

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

_____ moved to amend as follows:

In line 24757, after "(B)" insert "(1) As used in division (B) of 1
this section, "qualifying levy" has the same meaning as in section 319.302 2
of the Revised Code. 3

(2) " 4

In line 24766, strike through "For the purposes of this division, 5
"qualifying" 6

Strike through lines 24767 and 24768 7

After line 24768, insert: 8

"(3) A board of county commissioners, by resolution, may authorize a 9
partial exemption from the real property taxes or manufactured home taxes 10
on any property or manufactured or mobile home that receives the partial 11
exemption under division (B) (2) of this section. The resolution shall 12
specify the amount of the partial exemption, which may equal up to two and 13
one-half per cent of the amount of taxes to be levied by qualifying levies 14
on the property or home after applying section 319.301 of the Revised 15
Code. The partial exemption shall be applied concurrently with the partial 16
exemption under division (B) (2) of this section, and no application shall 17
be required under section 323.153 of the Revised Code to obtain the 18
partial exemption authorized pursuant to this section. 19

The board shall certify a copy of the resolution, or a copy of any 20
resolution repealing the partial exemption's authorization, to the county 21
auditor and tax commissioner within thirty days after its adoption. If the 22
resolution is adopted on or before the first day of July of a tax year, 23
the partial exemption shall first apply or cease to apply, in the case of 24
real property taxes, to that tax year or, in the case of manufactured home 25
taxes, the following tax year. If the resolution is adopted after the 26
first day of July of a tax year, the partial exemption shall first apply 27
or cease to apply, in the case of real property taxes, to the following 28
tax year or, in the case of manufactured home taxes, the second succeeding 29
tax year." 30

After line 24794, insert: 31

"Sec. 323.153. (A) To obtain a reduction in real property 32
taxes under division (A) or ~~(B)~~ (B) (2) of section 323.152 of the 33
Revised Code or in manufactured home taxes under division ~~(B)~~ (B) 34
(2) of section 323.152 of the Revised Code, the owner shall file 35
an application with the county auditor of the county in which 36
the owner's homestead is located. 37

To obtain a reduction in real property taxes under 38
division (A) of section 323.152 of the Revised Code, the 39
occupant of a homestead in a housing cooperative shall file an 40
application with the nonprofit corporation that owns and 41
operates the housing cooperative, in accordance with this 42
paragraph. Not later than the first day of March each year, the 43
corporation shall obtain applications from the county auditor's 44
office and provide one to each new occupant. Not later than the 45
first day of May, any occupant who may be eligible for a 46
reduction in taxes under division (A) of section 323.152 of the 47
Revised Code shall submit the completed application to the 48

corporation. Not later than the fifteenth day of May, the 49
corporation shall file all completed applications, and the 50
information required by division (B) of section 323.159 of the 51
Revised Code, with the county auditor of the county in which the 52
occupants' homesteads are located. Continuing applications shall 53
be furnished to an occupant in the manner provided in division 54
(C) (4) of this section. 55

(1) An application for reduction based upon a physical 56
disability shall be accompanied by a certificate signed by a 57
physician, and an application for reduction based upon a mental 58
disability shall be accompanied by a certificate signed by a 59
physician or psychologist licensed to practice in this state, 60
attesting to the fact that the applicant is permanently and 61
totally disabled. The certificate shall be in a form that the 62
tax commissioner requires and shall include the definition of 63
permanently and totally disabled as set forth in section 323.151 64
of the Revised Code. An application for reduction based upon a 65
disability certified as permanent and total by a state or 66
federal agency having the function of so classifying persons 67
shall be accompanied by a certificate from that agency. 68

An application by a disabled veteran or the surviving 69
spouse of a disabled veteran for the reduction under division 70
(A) (2) (a) or (b) of section 323.152 of the Revised Code shall be 71
accompanied by a letter or other written confirmation from the 72
United States department of veterans affairs, or its predecessor 73
or successor agency, showing that the veteran qualifies as a 74
disabled veteran. 75

