

As Introduced

**136th General Assembly
Regular Session
2025-2026**

S. B. No. 206

Senator Cutrona

To amend sections 323.152, 323.153, 323.158, 1
4503.06, 4503.066, 4503.067, 4503.068, 4503.069, 2
and 4503.0610 and to enact section 4503.0612 of 3
the Revised Code to authorize a property tax 4
reduction for certain owner-occupied homes. 5

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

Section 1. That sections 323.152, 323.153, 323.158, 6
4503.06, 4503.066, 4503.067, 4503.068, 4503.069, and 4503.0610 7
be amended and section 4503.0612 of the Revised Code be enacted 8
to read as follows: 9

Sec. 323.152. In addition to the reduction in taxes 10
required under section 319.302 of the Revised Code, taxes shall 11
be reduced as provided in divisions (A), ~~and (B)~~, and (C) of 12
this section. 13

(A) (1) (a) Division (A) (1) of this section applies to any 14
of the following persons: 15

(i) A person who is permanently and totally disabled; 16

(ii) A person who is sixty-five years of age or older; 17

(iii) A person who is the surviving spouse of a deceased 18
person who was permanently and totally disabled or sixty-five 19

years of age or older and who applied and qualified for a 20
reduction in taxes under this division in the year of death, 21
provided the surviving spouse is at least fifty-nine but not 22
sixty-five or more years of age on the date the deceased spouse 23
dies. 24

(b) Real property taxes on a homestead owned and occupied, 25
or a homestead in a housing cooperative occupied, by a person to 26
whom division (A) (1) of this section applies shall be reduced 27
for each year for which an application for the reduction has 28
been approved. The reduction shall equal one of the following 29
amounts, as applicable to the person: 30

(i) If the person received a reduction under division (A) 31
(1) of this section for tax year 2006, the greater of the 32
reduction for that tax year or the amount computed under 33
division (A) (1) (c) of this section; 34

(ii) If the person received, for any homestead, a 35
reduction under division (A) (1) of this section for tax year 36
2013 or under division (A) of section 4503.065 of the Revised 37
Code for tax year 2014 or the person is the surviving spouse of 38
such a person and the surviving spouse is at least fifty-nine 39
years of age on the date the deceased spouse dies, the amount 40
computed under division (A) (1) (c) of this section. 41

(iii) If the person is not described in division (A) (1) (b) 42
(i) or (ii) of this section and the person's total income does 43
not exceed thirty thousand dollars, as adjusted under division 44
(A) (1) (d) of this section, the amount computed under division 45
(A) (1) (c) of this section. 46

(c) The amount of the reduction under division (A) (1) (c) 47
of this section equals the product of the following: 48

(i) Twenty-five thousand dollars of the true value of the 49
property in money, as adjusted under division (A) (1) (d) of this 50
section; 51

(ii) The assessment percentage established by the tax 52
commissioner under division (B) of section 5715.01 of the 53
Revised Code, not to exceed thirty-five per cent; 54

(iii) The effective tax rate used to calculate the taxes 55
charged against the property for the current year, where 56
"effective tax rate" is defined as in section 323.08 of the 57
Revised Code; 58

(iv) The quantity equal to one minus the sum of the 59
percentage reductions in taxes received by the property for the 60
current tax year under section 319.302 of the Revised Code and 61
division (B) of section 323.152 of the Revised Code. 62

(d) The tax commissioner shall adjust the total income 63
threshold described in division (A) (1) (b) (iii) and the reduction 64
amounts described in divisions (A) (1) (c) (i), (A) (2), and (A) (3) 65
of this section by completing the following calculations in 66
September of each year: 67

(i) Determine the percentage increase in the gross 68
domestic product deflator determined by the bureau of economic 69
analysis of the United States department of commerce from the 70
first day of January of the preceding calendar year to the last 71
day of December of the preceding calendar year; 72

(ii) Multiply that percentage increase by the total income 73
threshold or reduction amount for the current tax year, as 74
applicable; 75

(iii) Add the resulting product to the total income 76
threshold or the reduction amount, as applicable, for the 77

current tax year; 78

(iv) Round the resulting sum to the nearest multiple of 79
one hundred dollars. 80

The commissioner shall certify the amount resulting from 81
each adjustment to each county auditor not later than the first 82
day of December each year. The certified total income threshold 83
amount applies to the following tax year for persons described 84
in division (A) (1) (b) (iii) of this section. The certified 85
reduction amount applies to the following tax year. The 86
commissioner shall not make the applicable adjustment in any 87
calendar year in which the amount resulting from the adjustment 88
would be less than the total income threshold or the reduction 89
amount for the current tax year. 90

(2) (a) Real property taxes on a homestead owned and 91
occupied, or a homestead in a housing cooperative occupied, by a 92
disabled veteran shall be reduced for each year for which an 93
application for the reduction has been approved. The reduction 94
shall equal the product obtained by multiplying fifty thousand 95
dollars of the true value of the property in money, as adjusted 96
under division (A) (1) (d) of this section, by the amounts 97
described in divisions (A) (1) (c) (ii) to (iv) of this section. 98
The reduction is in lieu of any reduction under section 323.158 99
of the Revised Code or division (A) (1), (2) (b), or (3) of this 100
section. The reduction applies to only one homestead owned and 101
occupied by a disabled veteran. 102

