

**As Introduced**

**136th General Assembly**

**Regular Session**

**2025-2026**

**H. B. No. 881**

**Representative Glassburn**

**Cosponsors: Representatives Synenberg, Brennan, Brewer, Piccolantonio,  
McNally, Upchurch**

---

To amend sections 319.302, 323.152, 323.153, 1  
323.156, 323.158, 5747.85, and 5747.98 and to 2  
enact section 5747.25 of the Revised Code to 3  
modify property tax reductions for nonbusiness 4  
and owner-occupied property, to authorize a 5  
refundable income tax credit for renters, and to 6  
name this act the Ohio Homeowner Relief Act 7

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

**Section 1.** That sections 319.302, 323.152, 323.153, 8  
323.156, 323.158, 5747.85, and 5747.98 be amended and section 9  
5747.25 of the Revised Code be enacted to read as follows: 10

**Sec. 319.302.** (A) For purposes of this section: 11

(1) "Farming activity" means farming, leasing property for 12  
farming, or holding vacant land that the county auditor 13  
determines will be used for farming. 14

(2) "Residential activity" means occupying or holding 15  
property improved with single-family, two-family, or three- 16  
family dwellings; leasing property improved with single-family, 17  
two-family, or three-family dwellings; or holding vacant land 18

that the county auditor determines will be used to develop 19  
single-family, two-family, or three-family dwellings. 20

(3) "Farming" does not include land used for the 21  
commercial production of timber that is receiving the tax 22  
benefit under section 5713.23 or 5713.31 of the Revised Code and 23  
all improvements connected with such commercial production of 24  
timber. 25

~~(4) "Qualifying levy" means a levy approved at an election 26  
held before September 29, 2013; a levy within the ten-mill 27  
limitation; a levy provided for by the charter of a municipal 28  
corporation that was levied on the tax list for tax year 2013; a 29  
subsequent renewal of any such levy; or a subsequent substitute 30  
for such a levy under section 5705.199 of the Revised Code. 31  
"Qualifying levy" does not include any replacement imposed under 32  
section 5705.192 of the Revised Code, as it existed before 33  
January 1, 2026, of any levy described in division (B) (1) of 34  
this section. 35~~

(B) (1) Real property that is intended primarily for use in 36  
farming activity or residential activity shall qualify for a 37  
partial exemption from real property taxation. 38

(2) Each year, the county auditor shall review each parcel 39  
of real property to determine whether it qualifies for the 40  
partial exemption provided for by this section as of the first 41  
day of January of the current tax year. 42

(C) After complying with section 319.301 of the Revised 43  
Code, the county auditor shall reduce the remaining sums to be 44  
levied ~~by qualifying levies~~ against each parcel of real property 45  
that is listed on the general tax list and duplicate of real and 46  
public utility property for the current tax year and that 47

qualifies for partial exemption under division ~~(A)~~ (B) of this 48  
section, and against each manufactured and mobile home that is 49  
taxed pursuant to division (D) (2) of section 4503.06 of the 50  
Revised Code and that is on the manufactured home tax list for 51  
the current tax year, by the following applicable amount, to 52  
provide a partial exemption for that parcel or home: 53

(1) For property intended primarily for use in a farming 54  
activity, ten per cent; 55

(2) For property intended primarily for use in a 56  
residential activity, seven and one-half per cent for the first 57  
tax year to which this amendment applies; an additional, 58  
cumulative reduction of two and one-half percentage points for 59  
each of the following two tax years; and zero per cent for and 60  
after the third following tax year. 61

(D) Except as otherwise provided in sections 323.152, 62  
323.158, 323.16, 505.06, and 715.263 of the Revised Code, the 63  
amount of the taxes remaining after any such reduction shall be 64  
the real and public utility property taxes charged and payable 65  
on each parcel of real property, including property that does 66  
not qualify for partial exemption under division (B) of this 67  
section, and the manufactured home tax charged and payable on 68  
each manufactured or mobile home, and shall be the amounts 69  
certified to the county treasurer for collection. Upon receipt 70  
of the real and public utility property tax duplicate, the 71  
treasurer shall certify to the tax commissioner the total amount 72  
by which the real property taxes were reduced under this 73  
section, as shown on the duplicate. Such reduction shall not 74  
directly or indirectly affect the determination of the principal 75  
amount of notes that may be issued in anticipation of any tax 76  
levies or the amount of bonds or notes for any planned 77

improvements. If after application of sections 5705.31 and 78  
5705.32 of the Revised Code and other applicable provisions of 79  
law, including divisions (F) and (I) of section 321.24 of the 80  
Revised Code, there would be insufficient funds for payment of 81  
debt charges on bonds or notes payable from taxes reduced by 82  
this section, the reduction of taxes provided for in this 83  
section shall be adjusted to the extent necessary to provide 84  
funds from such taxes. 85

(E) The tax commissioner may adopt rules governing the 86  
administration of the partial exemption provided for by this 87  
section. 88

(F) The determination of whether property qualifies for 89  
partial exemption under division (B) of this section is solely 90  
for the purpose of allowing the partial exemption under division 91  
(C) of this section. 92

**Sec. 323.152.** In addition to the reduction in taxes 93  
required under sections 319.302, 319.303, and 319.304 of the 94  
Revised Code, taxes shall be reduced as provided in divisions 95  
(A) ~~and~~, (B), and (C) of this section. 96

(A) (1) (a) Division (A) (1) of this section applies to any 97  
of the following persons: 98

