

**As Introduced**

**136th General Assembly**

**Regular Session**

**2025-2026**

**H. B. No. 955**

**Representatives Miller, J., Glassburn**

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To amend sections 323.151, 323.152, 4503.064, and 4503.065 of the Revised Code to expand the enhanced homestead exemption for the surviving spouse of a disabled veteran.

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

**Section 1.** That sections 323.151, 323.152, 4503.064, and 4503.065 of the Revised Code be amended to read as follows:

**Sec. 323.151.** As used in sections 323.151 to 323.159 of the Revised Code:

(A) (1) "Homestead" means either of the following:

(a) A dwelling, including a unit in a multiple-unit dwelling and a manufactured home or mobile home taxed as real property pursuant to division (B) of section 4503.06 of the Revised Code, owned and occupied as a home by an individual whose domicile is in this state and who has not acquired ownership from a person, other than the individual's spouse, related by consanguinity or affinity for the purpose of qualifying for the real property tax reduction provided in section 323.152 of the Revised Code.

(b) A unit in a housing cooperative that is occupied as a home, but not owned, by an individual whose domicile is in this

state. 21

(2) The homestead shall include so much of the land 22  
surrounding it, not exceeding one acre, as is reasonably 23  
necessary for the use of the dwelling or unit as a home. An 24  
owner includes a holder of one of the several estates in fee, a 25  
vendee in possession under a purchase agreement or a land 26  
contract, a mortgagor, a life tenant, one or more tenants with a 27  
right of survivorship, tenants in common, and a settlor of a 28  
revocable or irrevocable inter vivos trust holding the title to 29  
a homestead occupied by the settlor as of right under the trust. 30  
The tax commissioner shall adopt rules for the uniform 31  
classification and valuation of real property or portions of 32  
real property as homesteads. 33

(B) "Sixty-five years of age or older" means a person who 34  
has attained age sixty-four prior to the first day of January of 35  
the year of application for reduction in real estate taxes. 36

(C) "Total income" means modified adjusted gross income, 37  
as that term is defined in section 5747.01 of the Revised Code, 38  
of the owner and the owner's spouse for the year preceding the 39  
year in which application for a reduction in taxes is made. 40

(D) "Permanently and totally disabled" means that a person 41  
other than a disabled veteran has, on the first day of January 42  
of the year of application for reduction in real estate taxes, 43  
some impairment in body or mind that makes the person unable to 44  
work at any substantially remunerative employment that the 45  
person is reasonably able to perform and that will, with 46  
reasonable probability, continue for an indefinite period of at 47  
least twelve months without any present indication of recovery 48  
therefrom or has been certified as permanently and totally 49  
disabled by a state or federal agency having the function of so 50

classifying persons. 51

(E) "Housing cooperative" means a housing complex of at 52  
least two units that is owned and operated by a nonprofit 53  
corporation that issues a share of the corporation's stock to an 54  
individual, entitling the individual to live in a unit of the 55  
complex, and collects a monthly maintenance fee from the 56  
individual to maintain, operate, and pay the taxes of the 57  
complex. 58

(F) "Disabled veteran" means a person who is a veteran of 59  
the armed forces of the United States, including reserve 60  
components thereof, or of the national guard, who has been 61  
discharged or released from active duty in the armed forces 62  
under honorable conditions, and who has received a total 63  
disability rating or a total disability rating for compensation 64  
based on individual unemployability for a service-connected 65  
disability or combination of service-connected disabilities as 66  
prescribed in Title 38, Part 4 of the Code of Federal 67  
Regulations, as amended. 68

(G) "Public service officer" means a peace officer, 69  
firefighter, first responder, EMT-basic, EMT-I, or paramedic, or 70  
an individual holding any equivalent position in another state. 71

(H) "Killed in the line of duty" means either of the 72  
following: 73

(1) Death in the line of duty; 74

(2) Death from injury sustained in the line of duty, 75  
including heart attack or other fatal injury or illness caused 76  
while in the line of duty. 77

(I) "Peace officer" has the same meaning as in section 78  
2935.01 of the Revised Code. 79