(b) Real property taxes on a homestead owned and occupied, 103
or a homestead in a housing cooperative occupied, by the 104
surviving spouse of a disabled veteran shall be reduced for each 105
year an application for exemption is approved. The reduction 106
shall equal to the amount of the reduction authorized under 107

division (A) (2) (a) of this section. 108

The reduction is in lieu of any reduction under section 109
323.158 of the Revised Code or division (A) (1), (2) (a), or (3) 110
of this section. The reduction applies to only one homestead 111
owned and occupied by the surviving spouse of a disabled 112
veteran. A homestead qualifies for a reduction in taxes under 113
division (A) (2) (b) of this section beginning in one of the 114
following tax years: 115

(i) For a surviving spouse described in division (L) (1) of 116
section 323.151 of the Revised Code, the year the disabled 117
veteran dies; 118

(ii) For a surviving spouse described in division (L) (2) 119
of section 323.151 of the Revised Code, the first year on the 120
first day of January of which the total disability rating 121
described in division (F) of that section has been received for 122
the deceased spouse. 123

In either case, the reduction shall continue through the 124
tax year in which the surviving spouse dies or remarries. 125

(3) Real property taxes on a homestead owned and occupied, 126
or a homestead in a housing cooperative occupied, by the 127
surviving spouse of a public service officer killed in the line 128
of duty shall be reduced for each year for which an application 129
for the reduction has been approved. The reduction shall equal 130
the product obtained by multiplying fifty thousand dollars of 131
the true value of the property in money, as adjusted under 132
division (A) (1) (d) of this section, by the amounts described in 133
divisions (A) (1) (c) (ii) to (iv) of this section. The reduction 134
is in lieu of any reduction under section 323.158 of the Revised 135
Code or division (A) (1) or (2) of this section. The reduction 136

applies to only one homestead owned and occupied by such a 137
surviving spouse. A homestead qualifies for a reduction in taxes 138
under division (A) (3) of this section for the tax year in which 139
the public service officer dies through the tax year in which 140
the surviving spouse dies or remarries. 141

(B) To provide a partial exemption, real property taxes on 142
any homestead, and manufactured home taxes on any manufactured 143
or mobile home on which a manufactured home tax is assessed 144
pursuant to division (D) (2) of section 4503.06 of the Revised 145
Code, shall be reduced for each year for which an application 146
for the reduction has been approved. The amount of the reduction 147
shall equal two and one-half per cent of the amount of taxes to 148
be levied by qualifying levies on the homestead or the 149
manufactured or mobile home after applying section 319.301 of 150
the Revised Code. For the purposes of this division, "qualifying 151
levy" has the same meaning as in section 319.302 of the Revised 152
Code. 153

(C) Real property taxes on an expanded homestead owned and 154
occupied, or an expanded homestead in a housing cooperative 155
occupied, by a person who is sixty-five years of age or older 156
shall be reduced for each year for which an application for the 157
reduction has been approved. 158

The reduction shall equal fifty per cent of the current 159
taxes for the tax year. As used in this division; 160

(1) "Current taxes" means the amount of current taxes 161
charged and payable as computed after the reductions under 162
divisions (A) and (B) of this section and sections 319.301, 163
319.302, and 323.158 of the Revised Code. 164

(2) "Expanded homestead" means a homestead and so much of 165

the land surrounding it, outside of the one acre limitation 166
described in division (A) (2) of section 323.151 of the Revised 167
Code, as is necessary for the use of the applicable dwelling or 168
unit as a home. 169

~~(C)~~ (D) The reductions granted by this section do not 170
apply to special assessments or respread of assessments levied 171
against the homestead, and if there is a transfer of ownership 172
subsequent to the filing of an application for a reduction in 173
taxes, such reductions are not forfeited for such year by virtue 174
of such transfer. 175

~~(D)~~ (E) The reductions in taxable value referred to in 176
this section shall be applied solely as a factor for the purpose 177
of computing the reduction of taxes under this section and shall 178
not affect the total value of property in any subdivision or 179
taxing district as listed and assessed for taxation on the tax 180
lists and duplicates, or any direct or indirect limitations on 181
indebtedness of a subdivision or taxing district. If after 182
application of sections 5705.31 and 5705.32 of the Revised Code, 183
including the allocation of all levies within the ten-mill 184
limitation to debt charges to the extent therein provided, there 185
would be insufficient funds for payment of debt charges not 186
provided for by levies in excess of the ten-mill limitation, the 187
reduction of taxes provided for in sections 323.151 to 323.159 188
of the Revised Code shall be proportionately adjusted to the 189
extent necessary to provide such funds from levies within the 190
ten-mill limitation. 191

~~(E)~~ (F) No reduction shall be made on the taxes due on the 192
homestead of any person convicted of violating division (D) or 193
(E) of section 323.153 of the Revised Code for a period of three 194
years following the conviction. 195

