

As Introduced

136th General Assembly

Regular Session

2025-2026

H. B. No. 61

Representatives Thomas, D., Daniels

A BILL

To amend sections 319.302, 323.152, 323.156, 1
4503.065, and 4503.068 of the Revised Code to 2
modify the amount of the homestead exemptions 3
and owner-occupancy property tax credit. 4

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

Section 1. That sections 319.302, 323.152, 323.156, 5
4503.065, and 4503.068 of the Revised Code be amended to read as 6
follows: 7

Sec. 319.302. (A) (1) Real property that is not intended 8
primarily for use in a business activity shall qualify for a 9
partial exemption from real property taxation. For purposes of 10
this partial exemption, "business activity" includes all uses of 11
real property, except farming; leasing property for farming; 12
occupying or holding property improved with single-family, two- 13
family, or three-family dwellings; leasing property improved 14
with single-family, two-family, or three-family dwellings; or 15
holding vacant land that the county auditor determines will be 16
used for farming or to develop single-family, two-family, or 17
three-family dwellings. For purposes of this partial exemption, 18
"farming" does not include land used for the commercial 19

production of timber that is receiving the tax benefit under 20
section 5713.23 or 5713.31 of the Revised Code and all 21
improvements connected with such commercial production of 22
timber. 23

(2) Each year, the county auditor shall review each parcel 24
of real property to determine whether it qualifies for the 25
partial exemption provided for by this section as of the first 26
day of January of the current tax year. 27

(B) After complying with section 319.301 of the Revised 28
Code, the county auditor shall reduce the remaining sums to be 29
levied ~~by qualifying levies~~ against each parcel of real property 30
that is listed on the general tax list and duplicate of real and 31
public utility property for the current tax year and that 32
qualifies for partial exemption under division (A) of this 33
section, and against each manufactured and mobile home that is 34
taxed pursuant to division (D) (2) of section 4503.06 of the 35
Revised Code and that is on the manufactured home tax list for 36
the current tax year, by ten per cent, to provide a partial 37
exemption for that parcel or home. ~~For the purposes of this~~ 38
~~division:—~~ 39

~~(1) "Qualifying levy" means a levy approved at an election 40
held before September 29, 2013; a levy within the ten-mill 41
limitation; a levy provided for by the charter of a municipal 42
corporation that was levied on the tax list for tax year 2013; a 43
subsequent renewal of any such levy; or a subsequent substitute 44
for such a levy under section 5705.199 of the Revised Code.— 45~~

~~(2) "Qualifying levy" does not include any replacement 46
imposed under section 5705.192 of the Revised Code of any levy 47
described in division (B) (1) of this section.— 48~~

(C) Except as otherwise provided in sections 323.152, 49
323.158, 323.16, 505.06, and 715.263 of the Revised Code, the 50
amount of the taxes remaining after any such reduction shall be 51
the real and public utility property taxes charged and payable 52
on each parcel of real property, including property that does 53
not qualify for partial exemption under division (A) of this 54
section, and the manufactured home tax charged and payable on 55
each manufactured or mobile home, and shall be the amounts 56
certified to the county treasurer for collection. Upon receipt 57
of the real and public utility property tax duplicate, the 58
treasurer shall certify to the tax commissioner the total amount 59
by which the real property taxes were reduced under this 60
section, as shown on the duplicate. Such reduction shall not 61
directly or indirectly affect the determination of the principal 62
amount of notes that may be issued in anticipation of any tax 63
levies or the amount of bonds or notes for any planned 64
improvements. If after application of sections 5705.31 and 65
5705.32 of the Revised Code and other applicable provisions of 66
law, including divisions (F) and (I) of section 321.24 of the 67
Revised Code, there would be insufficient funds for payment of 68
debt charges on bonds or notes payable from taxes reduced by 69
this section, the reduction of taxes provided for in this 70
section shall be adjusted to the extent necessary to provide 71
funds from such taxes. 72

(D) The tax commissioner may adopt rules governing the 73
administration of the partial exemption provided for by this 74
section. 75

(E) The determination of whether property qualifies for 76
partial exemption under division (A) of this section is solely 77
for the purpose of allowing the partial exemption under division 78
(B) of this section. 79

Sec. 323.152. In addition to the reduction in taxes 80
required under section 319.302 of the Revised Code, taxes shall 81
be reduced as provided in divisions (A) and (B) of this section. 82