An application by the surviving spouse of a public service 76
officer killed in the line of duty for the reduction under 77
division (A) (3) of section 323.152 of the Revised Code shall be 78

accompanied by a letter or other written confirmation from an 79
employee or officer of the board of trustees of a retirement or 80
pension fund in this state or another state or from the chief or 81
other chief executive of the department, agency, or other 82
employer for which the public service officer served when killed 83
in the line of duty affirming that the public service officer 84
was killed in the line of duty. 85

An application for a reduction under division (A) of 86
section 323.152 of the Revised Code constitutes a continuing 87
application for a reduction in taxes for each year in which the 88
dwelling is the applicant's homestead. 89

(2) An application for a reduction in taxes under division 90
~~(B)~~ (B) (2) of section 323.152 of the Revised Code shall be filed 91
only if the homestead or manufactured or mobile home was 92
transferred in the preceding year or did not qualify for and 93
receive the reduction in taxes under that division for the 94
preceding tax year. The application for homesteads transferred 95
in the preceding year shall be incorporated into any form used 96
by the county auditor to administer the tax law in respect to 97
the conveyance of real property pursuant to section 319.20 of 98
the Revised Code or of used manufactured homes or used mobile 99
homes as defined in section 5739.0210 of the Revised Code. The 100
owner of a manufactured or mobile home who has elected under 101
division (D) (4) of section 4503.06 of the Revised Code to be 102
taxed under division (D) (2) of that section for the ensuing year 103
may file the application at the time of making that election. 104
The application shall contain a statement that failure by the 105
applicant to affirm on the application that the dwelling on the 106
property conveyed is the applicant's homestead prohibits the 107
owner from receiving the reduction in taxes until a proper 108

application is filed within the period prescribed by division 109
(A) (3) of this section. Such an application constitutes a 110
continuing application for a reduction in taxes for each year in 111
which the dwelling is the applicant's homestead. 112

(3) Failure to receive a new application filed under 113
division (A) (1) or (2) or notification under division (C) of 114
this section after an application for reduction has been 115
approved is prima-facie evidence that the original applicant is 116
entitled to the reduction in taxes calculated on the basis of 117
the information contained in the original application. The 118
original application and any subsequent application, including 119
any late application, shall be in the form of a signed statement 120
and shall be filed on or before the thirty-first day of December 121
of the year for which the reduction is sought. The original 122
application and any subsequent application for a reduction in 123
manufactured home taxes shall be filed in the year preceding the 124
year for which the reduction is sought. The statement shall be 125
on a form, devised and supplied by the tax commissioner, which 126
shall require no more information than is necessary to establish 127
the applicant's eligibility for the reduction in taxes and the 128
amount of the reduction, and, except for homesteads that are 129
units in a housing cooperative, shall include an affirmation by 130
the applicant that ownership of the homestead was not acquired 131
from a person, other than the applicant's spouse, related to the 132
owner by consanguinity or affinity for the purpose of qualifying 133
for the real property or manufactured home tax reduction 134
provided for in division (A) or ~~(B)~~ (B) (2) of section 323.152 of 135
the Revised Code. The form shall contain a statement that 136
conviction of willfully falsifying information to obtain a 137
reduction in taxes or failing to comply with division (C) of 138
this section results in the revocation of the right to the 139

reduction for a period of three years. In the case of an 140
application for a reduction in taxes for persons described in 141
division (A) (1) (b) (iii) of section 323.152 of the Revised Code, 142
the form shall contain a statement that signing the application 143
constitutes a delegation of authority by the applicant to the 144
tax commissioner or the county auditor, individually or in 145
consultation with each other, to examine any tax or financial 146
records relating to the income of the applicant as stated on the 147
application for the purpose of determining eligibility for the 148
exemption or a possible violation of division (D) or (E) of this 149
section. 150

(B) A late application for a tax reduction for the year 151
preceding the year in which an original application is filed, or 152
for a reduction in manufactured home taxes for the year in which 153
an original application is filed, may be filed with the original 154
application. If the county auditor determines the information 155
contained in the late application is correct, the auditor shall 156
determine the amount of the reduction in taxes to which the 157
applicant would have been entitled for the preceding tax year 158
had the applicant's application been timely filed and approved 159
in that year. 160