Sec. 323.153. (A) To obtain a reduction in real property 196
taxes under division (A) ~~or~~, (B), or (C) of section 323.152 of 197
the Revised Code or in manufactured home taxes under division 198
(B) of section 323.152 of the Revised Code, the owner shall file 199
an application with the county auditor of the county in which 200
the owner's homestead is located. 201

To obtain a reduction in real property taxes under 202
division (A) or (C) of section 323.152 of the Revised Code, the 203
occupant of a homestead in a housing cooperative shall file an 204
application with the nonprofit corporation that owns and 205
operates the housing cooperative, in accordance with this 206
paragraph. Not later than the first day of March each year, the 207
corporation shall obtain applications from the county auditor's 208
office and provide one to each new occupant. Not later than the 209
first day of May, any occupant who may be eligible for a 210
reduction in taxes under division (A) or (C) of section 323.152 211
of the Revised Code shall submit the completed application to 212
the corporation. Not later than the fifteenth day of May, the 213
corporation shall file all completed applications, and the 214
information required by division (B) of section 323.159 of the 215
Revised Code, with the county auditor of the county in which the 216
occupants' homesteads are located. Continuing applications shall 217
be furnished to an occupant in the manner provided in division 218
(C) (4) of this section. 219

(1) An application for reduction based upon a physical 220
disability shall be accompanied by a certificate signed by a 221
physician, and an application for reduction based upon a mental 222
disability shall be accompanied by a certificate signed by a 223
physician or psychologist licensed to practice in this state, 224
attesting to the fact that the applicant is permanently and 225
totally disabled. The certificate shall be in a form that the 226

tax commissioner requires and shall include the definition of 227
permanently and totally disabled as set forth in section 323.151 228
of the Revised Code. An application for reduction based upon a 229
disability certified as permanent and total by a state or 230
federal agency having the function of so classifying persons 231
shall be accompanied by a certificate from that agency. 232

An application by a disabled veteran or the surviving 233
spouse of a disabled veteran for the reduction under division 234
(A) (2) (a) or (b) of section 323.152 of the Revised Code shall be 235
accompanied by a letter or other written confirmation from the 236
United States department of veterans affairs, or its predecessor 237
or successor agency, showing that the veteran qualifies as a 238
disabled veteran. 239

An application by the surviving spouse of a public service 240
officer killed in the line of duty for the reduction under 241
division (A) (3) of section 323.152 of the Revised Code shall be 242
accompanied by a letter or other written confirmation from an 243
employee or officer of the board of trustees of a retirement or 244
pension fund in this state or another state or from the chief or 245
other chief executive of the department, agency, or other 246
employer for which the public service officer served when killed 247
in the line of duty affirming that the public service officer 248
was killed in the line of duty. 249

An application for a reduction under division (C) of 250
section 323.152 of the Revised Code shall be accompanied by 251
documentation sufficient to prove that the applicant meets all 252
qualifications for that reduction. 253

An application for a reduction under division (A) or (C) 254
of section 323.152 of the Revised Code constitutes a continuing 255
application for a reduction in taxes for each year in which the 256

dwelling is the applicant's homestead. 257

(2) An application for a reduction in taxes under division 258
(B) of section 323.152 of the Revised Code shall be filed only 259
if the homestead or manufactured or mobile home was transferred 260
in the preceding year or did not qualify for and receive the 261
reduction in taxes under that division for the preceding tax 262
year. The application for homesteads transferred in the 263
preceding year shall be incorporated into any form used by the 264
county auditor to administer the tax law in respect to the 265
conveyance of real property pursuant to section 319.20 of the 266
Revised Code or of used manufactured homes or used mobile homes 267
as defined in section 5739.0210 of the Revised Code. The owner 268
of a manufactured or mobile home who has elected under division 269
(D) (4) of section 4503.06 of the Revised Code to be taxed under 270
division (D) (2) of that section for the ensuing year may file 271
the application at the time of making that election. The 272
application shall contain a statement that failure by the 273
applicant to affirm on the application that the dwelling on the 274
property conveyed is the applicant's homestead prohibits the 275
owner from receiving the reduction in taxes until a proper 276
application is filed within the period prescribed by division 277
(A) (3) of this section. Such an application constitutes a 278
continuing application for a reduction in taxes for each year in 279
which the dwelling is the applicant's homestead. 280