(A) (1) (a) Division (A) (1) of this section applies to any 83
of the following persons: 84

(i) A person who is permanently and totally disabled; 85

(ii) A person who is sixty-five years of age or older; 86

(iii) A person who is the surviving spouse of a deceased 87
person who was permanently and totally disabled or sixty-five 88
years of age or older and who applied and qualified for a 89
reduction in taxes under this division in the year of death, 90
provided the surviving spouse is at least fifty-nine but not 91
sixty-five or more years of age on the date the deceased spouse 92
dies. 93

(b) Real property taxes on a homestead owned and occupied, 94
or a homestead in a housing cooperative occupied, by a person to 95
whom division (A) (1) of this section applies shall be reduced 96
for each year for which an application for the reduction has 97
been approved. The reduction shall equal one of the following 98
amounts, as applicable to the person: 99

(i) If the person received a reduction under division (A) 100
(1) of this section for tax year 2006, the greater of the 101
reduction for that tax year or the amount computed under 102
division (A) (1) (c) of this section; 103

(ii) If the person received, for any homestead, a 104
reduction under division (A) (1) of this section for tax year 105
2013 or under division (A) of section 4503.065 of the Revised 106
Code for tax year 2014 or the person is the surviving spouse of 107
such a person and the surviving spouse is at least fifty-nine 108

years of age on the date the deceased spouse dies, the amount 109
computed under division (A) (1) (c) of this section. 110

(iii) If the person is not described in division (A) (1) (b) 111
(i) or (ii) of this section and the person's total income does 112
not exceed thirty thousand dollars, as adjusted under division 113
(A) (1) (d) of this section, the amount computed under division 114
(A) (1) (c) of this section. 115

(c) The amount of the reduction under division (A) (1) (c) 116
of this section equals the ~~product~~ lesser of the following: 117

(i) ~~Twenty-five thousand Seven hundred fifty dollars of~~ 118
~~the true value of the property in money,~~ as adjusted under 119
division (A) (1) (d) of this section; 120

(ii) ~~The assessment percentage established by the tax~~ 121
~~commissioner under division (B) of section 5715.01 of the~~ 122
~~Revised Code, not to exceed thirty-five per cent;~~ 123

~~(iii) The effective tax rate used to calculate the taxes~~ 124
~~charged against the property for the current year, where~~ 125
~~"effective tax rate" is defined as in section 323.08 of the~~ 126
~~Revised Code;~~ 127

~~(iv) The quantity equal to one minus the sum of the~~ 128
~~percentage reductions in taxes received by the property for the~~ 129
~~current tax year under section 319.302 of the Revised Code and~~ 130
~~division (B) of section 323.152 of the Revised Code~~ The total 131
amount of taxes charged against the property for the current 132
year levied by the board of education of a city, local, exempted 133
village, cooperative education, or joint vocational school 134
district or the taxing authority of a county school financing 135
district or career-technical cooperative education district. 136

(d) The tax commissioner shall adjust the total income 137

threshold described in division (A) (1) (b) (iii) and the reduction 138
amounts described in divisions (A) (1) (c) (i), (A) (2), ~~and (A) (3)~~, 139
and (B) of this section by completing the following calculations 140
in September of each year: 141

(i) Determine the percentage increase in the gross 142
domestic product deflator determined by the bureau of economic 143
analysis of the United States department of commerce from the 144
first day of January of the preceding calendar year to the last 145
day of December of the preceding calendar year; 146

(ii) Multiply that percentage increase by the total income 147
threshold or reduction amount for the current tax year, as 148
applicable; 149

(iii) Add the resulting product to the total income 150
threshold or the reduction amount, as applicable, for the 151
current tax year; 152

(iv) Round the resulting sum to the nearest multiple of 153
one hundred dollars for the total income threshold or nearest 154
multiple of ten dollars for the reduction amount. 155

The commissioner shall certify the amount resulting from 156
each adjustment to each county auditor not later than the first 157
day of December each year. The certified total income threshold 158
amount applies to the following tax year for persons described 159
in division (A) (1) (b) (iii) of this section. The certified 160
reduction amount applies to the following tax year. The 161
commissioner shall not make the applicable adjustment in any 162
calendar year in which the amount resulting from the adjustment 163
would be less than the total income threshold or the reduction 164
amount for the current tax year. 165