The amount of such reduction shall be treated by the 161
auditor as an overpayment of taxes by the applicant and shall be 162
refunded in the manner prescribed in section 5715.22 of the 163
Revised Code for making refunds of overpayments. The county 164
auditor shall certify the total amount of the reductions in 165
taxes made in the current year under this division to the tax 166
commissioner, who shall treat the full amount thereof as a 167
reduction in taxes for the preceding tax year and shall make 168
reimbursement to the county therefor in the manner prescribed by 169

section 323.156 of the Revised Code, from money appropriated for 170
that purpose. 171

(C) (1) If, in any year after an application has been filed 172
under division (A) (1) or (2) of this section, the owner does not 173
qualify for a reduction in taxes on the homestead or on the 174
manufactured or mobile home set forth on such application, the 175
owner shall notify the county auditor that the owner is not 176
qualified for a reduction in taxes. 177

(2) If, in any year after an application has been filed 178
under division (A) (1) of this section, the occupant of a 179
homestead in a housing cooperative does not qualify for a 180
reduction in taxes on the homestead, the occupant shall notify 181
the county auditor that the occupant is not qualified for a 182
reduction in taxes or file a new application under division (A) 183
(1) of this section. 184

(3) If the county auditor or county treasurer discovers 185
that an owner of property or occupant of a homestead in a 186
housing cooperative not entitled to the reduction in taxes under 187
division (A) or ~~(B)~~ (B) (2) of section 323.152 of the Revised Code 188
failed to notify the county auditor as required by division (C) 189
(1) or (2) of this section, a charge shall be imposed against 190
the property in the amount by which taxes were reduced under 191
that division for each tax year the county auditor ascertains 192
that the property was not entitled to the reduction and was 193
owned by the current owner or, in the case of a homestead in a 194
housing cooperative, occupied by the current occupant. Interest 195
shall accrue in the manner prescribed by division (B) of section 196
323.121 or division (G) (2) of section 4503.06 of the Revised 197
Code on the amount by which taxes were reduced for each such tax 198
year as if the reduction became delinquent taxes at the close of 199

the last day the second installment of taxes for that tax year 200
could be paid without penalty. The county auditor shall notify 201
the owner or occupant, by ordinary mail, of the charge, of the 202
owner's or occupant's right to appeal the charge, and of the 203
manner in which the owner or occupant may appeal. The owner or 204
occupant may appeal the imposition of the charge and interest by 205
filing an appeal with the county board of revision not later 206
than the last day prescribed for payment of real and public 207
utility property taxes under section 323.12 of the Revised Code 208
following receipt of the notice and occurring at least ninety 209
days after receipt of the notice. The appeal shall be treated in 210
the same manner as a complaint relating to the valuation or 211
assessment of real property under Chapter 5715. of the Revised 212
Code. The charge and any interest shall be collected as other 213
delinquent taxes. 214

(4) Each year during January, the county auditor shall 215
furnish by ordinary mail a continuing application to each person 216
receiving a reduction under division (A) of section 323.152 of 217
the Revised Code. The continuing application shall be used to 218
report changes in total income, ownership, occupancy, 219
disability, and other information earlier furnished the auditor 220
relative to the reduction in taxes on the property. The 221
continuing application shall be returned to the auditor not 222
later than the thirty-first day of December; provided, that if 223
such changes do not affect the status of the homestead exemption 224
or the amount of the reduction to which the owner is entitled 225
under division (A) of section 323.152 of the Revised Code or to 226
which the occupant is entitled under section 323.159 of the 227
Revised Code, the application does not need to be returned. 228