(3) Failure to receive a new application filed under 281
division (A) (1) or (2) or notification under division (C) of 282
this section after an application for reduction has been 283
approved is prima-facie evidence that the original applicant is 284
entitled to the reduction in taxes calculated on the basis of 285
the information contained in the original application. The 286
original application and any subsequent application, including 287

any late application, shall be in the form of a signed statement 288
and shall be filed on or before the thirty-first day of December 289
of the year for which the reduction is sought. The original 290
application and any subsequent application for a reduction in 291
manufactured home taxes shall be filed in the year preceding the 292
year for which the reduction is sought. The statement shall be 293
on a form, devised and supplied by the tax commissioner, which 294
shall require no more information than is necessary to establish 295
the applicant's eligibility for the reduction in taxes and the 296
amount of the reduction, and, except for homesteads that are 297
units in a housing cooperative, shall include an affirmation by 298
the applicant that ownership of the homestead was not acquired 299
from a person, other than the applicant's spouse, related to the 300
owner by consanguinity or affinity for the purpose of qualifying 301
for the real property or manufactured home tax reduction 302
provided for in division (A) ~~or~~, (B), or (C) of section 323.152 303
of the Revised Code. The form shall contain a statement that 304
conviction of willfully falsifying information to obtain a 305
reduction in taxes or failing to comply with division (C) of 306
this section results in the revocation of the right to the 307
reduction for a period of three years. In the case of an 308
application for a reduction in taxes for persons described in 309
division (A) (1) (b) (iii) of section 323.152 of the Revised Code, 310
the form shall contain a statement that signing the application 311
constitutes a delegation of authority by the applicant to the 312
tax commissioner or the county auditor, individually or in 313
consultation with each other, to examine any tax or financial 314
records relating to the income of the applicant as stated on the 315
application for the purpose of determining eligibility for the 316
exemption or a possible violation of division (D) or (E) of this 317
section. 318

(B) A late application for a tax reduction for the year 319
preceding the year in which an original application is filed, or 320
for a reduction in manufactured home taxes for the year in which 321
an original application is filed, may be filed with the original 322
application. If the county auditor determines the information 323
contained in the late application is correct, the auditor shall 324
determine the amount of the reduction in taxes to which the 325
applicant would have been entitled for the preceding tax year 326
had the applicant's application been timely filed and approved 327
in that year. 328

The amount of such reduction shall be treated by the 329
auditor as an overpayment of taxes by the applicant and shall be 330
refunded in the manner prescribed in section 5715.22 of the 331
Revised Code for making refunds of overpayments. The county 332
auditor shall certify the total amount of the reductions in 333
taxes made in the current year under this division to the tax 334
commissioner, who shall treat the full amount thereof as a 335
reduction in taxes for the preceding tax year and shall make 336
reimbursement to the county therefor in the manner prescribed by 337
section 323.156 of the Revised Code, from money appropriated for 338
that purpose. 339

(C) (1) If, in any year after an application has been filed 340
under division (A) (1) or (2) of this section, the owner does not 341
qualify for a reduction in taxes on the homestead or on the 342
manufactured or mobile home set forth on such application, the 343
owner shall notify the county auditor that the owner is not 344
qualified for a reduction in taxes. 345

(2) If, in any year after an application has been filed 346
under division (A) (1) of this section, the occupant of a 347
homestead in a housing cooperative does not qualify for a 348

reduction in taxes on the homestead, the occupant shall notify 349
the county auditor that the occupant is not qualified for a 350
reduction in taxes or file a new application under division (A) 351
(1) of this section. 352

(3) If the county auditor or county treasurer discovers 353
that an owner of property or occupant of a homestead in a 354
housing cooperative not entitled to the reduction in taxes under 355
division (A), ~~or~~ (B), or (C) of section 323.152 of the Revised 356
Code failed to notify the county auditor as required by division 357
(C) (1) or (2) of this section, a charge shall be imposed against 358
the property in the amount by which taxes were reduced under 359
that division for each tax year the county auditor ascertains 360
that the property was not entitled to the reduction and was 361
owned by the current owner or, in the case of a homestead in a 362
housing cooperative, occupied by the current occupant. Interest 363
shall accrue in the manner prescribed by division (B) of section 364
323.121 or division (G) (2) of section 4503.06 of the Revised 365
Code on the amount by which taxes were reduced for each such tax 366
year as if the reduction became delinquent taxes at the close of 367
the last day the second installment of taxes for that tax year 368
could be paid without penalty. The county auditor shall notify 369
the owner or occupant, by ordinary mail, of the charge, of the 370
owner's or occupant's right to appeal the charge, and of the 371
manner in which the owner or occupant may appeal. The owner or 372
occupant may appeal the imposition of the charge and interest by 373
filing an appeal with the county board of revision not later 374
than the last day prescribed for payment of real and public 375
utility property taxes under section 323.12 of the Revised Code 376
following receipt of the notice and occurring at least ninety 377
days after receipt of the notice. The appeal shall be treated in 378
the same manner as a complaint relating to the valuation or 379

assessment of real property under Chapter 5715. of the Revised 380
Code. The charge and any interest shall be collected as other 381
delinquent taxes. 382

(4) Each year during January, the county auditor shall 383
furnish by ordinary mail a continuing application to each person 384
receiving a reduction under division (A) or (C) of section 385
323.152 of the Revised Code. The continuing application shall be 386
used to report changes in total income, ownership, occupancy, 387
disability, and other information earlier furnished the auditor 388
relative to the reduction in taxes on the property. The 389
continuing application shall be returned to the auditor not 390
later than the thirty-first day of December; provided, that if 391
such changes do not affect the status of the homestead exemption 392
or the amount of the reduction to which the owner is entitled 393
under division (A) or (C) of section 323.152 of the Revised Code 394
or to which the occupant is entitled under section 323.159 of 395
the Revised Code, the application does not need to be returned. 396