(i) A person who is permanently and totally disabled; 99

(ii) A person who is sixty-five years of age or older; 100

(iii) A person who is the surviving spouse of a deceased 101  
person who was permanently and totally disabled or sixty-five 102  
years of age or older and who applied and qualified for a 103  
reduction in taxes under this division in the year of death, 104  
provided the surviving spouse is at least fifty-nine but not 105  
sixty-five or more years of age on the date the deceased spouse 106

dies.	107
(b) Real property taxes on a homestead owned and occupied,	108
or a homestead in a housing cooperative occupied, by a person to	109
whom division (A) (1) of this section applies shall be reduced	110
for each year for which an application for the reduction has	111
been approved. The reduction shall equal one of the following	112
amounts, as applicable to the person:	113
(i) If the person received a reduction under division (A)	114
(1) of this section for tax year 2006, the greater of the	115
reduction for that tax year or the amount computed under	116
division (A) (1) (c) of this section;	117
(ii) If the person received, for any homestead, a	118
reduction under division (A) (1) of this section for tax year	119
2013 or under division (A) of section 4503.065 of the Revised	120
Code for tax year 2014 or the person is the surviving spouse of	121
such a person and the surviving spouse is at least fifty-nine	122
years of age on the date the deceased spouse dies, the amount	123
computed under division (A) (1) (c) of this section.	124
(iii) If the person is not described in division (A) (1) (b)	125
(i) or (ii) of this section and the person's total income does	126
not exceed thirty thousand dollars, as adjusted under division	127
(A) (1) (d) of this section, the amount computed under division	128
(A) (1) (c) of this section.	129
(c) The amount of the reduction under division (A) (1) (c)	130
of this section equals the product of the following:	131
(i) Twenty-five thousand dollars of the true value of the	132
property in money, as adjusted under division (A) (1) (d) of this	133
section;	134
(ii) The assessment percentage established by the tax	135

commissioner under division (B) of section 5715.01 of the Revised Code, not to exceed thirty-five per cent;

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

(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 sections 319.302 and 319.303 of the Revised Code and ~~division~~ divisions (B) and (C) of section 323.152 of the Revised Code.

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

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

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

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

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

The commissioner shall certify the amount resulting from 165  
each adjustment to each county auditor not later than the first 166  
day of December each year. The certified total income threshold 167  
amount applies to the following tax year for persons described 168  
in division (A) (1) (b) (iii) of this section. The certified 169  
reduction amount applies to the following tax year. The 170  
commissioner shall not make the applicable adjustment in any 171  
calendar year in which the amount resulting from the adjustment 172  
would be less than the total income threshold or the reduction 173  
amount for the current tax year. 174

(2) (a) Real property taxes on a homestead owned and 175  
occupied, or a homestead in a housing cooperative occupied, by a 176  
disabled veteran shall be reduced for each year for which an 177  
application for the reduction has been approved. The reduction 178  
shall equal the product obtained by multiplying fifty thousand 179  
dollars of the true value of the property in money, as adjusted 180  
under division (A) (1) (d) of this section, by the amounts 181  
described in divisions (A) (1) (c) (ii) to (iv) of this section. 182  
The reduction is in lieu of any reduction under section 323.158 183  
of the Revised Code or division (A) (1), (2) (b), or (3) of this 184  
section. The reduction applies to only one homestead owned and 185  
occupied by a disabled veteran. 186

(b) Real property taxes on a homestead owned and occupied, 187  
or a homestead in a housing cooperative occupied, by the 188  
surviving spouse of a disabled veteran shall be reduced for each 189  
year an application for exemption is approved. The reduction 190  
shall equal to the amount of the reduction authorized under 191  
division (A) (2) (a) of this section. 192

The reduction is in lieu of any reduction under section 193  
323.158 of the Revised Code or division (A) (1), (2) (a), or (3) 194

of this section. The reduction applies to only one homestead 195  
owned and occupied by the surviving spouse of a disabled 196  
veteran. A homestead qualifies for a reduction in taxes under 197  
division (A) (2) (b) of this section beginning in one of the 198  
following tax years: 199

(i) For a surviving spouse described in division (L) (1) of 200  
section 323.151 of the Revised Code, the year the disabled 201  
veteran dies; 202

(ii) For a surviving spouse described in division (L) (2) 203  
of section 323.151 of the Revised Code, the first year on the 204  
first day of January of which the total disability rating 205  
described in division (F) of that section has been received for 206  
the deceased spouse. 207

In either case, the reduction shall continue through the 208  
tax year in which the surviving spouse dies or remarries. 209

(3) Real property taxes on a homestead owned and occupied, 210  
or a homestead in a housing cooperative occupied, by the 211  
surviving spouse of a public service officer killed in the line 212  
of duty shall be reduced for each year for which an application 213  
for the reduction has been approved. The reduction shall equal 214  
the product obtained by multiplying fifty thousand dollars of 215  
the true value of the property in money, as adjusted under 216  
division (A) (1) (d) of this section, by the amounts described in 217  
divisions (A) (1) (c) (ii) to (iv) of this section. The reduction 218  
is in lieu of any reduction under section 323.158 of the Revised 219  
Code or division (A) (1) or (2) of this section. The reduction 220  
applies to only one homestead owned and occupied by such a 221  
surviving spouse. A homestead qualifies for a reduction in taxes 222  
under division (A) (3) of this section for the tax year in which 223  
the public service officer dies through the tax year in which 224