(J) "Firefighter" means a firefighter, whether paid or volunteer, of a lawfully constituted fire department. 80  
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(K) "First responder," "EMT-basic," "EMT-I," and "paramedic" have the same meanings as in section 4765.01 of the Revised Code. 82  
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~~(L) "Surviving spouse of a disabled veteran" means either of the following:~~ 85  
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~~(1) The spouse of a disabled veteran who occupied the homestead when the disabled veteran died and who acquires ownership of the homestead or, in the case of a homestead that is a unit in a housing cooperative, continues to occupy the homestead;~~ 87  
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~~(2) The surviving spouse of an individual to which all of the following apply, provided the surviving spouse occupies the homestead when that individual dies and who, following that individual's death, acquires ownership of the homestead or, in the case of a homestead that is a unit in a housing cooperative, continues to occupy the homestead:~~ 92  
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~~(a) The individual dies before receiving a total disability rating described in division (F) of this section.~~ 98  
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~~(b) The individual otherwise qualifies as a disabled veteran.~~ 100  
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~~(c) The individual owns and occupies a homestead or, in the case of a homestead that is a unit in a housing cooperative, occupies the homestead.~~ 102  
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**Sec. 323.152.** In addition to the reduction in taxes required under sections 319.302, 319.303, and 319.304 of the Revised Code, taxes shall be reduced as provided in divisions 105  
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(A) and (B) of this section.	108
(A) (1) (a) Division (A) (1) of this section applies to any	109
of the following persons:	110
(i) A person who is permanently and totally disabled;	111
(ii) A person who is sixty-five years of age or older;	112
(iii) A person who is the surviving spouse of a deceased	113
person who was permanently and totally disabled or sixty-five	114
years of age or older and who applied and qualified for a	115
reduction in taxes under this division in the year of death,	116
provided the surviving spouse is at least fifty-nine but not	117
sixty-five or more years of age on the date the deceased spouse	118
dies.	119
(b) Real property taxes on a homestead owned and occupied,	120
or a homestead in a housing cooperative occupied, by a person to	121
whom division (A) (1) of this section applies shall be reduced	122
for each year for which an application for the reduction has	123
been approved. The reduction shall equal one of the following	124
amounts, as applicable to the person:	125
(i) If the person received a reduction under division (A)	126
(1) of this section for tax year 2006, the greater of the	127
reduction for that tax year or the amount computed under	128
division (A) (1) (c) of this section;	129
(ii) If the person received, for any homestead, a	130
reduction under division (A) (1) of this section for tax year	131
2013 or under division (A) of section 4503.065 of the Revised	132
Code for tax year 2014 or the person is the surviving spouse of	133
such a person and the surviving spouse is at least fifty-nine	134
years of age on the date the deceased spouse dies, the amount	135
computed under division (A) (1) (c) of this section.	136

(iii) If the person is not described in division (A) (1) (b)	137
(i) or (ii) of this section and the person's total income does	138
not exceed thirty thousand dollars, as adjusted under division	139
(A) (1) (d) of this section, the amount computed under division	140
(A) (1) (c) of this section.	141
(c) The amount of the reduction under division (A) (1) (c)	142
of this section equals the product of the following:	143
(i) Twenty-five thousand dollars of the true value of the	144
property in money, as adjusted under division (A) (1) (d) of this	145
section;	146
(ii) The assessment percentage established by the tax	147
commissioner under division (B) of section 5715.01 of the	148
Revised Code, not to exceed thirty-five per cent;	149
(iii) The effective tax rate used to calculate the taxes	150
charged against the property for the current year, where	151
"effective tax rate" is defined as in section 323.08 of the	152
Revised Code;	153
(iv) The quantity equal to one minus the sum of the	154
percentage reductions in taxes received by the property for the	155
current tax year under sections 319.302 and 319.303 of the	156
Revised Code and division (B) of section 323.152 of the Revised	157
Code.	158
(d) The tax commissioner shall adjust the total income	159
threshold described in division (A) (1) (b) (iii) and the reduction	160
amounts described in divisions (A) (1) (c) (i), (A) (2), and (A) (3)	161
of this section by completing the following calculations in	162
September of each year:	163
(i) Determine the percentage increase in the gross	164
domestic product deflator determined by the bureau of economic	165

analysis of the United States department of commerce from the 166  
first day of January of the preceding calendar year to the last 167  
day of December of the preceding calendar year; 168