(5) Each year during February, the county auditor, except 397
as otherwise provided in this paragraph, shall furnish by 398
ordinary mail an original application to the owner, as of the 399
first day of January of that year, of a homestead or a 400
manufactured or mobile home that transferred during the 401
preceding calendar year and that qualified for and received a 402
reduction in taxes under division (B) of section 323.152 of the 403
Revised Code for the preceding tax year. In order to receive the 404
reduction under that division, the owner shall file the 405
application with the county auditor not later than the thirty- 406
first day of December. If the application is not timely filed, 407
the auditor shall not grant a reduction in taxes for the 408
homestead for the current year, and shall notify the owner that 409
the reduction in taxes has not been granted, in the same manner 410

prescribed under section 323.154 of the Revised Code for 411
notification of denial of an application. Failure of an owner to 412
receive an application does not excuse the failure of the owner 413
to file an original application. The county auditor is not 414
required to furnish an application under this paragraph for any 415
homestead for which application has previously been made on a 416
form incorporated into any form used by the county auditor to 417
administer the tax law in respect to the conveyance of real 418
property or of used manufactured homes or used mobile homes, and 419
an owner who previously has applied on such a form is not 420
required to return an application furnished under this 421
paragraph. 422

(D) No person shall knowingly make a false statement for 423
the purpose of obtaining a reduction in the person's real 424
property or manufactured home taxes under section 323.152 of the 425
Revised Code. 426

(E) No person shall knowingly fail to notify the county 427
auditor of changes required by division (C) of this section that 428
have the effect of maintaining or securing a reduction in taxes 429
under section 323.152 of the Revised Code. 430

(F) No person shall knowingly make a false statement or 431
certification attesting to any person's physical or mental 432
condition for purposes of qualifying such person for tax relief 433
pursuant to sections 323.151 to 323.159 of the Revised Code. 434

Sec. 323.158. (A) As used in this section, "qualifying 435
county" means a county to which both of the following apply: 436

(1) At least one major league professional athletic team 437
plays its home schedule in the county for the season beginning 438
in 1996; 439

(2) The majority of the electors of the county, voting at 440
an election held in 1996, approved a referendum on a resolution 441
of the board of county commissioners levying a sales and use tax 442
under sections 5739.026 and 5741.023 of the Revised Code. 443

(B) On or before December 31, 1996, the board of county 444
commissioners of a qualifying county may adopt a resolution 445
under this section. The resolution shall grant a partial real 446
property tax exemption to each homestead in the county that also 447
receives the tax reduction under division (B) of section 323.152 448
of the Revised Code. The partial exemption shall take the form 449
of the reduction by a specified percentage each year of the real 450
property taxes on the homestead. The resolution shall specify 451
the percentage, which may be any amount. The board may include 452
in the resolution a condition that the partial exemption will 453
apply only upon the receipt by the county of additional revenue 454
from a source specified in the resolution. The resolution shall 455
specify the tax year in which the partial exemption first 456
applies, which may be the tax year in which the resolution takes 457
effect as long as the resolution takes effect before the county 458
auditor certifies the tax duplicate of real and public utility 459
property for that tax year to the county treasurer. Upon 460
adopting the resolution, the board shall certify copies of it to 461
the county auditor and the tax commissioner. 462

(C) After complying with divisions (A) and (B) of section 463
323.152 and sections 319.301, and 319.302,~~and 323.152~~ of the 464
Revised Code, the county auditor shall reduce the remaining sum 465
to be levied against a homestead by the percentage called for in 466
the resolution adopted under division (B) of this section. The 467
auditor shall certify the amount of taxes remaining after the 468
reduction to the county treasurer for collection as the real 469
property taxes charged and payable on the homestead, subject to 470

any reduction authorized under division (C) of section 323.152 471
of the Revised Code. 472

(D) For each tax year, the county auditor shall certify to 473
the board of county commissioners the total amount by which real 474
property taxes were reduced under this section. At the time of 475
each semi-annual settlement of real property taxes between the 476
county auditor and county treasurer, the board of county 477
commissioners shall pay to the auditor one-half of that total 478
amount. Upon receipt of the payment, the county auditor shall 479
distribute it among the various taxing districts in the county 480
as if it had been levied, collected, and settled as real 481
property taxes. The board of county commissioners shall make the 482
payment from the county general fund or from any other county 483
revenue that may be used for that purpose. In making the 484
payment, the board may use revenue from taxes levied by the 485
county to provide additional general revenue under sections 486
5739.021 and 5741.021 of the Revised Code or to provide 487
additional revenue for the county general fund under sections 488
5739.026 and 5741.023 of the Revised Code. 489

(E) The partial exemption under this section shall not 490
directly or indirectly affect the determination of the principal 491
amount of notes that may be issued in anticipation of a tax levy 492
or the amount of securities that may be issued for any permanent 493
improvements authorized in conjunction with a tax levy. 494