the surviving spouse dies or remarries.	225
(B) (1) <del>As used in division (B) of this section,</del>	226
<del>"qualifying levy" has the same meaning as in section 319.302 of</del>	227
<del>the Revised Code.</del>	228
<del>(2)</del> To provide a partial exemption, real property taxes on	229
any homestead, and manufactured home taxes on any manufactured	230
or mobile home on which a manufactured home tax is assessed	231
pursuant to division (D) (2) of section 4503.06 of the Revised	232
Code, shall be reduced for each year for which an application	233
for the reduction has been approved. The amount of the reduction	234
shall equal one of the following percentages of the amount of	235
taxes to be levied <del>by qualifying levies</del> on the homestead or the	236
manufactured or mobile home after applying section 319.301 of	237
the Revised Code:	238
(a) For the first tax year to which this amendment	239
applies, 5.70%;	240
(b) For the following tax year, 8.92%;	241
(c) For the second following tax year, 12.15%;	242
(d) For the third following tax year and every year	243
thereafter, 15.38%.	244
<del>(3)</del> <u>(2)</u> A board of county commissioners, by resolution, may	245
authorize a partial exemption from the real property taxes or	246
manufactured home taxes on any property or manufactured or	247
mobile home that receives the partial exemption under division	248
<del>(B) (2)</del> <u>(B) (1)</u> of this section. The resolution shall specify the	249
amount of the partial exemption, which may equal up to two and	250
one-half per cent of the amount of taxes to be levied <del>by</del>	251
<del>qualifying levies</del> on the property or home after applying section	252
319.301 of the Revised Code. The partial exemption shall be	253

applied concurrently with the partial exemption under division 254  
~~(B) (2)~~ (B) (1) of this section, and no application shall be 255  
required under section 323.153 of the Revised Code to obtain the 256  
partial exemption authorized pursuant to this section. 257

The board shall certify a copy of the resolution, or a 258  
copy of any resolution repealing or modifying the partial 259  
exemption's authorization, to the county auditor and tax 260  
commissioner within thirty days after its adoption. If the 261  
resolution is adopted on or before the first day of July of a 262  
tax year, the partial exemption shall first apply or cease to 263  
apply, in the case of real property taxes, to that tax year or, 264  
in the case of manufactured home taxes, the following tax year. 265  
If the resolution is adopted after the first day of July of a 266  
tax year, the partial exemption shall first apply or cease to 267  
apply, in the case of real property taxes, to the following tax 268  
year or, in the case of manufactured home taxes, the second 269  
succeeding tax year. 270

(C) (1) To provide a partial exemption, real property taxes 271  
on any homestead, and manufactured home taxes on any 272  
manufactured or mobile home on which a manufactured home tax is 273  
assessed pursuant to division (D) (2) of section 4503.06 of the 274  
Revised Code, shall be reduced for each year for which an 275  
application for the reduction has been approved. The amount of 276  
the reduction shall equal one thousand dollars, as adjusted 277  
under division (C) (2) of this section, of the amount of taxes to 278  
be levied on the homestead or the manufactured or mobile home 279  
after applying section 319.301 of the Revised Code. 280

(2) At the same time that the tax commissioner calculates 281  
the adjustments under division (A) (1) (d) of this section, the 282  
commissioner shall adjust the exemption amount described in 283

<u>division (C) (1) of this section by completing the following</u>	284
<u>calculations:</u>	285
<u>(a) Multiply the percentage increase determined under</u>	286
<u>division (A) (1) (d) (i) of this section by the exemption amount</u>	287
<u>for the current tax year;</u>	288
<u>(b) Add the resulting product to the exemption amount for</u>	289
<u>the current tax year;</u>	290
<u>(c) Round the resulting sum to the nearest multiple of ten</u>	291
<u>dollars.</u>	292
<u>The commissioner shall certify the amount resulting from</u>	293
<u>each adjustment to the county auditor not later than the first</u>	294
<u>day of December each year.</u>	295
<del>(C)</del> <u>(D)</u> The reductions granted by this section do not apply	296
to special assessments or respread of assessments levied against	297
the homestead, and if there is a transfer of ownership	298
subsequent to the filing of an application for a reduction in	299
taxes, such reductions are not forfeited for such year by virtue	300
of such transfer.	301
<del>(D)</del> <u>(E)</u> The reductions in taxable value referred to in this	302
section shall be applied solely as a factor for the purpose of	303
computing the reduction of taxes under this section and shall	304
not affect the total value of property in any subdivision or	305
taxing district as listed and assessed for taxation on the tax	306
lists and duplicates, or any direct or indirect limitations on	307
indebtedness of a subdivision or taxing district. If after	308
application of sections 5705.31 and 5705.32 of the Revised Code,	309
including the allocation of all levies within the ten-mill	310
limitation to debt charges to the extent therein provided, there	311
would be insufficient funds for payment of debt charges not	312

provided for by levies in excess of the ten-mill limitation, the 313  
reduction of taxes provided for in sections 323.151 to 323.159 314  
of the Revised Code shall be proportionately adjusted to the 315  
extent necessary to provide such funds from levies within the 316  
ten-mill limitation. 317

~~(E)~~ (F) No reduction shall be made on the taxes due on the 318  
homestead of any person convicted of violating division (D) or 319  
(E) of section 323.153 of the Revised Code for a period of three 320  
years following the conviction. 321

**Sec. 323.153.** (A) To obtain a reduction in real property 322  
taxes under division (A) ~~or (B) (2)~~, (B) (1), or (C) of section 323  
323.152 of the Revised Code or in manufactured home taxes under 324  
division ~~(B) (2)~~ (B) (1) or (C) of section 323.152 of the Revised 325  
Code, the owner shall file an application with the county 326  
auditor of the county in which the owner's homestead is located. 327