(2) (a) Real property taxes on a homestead owned and 166

occupied, or a homestead in a housing cooperative occupied, by a 167
disabled veteran shall be reduced for each year for which an 168
application for the reduction has been approved. The reduction 169
shall equal ~~the product obtained by multiplying fifty one~~ 170
thousand five hundred ~~dollars of the true value of the property~~ 171
~~in money,~~ as adjusted under division (A) (1) (d) of this section, 172
~~by the amounts described in divisions (A) (1) (c) (ii) to (iv) of~~ 173
~~this section.~~ The reduction is in lieu of any reduction under 174
section 323.158 of the Revised Code or division (A) (1), (2) (b), 175
or (3) of this section. The reduction applies to only one 176
homestead owned and occupied by a disabled veteran. 177

(b) Real property taxes on a homestead owned and occupied, 178
or a homestead in a housing cooperative occupied, by the 179
surviving spouse of a disabled veteran shall be reduced for each 180
year an application for exemption is approved. The reduction 181
shall equal to the amount of the reduction authorized under 182
division (A) (2) (a) of this section. 183

The reduction is in lieu of any reduction under section 184
323.158 of the Revised Code or division (A) (1), (2) (a), or (3) 185
of this section. The reduction applies to only one homestead 186
owned and occupied by the surviving spouse of a disabled 187
veteran. A homestead qualifies for a reduction in taxes under 188
division (A) (2) (b) of this section beginning in one of the 189
following tax years: 190

(i) For a surviving spouse described in division (L) (1) of 191
section 323.151 of the Revised Code, the year the disabled 192
veteran dies; 193

(ii) For a surviving spouse described in division (L) (2) 194
of section 323.151 of the Revised Code, the first year on the 195
first day of January of which the total disability rating 196

described in division (F) of that section has been received for 197
the deceased spouse. 198

In either case, the reduction shall continue through the 199
tax year in which the surviving spouse dies or remarries. 200

(3) Real property taxes on a homestead owned and occupied, 201
or a homestead in a housing cooperative occupied, by the 202
surviving spouse of a public service officer killed in the line 203
of duty shall be reduced for each year for which an application 204
for the reduction has been approved. The reduction shall equal 205
~~the product obtained by multiplying fifty one thousand five~~ 206
~~hundred dollars of the true value of the property in money,~~ as 207
adjusted under division (A) (1) (d) of this section, ~~by the~~ 208
~~amounts described in divisions (A) (1) (c) (ii) to (iv) of this~~ 209
~~section.~~ The reduction is in lieu of any reduction under section 210
323.158 of the Revised Code or division (A) (1) or (2) of this 211
section. The reduction applies to only one homestead owned and 212
occupied by such a surviving spouse. A homestead qualifies for a 213
reduction in taxes under division (A) (3) of this section for the 214
tax year in which the public service officer dies through the 215
tax year in which the surviving spouse dies or remarries. 216

(B) To provide a partial exemption, real property taxes on 217
any homestead, and manufactured home taxes on any manufactured 218
or mobile home on which a manufactured home tax is assessed 219
pursuant to division (D) (2) of section 4503.06 of the Revised 220
Code, shall be reduced for each year for which an application 221
for the reduction has been approved. The amount of the reduction 222
shall equal ~~two and one-half per cent of the amount of taxes to~~ 223
~~be levied by qualifying levies on the homestead or the~~ 224
~~manufactured or mobile home after applying section 319.301 of~~ 225
~~the Revised Code. For the purposes of this division, "qualifying~~ 226

~~levy" has the same meaning as in section 319.302 of the Revised Code~~ 227
~~seven hundred fifty dollars, as adjusted under division (A)~~ 228
~~(1) (d) of this section.~~ 229

(C) The reductions granted by this section do not apply to 230
special assessments or respread of assessments levied against 231
the homestead, and if there is a transfer of ownership 232
subsequent to the filing of an application for a reduction in 233
taxes, such reductions are not forfeited for such year by virtue 234
of such transfer. 235

(D) The reductions in taxable value referred to in this 236
section shall be applied solely as a factor for the purpose of 237
computing the reduction of taxes under this section and shall 238
not affect the total value of property in any subdivision or 239
taxing district as listed and assessed for taxation on the tax 240
lists and duplicates, or any direct or indirect limitations on 241
indebtedness of a subdivision or taxing district. If after 242
application of sections 5705.31 and 5705.32 of the Revised Code, 243
including the allocation of all levies within the ten-mill 244
limitation to debt charges to the extent therein provided, there 245
would be insufficient funds for payment of debt charges not 246
provided for by levies in excess of the ten-mill limitation, the 247
reduction of taxes provided for in sections 323.151 to 323.159 248
of the Revised Code shall be proportionately adjusted to the 249
extent necessary to provide such funds from levies within the 250
ten-mill limitation. 251

