

Sub. H. B. No. 96
As Passed by the Senate

_____ moved to amend as follows:

After line 24518, insert:

"Sec. 319.304. (A) As used in this section:

(1) "Homestead" has the same meaning as in section 323.151
of the Revised Code and also includes a manufactured or mobile
home that is owned and occupied as a home by an individual whose
domicile is in this state.

(2) "Homestead exemption" means a reduction authorized
under section 4503.065 or division (A) (1), (2), or (3) of
section 323.152 of the Revised Code.

(3) "Income threshold" means the total income threshold
applicable for the tax year under division (A) (1) (b) (iii) of
section 323.152 or division (A) (2) (a) (iii) or (A) (2) (c) (iii) of
section 4503.065 of the Revised Code.

(B) A board of county commissioners, by resolution, may
authorize a reduction in the real property taxes or manufactured
home taxes charged and payable against every homestead in the
county subject to a homestead exemption for the tax year. The
board shall certify a copy of the resolution, or a copy of any
resolution repealing the reduction'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 reduction 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 reduction 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.

(C) The reduction shall equal the same amount as the
homestead's applicable homestead exemption for the tax year and
shall be applied concurrently with the homestead exemption.
Except as otherwise provided in division (D) of this section, no
application shall be required under section 323.153 or 4503.066
of the Revised Code for a homestead to obtain a reduction
authorized by this section, but the reduction is otherwise
subject to the same provisions as provided in sections 323.151
to 323.159 or sections 4503.064 to 4503.069 of the Revised Code
as are applicable to a homestead exemption. The amount of any
reduction authorized under this section shall not be reimbursed
as provided in section 323.156 or 4503.068 of the Revised Code.

(D) A homestead that is subject to the homestead exemption
authorized under division (A) (1) of section 323.152 or division
(A) of section 4503.065 of the Revised Code shall not qualify
for a reduction under this section unless the person owning and
occupying the homestead or occupying the homestead, in the case
of a housing cooperative, has a total income that does not
exceed the income threshold applicable to that tax year.

If the person has not already reported the person's total

income under section 323.153 or 4503.066 of the Revised Code for 50
the purpose of the homestead exemption, the person shall not be 51
eligible to receive a reduction under this section unless the 52
person files an application verifying the person's total income 53
in accordance with that applicable section. The county auditor 54
shall furnish such person a continuing application under that 55
section, which the person shall use to report changes in total 56
income in accordance with the applicable section." 57

In line 24627, strike through "section" and insert "sections"; after 58
"319.302" insert "and 319.304" 59

After line 24794, insert: 60

Sec. 323.155. The tax bill prescribed under section 61
323.131 of the Revised Code shall indicate the net amount of 62
taxes due following the reductions in taxes under sections 63
319.301, 319.302, 319.304, 323.152, and 323.16 of the Revised 64
Code. 65

Any reduction in taxes under section 323.152 of the 66
Revised Code shall be disregarded as income or resources in 67
determining eligibility for any program or calculating any 68
payment under Title LI of the Revised Code. 69

Sec. 323.158. (A) As used in this section, "qualifying 70
county" means a county to which both of the following apply: 71

(1) At least one major league professional athletic team 72
plays its home schedule in the county for the season beginning 73
in 1996; 74

(2) The majority of the electors of the county, voting at 75
an election held in 1996, approved a referendum on a resolution 76
of the board of county commissioners levying a sales and use tax 77

under sections 5739.026 and 5741.023 of the Revised Code. 78

(B) On or before December 31, 1996, the board of county 79
commissioners of a qualifying county may adopt a resolution 80
under this section. The resolution shall grant a partial real 81
property tax exemption to each homestead in the county that also 82
receives the tax reduction under division (B) of section 323.152 83
of the Revised Code. The partial exemption shall take the form 84
of the reduction by a specified percentage each year of the real 85
property taxes on the homestead. The resolution shall specify 86
the percentage, which may be any amount. The board may include 87
in the resolution a condition that the partial exemption will 88
apply only upon the receipt by the county of additional revenue 89
from a source specified in the resolution. The resolution shall 90
specify the tax year in which the partial exemption first 91
applies, which may be the tax year in which the resolution takes 92
effect as long as the resolution takes effect before the county 93
auditor certifies the tax duplicate of real and public utility 94
property for that tax year to the county treasurer. Upon 95
adopting the resolution, the board shall certify copies of it to 96
the county auditor and the tax commissioner. 97

(C) After complying with sections 319.301, 319.302, 98
319.304, and 323.152 of the Revised Code, the county auditor 99
shall reduce the remaining sum to be levied against a homestead 100
by the percentage called for in the resolution adopted under 101
division (B) of this section. The auditor shall certify the 102
amount of taxes remaining after the reduction to the county 103
treasurer for collection as the real property taxes charged and 104
payable on the homestead. 105