To obtain a reduction in real property taxes under 328  
division (A) of section 323.152 of the Revised Code, the 329  
occupant of a homestead in a housing cooperative shall file an 330  
application with the nonprofit corporation that owns and 331  
operates the housing cooperative, in accordance with this 332  
paragraph. Not later than the first day of March each year, the 333  
corporation shall obtain applications from the county auditor's 334  
office and provide one to each new occupant. Not later than the 335  
first day of May, any occupant who may be eligible for a 336  
reduction in taxes under division (A) of section 323.152 of the 337  
Revised Code shall submit the completed application to the 338  
corporation. Not later than the fifteenth day of May, the 339  
corporation shall file all completed applications, and the 340  
information required by division (B) of section 323.159 of the 341  
Revised Code, with the county auditor of the county in which the 342

occupants' homesteads are located. Continuing applications shall 343  
be furnished to an occupant in the manner provided in division 344  
(C) (4) of this section. 345

(1) An application for reduction based upon a physical 346  
disability shall be accompanied by a certificate signed by a 347  
physician, and an application for reduction based upon a mental 348  
disability shall be accompanied by a certificate signed by a 349  
physician or psychologist licensed to practice in this state, 350  
attesting to the fact that the applicant is permanently and 351  
totally disabled. The certificate shall be in a form that the 352  
tax commissioner requires and shall include the definition of 353  
permanently and totally disabled as set forth in section 323.151 354  
of the Revised Code. An application for reduction based upon a 355  
disability certified as permanent and total by a state or 356  
federal agency having the function of so classifying persons 357  
shall be accompanied by a certificate from that agency. 358

An application by a disabled veteran or the surviving 359  
spouse of a disabled veteran for the reduction under division 360  
(A) (2) (a) or (b) of section 323.152 of the Revised Code shall be 361  
accompanied by a letter or other written confirmation from the 362  
United States department of veterans affairs, or its predecessor 363  
or successor agency, showing that the veteran qualifies as a 364  
disabled veteran. 365

An application by the surviving spouse of a public service 366  
officer killed in the line of duty for the reduction under 367  
division (A) (3) of section 323.152 of the Revised Code shall be 368  
accompanied by a letter or other written confirmation from an 369  
employee or officer of the board of trustees of a retirement or 370  
pension fund in this state or another state or from the chief or 371  
other chief executive of the department, agency, or other 372

employer for which the public service officer served when killed 373  
in the line of duty affirming that the public service officer 374  
was killed in the line of duty. 375

An application for a reduction under division (A) of 376  
section 323.152 of the Revised Code constitutes a continuing 377  
application for a reduction in taxes for each year in which the 378  
dwelling is the applicant's homestead. 379

(2) An application for a reduction in taxes under division 380  
~~(B) (2)~~ (B) (1) or (C) of section 323.152 of the Revised Code shall 381  
be filed only if the homestead or manufactured or mobile home 382  
was transferred in the preceding year or did not qualify for and 383  
receive the reduction in taxes under that division for the 384  
preceding tax year. The application for homesteads transferred 385  
in the preceding year shall be incorporated into any form used 386  
by the county auditor to administer the tax law in respect to 387  
the conveyance of real property pursuant to section 319.20 of 388  
the Revised Code or of used manufactured homes or used mobile 389  
homes as defined in section 5739.0210 of the Revised Code. The 390  
owner of a manufactured or mobile home who has elected under 391  
division (D) (4) of section 4503.06 of the Revised Code to be 392  
taxed under division (D) (2) of that section for the ensuing year 393  
may file the application at the time of making that election. 394  
The application shall contain a statement that failure by the 395  
applicant to affirm on the application that the dwelling on the 396  
property conveyed is the applicant's homestead prohibits the 397  
owner from receiving the reduction in taxes until a proper 398  
application is filed within the period prescribed by division 399  
(A) (3) of this section. Such an application constitutes a 400  
continuing application for a reduction in taxes for each year in 401  
which the dwelling is the applicant's homestead. 402

(3) Failure to receive a new application filed under 403  
division (A) (1) or (2) or notification under division (C) of 404  
this section after an application for reduction has been 405  
approved is prima-facie evidence that the original applicant is 406  
entitled to the reduction in taxes calculated on the basis of 407  
the information contained in the original application. The 408  
original application and any subsequent application, including 409  
any late application, shall be in the form of a signed statement 410  
and shall be filed on or before the thirty-first day of December 411  
of the year for which the reduction is sought. The original 412  
application and any subsequent application for a reduction in 413  
manufactured home taxes shall be filed in the year preceding the 414  
year for which the reduction is sought. The statement shall be 415  
on a form, devised and supplied by the tax commissioner, which 416  
shall require no more information than is necessary to establish 417  
the applicant's eligibility for the reduction in taxes and the 418  
amount of the reduction, and, except for homesteads that are 419  
units in a housing cooperative, shall include an affirmation by 420  
the applicant that ownership of the homestead was not acquired 421  
from a person, other than the applicant's spouse, related to the 422  
owner by consanguinity or affinity for the purpose of qualifying 423  
for the real property or manufactured home tax reduction 424  
provided for in division (A) ~~or (B) (2)~~, (B) (1), or (C) of 425  
section 323.152 of the Revised Code. The form shall contain a 426  
statement that conviction of willfully falsifying information to 427  
obtain a reduction in taxes or failing to comply with division 428  
(C) of this section results in the revocation of the right to 429  
the reduction for a period of three years. In the case of an 430  
application for a reduction in taxes for persons described in 431  
division (A) (1) (b) (iii) of section 323.152 of the Revised Code, 432  
the form shall contain a statement that signing the application 433  
constitutes a delegation of authority by the applicant to the 434

tax commissioner or the county auditor, individually or in 435  
consultation with each other, to examine any tax or financial 436  
records relating to the income of the applicant as stated on the 437  
application for the purpose of determining eligibility for the 438  
exemption or a possible violation of division (D) or (E) of this 439  
section. 440