(F) At any time, the board of county commissioners may 495
adopt a resolution amending or repealing the partial exemption 496
granted under this section. Upon adopting a resolution amending 497
or repealing the partial exemption, the board shall certify 498
copies of it to the county auditor and the tax commissioner. The 499
resolution shall specify the tax year in which the amendment or 500

repeal first applies, which may be the tax year in which the 501
resolution takes effect as long as the resolution takes effect 502
before the county auditor certifies the tax duplicate of real 503
and public utility property for that tax year to the county 504
treasurer. 505

(G) If a person files a late application for a tax 506
reduction under division (B) of section 323.152 of the Revised 507
Code for the preceding year, and is granted the reduction, the 508
person also shall receive the reduction under this section for 509
the preceding year. The county auditor shall credit the amount 510
of the reduction against the person's current year taxes, and 511
shall include the amount of the reduction in the amount 512
certified to the board of county commissioners under division 513
(D) of this section. 514

Sec. 4503.06. (A) The owner of each manufactured or mobile 515
home that has acquired situs in this state shall pay either a 516
real property tax pursuant to Title LVII of the Revised Code or 517
a manufactured home tax pursuant to division (C) of this 518
section. 519

(B) The owner of a manufactured or mobile home shall pay 520
real property taxes if either of the following applies: 521

(1) The manufactured or mobile home acquired situs in the 522
state or ownership in the home was transferred on or after 523
January 1, 2000, and all of the following apply: 524

(a) The home is affixed to a permanent foundation as 525
defined in division (C)(5) of section 3781.06 of the Revised 526
Code. 527

(b) The home is located on land that is owned by the owner 528
of the home. 529

(c) The certificate of title has been inactivated by the 530
clerk of the court of common pleas that issued it, pursuant to 531
division (H) of section 4505.11 of the Revised Code. 532

(2) The manufactured or mobile home acquired situs in the 533
state or ownership in the home was transferred before January 1, 534
2000, and all of the following apply: 535

(a) The home is affixed to a permanent foundation as 536
defined in division (C) (5) of section 3781.06 of the Revised 537
Code. 538

(b) The home is located on land that is owned by the owner 539
of the home. 540

(c) The owner of the home has elected to have the home 541
taxed as real property and, pursuant to section 4505.11 of the 542
Revised Code, has surrendered the certificate of title to the 543
auditor of the county containing the taxing district in which 544
the home has its situs, together with proof that all taxes have 545
been paid. 546

(d) The county auditor has placed the home on the real 547
property tax list and delivered the certificate of title to the 548
clerk of the court of common pleas that issued it and the clerk 549
has inactivated the certificate. 550

(C) (1) Any mobile or manufactured home that is not taxed 551
as real property as provided in division (B) of this section is 552
subject to an annual manufactured home tax, payable by the 553
owner, for locating the home in this state. The tax as levied in 554
this section is for the purpose of supplementing the general 555
revenue funds of the local subdivisions in which the home has 556
its situs pursuant to this section. 557

(2) The year for which the manufactured home tax is levied 558

commences on the first day of January and ends on the following 559
thirty-first day of December. The state shall have the first 560
lien on any manufactured or mobile home on the list for the 561
amount of taxes, penalties, and interest charged against the 562
owner of the home under this section. The lien of the state for 563
the tax for a year shall attach on the first day of January to a 564
home that has acquired situs on that date. The lien for a home 565
that has not acquired situs on the first day of January, but 566
that acquires situs during the year, shall attach on the next 567
first day of January. The lien shall continue until the tax, 568
including any penalty or interest, is paid. 569

(3) (a) The situs of a manufactured or mobile home located 570
in this state on the first day of January is the local taxing 571
district in which the home is located on that date. 572

(b) The situs of a manufactured or mobile home not located 573
in this state on the first day of January, but located in this 574
state subsequent to that date, is the local taxing district in 575
which the home is located thirty days after it is acquired or 576
first enters this state. 577

(4) The tax is collected by and paid to the county 578
treasurer of the county containing the taxing district in which 579
the home has its situs. 580

(D) The manufactured home tax shall be computed and 581
assessed by the county auditor of the county containing the 582
taxing district in which the home has its situs as follows: 583

(1) On a home that acquired situs in this state prior to 584
January 1, 2000: 585

(a) By multiplying the assessable value of the home by the 586
tax rate of the taxing district in which the home has its situs, 587

and deducting from the product thus obtained any reduction 588
authorized under section 4503.065 or 4503.0612 of the Revised 589
Code. The tax levied under this formula shall not be less than 590
thirty-six dollars, unless the home qualifies for a reduction in 591
assessable value under section 4503.065 or 4503.0612 of the 592
Revised Code, in which case there shall be no minimum tax and 593
the tax shall be the amount calculated under this division. 594

(b) The assessable value of the home shall be forty per 595
cent of the amount arrived at by the following computation: 596

(i) If the cost to the owner, or market value at time of 597
purchase, whichever is greater, of the home includes the 598
furnishings and equipment, such cost or market value shall be 599
multiplied according to the following schedule: 600