(5) Each year during February, the county auditor, except 229

as otherwise provided in this paragraph, shall furnish by 230
ordinary mail an original application to the owner, as of the 231
first day of January of that year, of a homestead or a 232
manufactured or mobile home that transferred during the 233
preceding calendar year and that qualified for and received a 234
reduction in taxes under division ~~(B)~~ (B) (2) of section 323.152 235
of the Revised Code for the preceding tax year. In order to 236
receive the reduction under that division, the owner shall file 237
the application with the county auditor not later than the 238
thirty-first day of December. If the application is not timely 239
filed, the auditor shall not grant a reduction in taxes for the 240
homestead for the current year, and shall notify the owner that 241
the reduction in taxes has not been granted, in the same manner 242
prescribed under section 323.154 of the Revised Code for 243
notification of denial of an application. Failure of an owner to 244
receive an application does not excuse the failure of the owner 245
to file an original application. The county auditor is not 246
required to furnish an application under this paragraph for any 247
homestead for which application has previously been made on a 248
form incorporated into any form used by the county auditor to 249
administer the tax law in respect to the conveyance of real 250
property or of used manufactured homes or used mobile homes, and 251
an owner who previously has applied on such a form is not 252
required to return an application furnished under this 253
paragraph. 254

(D) No person shall knowingly make a false statement for 255
the purpose of obtaining a reduction in the person's real 256
property or manufactured home taxes under section 323.152 of the 257
Revised Code. 258

(E) No person shall knowingly fail to notify the county 259

auditor of changes required by division (C) of this section that 260
have the effect of maintaining or securing a reduction in taxes 261
under section 323.152 of the Revised Code. 262

(F) No person shall knowingly make a false statement or 263
certification attesting to any person's physical or mental 264
condition for purposes of qualifying such person for tax relief 265
pursuant to sections 323.151 to 323.159 of the Revised Code. 266

Sec. 323.156. (A) Within thirty days after a settlement of 267
taxes under divisions (A) and (C) of section 321.24 of the 268
Revised Code, the county treasurer shall certify to the tax 269
commissioner one-half of the total amount of taxes on real 270
property that were reduced pursuant to divisions (A) and (B) (2) 271
of section 323.152 of the Revised Code for the preceding tax 272
year. The commissioner, within thirty days of the receipt of 273
such certifications, shall provide for payment to the county 274
treasurer, from the general revenue fund, of the amount 275
certified, which shall be credited upon receipt to the county's 276
undivided income tax fund, and an amount equal to two per cent 277
of the amount by which taxes were reduced, which shall be 278
credited upon receipt to the county general fund as a payment to 279
the county auditor and treasurer for the costs of administering 280
the exemption provided under sections 323.151 to 323.159 of the 281
Revised Code. 282

(B) On or before the second Monday in September of each 283
year, the county treasurer shall certify to the tax commissioner 284
the total amount by which the manufactured home taxes levied in 285
that year were reduced pursuant to division ~~(B)~~ (B) (2) of section 286
323.152 of the Revised Code, as evidenced by the certificates of 287
reduction and the tax duplicate certified to the county 288
treasurer by the county auditor. The commissioner, within ninety 289

days after the receipt of such certifications, shall provide for 290
payment to the county treasurer, from the general revenue fund, 291
of the amount certified, which shall be credited upon receipt to 292
the county's undivided income tax fund, and an amount equal to 293
two per cent of the amount by which taxes were reduced, which 294
shall be credited upon receipt to the county general fund as a 295
payment to the county auditor and treasurer for the costs of 296
administering the exemption provided under sections 323.151 to 297
323.159 of the Revised Code. 298

(C) Immediately upon receipt of funds into the county 299
undivided income tax fund under this section, the auditor shall 300
distribute the full amount thereof among the taxing districts in 301
the county as though the total had been paid as taxes by each 302
person for whom taxes were reduced under sections 323.151 to 303
323.159 of the Revised Code. 304

Sec. 323.158. (A) As used in this section, "qualifying 305
county" means a county to which both of the following apply: 306

(1) At least one major league professional athletic team 307
plays its home schedule in the county for the season beginning 308
in 1996; 309

(2) The majority of the electors of the county, voting at 310
an election held in 1996, approved a referendum on a resolution 311
of the board of county commissioners levying a sales and use tax 312
under sections 5739.026 and 5741.023 of the Revised Code. 313

(B) On or before December 31, 1996, the board of county 314
commissioners of a qualifying county may adopt a resolution 315
under this section. The resolution shall grant a partial real 316
property tax exemption to each homestead in the county that also 317
receives the tax reduction under division ~~(B)~~ (B) (2) of section 318