(B) A late application for a tax reduction for the year 441  
preceding the year in which an original application is filed, or 442  
for a reduction in manufactured home taxes for the year in which 443  
an original application is filed, may be filed with the original 444  
application. If the county auditor determines the information 445  
contained in the late application is correct, the auditor shall 446  
determine the amount of the reduction in taxes to which the 447  
applicant would have been entitled for the preceding tax year 448  
had the applicant's application been timely filed and approved 449  
in that year. 450

The amount of such reduction shall be treated by the 451  
auditor as an overpayment of taxes by the applicant and shall be 452  
refunded in the manner prescribed in section 5715.22 of the 453  
Revised Code for making refunds of overpayments. The county 454  
auditor shall certify the total amount of the reductions in 455  
taxes made in the current year under this division to the tax 456  
commissioner, who shall treat the full amount thereof as a 457  
reduction in taxes for the preceding tax year and shall make 458  
reimbursement to the county therefor in the manner prescribed by 459  
section 323.156 of the Revised Code, from money appropriated for 460  
that purpose. 461

(C) (1) If, in any year after an application has been filed 462  
under division (A) (1) or (2) of this section, the owner does not 463  
qualify for a reduction in taxes on the homestead or on the 464

manufactured or mobile home set forth on such application, the 465  
owner shall notify the county auditor that the owner is not 466  
qualified for a reduction in taxes. 467

(2) If, in any year after an application has been filed 468  
under division (A) (1) of this section, the occupant of a 469  
homestead in a housing cooperative does not qualify for a 470  
reduction in taxes on the homestead, the occupant shall notify 471  
the county auditor that the occupant is not qualified for a 472  
reduction in taxes or file a new application under division (A) 473  
(1) of this section. 474

(3) If the county auditor or county treasurer discovers 475  
that an owner of property or occupant of a homestead in a 476  
housing cooperative not entitled to the reduction in taxes under 477  
division (A) ~~or (B) (2)~~, (B) (1), or (C) of section 323.152 of the 478  
Revised Code failed to notify the county auditor as required by 479  
division (C) (1) or (2) of this section, a charge shall be 480  
imposed against the property in the amount by which taxes were 481  
reduced under that division for each tax year the county auditor 482  
ascertains that the property was not entitled to the reduction 483  
and was owned by the current owner or, in the case of a 484  
homestead in a housing cooperative, occupied by the current 485  
occupant. Interest shall accrue in the manner prescribed by 486  
division (B) of section 323.121 or division (G) (2) of section 487  
4503.06 of the Revised Code on the amount by which taxes were 488  
reduced for each such tax year as if the reduction became 489  
delinquent taxes at the close of the last day the second 490  
installment of taxes for that tax year could be paid without 491  
penalty. The county auditor shall notify the owner or occupant, 492  
by ordinary mail, of the charge, of the owner's or occupant's 493  
right to appeal the charge, and of the manner in which the owner 494  
or occupant may appeal. The owner or occupant may appeal the 495

imposition of the charge and interest by filing an appeal with 496  
the county board of revision not later than the last day 497  
prescribed for payment of real and public utility property taxes 498  
under section 323.12 of the Revised Code following receipt of 499  
the notice and occurring at least ninety days after receipt of 500  
the notice. The appeal shall be treated in the same manner as a 501  
complaint relating to the valuation or assessment of real 502  
property under Chapter 5715. of the Revised Code. The charge and 503  
any interest shall be collected as other delinquent taxes. 504

(4) Each year during January, the county auditor shall 505  
furnish by ordinary mail a continuing application to each person 506  
receiving a reduction under division (A) of section 323.152 of 507  
the Revised Code. The continuing application shall be used to 508  
report changes in total income, ownership, occupancy, 509  
disability, and other information earlier furnished the auditor 510  
relative to the reduction in taxes on the property. The 511  
continuing application shall be returned to the auditor not 512  
later than the thirty-first day of December; provided, that if 513  
such changes do not affect the status of the homestead exemption 514  
or the amount of the reduction to which the owner is entitled 515  
under division (A) of section 323.152 of the Revised Code or to 516  
which the occupant is entitled under section 323.159 of the 517  
Revised Code, the application does not need to be returned. 518

(5) Each year during February, the county auditor, except 519  
as otherwise provided in this paragraph, shall furnish by 520  
ordinary mail an original application to the owner, as of the 521  
first day of January of that year, of a homestead or a 522  
manufactured or mobile home that transferred during the 523  
preceding calendar year and that qualified for and received a 524  
reduction in taxes under division ~~(B)-(2)~~(B) (1) or (C) of section 525  
323.152 of the Revised Code for the preceding tax year. In order 526

to receive the reduction under that division, the owner shall 527  
file the application with the county auditor not later than the 528  
thirty-first day of December. If the application is not timely 529  
filed, the auditor shall not grant a reduction in taxes for the 530  
homestead for the current year, and shall notify the owner that 531  
the reduction in taxes has not been granted, in the same manner 532  
prescribed under section 323.154 of the Revised Code for 533  
notification of denial of an application. Failure of an owner to 534  
receive an application does not excuse the failure of the owner 535  
to file an original application. The county auditor is not 536  
required to furnish an application under this paragraph for any 537  
homestead for which application has previously been made on a 538  
form incorporated into any form used by the county auditor to 539  
administer the tax law in respect to the conveyance of real 540  
property or of used manufactured homes or used mobile homes, and 541  
an owner who previously has applied on such a form is not 542  
required to return an application furnished under this 543  
paragraph. 544

(D) No person shall knowingly make a false statement for 545  
the purpose of obtaining a reduction in the person's real 546  
property or manufactured home taxes under section 323.152 of the 547  
Revised Code. 548