(ii) Multiply that percentage increase by the total income 169  
threshold or reduction amount for the current tax year, as 170  
applicable; 171

(iii) Add the resulting product to the total income 172  
threshold or the reduction amount, as applicable, for the 173  
current tax year; 174

(iv) Round the resulting sum to the nearest multiple of 175  
one hundred dollars. 176

The commissioner shall certify the amount resulting from 177  
each adjustment to each county auditor not later than the first 178  
day of December each year. The certified total income threshold 179  
amount applies to the following tax year for persons described 180  
in division (A) (1) (b) (iii) of this section. The certified 181  
reduction amount applies to the following tax year. The 182  
commissioner shall not make the applicable adjustment in any 183  
calendar year in which the amount resulting from the adjustment 184  
would be less than the total income threshold or the reduction 185  
amount for the current tax year. 186

(2) (a) Real property taxes on a homestead owned and 187  
occupied, or a homestead in a housing cooperative occupied, by a 188  
disabled veteran shall be reduced for each year for which an 189  
application for the reduction has been approved. The reduction 190  
shall equal the product obtained by multiplying fifty thousand 191  
dollars of the true value of the property in money, as adjusted 192  
under division (A) (1) (d) of this section, by the amounts 193  
described in divisions (A) (1) (c) (ii) to (iv) of this section. 194

The reduction is in lieu of any reduction under section 323.158 195  
of the Revised Code or division (A) (1), (2) (b), or (3) of this 196  
section. The reduction applies to only one homestead owned and 197  
occupied by a disabled veteran. 198

(b) Real property taxes on a homestead owned and occupied, 199  
or a homestead in a housing cooperative occupied, by the 200  
surviving spouse of a disabled veteran shall be reduced for each 201  
year an application for exemption is approved. The reduction 202  
shall equal to the amount of the reduction authorized under 203  
division (A) (2) (a) of this section. 204

The reduction is in lieu of any reduction under section 205  
323.158 of the Revised Code or division (A) (1), (2) (a), or (3) 206  
of this section. The reduction applies to only one homestead 207  
owned and occupied by the surviving spouse of a disabled 208  
veteran. A homestead qualifies for a reduction in taxes under 209  
division (A) (2) (b) of this section beginning in ~~one of the~~ 210  
~~following tax years:~~ 211

~~(i) For a surviving spouse described in division (L) (1) of~~ 212  
~~section 323.151 of the Revised Code,~~ the year the disabled 213  
veteran dies; 214

~~(ii) For a surviving spouse described in division (L) (2)~~ 215  
~~of section 323.151 of the Revised Code,~~ or the first year on 216  
the first day of January of which the total disability rating 217  
described in division (F) of ~~that~~ section 323.151 of the Revised 218  
Code has been received for the deceased spouse. 219

In either case, the reduction shall continue through the 220  
tax year in which the surviving spouse dies or remarries. 221

(3) Real property taxes on a homestead owned and occupied, 222  
or a homestead in a housing cooperative occupied, by the 223

surviving spouse of a public service officer killed in the line 224  
of duty shall be reduced for each year for which an application 225  
for the reduction has been approved. The reduction shall equal 226  
the product obtained by multiplying fifty thousand dollars of 227  
the true value of the property in money, as adjusted under 228  
division (A) (1) (d) of this section, by the amounts described in 229  
divisions (A) (1) (c) (ii) to (iv) of this section. The reduction 230  
is in lieu of any reduction under section 323.158 of the Revised 231  
Code or division (A) (1) or (2) of this section. The reduction 232  
applies to only one homestead owned and occupied by such a 233  
surviving spouse. A homestead qualifies for a reduction in taxes 234  
under division (A) (3) of this section for the tax year in which 235  
the public service officer dies through the tax year in which 236  
the surviving spouse dies or remarries. 237

(B) (1) As used in division (B) of this section, 238  
"qualifying levy" has the same meaning as in section 319.302 of 239  
the Revised Code. 240