601

	1	2	3
A	For the first calendar year in which the home is owned by the current owner	x	80%
B	2nd calendar year	x	75%
C	3rd "	x	70%
D	4th "	x	65%
E	5th "	x	60%
F	6th "	x	55%
G	7th "	x	50%
H	8th "	x	45%

I	9th "	x	40%
J	10th and each year thereafter	x	35%

The first calendar year means any period between the first 602
day of January and the thirty-first day of December of the first 603
year. 604

(ii) If the cost to the owner, or market value at the time 605
of purchase, whichever is greater, of the home does not include 606
the furnishings and equipment, such cost or market value shall 607
be multiplied according to the following schedule: 608
609

	1	2	3
A	For the first calendar year in which the home is owned by the current owner	x	95%
B	2nd calendar year	x	90%
C	3rd "	x	85%
D	4th "	x	80%
E	5th "	x	75%
F	6th "	x	70%
G	7th "	x	65%
H	8th "	x	60%
I	9th "	x	55%
J	10th and each year thereafter	x	50%

The first calendar year means any period between the first 610
day of January and the thirty-first day of December of the first 611
year. 612

(2) On a home in which ownership was transferred or that 613
first acquired situs in this state on or after January 1, 2000: 614

(a) By multiplying the assessable value of the home by the 615
effective tax rate, as defined in section 323.08 of the Revised 616
Code, for residential real property of the taxing district in 617
which the home has its situs, and deducting from the product 618
thus obtained the reductions required or authorized under 619
~~section 319.302,~~ division (B) of section 323.152, or section 620
319.302, 4503.065, or 4503.0612 of the Revised Code. 621

(b) The assessable value of the home shall be thirty-five 622
per cent of its true value as determined under division (L) of 623
this section. 624

(3) On or before the fifteenth day of January each year, 625
the county auditor shall record the assessable value and the 626
amount of tax on the manufactured or mobile home on the tax list 627
and deliver a duplicate of the list to the county treasurer. In 628
the case of an emergency as defined in section 323.17 of the 629
Revised Code, the tax commissioner, by journal entry, may extend 630
the times for delivery of the duplicate for an additional 631
fifteen days upon receiving a written application from the 632
county auditor regarding an extension for the delivery of the 633
duplicate, or from the county treasurer regarding an extension 634
of the time for the billing and collection of taxes. The 635
application shall contain a statement describing the emergency 636
that will cause the unavoidable delay and must be received by 637
the tax commissioner on or before the last day of the month 638
preceding the day delivery of the duplicate is otherwise 639

required. When an extension is granted for delivery of the 640
duplicate, the time period for payment of taxes shall be 641
extended for a like period of time. When a delay in the closing 642
of a tax collection period becomes unavoidable, the tax 643
commissioner, upon application by the county auditor and county 644
treasurer, may order the time for payment of taxes to be 645
extended if the tax commissioner determines that penalties have 646
accrued or would otherwise accrue for reasons beyond the control 647
of the taxpayers of the county. The order shall prescribe the 648
final extended date for payment of taxes for that collection 649
period. 650

(4) After January 1, 1999, the owner of a manufactured or 651
mobile home taxed pursuant to division (D)(1) of this section 652
may elect to have the home taxed pursuant to division (D)(2) of 653
this section by filing a written request with the county auditor 654
of the taxing district in which the home is located on or before 655
the first day of December of any year. Upon the filing of the 656
request, the county auditor shall determine whether all taxes 657
levied under division (D)(1) of this section have been paid, and 658
if those taxes have been paid, the county auditor shall tax the 659
manufactured or mobile home pursuant to division (D)(2) of this 660
section commencing in the next tax year. 661

(5) A manufactured or mobile home that acquired situs in 662
this state prior to January 1, 2000, shall be taxed pursuant to 663
division (D)(2) of this section if no manufactured home tax had 664
been paid for the home and the home was not exempted from 665
taxation pursuant to division (E) of this section for the year 666
for which the taxes were not paid. 667

(6) (a) Immediately upon receipt of any manufactured home 668
tax duplicate from the county auditor, but not less than twenty 669

days prior to the last date on which the first one-half taxes 670
may be paid without penalty as prescribed in division (F) of 671
this section, the county treasurer shall cause to be prepared 672
and mailed or delivered to each person charged on that duplicate 673
with taxes, or to an agent designated by such person, the tax 674
bill prescribed by the tax commissioner under division (D) (7) of 675
this section. When taxes are paid by installments, the county 676
treasurer shall mail or deliver to each person charged on such 677
duplicate or the agent designated by that person a second tax 678
bill showing the amount due at the time of the second tax 679
collection. The second half tax bill shall be mailed or 680
delivered at least twenty days prior to the close of the second 681
half tax collection period. A change in the mailing address, 682
electronic mail address, or telephone number of any tax bill 683
shall be made in writing to the county treasurer. Failure to 684
receive a bill required by this section does not excuse failure 685
or delay to pay any taxes shown on the bill or, except as 686
provided in division (B) (1) of section 5715.39 of the Revised 687
Code, avoid any penalty, interest, or charge for such delay. 688