(E) No person shall knowingly fail to notify the county 549  
auditor of changes required by division (C) of this section that 550  
have the effect of maintaining or securing a reduction in taxes 551  
under section 323.152 of the Revised Code. 552

(F) No person shall knowingly make a false statement or 553  
certification attesting to any person's physical or mental 554  
condition for purposes of qualifying such person for tax relief 555  
pursuant to sections 323.151 to 323.159 of the Revised Code. 556

**Sec. 323.156.** (A) Within thirty days after a settlement of 557  
taxes under divisions (A) and (C) of section 321.24 of the 558  
Revised Code, the county treasurer shall certify to the tax 559  
commissioner one-half of the total amount of taxes on real 560  
property that were reduced pursuant to divisions (A) ~~and (B) (2)~~, 561  
(B) (1), and (C) of section 323.152 of the Revised Code for the 562  
preceding tax year. The commissioner, within thirty days of the 563  
receipt of such certifications, shall provide for payment to the 564  
county treasurer, from the general revenue fund, of the amount 565  
certified, which shall be credited upon receipt to the county's 566  
undivided income tax fund, and an amount equal to two per cent 567  
of the amount by which taxes were reduced, which shall be 568  
credited upon receipt to the county general fund as a payment to 569  
the county auditor and treasurer for the costs of administering 570  
the exemption provided under sections 323.151 to 323.159 of the 571  
Revised Code. 572

(B) On or before the second Monday in September of each 573  
year, the county treasurer shall certify to the tax commissioner 574  
the total amount by which the manufactured home taxes levied in 575  
that year were reduced pursuant to ~~division (B) (2)~~ divisions (B) 576  
(1) and (C) of section 323.152 of the Revised Code, as evidenced 577  
by the certificates of reduction and the tax duplicate certified 578  
to the county treasurer by the county auditor. The commissioner, 579  
within ninety days after the receipt of such certifications, 580  
shall provide for payment to the county treasurer, from the 581  
general revenue fund, of the amount certified, which shall be 582  
credited upon receipt to the county's undivided income tax fund, 583  
and an amount equal to two per cent of the amount by which taxes 584  
were reduced, which shall be credited upon receipt to the county 585  
general fund as a payment to the county auditor and treasurer 586  
for the costs of administering the exemption provided under 587

sections 323.151 to 323.159 of the Revised Code. 588

(C) Immediately upon receipt of funds into the county 589  
undivided income tax fund under this section, the auditor shall 590  
distribute the full amount thereof among the taxing districts in 591  
the county as though the total had been paid as taxes by each 592  
person for whom taxes were reduced under sections 323.151 to 593  
323.159 of the Revised Code. 594

**Sec. 323.158.** (A) As used in this section, "qualifying 595  
county" means a county to which both of the following apply: 596

(1) At least one major league professional athletic team 597  
plays its home schedule in the county for the season beginning 598  
in 1996; 599

(2) The majority of the electors of the county, voting at 600  
an election held in 1996, approved a referendum on a resolution 601  
of the board of county commissioners levying a sales and use tax 602  
under sections 5739.026 and 5741.023 of the Revised Code. 603

(B) On or before December 31, 1996, the board of county 604  
commissioners of a qualifying county may adopt a resolution 605  
under this section. The resolution shall grant a partial real 606  
property tax exemption to each homestead in the county that also 607  
receives the tax reduction under division ~~(B) (2)~~ (B) (1) of 608  
section 323.152 of the Revised Code. The partial exemption shall 609  
take the form of the reduction by a specified percentage each 610  
year of the real property taxes on the homestead. The resolution 611  
shall specify the percentage, which may be any amount. The board 612  
may include in the resolution a condition that the partial 613  
exemption will apply only upon the receipt by the county of 614  
additional revenue from a source specified in the resolution. 615  
The resolution shall specify the tax year in which the partial 616

exemption first applies, which may be the tax year in which the 617  
resolution takes effect as long as the resolution takes effect 618  
before the county auditor certifies the tax duplicate of real 619  
and public utility property for that tax year to the county 620  
treasurer. Upon adopting the resolution, the board shall certify 621  
copies of it to the county auditor and the tax commissioner. 622

(C) After complying with sections 319.301, 319.302, 623  
319.303, 319.304, and 323.152 of the Revised Code, the county 624  
auditor shall reduce the remaining sum to be levied against a 625  
homestead by the percentage called for in the resolution adopted 626  
under division (B) of this section. The auditor shall certify 627  
the amount of taxes remaining after the reduction to the county 628  
treasurer for collection as the real property taxes charged and 629  
payable on the homestead. 630

(D) For each tax year, the county auditor shall certify to 631  
the board of county commissioners the total amount by which real 632  
property taxes were reduced under this section. At the time of 633  
each semi-annual settlement of real property taxes between the 634  
county auditor and county treasurer, the board of county 635  
commissioners shall pay to the auditor one-half of that total 636  
amount. Upon receipt of the payment, the county auditor shall 637  
distribute it among the various taxing districts in the county 638  
as if it had been levied, collected, and settled as real 639  
property taxes. The board of county commissioners shall make the 640  
payment from the county general fund or from any other county 641  
revenue that may be used for that purpose. In making the 642  
payment, the board may use revenue from taxes levied by the 643  
county to provide additional general revenue under sections 644  
5739.021 and 5741.021 of the Revised Code or to provide 645  
additional revenue for the county general fund under sections 646  
5739.026 and 5741.023 of the Revised Code. 647

(E) The partial exemption under this section shall not 648  
directly or indirectly affect the determination of the principal 649  
amount of notes that may be issued in anticipation of a tax levy 650  
or the amount of securities that may be issued for any permanent 651  
improvements authorized in conjunction with a tax levy. 652