(D) For each tax year, the county auditor shall certify to 106
the board of county commissioners the total amount by which real 107

property taxes were reduced under this section. At the time of 108
each semi-annual settlement of real property taxes between the 109
county auditor and county treasurer, the board of county 110
commissioners shall pay to the auditor one-half of that total 111
amount. Upon receipt of the payment, the county auditor shall 112
distribute it among the various taxing districts in the county 113
as if it had been levied, collected, and settled as real 114
property taxes. The board of county commissioners shall make the 115
payment from the county general fund or from any other county 116
revenue that may be used for that purpose. In making the 117
payment, the board may use revenue from taxes levied by the 118
county to provide additional general revenue under sections 119
5739.021 and 5741.021 of the Revised Code or to provide 120
additional revenue for the county general fund under sections 121
5739.026 and 5741.023 of the Revised Code. 122

(E) The partial exemption under this section shall not 123
directly or indirectly affect the determination of the principal 124
amount of notes that may be issued in anticipation of a tax levy 125
or the amount of securities that may be issued for any permanent 126
improvements authorized in conjunction with a tax levy. 127

(F) At any time, the board of county commissioners may 128
adopt a resolution amending or repealing the partial exemption 129
granted under this section. Upon adopting a resolution amending 130
or repealing the partial exemption, the board shall certify 131
copies of it to the county auditor and the tax commissioner. The 132
resolution shall specify the tax year in which the amendment or 133
repeal first applies, which may be the tax year in which the 134
resolution takes effect as long as the resolution takes effect 135
before the county auditor certifies the tax duplicate of real 136
and public utility property for that tax year to the county 137

treasurer. 138

(G) If a person files a late application for a tax 139
reduction under division (B) of section 323.152 of the Revised 140
Code for the preceding year, and is granted the reduction, the 141
person also shall receive the reduction under this section for 142
the preceding year. The county auditor shall credit the amount 143
of the reduction against the person's current year taxes, and 144
shall include the amount of the reduction in the amount 145
certified to the board of county commissioners under division 146
(D) of this section." 147

In line 90554, after "319.302," insert "319.304, or 4503.065 or"; 148
strike through ", or section" 149

In line 90555, strike through "4503.065" 150

After line 91239, insert: 151

"Sec. 4503.0610. (A) If a board of county commissioners 152
adopts a resolution granting a partial real property tax 153
exemption under section 323.158 of the Revised Code, it also 154
shall adopt a resolution under this section granting a partial 155
manufactured home tax exemption. The partial exemption shall 156
take the form of a reduction each year in the manufactured home 157
tax charged against each manufactured home in the county under 158
section 4503.06 of the Revised Code, by the same percentage by 159
which real property taxes were reduced for the preceding year in 160
the resolution adopted under section 323.158 of the Revised 161
Code. Upon adopting the resolution under this section, the board 162
shall certify copies of it to the county auditor and the tax 163
commissioner. 164

(B) After complying with sections 319.304, 4503.06, and 165
4503.065 of the Revised Code, the county auditor shall reduce 166

the remaining sum to be levied against a manufactured home by 167
the percentage called for in the resolution adopted under 168
division (A) of this section. The auditor shall certify the 169
amount of tax remaining after the reduction to the county 170
treasurer for collection as the manufactured home tax charged 171
and payable on the manufactured home. 172

(C) For each tax year, the county auditor shall certify to 173
the board of county commissioners the total amount by which 174
manufactured home taxes are reduced under this section. At the 175
time of each semi-annual distribution of manufactured home taxes 176
in the county, the board shall pay to the auditor one-half of 177
that total amount. Upon receipt of the payment, the auditor 178
shall distribute it among the various taxing districts in the 179
county as though it had been levied and collected as 180
manufactured home taxes. The board shall make the payment from 181
the county general fund or from any other county revenue that 182
may be used for that purpose. 183

(D) If a board of county commissioners repeals a 184
resolution adopted under section 323.158 of the Revised Code, it 185
also shall repeal the resolution adopted under this section." 186

After line 157283, insert: 187

"Section 757.00.01. Notwithstanding section 319.304 of the 188
Revised Code, as enacted by this act, if a board of county 189
commissioners adopts a resolution under that section on or 190
before October 31, 2025, the reduction shall first apply, in the 191
case of real property taxes, to tax year 2025 or, in the case of 192
manufactured home taxes, to tax year 2026." 193

Update the title, amend, enact, or repeal clauses accordingly 194

The motion was _____ agreed to.

SYNOPSIS

	195
Local option homestead exemption	196
R.C. 319.304, 323.152, 323.155, 323.158, 4503.06, and	197
4503.0610; Section 757.00.01	198
Allows counties to offer a property tax exemption that	199
would "piggy-back" on the existing state homestead exemption.	200
The exemption would be available to the same qualifying	201
homeowners, and offer the same benefit amount, as the state	202
exemption.	203