(2) To provide a partial exemption, real property taxes on 241  
any homestead, and manufactured home taxes on any manufactured 242  
or mobile home on which a manufactured home tax is assessed 243  
pursuant to division (D) (2) of section 4503.06 of the Revised 244  
Code, shall be reduced for each year for which an application 245  
for the reduction has been approved. The amount of the reduction 246  
shall equal one of the following percentages of the amount of 247  
taxes to be levied by qualifying levies on the homestead or the 248  
manufactured or mobile home after applying section 319.301 of 249  
the Revised Code: 250

(a) For the first tax year to which this amendment 251  
applies, 5.70%; 252

(b) For the following tax year, 8.92%; 253

(c) For the second following tax year, 12.15%;	254
(d) For the third following tax year and every year thereafter, 15.38%.	255 256
(3) A board of county commissioners, by resolution, may authorize a partial exemption from the real property taxes or manufactured home taxes on any property or manufactured or mobile home that receives the partial exemption under division (B) (2) of this section. The resolution shall specify the amount of the partial exemption, which may equal up to two and one-half per cent of the amount of taxes to be levied by qualifying levies on the property or home after applying section 319.301 of the Revised Code. The partial exemption shall be applied concurrently with the partial exemption under division (B) (2) of this section, and no application shall be required under section 323.153 of the Revised Code to obtain the partial exemption authorized pursuant to this section.	257 258 259 260 261 262 263 264 265 266 267 268 269
The board shall certify a copy of the resolution, or a copy of any resolution repealing or modifying the partial exemption's authorization, to the county auditor and tax commissioner within thirty days after its adoption. If the resolution is adopted on or before the first day of July of a tax year, the partial exemption shall first apply or cease to apply, in the case of real property taxes, to that tax year or, in the case of manufactured home taxes, the following tax year. If the resolution is adopted after the first day of July of a tax year, the partial exemption shall first apply or cease to apply, in the case of real property taxes, to the following tax year or, in the case of manufactured home taxes, the second succeeding tax year.	270 271 272 273 274 275 276 277 278 279 280 281 282
(C) The reductions granted by this section do not apply to	283

special assessments or respread of assessments levied against 284  
the homestead, and if there is a transfer of ownership 285  
subsequent to the filing of an application for a reduction in 286  
taxes, such reductions are not forfeited for such year by virtue 287  
of such transfer. 288

(D) The reductions in taxable value referred to in this 289  
section shall be applied solely as a factor for the purpose of 290  
computing the reduction of taxes under this section and shall 291  
not affect the total value of property in any subdivision or 292  
taxing district as listed and assessed for taxation on the tax 293  
lists and duplicates, or any direct or indirect limitations on 294  
indebtedness of a subdivision or taxing district. If after 295  
application of sections 5705.31 and 5705.32 of the Revised Code, 296  
including the allocation of all levies within the ten-mill 297  
limitation to debt charges to the extent therein provided, there 298  
would be insufficient funds for payment of debt charges not 299  
provided for by levies in excess of the ten-mill limitation, the 300  
reduction of taxes provided for in sections 323.151 to 323.159 301  
of the Revised Code shall be proportionately adjusted to the 302  
extent necessary to provide such funds from levies within the 303  
ten-mill limitation. 304

(E) No reduction shall be made on the taxes due on the 305  
homestead of any person convicted of violating division (D) or 306  
(E) of section 323.153 of the Revised Code for a period of three 307  
years following the conviction. 308

**Sec. 4503.064.** As used in sections 4503.064 to 4503.069 of 309  
the Revised Code: 310

(A) "Sixty-five years of age or older" means a person who 311  
will be age sixty-five or older in the calendar year following 312  
the year of application for reduction in the assessable value of 313

the person's manufactured or mobile home. 314

(B) "Permanently and totally disabled" means that a person 315  
other than a disabled veteran has, on the first day of January 316  
of the year of application, including late application, for 317  
reduction in the assessable value of a manufactured or mobile 318  
home, some impairment in body or mind that makes the person 319  
unable to work at any substantially remunerative employment 320  
which the person is reasonably able to perform and which will, 321  
with reasonable probability, continue for an indefinite period 322  
of at least twelve months without any present indication of 323  
recovery therefrom or has been certified as permanently and 324  
totally disabled by a state or federal agency having the 325  
function of so classifying persons. 326

(C) "Homestead exemption" means the reduction in taxes 327  
allowed under division (A) of section 323.152 of the Revised 328  
Code for the year in which an application is filed under section 329  
4503.066 of the Revised Code. 330