(F) At any time, the board of county commissioners may 653  
adopt a resolution amending or repealing the partial exemption 654  
granted under this section. Upon adopting a resolution amending 655  
or repealing the partial exemption, the board shall certify 656  
copies of it to the county auditor and the tax commissioner. The 657  
resolution shall specify the tax year in which the amendment or 658  
repeal first applies, which may be the tax year in which the 659  
resolution takes effect as long as the resolution takes effect 660  
before the county auditor certifies the tax duplicate of real 661  
and public utility property for that tax year to the county 662  
treasurer. 663

(G) If a person files a late application for a tax 664  
reduction under division ~~(B) (2)~~ (B) (1) of section 323.152 of the 665  
Revised Code for the preceding year, and is granted the 666  
reduction, the person also shall receive the reduction under 667  
this section for the preceding year. The county auditor shall 668  
credit the amount of the reduction against the person's current 669  
year taxes, and shall include the amount of the reduction in the 670  
amount certified to the board of county commissioners under 671  
division (D) of this section. 672

Sec. 5747.25. (A) As used in this section, "tenant" has 673  
the same meaning as in section 5321.01 of the Revised Code. 674

(B) There is allowed a refundable credit against a 675  
taxpayer's aggregate tax liability under section 5747.02 of the 676  
Revised Code for a taxpayer who is a tenant during the taxable 677

year. The amount of the credit shall be six hundred dollars and 678  
it shall be claimed in the order prescribed by section 5747.98 679  
of the Revised Code. If the credit allowed for any taxable year 680  
exceeds the aggregate amount of tax otherwise due under section 681  
5747.02 of the Revised Code, after allowing for any other 682  
credits preceding the credit in the order prescribed by section 683  
5747.98 of the Revised Code, the excess shall be refunded to the 684  
taxpayer. 685

**Sec. 5747.85.** (A) As used in this section: 686

(1) "Homeownership savings account" and "program period" 687  
have the same meanings as in section 135.70 of the Revised Code. 688

(2) "Account owner" means "eligible participant" as 689  
defined by section 135.70 of the Revised Code. 690

(3) "Contributor" means the account owner or a parent, 691  
spouse, sibling, stepparent, or grandparent of the account owner 692  
who deposits funds into the homeownership savings account. 693

(4) "Lifetime contribution limit" means twenty-five 694  
thousand dollars of contributions per contributor per 695  
homeownership savings account. If an account owner opens one or 696  
more additional homeownership savings accounts, a contributor's 697  
lifetime contribution limit for the additional accounts shall be 698  
reduced by any contributions previously made by the contributor 699  
to an account owned by that account owner. 700

(5) "Eligible expenses" means unreimbursed expenses paid 701  
by the account owner for home purchase costs for the account 702  
owner's primary residence and account fees imposed on the 703  
account owner. 704

(6) "Primary residence" means a homestead located in this 705  
state that is or will be the account owner's principal place of 706

residence at the time the eligible expenses are incurred and for 707  
which the account owner receives or will receive a reduction in 708  
real property taxes or manufactured home taxes under division 709  
~~(B) (2)~~ (B) (1) of section 323.152 of the Revised Code. 710

(7) "Homestead" means a homestead, as defined in section 711  
323.151 of the Revised Code, or a manufactured or mobile home 712  
that is owned and occupied as a home by an individual whose 713  
domicile is in this state and upon which the manufactured home 714  
tax is assessed pursuant to division (D) (2) of section 4503.06 715  
of the Revised Code. 716

(8) "Home purchase costs" means "eligible home costs" as 717  
defined in section 135.70 of the Revised Code. 718

(9) "Employer contribution" means the amount an employer 719  
contributes to a homeownership savings account. 720

(B) In computing Ohio adjusted gross income, a deduction 721  
from federal adjusted gross income is allowed to a contributor 722  
for amounts contributed to a homeownership savings account to 723  
the extent that the amounts contributed have not already been 724  
deducted in computing the contributor's federal or Ohio adjusted 725  
gross income for the taxable year. The deduction shall equal the 726  
amount of contributions made by the taxpayer and, if filing a 727  
joint return, the taxpayer's spouse, except that the deduction 728  
shall not exceed, for any taxable year, ten thousand dollars for 729  
spouses filing a joint return or five thousand dollars for all 730  
other taxpayers for each homeownership savings account to which 731  
contributions are made. If a taxpayer files a joint return, the 732  
deduction amount attributable to contributions made by each 733  
spouse shall not exceed five thousand dollars for each 734  
homeownership savings account to which contributions are made. A 735  
contributor is not entitled to a deduction under this section to 736

the extent the deduction causes the contributor to exceed the 737  
lifetime contribution limit. No deduction is allowed under this 738  
section for the transfer of funds from one homeownership savings 739  
account to another homeownership savings account. 740

(C) In computing Ohio adjusted gross income, a deduction 741  
from federal adjusted gross income is allowed to an account 742  
owner for the following items: 743

(1) Interest earned on a homeownership savings account to 744  
the extent the interest has not been otherwise deducted or 745  
excluded in computing an account owner's federal or Ohio 746  
adjusted gross income. 747

(2) Employer contributions made by an employer to an 748  
account owner's homeownership savings account to the extent the 749  
employer contributions have not been otherwise deducted or 750  
excluded in computing an account owner's federal or Ohio 751  
adjusted gross income. 752

(D) The tax commissioner may request that a taxpayer 753  
claiming a deduction calculated under division (B) or (C) of 754  
this section furnish information necessary to support the claim 755  
for the deduction under this section, and no deduction shall be 756  
allowed unless the requested information is provided. 757