323.152 of the Revised Code. The partial exemption shall take 319
the form of the reduction by a specified percentage each year of 320
the real property taxes on the homestead. The resolution shall 321
specify the percentage, which may be any amount. The board may 322
include in the resolution a condition that the partial exemption 323
will apply only upon the receipt by the county of additional 324
revenue from a source specified in the resolution. The 325
resolution shall specify the tax year in which the partial 326
exemption first applies, which may be the tax year in which the 327
resolution takes effect as long as the resolution takes effect 328
before the county auditor certifies the tax duplicate of real 329
and public utility property for that tax year to the county 330
treasurer. Upon adopting the resolution, the board shall certify 331
copies of it to the county auditor and the tax commissioner. 332

(C) After complying with sections 319.301, 319.302, and 333
323.152 of the Revised Code, the county auditor shall reduce the 334
remaining sum to be levied against a homestead by the percentage 335
called for in the resolution adopted under division (B) of this 336
section. The auditor shall certify the amount of taxes remaining 337
after the reduction to the county treasurer for collection as 338
the real property taxes charged and payable on the homestead. 339

(D) For each tax year, the county auditor shall certify to 340
the board of county commissioners the total amount by which real 341
property taxes were reduced under this section. At the time of 342
each semi-annual settlement of real property taxes between the 343
county auditor and county treasurer, the board of county 344
commissioners shall pay to the auditor one-half of that total 345
amount. Upon receipt of the payment, the county auditor shall 346
distribute it among the various taxing districts in the county 347
as if it had been levied, collected, and settled as real 348

property taxes. The board of county commissioners shall make the 349
payment from the county general fund or from any other county 350
revenue that may be used for that purpose. In making the 351
payment, the board may use revenue from taxes levied by the 352
county to provide additional general revenue under sections 353
5739.021 and 5741.021 of the Revised Code or to provide 354
additional revenue for the county general fund under sections 355
5739.026 and 5741.023 of the Revised Code. 356

(E) The partial exemption under this section shall not 357
directly or indirectly affect the determination of the principal 358
amount of notes that may be issued in anticipation of a tax levy 359
or the amount of securities that may be issued for any permanent 360
improvements authorized in conjunction with a tax levy. 361

(F) At any time, the board of county commissioners may 362
adopt a resolution amending or repealing the partial exemption 363
granted under this section. Upon adopting a resolution amending 364
or repealing the partial exemption, the board shall certify 365
copies of it to the county auditor and the tax commissioner. The 366
resolution shall specify the tax year in which the amendment or 367
repeal first applies, which may be the tax year in which the 368
resolution takes effect as long as the resolution takes effect 369
before the county auditor certifies the tax duplicate of real 370
and public utility property for that tax year to the county 371
treasurer. 372

(G) If a person files a late application for a tax 373
reduction under division ~~(B)~~ (B) (2) of section 323.152 of the 374
Revised Code for the preceding year, and is granted the 375
reduction, the person also shall receive the reduction under 376
this section for the preceding year. The county auditor shall 377
credit the amount of the reduction against the person's current 378

year taxes, and shall include the amount of the reduction in the 379
amount certified to the board of county commissioners under 380
division (D) of this section." 381

After line 141507, insert: 382

"Sec. 5747.85. (A) As used in this section: 383

(1) "Homeownership savings account" and "program period" 384
have the same meanings as in section 135.70 of the Revised Code. 385

(2) "Account owner" means "eligible participant" as 386
defined by section 135.70 of the Revised Code. 387

(3) "Contributor" means the account owner or a parent, 388
spouse, sibling, stepparent, or grandparent of the account owner 389
who deposits funds into the homeownership savings account. 390

(4) "Lifetime contribution limit" means twenty-five 391
thousand dollars of contributions per contributor per 392
homeownership savings account. If an account owner opens one or 393
more additional homeownership savings accounts, a contributor's 394
lifetime contribution limit for the additional accounts shall be 395
reduced by any contributions previously made by the contributor 396
to an account owned by that account owner. 397