(D) "Manufactured home" has the meaning given in division 331  
(C) (4) of section 3781.06 of the Revised Code, and includes a 332  
structure consisting of two manufactured homes that were 333  
purchased either together or separately and are combined to form 334  
a single dwelling, but does not include a manufactured home that 335  
is taxed as real property pursuant to division (B) of section 336  
4503.06 of the Revised Code. 337

(E) "Mobile home" has the meaning given in division (O) of 338  
section 4501.01 of the Revised Code and includes a structure 339  
consisting of two mobile homes that were purchased together or 340  
separately and combined to form a single dwelling, but does not 341  
include a mobile home that is taxed as real property pursuant to 342  
division (B) of section 4503.06 of the Revised Code. 343

(F) "Late application" means an application filed with an original application under division (A) (3) of section 4503.066 of the Revised Code.

(G) "Total income," "disabled veteran," "public service officer," and "killed in the line of duty" have the same meanings as in section 323.151 of the Revised Code.

~~(H) "Surviving spouse of a disabled veteran" means either of the following:~~

~~(1) The spouse of a disabled veteran who occupied the manufactured or mobile home when the disabled veteran died and who acquires ownership of the manufactured or mobile home;~~

~~(2) The surviving spouse of an individual to which all of the following apply, provided the surviving spouse occupies the manufactured or mobile home when that individual dies and who, following that individual's death, acquires ownership of the manufactured or mobile home:~~

~~(a) The individual dies before receiving a total disability rating described in division (F) of section 323.151 of the Revised Code.~~

~~(b) The individual otherwise qualifies as a disabled veteran.~~

~~(c) The individual owns and occupies a manufactured or mobile home.~~

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

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

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

(c) An individual who is the surviving spouse of a 371  
deceased person who was permanently and totally disabled or 372  
sixty-five years of age or older and who applied and qualified 373  
for a reduction in assessable value under this section in the 374  
year of death, provided the surviving spouse is at least fifty- 375  
nine but not sixty-five or more years of age on the date the 376  
deceased spouse dies. 377

(2) The manufactured home tax on a manufactured or mobile 378  
home that is paid pursuant to division (C) of section 4503.06 of 379  
the Revised Code and that is owned and occupied as a home by an 380  
individual whose domicile is in this state and to whom this 381  
section applies, shall be reduced for any tax year for which an 382  
application for such reduction has been approved, provided the 383  
individual did not acquire ownership from a person, other than 384  
the individual's spouse, related by consanguinity or affinity 385  
for the purpose of qualifying for the reduction. An owner 386  
includes a settlor of a revocable or irrevocable inter vivos 387  
trust holding the title to a manufactured or mobile home 388  
occupied by the settlor as of right under the trust. 389

(a) For manufactured and mobile homes for which the tax 390  
imposed by section 4503.06 of the Revised Code is computed under 391  
division (D)(2) of that section, the reduction shall equal one 392  
of the following amounts, as applicable to the person: 393

(i) If the person received a reduction under this section 394  
for tax year 2007, the greater of the reduction for that tax 395  
year or the amount computed under division (A)(2)(b) of this 396  
section; 397

(ii) If the person received, for any homestead, a 398  
reduction under division (A) of this section for tax year 2014 399  
or under division (A)(1) of section 323.152 of the Revised Code 400

for tax year 2013 or the person is the surviving spouse of such 401  
a person and the surviving spouse is at least fifty-nine years 402  
of age on the date the deceased spouse dies, the amount computed 403  
under division (A) (2) (b) of this section. 404

(iii) If the person is not described in division (A) (2) (a) 405  
(i) or (ii) of this section and the person's total income does 406  
not exceed thirty thousand dollars, as adjusted under division 407  
(A) (2) (e) of this section, the amount computed under division 408  
(A) (2) (b) of this section. 409

(b) The amount of the reduction under division (A) (2) (b) 410  
of this section equals the product of the following: 411

(i) Twenty-five thousand dollars of the true value of the 412  
property in money, as adjusted under division (A) (2) (e) of this 413  
section; 414

(ii) The assessment percentage established by the tax 415  
commissioner under division (B) of section 5715.01 of the 416  
Revised Code, not to exceed thirty-five per cent; 417