(E) No deduction is permitted under division (B) or (C) of 758  
this section for contributions made or interest earned after the 759  
conclusion of a homeownership savings account's program period. 760

(F) The commissioner may adopt rules necessary to 761  
administer this section. 762

**Sec. 5747.98.** (A) To provide a uniform procedure for 763  
calculating a taxpayer's aggregate tax liability under section 764  
5747.02 of the Revised Code, a taxpayer shall claim any credits 765

to which the taxpayer is entitled in the following order:	766
Either the retirement income credit under division (B) of section 5747.055 of the Revised Code or the lump sum retirement income credits under divisions (C), (D), and (E) of that section;	767 768 769 770
Either the senior citizen credit under division (F) of section 5747.055 of the Revised Code or the lump sum distribution credit under division (G) of that section;	771 772 773
The dependent care credit under section 5747.054 of the Revised Code;	774 775
The credit for displaced workers who pay for job training under section 5747.27 of the Revised Code;	776 777
The twenty-dollar personal exemption credit under section 5747.022 of the Revised Code;	778 779
The joint filing credit under division (E) of section 5747.05 of the Revised Code;	780 781
The earned income credit under section 5747.71 of the Revised Code;	782 783
The nonrefundable credit for education expenses under section 5747.72 of the Revised Code;	784 785
The nonrefundable credit for donations to scholarship granting organizations under section 5747.73 of the Revised Code;	786 787 788
The nonrefundable credit for tuition paid to a nonchartered nonpublic school under section 5747.75 of the Revised Code;	789 790 791
The nonrefundable vocational job credit under section	792

5747.057 of the Revised Code;	793
The nonrefundable job retention credit under division (B)	794
of section 5747.058 of the Revised Code;	795
The enterprise zone credit under section 5709.66 of the	796
Revised Code;	797
The credit for beginning farmers who participate in a	798
financial management program under division (B) of section	799
5747.77 of the Revised Code;	800
The credit for commercial vehicle operator training	801
expenses under section 5747.82 of the Revised Code;	802
The nonrefundable welcome home Ohio (WHO) program credit	803
under section 122.633 of the Revised Code;	804
The nonrefundable credit for transformational mixed use	805
development tax credit certificate holders under section 5747.87	806
of the Revised Code;	807
The credit for selling or renting agricultural assets to	808
beginning farmers under division (A) of section 5747.77 of the	809
Revised Code;	810
The credit for purchases of qualifying grape production	811
property under section 5747.28 of the Revised Code;	812
The small business investment credit under section 5747.81	813
of the Revised Code;	814
The nonrefundable lead abatement credit under section	815
5747.26 of the Revised Code;	816
The opportunity zone investment credit under section	817
5747.86 of the Revised Code;	818
The enterprise zone credits under section 5709.65 of the	819

Revised Code;	820
The research and development credit under section 5747.331	821
of the Revised Code;	822
The credit for rehabilitating a historic building under	823
section 5747.76 of the Revised Code;	824
The nonrefundable Ohio low-income housing tax credit under	825
section 5747.83 of the Revised Code;	826
The nonrefundable affordable single-family home credit	827
under section 5747.84 of the Revised Code;	828
The nonresident credit under division (A) of section	829
5747.05 of the Revised Code;	830
The credit for a resident's out-of-state income under	831
division (B) of section 5747.05 of the Revised Code;	832
The refundable motion picture and Broadway theatrical	833
production credit under section 5747.66 of the Revised Code;	834
The refundable jobs creation credit or job retention	835
credit under division (A) of section 5747.058 of the Revised	836
Code;	837
The refundable credit for taxes paid by a qualifying	838
entity granted under section 5747.059 of the Revised Code;	839
The refundable credits for taxes paid by a qualifying	840
pass-through entity granted under division (I) of section	841
5747.08 of the Revised Code;	842
The refundable credit under section 5747.80 of the Revised	843
Code for losses on loans made to the Ohio venture capital	844
program under sections 150.01 to 150.10 of the Revised Code;	845
The refundable credit for rehabilitating a historic	846

building under section 5747.76 of the Revised Code; 847

The refundable credit for residential tenants under 848  
section 5747.25 of the Revised Code. 849

The refundable credit under section 5747.39 of the Revised 850  
Code for taxes levied under section 5747.38 of the Revised Code 851  
paid by an electing pass-through entity. 852

(B) For any credit, except the refundable credits 853  
enumerated in this section and the credit granted under division 854  
(H) of section 5747.08 of the Revised Code, the amount of the 855  
credit for a taxable year shall not exceed the taxpayer's 856  
aggregate amount of tax due under section 5747.02 of the Revised 857  
Code, after allowing for any other credit that precedes it in 858  
the order required under this section. Any excess amount of a 859  
particular credit may be carried forward if authorized under the 860  
section creating that credit. Nothing in this chapter shall be 861  
construed to allow a taxpayer to claim, directly or indirectly, 862  
a credit more than once for a taxable year. 863

**Section 2.** That existing sections 319.302, 323.152, 864  
323.153, 323.156, 323.158, 5747.85, and 5747.98 of the Revised 865  
Code are hereby repealed. 866

**Section 3.** (A) The amendment by this act of sections 867  
319.302 and 323.152 of the Revised Code applies, with respect to 868  
real property, to tax years ending on or after the effective 869  
date of this section and, with respect to manufactured and 870  
mobile homes, to tax years beginning on or after the effective 871  
date of this section. 872

(B) The enactment by this act of section 5747.25 of the 873  
Revised Code applies to taxable years beginning on or after the 874  
effective date of this section. 875

**Section 4.** This act shall be known as the Ohio Homeowner  
Relief Act. 876  
877