taxation. The auditor shall follow the orders of the commissioner given under this section. An abstract of such list shall be filed annually with the commissioner, on a form approved by the commissioner, and a copy thereof shall be kept on file in the office of each auditor for public inspection.

An application for exemption of property shall include a certificate executed by the county treasurer certifying one of the following:

(1) That all taxes, interest, and penalties levied and assessed against the property sought to be exempted have been paid in full for all of the tax years preceding the tax year for which the application for exemption is filed, except for such taxes, interest, and penalties that may be remitted under division (C) of this section;

(2) That the applicant has entered into a valid delinquent

tax contract with the county treasurer pursuant to division (A) of section 323.31 of the Revised Code to pay all of the delinquent taxes, interest, and penalties charged against the property, except for such taxes, interest, and penalties that may be remitted under division (C) of this section. If the auditor receives notice under section 323.31 of the Revised Code that such a written delinquent tax contract has become void, the auditor shall strike such property from the list of exempted property and reenter such property on the taxable list. If property is removed from the exempt list because a written delinquent tax contract has become void, current taxes shall first be extended against that property on the general tax list and duplicate of real and public utility property for the tax year in which the auditor receives the notice required by division (A) of section 323.31 of the Revised Code that the delinquent tax contract has become void or, if that notice is not timely made, for the tax year in which falls the latest date by which the treasurer is required by such section to give such notice. A county auditor shall not remove from any tax list and duplicate the amount of any unpaid delinquent taxes, assessments, interest, or penalties owed on property that is placed on the exempt list pursuant to this division.

(3) That a tax certificate has been issued under section 5721.32 or 5721.33 of the Revised Code with respect to the property that is the subject of the application, and the tax certificate is outstanding.

(B) If the treasurer's certificate is not included with the application or the certificate reflects unpaid taxes, penalties, and interest that may not be remitted, the tax commissioner or county auditor with whom the application was filed shall notify the property owner of that fact, and the applicant shall be given sixty days from the date that notification was mailed in which to provide the tax commissioner or county auditor with a corrected treasurer's certificate. If a corrected treasurer's certificate is not received within the time permitted, the tax commissioner or county auditor does not have authority to consider the tax exemption application.

(C) Any taxes, interest, and penalties which have become a lien after the property was first used for the exempt purpose, but in no case prior to the date of acquisition of the title to the property by the applicant, may be remitted by the commissioner or county auditor, except as is provided in division (A) of section 5713.081 of the Revised Code.

(D) Real property acquired by the state in fee simple is exempt from taxation from the date of acquisition of title or date of possession, whichever is the earlier date, provided that all taxes, interest, and penalties as provided in the apportionment provisions of section 319.20 of the Revised Code have been paid to the date of acquisition of title or date of possession by the state, whichever is earlier. The proportionate amount of taxes that are a lien but not yet determined, assessed, and levied for the year in which the property is acquired, shall be remitted by the county auditor for the balance of the year from date of acquisition of title or date of possession, whichever is earlier. This section shall not be construed to authorize the exemption of such property from taxation or the remission of taxes, interest, and penalties thereon until all private use has terminated.

Sec. 5715.27. (A)(1) Except as provided in division (A)(2) of this section and in ~~section~~ sections 3735.67 and 5709.29 of the Revised Code, the owner, a vendee in possession under a purchase agreement or a land contract, the beneficiary of a trust, or a lessee for an initial term of not less than thirty years of any property may file an application with the tax commissioner, on forms prescribed by the commissioner, requesting that such property be exempted from taxation and that taxes, interest, and penalties be remitted as provided in division (C) of section 5713.08 of the Revised Code.

(2) If the property that is the subject of the application for exemption is any of the following, the application shall be filed with the county auditor of the county in which the property is listed for taxation:

(a) A public road or highway;

(b) Property belonging to the federal government of the United States;

(c) Additions or other improvements to an existing building or structure that belongs to the state or a political subdivision, as defined in section 5713.081 of the Revised Code, and that is exempted from taxation as property used exclusively for a public purpose;

(d) Pre-residential development property that is exempted from taxation pursuant to section 5709.56 of the Revised Code.