(iii) The effective tax rate used to calculate the taxes 418  
charged against the property for the current year, where 419  
"effective tax rate" is defined as in section 323.08 of the 420  
Revised Code; 421

(iv) The quantity equal to one minus the sum of the 422  
percentage reductions in taxes received by the property for the 423  
current tax year under sections 319.302 and 319.303 of the 424  
Revised Code and division (B) of section 323.152 of the Revised 425  
Code. 426

(c) For manufactured and mobile homes for which the tax 427  
imposed by section 4503.06 of the Revised Code is computed under 428  
division (D) (1) of that section, the reduction shall equal one 429

of the following amounts, as applicable to the person:	430
(i) If the person received a reduction under this section	431
for tax year 2007, the greater of the reduction for that tax	432
year or the amount computed under division (A) (2) (d) of this	433
section;	434
(ii) If the person received, for any homestead, a	435
reduction under division (A) of this section for tax year 2014	436
or under division (A) (1) of section 323.152 of the Revised Code	437
for tax year 2013 or the person is the surviving spouse of such	438
a person and the surviving spouse is at least fifty-nine years	439
of age on the date the deceased spouse dies, the amount computed	440
under division (A) (2) (d) of this section.	441
(iii) If the person is not described in division (A) (2) (c)	442
(i) or (ii) of this section and the person's total income does	443
not exceed thirty thousand dollars, as adjusted under division	444
(A) (2) (e) of this section, the amount computed under division	445
(A) (2) (d) of this section.	446
(d) The amount of the reduction under division (A) (2) (d)	447
of this section equals the product of the following:	448
(i) Twenty-five thousand dollars of the cost to the owner,	449
or the market value at the time of purchase, whichever is	450
greater, as those terms are used in division (D) (1) of section	451
4503.06 of the Revised Code, and as adjusted under division (A)	452
(2) (e) of this section;	453
(ii) The percentage from the appropriate schedule in	454
division (D) (1) (b) of section 4503.06 of the Revised Code;	455
(iii) The assessment percentage of forty per cent used in	456
division (D) (1) (b) of section 4503.06 of the Revised Code;	457

(iv) The tax rate of the taxing district in which the home has its situs. 458  
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(e) The tax commissioner shall adjust the income threshold described in divisions (A) (2) (a) (iii) and (A) (2) (c) (iii) and the reduction amounts described in divisions (A) (2) (b) (i), (A) (2) (d) (i), (B) (1), (B) (2), (C) (1), and (C) (2) of this section by completing the following calculations in September of each year: 460  
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(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; 465  
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(ii) Multiply that percentage increase by the total income threshold or reduction amount for the ensuing tax year, as applicable; 470  
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(iii) Add the resulting product to the total income threshold or reduction amount, as applicable for the ensuing tax year; 473  
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(iv) Round the resulting sum to the nearest multiple of one hundred dollars. 476  
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The commissioner shall certify the amount resulting from each adjustment to each county auditor not later than the first day of December each year. The certified amount applies to the second ensuing tax year. The commissioner shall not make the applicable adjustment in any calendar year in which the amount resulting from the adjustment would be less than the total income threshold or the reduction amount for the ensuing tax year. 478  
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(B) (1) The manufactured home tax levied pursuant to 486

division (C) of section 4503.06 of the Revised Code on a 487  
manufactured or mobile home that is owned and occupied by a 488  
disabled veteran shall be reduced for any tax year for which an 489  
application for such reduction has been approved, provided the 490  
disabled veteran did not acquire ownership from a person, other 491  
than the disabled veteran's spouse, related by consanguinity or 492  
affinity for the purpose of qualifying for the reduction. An 493  
owner includes an owner within the meaning of division (A) (2) of 494  
this section. 495

(a) For manufactured and mobile homes for which the tax 496  
imposed by section 4503.06 of the Revised Code is computed under 497  
division (D) (2) of that section, the reduction shall equal the 498  
product obtained by multiplying fifty thousand dollars of the 499  
true value of the property in money, as adjusted under division 500  
(A) (2) (e) of this section, by the amounts described in divisions 501  
(A) (2) (b) (ii) to (iv) of this section. 502