(E) No reduction shall be made on the taxes due on the 252
homestead of any person convicted of violating division (D) or 253
(E) of section 323.153 of the Revised Code for a period of three 254
years following the conviction. 255

Sec. 323.156. (A) Within thirty days after a settlement of 256

taxes under divisions (A) and (C) of section 321.24 of the Revised Code, the county treasurer shall certify to the tax commissioner one-half of the total amount of taxes on real property that were reduced pursuant to section 323.152 of the Revised Code for the preceding tax year. The commissioner, within thirty days of the receipt of such certifications, shall provide for payment to the county treasurer, from the general revenue fund, of one-half of the amount certified, which shall be credited upon receipt to the county's undivided income tax fund, and an amount equal to two per cent of the amount by which taxes were reduced, which shall be credited upon receipt to the county general fund as a payment to the county auditor and treasurer for the costs of administering the exemption provided under sections 323.151 to 323.159 of the Revised Code.

(B) On or before the second Monday in September of each year, the county treasurer shall certify to the tax commissioner the total amount by which the manufactured home taxes levied in that year were reduced pursuant to division (B) of section 323.152 of the Revised Code, as evidenced by the certificates of reduction and the tax duplicate certified to the county treasurer by the county auditor. The commissioner, within ninety days after the receipt of such certifications, shall provide for payment to the county treasurer, from the general revenue fund, of one-half of the amount certified, which shall be credited upon receipt to the county's undivided income tax fund, and an amount equal to two per cent of the amount by which taxes were reduced, which shall be credited upon receipt to the county general fund as a payment to the county auditor and treasurer for the costs of administering the exemption provided under sections 323.151 to 323.159 of the Revised Code.

(C) Immediately upon receipt of funds into the county

undivided income tax fund under this section, the auditor shall 288
distribute the full amount thereof among the taxing districts in 289
the county as though the total had been paid as taxes by each 290
person for whom taxes were reduced under sections 323.151 to 291
323.159 of the Revised Code. 292

Sec. 4503.065. (A) (1) Division (A) of this section applies 293
to any of the following persons: 294

(a) An individual who is permanently and totally disabled; 295

(b) An individual who is sixty-five years of age or older; 296

(c) An individual who is the surviving spouse of a 297
deceased person who was permanently and totally disabled or 298
sixty-five years of age or older and who applied and qualified 299
for a reduction in assessable value under this section in the 300
year of death, provided the surviving spouse is at least fifty- 301
nine but not sixty-five or more years of age on the date the 302
deceased spouse dies. 303

(2) The manufactured home tax on a manufactured or mobile 304
home that is paid pursuant to division (C) of section 4503.06 of 305
the Revised Code and that is owned and occupied as a home by an 306
individual whose domicile is in this state and to whom this 307
section applies, shall be reduced for any tax year for which an 308
application for such reduction has been approved, provided the 309
individual did not acquire ownership from a person, other than 310
the individual's spouse, related by consanguinity or affinity 311
for the purpose of qualifying for the reduction. An owner 312
includes a settlor of a revocable or irrevocable inter vivos 313
trust holding the title to a manufactured or mobile home 314
occupied by the settlor as of right under the trust. 315

(a) ~~For manufactured and mobile homes for which the tax-~~ 316

~~imposed by section 4503.06 of the Revised Code is computed under~~ 317
~~division (D) (2) of that section, the~~ The reduction shall equal 318
one of the following amounts, as applicable to the person: 319

(i) If the person received a reduction under this section 320
for tax year 2007, the greater of the reduction for that tax 321
year or the amount computed under division (A) (2) (b) of this 322
section; 323

(ii) If the person received, for any homestead, a 324
reduction under division (A) of this section for tax year 2014 325
or under division (A) (1) of section 323.152 of the Revised Code 326
for tax year 2013 or the person is the surviving spouse of such 327
a person and the surviving spouse is at least fifty-nine years 328
of age on the date the deceased spouse dies, the amount computed 329
under division (A) (2) (b) of this section. 330