(B)(1) The board of education of any school district may request the tax commissioner or county auditor to provide it with notification of applications for exemption from taxation for property located within that district. If so requested, and except as provided in division (B)(2) of this section, the commissioner or auditor shall send to the board on a monthly basis reports that contain sufficient information to enable the board to identify each property that is the subject of an exemption application, including, but not limited to, the name of the property owner or applicant, the address of the property, and the auditor's parcel number. The commissioner or auditor shall mail the reports by the fifteenth day of the month following the end of the month in which the commissioner or auditor receives the applications for exemption.

(2) A county auditor shall not provide a board of education with notification of an application for exemption from taxation for pre-residential development property filed pursuant to section 5709.56 of the Revised Code.

(C) A board of education that has requested notification under division (B)(1) of this section may, with respect to any application for exemption of property located in the district and included in the commissioner's or auditor's most recent report provided under that division, file a statement with the commissioner or auditor and with the applicant indicating its intent to submit evidence and participate in any hearing on the application. The statements shall be filed prior to the first day of the third month following the end of the month in which that application was docketed by the commissioner or auditor. A statement filed in compliance with this division entitles the district to submit evidence and to participate in any hearing on the property and makes the district a party for purposes of sections 5717.02 to 5717.04 of the Revised Code in any appeal of the commissioner's or auditor's decision to the board of tax appeals.

(D) The commissioner or auditor shall not hold a hearing on or grant or deny an application for exemption of property in a school district whose board of education has requested notification under division (B)(1) of this section until the end of the period within which the board may submit a statement with respect to that application under division (C) of this section. The commissioner or auditor may act upon an application at any time prior to that date upon receipt of a written waiver from each such board of education, or, in the case of exemptions authorized by section 725.02, 1728.10, 5709.40, 5709.41, 5709.411, 5709.45, 5709.62, 5709.63, 5709.632, 5709.73, 5709.78, 5709.84, or 5709.88 of the Revised Code, upon the request of the property owner. An auditor may act at any time on an application about which the board of education is not authorized to receive notice under division (B)(2) of this section. Failure of a board of education to receive the report required in division (B)(1) of this section shall not void an action of the commissioner or auditor with respect to any application. The commissioner or auditor may extend the time for filing a statement under division (C) of this section.

(E) A complaint may also be filed with the commissioner or auditor by any person, board, or officer authorized by section 5715.19 of the Revised Code to file complaints with the county board of revision against the continued exemption of any property granted exemption by the commissioner or auditor under this section other than pre-residential development property that is exempted from taxation pursuant to section 5709.56 of the Revised Code.

(F) An application for exemption and a complaint against exemption shall be filed prior to the thirty-first day of December of the tax year for which exemption is requested or for which the liability of the property to taxation in that year is requested. The commissioner or auditor shall consider such application or complaint in accordance with procedures established by the commissioner, determine whether the property is subject to taxation or exempt therefrom, and, if the commissioner makes the determination, certify the determination to the auditor. Upon making the determination or receiving the commissioner's determination, the auditor shall correct the tax list and duplicate accordingly. If a tax certificate has been sold under section 5721.32 or 5721.33 of the Revised Code with respect to property for which an exemption has been requested, the tax commissioner or auditor shall also certify the findings to the county treasurer of the county in which the property is located.

(G) Applications and complaints, and documents of any kind related to applications and complaints, filed with the tax commissioner or county auditor under this section are public records within the meaning of section 149.43 of the Revised Code.

(H) If the commissioner or auditor determines that the use of property or other facts relevant to the taxability of property that is the subject of an application for exemption or a complaint under this section has changed while the application or complaint was pending, the commissioner or auditor may make the determination under division (F) of this section separately for each tax year beginning with the year in which the application or complaint was filed or the year for which remission of taxes under division (C) of section 5713.08 of the Revised Code was requested, and including each subsequent tax year during which the application or complaint is pending before the commissioner or auditor.

Section 2. That existing sections 4503.06, 5713.07, 5713.08, and 5715.27 of the Revised Code are hereby repealed.