(b) For manufactured and mobile homes for which the tax 503  
imposed by section 4503.06 of the Revised Code is computed under 504  
division (D) (1) of that section, the reduction shall equal the 505  
product obtained by multiplying fifty thousand dollars of the 506  
cost to the owner, or the market value at the time of purchase, 507  
whichever is greater, as those terms are used in division (D) (1) 508  
of section 4503.06 of the Revised Code, as adjusted under 509  
division (A) (2) (e) of this section, by the amounts described in 510  
divisions (A) (2) (d) (ii) to (iv) of this section. 511

The reduction is in lieu of any reduction under section 512  
4503.0610 of the Revised Code or division (A), (B) (2), or (C) of 513  
this section. The reduction applies to only one manufactured or 514  
mobile home owned and occupied by a disabled veteran. 515

(2) The manufactured home tax levied pursuant to division 516

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

The reduction is in lieu of any reduction under section 4503.0610 of the Revised Code or division (A), (B) (1), or (C) of this section. The reduction applies to only one manufactured or mobile home owned and occupied by the surviving spouse of a disabled veteran. A manufactured or mobile home qualifies for a reduction in taxes under division (B) (2) of this section beginning in ~~one of the following tax years:~~

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

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

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

(C) The manufactured home tax levied pursuant to division (C) of section 4503.06 of the Revised Code on a manufactured or mobile home that is owned and occupied by the surviving spouse of a public service officer killed in the line of duty shall be

reduced for any tax year for which an application for such 546  
reduction has been approved, provided the surviving spouse did 547  
not acquire ownership from a person, other than the surviving 548  
spouse's deceased public service officer spouse, related by 549  
consanguinity or affinity for the purpose of qualifying for the 550  
reduction. An owner includes an owner within the meaning of 551  
division (A) (2) of this section. 552

(1) For manufactured and mobile homes for which the tax 553  
imposed by section 4503.06 of the Revised Code is computed under 554  
division (D) (2) of that section, the reduction shall equal the 555  
product obtained by multiplying fifty thousand dollars of the 556  
true value of the property in money, as adjusted under division 557  
(A) (2) (e) of this section, by the amounts described in divisions 558  
(A) (2) (b) (ii) to (iv) of this section. 559

(2) For manufactured and mobile homes for which the tax 560  
imposed by section 4503.06 of the Revised Code is computed under 561  
division (D) (1) of that section, the reduction shall equal the 562  
product obtained by multiplying fifty thousand dollars of the 563  
cost to the owner, or the market value at the time of purchase, 564  
whichever is greater, as those terms are used in division (D) (1) 565  
of section 4503.06 of the Revised Code, as adjusted under 566  
division (A) (2) (e) of this section, by the amounts described in 567  
divisions (A) (2) (d) (ii) to (iv) of this section. 568

The reduction is in lieu of any reduction under section 569  
4503.0610 of the Revised Code or division (A) or (B) of this 570  
section. The reduction applies to only one manufactured or 571  
mobile home owned and occupied by such a surviving spouse. A 572  
manufactured or mobile home qualifies for a reduction in taxes 573  
under this division for the tax year in which the public service 574  
officer dies through the tax year in which the surviving spouse 575

dies or remarries. 576

(D) If the owner or the spouse of the owner of a 577  
manufactured or mobile home is eligible for a homestead 578  
exemption on the land upon which the home is located, the 579  
reduction to which the owner or spouse is entitled under this 580  
section shall not exceed the difference between the reduction to 581  
which the owner or spouse is entitled under division (A), (B), 582  
or (C) of this section and the amount of the reduction under the 583  
homestead exemption. 584

(E) No reduction shall be made with respect to the home of 585  
any person convicted of violating division (C) or (D) of section 586  
4503.066 of the Revised Code for a period of three years 587  
following the conviction. 588

**Section 2.** That existing sections 323.151, 323.152, 589  
4503.064, and 4503.065 of the Revised Code are hereby repealed. 590

**Section 3.** The amendment by this act of sections 323.151 591  
and 323.152 of the Revised Code applies to tax years ending on 592  
or after the effective date of this section. The amendment by 593  
this act of sections 4503.064 and 4503.065 of the Revised Code 594  
applies to tax years beginning on or after the effective date of 595  
this section. 596