(iii) If the person is not described in division (A) (2) (a) 331
(i) or (ii) of this section and the person's total income does 332
not exceed thirty thousand dollars, as adjusted under division 333
~~(A) (2) (e)~~ (A) (2) (c) of this section, the amount computed under 334
division (A) (2) (b) of this section. 335

(b) The amount of the reduction under division (A) (2) (b) 336
of this section equals the ~~product~~ lesser of the following: 337

(i) ~~Twenty-five thousand Seven hundred fifty dollars of~~ 338
~~the true value of the property in money,~~ as adjusted under 339
division ~~(A) (2) (e)~~ (A) (2) (c) of this section; 340

(ii) ~~The assessment percentage established by the tax~~ 341
~~commissioner under division (B) of section 5715.01 of the~~ 342
~~Revised Code, not to exceed thirty-five per cent;~~ 343

~~(iii) The effective tax rate used to calculate the taxes~~ 344
~~charged against the property for the current year, where~~ 345

~~"effective tax rate" is defined as in section 323.08 of the Revised Code;~~ 346
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~~(iv) The quantity equal to one minus the sum of the percentage reductions in taxes received by the property for the current tax year under section 319.302 of the Revised Code and division (B) of section 323.152 of the Revised Code.~~ 348
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~~(e) For manufactured and mobile homes for which the tax imposed by section 4503.06 of the Revised Code is computed under division (D) (1) of that section, the reduction shall equal one of the following amounts, as applicable to the person:~~ 352
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~~(i) If the person received a reduction under this section for tax year 2007, the greater of the reduction for that tax year or the amount computed under division (A) (2) (d) of this section;~~ 356
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~~(ii) If the person received, for any homestead, a reduction under division (A) of this section for tax year 2014 or under division (A) (1) of section 323.152 of the Revised Code for tax year 2013 or the person is the surviving spouse of such a person and the surviving spouse is at least fifty-nine years of age on the date the deceased spouse dies, the amount computed under division (A) (2) (d) of this section.~~ 360
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~~(iii) If the person is not described in division (A) (2) (c) (i) or (ii) of this section and the person's total income does not exceed thirty thousand dollars, as adjusted under division (A) (2) (c) of this section, the amount computed under division (A) (2) (d) of this section.~~ 367
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~~(d) The amount of the reduction under division (A) (2) (d) of this section equals the product of the following:~~ 372
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~~(i) Twenty-five thousand dollars of the cost to the owner,~~ 374

~~or the market value at the time of purchase, whichever is~~ 375
~~greater, as those terms are used in division (D) (1) of section~~ 376
~~4503.06 of the Revised Code, and as adjusted under division (A)~~ 377
~~(2) (e) of this section;~~ 378

~~(ii) The percentage from the appropriate schedule in~~ 379
~~division (D) (1) (b) of section 4503.06 of the Revised Code;~~ 380

~~(iii) The assessment percentage of forty per cent used in~~ 381
~~division (D) (1) (b) of section 4503.06 of the Revised Code;~~ 382

~~(iv) The tax rate of the taxing district in which the home~~ 383
~~has its situs.~~ 384

~~(e) The total amount of taxes charged against the property~~ 385
~~for the current year levied by the board of education of a city,~~ 386
~~local, exempted village, cooperative education, or joint~~ 387
~~vocational school district or the taxing authority of a county~~ 388
~~school financing district or career-technical cooperative~~ 389
~~education district.~~ 390

(c) The tax commissioner shall adjust the income threshold 391
~~described in ~~divisions~~ division (A) (2) (a) (iii) and (A) (2) (e)~~ 392
~~(iii) and the reduction amounts described in divisions (A) (2) (b)~~ 393
~~(i), (A) (2) (d) (i), (B) (1), (B) (2), (C) (1), and (C) (2) and (C)~~ 394
~~of this section by completing the following calculations in~~ 395
~~September of each year:~~ 396

(i) Determine the percentage increase in the gross 397
domestic product deflator determined by the bureau of economic 398
analysis of the United States department of commerce from the 399
first day of January of the preceding calendar year to the last 400
day of December of the preceding calendar year; 401

(ii) Multiply that percentage increase by the total income 402
threshold or reduction amount for the ensuing tax year, as 403

applicable; 404

(iii) Add the resulting product to the total income 405
threshold or reduction amount, as applicable for the ensuing tax 406
year; 407

(iv) Round the resulting sum to the nearest multiple of 408
one hundred dollars for the total income threshold or nearest 409
multiple of ten dollars for the reduction amount. 410