(5) "Eligible expenses" means unreimbursed expenses paid 398
by the account owner for home purchase costs for the account 399
owner's primary residence and account fees imposed on the 400
account owner. 401

(6) "Primary residence" means a homestead located in this 402
state that is or will be the account owner's principal place of 403
residence at the time the eligible expenses are incurred and for 404
which the account owner receives or will receive a reduction in 405
real property taxes or manufactured home taxes under division 406

~~(B)~~ (B) (2) of section 323.152 of the Revised Code. 407

(7) "Homestead" means a homestead, as defined in section 408
323.151 of the Revised Code, or a manufactured or mobile home 409
that is owned and occupied as a home by an individual whose 410
domicile is in this state and upon which the manufactured home 411
tax is assessed pursuant to division (D) (2) of section 4503.06 412
of the Revised Code. 413

(8) "Home purchase costs" means "eligible home costs" as 414
defined in section 135.70 of the Revised Code. 415

(9) "Employer contribution" means the amount an employer 416
contributes to a homeownership savings account. 417

(B) In computing Ohio adjusted gross income, a deduction 418
from federal adjusted gross income is allowed to a contributor 419
for amounts contributed to a homeownership savings account to 420
the extent that the amounts contributed have not already been 421
deducted in computing the contributor's federal or Ohio adjusted 422
gross income for the taxable year. The deduction shall equal the 423
amount of contributions made by the taxpayer and, if filing a 424
joint return, the taxpayer's spouse, except that the deduction 425
shall not exceed, for any taxable year, ten thousand dollars for 426
spouses filing a joint return or five thousand dollars for all 427
other taxpayers for each homeownership savings account to which 428
contributions are made. If a taxpayer files a joint return, the 429
deduction amount attributable to contributions made by each 430
spouse shall not exceed five thousand dollars for each 431
homeownership savings account to which contributions are made. A 432
contributor is not entitled to a deduction under this section to 433
the extent the deduction causes the contributor to exceed the 434
lifetime contribution limit. No deduction is allowed under this 435
section for the transfer of funds from one homeownership savings 436

account to another homeownership savings account. 437

(C) In computing Ohio adjusted gross income, a deduction 438
from federal adjusted gross income is allowed to an account 439
owner for the following items: 440

(1) Interest earned on a homeownership savings account to 441
the extent the interest has not been otherwise deducted or 442
excluded in computing an account owner's federal or Ohio 443
adjusted gross income. 444

(2) Employer contributions made by an employer to an 445
account owner's homeownership savings account to the extent the 446
employer contributions have not been otherwise deducted or 447
excluded in computing an account owner's federal or Ohio 448
adjusted gross income. 449

(D) The tax commissioner may request that a taxpayer 450
claiming a deduction calculated under division (B) or (C) of 451
this section furnish information necessary to support the claim 452
for the deduction under this section, and no deduction shall be 453
allowed unless the requested information is provided. 454

(E) No deduction is permitted under division (B) or (C) of 455
this section for contributions made or interest earned after the 456
conclusion of a homeownership savings account's program period. 457

(F) The commissioner may adopt rules necessary to 458
administer this section." 459

After line 157283, insert: 460

"Section 757.00.01. Notwithstanding division (B) (3) of 461
section 323.152 of the Revised Code, as enacted by this act, if 462
a board of county commissioners adopts a resolution under that 463
section on or before October 31, 2025, the partial exemption 464

shall first apply, in the case of real property taxes, to tax 465
year 2025 or, in the case of manufactured home taxes, to tax 466
year 2026." 467
Update the title, amend, enact, or repeal clauses accordingly 468

The motion was _____ agreed to.

SYNOPSIS

469
Local option owner-occupancy property tax credit 470
R.C. 323.152(B), 323.153, 323.156, 323.158, and 5747.85; 471
Section 757.00.01 472
Allows counties to authorize a property tax rollback for 473
owner-occupied residences that would "piggy-back" on the state's 474
existing 2.5% rollback for such property. The rollback would 475
apply to the same qualifying homeowners and levies and could 476
equal any amount up to 2.5%, at the county's discretion. 477