The commissioner shall certify the amount resulting from 411
each adjustment to each county auditor not later than the first 412
day of December each year. The certified amount applies to the 413
second ensuing tax year. The commissioner shall not make the 414
applicable adjustment in any calendar year in which the amount 415
resulting from the adjustment would be less than the total 416
income threshold or the reduction amount for the ensuing tax 417
year. 418

(B) (1) The manufactured home tax levied pursuant to 419
division (C) of section 4503.06 of the Revised Code on a 420
manufactured or mobile home that is owned and occupied by a 421
disabled veteran shall be reduced for any tax year for which an 422
application for such reduction has been approved, provided the 423
disabled veteran did not acquire ownership from a person, other 424
than the disabled veteran's spouse, related by consanguinity or 425
affinity for the purpose of qualifying for the reduction. An 426
owner includes an owner within the meaning of division (A) (2) of 427
this section. 428

~~(a) For manufactured and mobile homes for which the tax-~~ 429
~~imposed by section 4503.06 of the Revised Code is computed under~~ 430
~~division (D) (2) of that section, the~~The reduction shall equal 431
~~the product obtained by multiplying fifty-one thousand five~~ 432

~~hundred dollars of the true value of the property in money, as~~ 433
~~adjusted under division (A) (2) (e) (A) (2) (c) of this section, by~~ 434
~~the amounts described in divisions (A) (2) (b) (ii) to (iv) of this~~ 435
~~section.~~ 436

~~(b) For manufactured and mobile homes for which the tax-~~ 437
~~imposed by section 4503.06 of the Revised Code is computed under~~ 438
~~division (D) (1) of that section, the reduction shall equal the~~ 439
~~product obtained by multiplying fifty thousand dollars of the~~ 440
~~cost to the owner, or the market value at the time of purchase,~~ 441
~~whichever is greater, as those terms are used in division (D) (1)~~ 442
~~of section 4503.06 of the Revised Code, as adjusted under~~ 443
~~division (A) (2) (e) of this section, by the amounts described in~~ 444
~~divisions (A) (2) (d) (ii) to (iv) of this section.~~ 445

The reduction is in lieu of any reduction under section 446
4503.0610 of the Revised Code or division (A), (B) (2), or (C) of 447
this section. The reduction applies to only one manufactured or 448
mobile home owned and occupied by a disabled veteran. 449

(2) The manufactured home tax levied pursuant to division 450
(C) of section 4503.06 of the Revised Code on a manufactured or 451
mobile home that is owned and occupied by the surviving spouse 452
of a disabled veteran shall be reduced for each tax year for 453
which an application for such reduction has been approved. The 454
reduction shall equal the amount of the reduction authorized 455
under division ~~(B) (1) (a) or (b)~~ (B) (1) of this section, ~~as~~ 456
~~applicable~~. An owner includes an owner within the meaning of 457
division (A) (2) of this section. 458

The reduction is in lieu of any reduction under section 459
4503.0610 of the Revised Code or division (A), (B) (1), or (C) of 460
this section. The reduction applies to only one manufactured or 461
mobile home owned and occupied by the surviving spouse of a 462

disabled veteran. A manufactured or mobile home qualifies for a 463
reduction in taxes under division (B) (2) of this section 464
beginning in one of the following tax years: 465

(a) For a surviving spouse described in division (H) (1) of 466
section 4503.064 of the Revised Code, the year the disabled 467
veteran dies; 468

(b) For a surviving spouse described in division (H) (2) of 469
section 4503.064 of the Revised Code, the first year on the 470
first day of January of which the total disability rating 471
described in division (F) of section 323.151 of the Revised Code 472
has been received for the deceased spouse. 473

In either case, the reduction shall continue through the 474
tax year in which the surviving spouse dies or remarries. 475

(C) The manufactured home tax levied pursuant to division 476
(C) of section 4503.06 of the Revised Code on a manufactured or 477
mobile home that is owned and occupied by the surviving spouse 478
of a public service officer killed in the line of duty shall be 479
reduced for any tax year for which an application for such 480
reduction has been approved, provided the surviving spouse did 481
not acquire ownership from a person, other than the surviving 482
spouse's deceased public service officer spouse, related by 483
consanguinity or affinity for the purpose of qualifying for the 484
reduction. An owner includes an owner within the meaning of 485
division (A) (2) of this section. 486

~~(1) For manufactured and mobile homes for which the tax~~ 487
~~imposed by section 4503.06 of the Revised Code is computed under~~ 488
~~division (D) (2) of that section, the~~The reduction shall equal 489
~~the product obtained by multiplying fifty one thousand five~~ 490
~~hundred dollars of the true value of the property in money, as~~ 491

adjusted under division ~~(A) (2) (e)~~ (A) (2) (c) of this section, ~~by~~ 492
~~the amounts described in divisions (A) (2) (b) (ii) to (iv) of this~~ 493
~~section.~~ 494

~~(2) For manufactured and mobile homes for which the tax~~ 495
~~imposed by section 4503.06 of the Revised Code is computed under~~ 496
~~division (D) (1) of that section, the reduction shall equal the~~ 497
~~product obtained by multiplying fifty thousand dollars of the~~ 498
~~cost to the owner, or the market value at the time of purchase,~~ 499
~~whichever is greater, as those terms are used in division (D) (1)~~ 500
~~of section 4503.06 of the Revised Code, as adjusted under~~ 501
~~division (A) (2) (e) of this section, by the amounts described in~~ 502
~~divisions (A) (2) (d) (ii) to (iv) of this section.~~ 503

The reduction is in lieu of any reduction under section 504
4503.0610 of the Revised Code or division (A) or (B) of this 505
section. The reduction applies to only one manufactured or 506
mobile home owned and occupied by such a surviving spouse. A 507
manufactured or mobile home qualifies for a reduction in taxes 508
under this division for the tax year in which the public service 509
officer dies through the tax year in which the surviving spouse 510
dies or remarries. 511

(D) If the owner or the spouse of the owner of a 512
manufactured or mobile home is eligible for a homestead 513
exemption on the land upon which the home is located, the 514
reduction to which the owner or spouse is entitled under this 515
section shall not exceed the difference between the reduction to 516
which the owner or spouse is entitled under division (A), (B), 517
or (C) of this section and the amount of the reduction under the 518
homestead exemption. 519

(E) No reduction shall be made with respect to the home of 520
any person convicted of violating division (C) or (D) of section 521

4503.066 of the Revised Code for a period of three years 522
following the conviction. 523

Sec. 4503.068. On or before the second Monday in September 524
of each year, the county treasurer shall total the amount by 525
which the manufactured home taxes levied in that year were 526
reduced pursuant to section 4503.065 of the Revised Code, and 527
certify that amount to the tax commissioner. Within ninety days 528
of the receipt of the certification, the commissioner shall 529
provide for payment to the county treasurer, from the general 530
revenue fund, of one-half of the amount certified, which shall 531
be credited upon receipt to the county's undivided income tax 532
fund, and an amount equal to two per cent of the amount by which 533
taxes were reduced, which shall be credited upon receipt to the 534
county general fund as a payment, in addition to the fees and 535
charges authorized by sections 319.54 and 321.26 of the Revised 536
Code, to the county auditor and county treasurer for the costs 537
of administering sections 4503.064 to 4503.069 of the Revised 538
Code. 539

Immediately upon receipt of funds into the county 540
undivided income tax fund under this section, the county auditor 541
shall distribute the full amount thereof among the taxing 542
districts in the county as though it had been received as taxes 543
under section 4503.06 of the Revised Code from each person for 544
whom taxes were reduced under section 4503.065 of the Revised 545
Code. 546

Section 2. That existing sections 319.302, 323.152, 547
323.156, 4503.065, and 4503.068 of the Revised Code are hereby 548
repealed. 549

Section 3. The amendment by this act of sections 319.302, 550
323.152, 323.15, 4503.065, and 4503.068 of the Revised Code 551

applies, in the case of property on the real property tax list, 552
to tax years ending on or after the effective date of this 553
section and, in the case of property on the manufactured home 554
tax list, to tax years beginning on or after the effective date 555
of this section. 556

Section 4. The General Assembly, applying the principle 557
stated in division (B) of section 1.52 of the Revised Code that 558
amendments are to be harmonized if reasonably capable of 559
simultaneous operation, finds that the following sections, 560
presented in this act as composites of the sections as amended 561
by the acts indicated, are the resulting versions of the 562
sections in effect prior to the effective date of the sections 563
as presented in this act: 564

Section 323.152 of the Revised Code as amended by both 565
H.B. 33 and S.B. 43 of the 135th General Assembly. 566

Section 4503.065 of the Revised Code as amended by both 567
H.B. 33 and S.B. 43 of the 135th General Assembly. 568