A policy adopted by a county treasurer under division (A) 689
(2) of section 323.13 of the Revised Code shall also allow any 690
person required to receive a tax bill under division (D) (6) (a) 691
of this section to request electronic delivery of that tax bill 692
in the same manner. A person may rescind such a request in the 693
same manner as a request made under division (A) (2) of section 694
323.13 of the Revised Code. The request shall terminate upon a 695
change in the name of the person charged with the taxes pursuant 696
to section 4503.061 of the Revised Code. 697

(b) After delivery of the copy of the delinquent 698
manufactured home tax list under division (H) of this section, 699
the county treasurer may prepare and mail to each person in 700

whose name a home is listed an additional tax bill showing the 701
total amount of delinquent taxes charged against the home as 702
shown on the list. The tax bill shall include a notice that the 703
interest charge prescribed by division (G) of this section has 704
begun to accrue. 705

(7) Each tax bill prepared and mailed or delivered under 706
division (D) (6) of this section shall be in the form and contain 707
the information required by the tax commissioner. The 708
commissioner may prescribe different forms for each county and 709
may authorize the county auditor to make up tax bills and tax 710
receipts to be used by the county treasurer. The tax bill shall 711
not contain or be mailed or delivered with any information or 712
material that is not required by this section or that is not 713
authorized by section 321.45 of the Revised Code or by the tax 714
commissioner. In addition to the information required by the 715
commissioner, each tax bill shall contain the following 716
information: 717

(a) The taxes levied and the taxes charged and payable 718
against the manufactured or mobile home; 719

(b) The following notice: "Notice: If the taxes are not 720
paid within sixty days after the county auditor delivers the 721
delinquent manufactured home tax list to the county treasurer, 722
you and your home may be subject to collection proceedings for 723
tax delinquency." Failure to provide such notice has no effect 724
upon the validity of any tax judgment to which a home may be 725
subjected. 726

(c) In the case of manufactured or mobile homes taxed 727
under division (D) (2) of this section, the following additional 728
information: 729

(i) The effective tax rate. The words "effective tax rate" 730
shall appear in boldface type. 731

(ii) The following notice: "Notice: If the taxes charged 732
against this home have been reduced by the 2-1/2 per cent tax 733
reduction for residences occupied by the owner but the home is 734
not a residence occupied by the owner, the owner must notify the 735
county auditor's office not later than March 31 of the year for 736
which the taxes are due. Failure to do so may result in the 737
owner being convicted of a fourth degree misdemeanor, which is 738
punishable by imprisonment up to 30 days, a fine up to \$250, or 739
both, and in the owner having to repay the amount by which the 740
taxes were erroneously or illegally reduced, plus any interest 741
that may apply. 742

If the taxes charged against this home have not been 743
reduced by the 2-1/2 per cent tax reduction and the home is a 744
residence occupied by the owner, the home may qualify for the 745
tax reduction. To obtain an application for the tax reduction or 746
further information, the owner may contact the county auditor's 747
office at _____ (insert the address and telephone number of 748
the county auditor's office)." 749

(E) (1) A manufactured or mobile home is not subject to 750
this section when any of the following applies: 751

(a) It is taxable as personal property pursuant to section 752
5709.01 of the Revised Code. Any manufactured or mobile home 753
that is used as a residence shall be subject to this section and 754
shall not be taxable as personal property pursuant to section 755
5709.01 of the Revised Code. 756

(b) It bears a license plate issued by any state other 757
than this state unless the home is in this state in excess of an 758

accumulative period of thirty days in any calendar year. 759

(c) The annual tax has been paid on the home in this state 760
for the current year. 761

(d) The tax commissioner has determined, pursuant to 762
section 5715.27 of the Revised Code, that the property is exempt 763
from taxation, or would be exempt from taxation under Chapter 764
5709. of the Revised Code if it were classified as real 765
property. 766

(2) A travel trailer or park trailer, as these terms are 767
defined in section 4501.01 of the Revised Code, is not subject 768
to this section if it is unused or unoccupied and stored at the 769
owner's normal place of residence or at a recognized storage 770
facility. 771

(3) A travel trailer or park trailer, as these terms are 772
defined in section 4501.01 of the Revised Code, is subject to 773
this section and shall be taxed as a manufactured or mobile home 774
if it has a situs longer than thirty days in one location and is 775
connected to existing utilities, unless either of the following 776
applies: 777

(a) The situs is in a state facility or a camping or park 778
area as defined in division (C), (Q), (S), or (V) of section 779
3729.01 of the Revised Code. 780

(b) The situs is in a camping or park area that is a tract 781
of land that has been limited to recreational use by deed or 782
zoning restrictions and subdivided for sale of five or more 783
individual lots for the express or implied purpose of occupancy 784
by either self-contained recreational vehicles as defined in 785
division (T) of section 3729.01 of the Revised Code or by 786
dependent recreational vehicles as defined in division (D) of 787

section 3729.01 of the Revised Code. 788

(F) Except as provided in division (D) (3) of this section, 789
the manufactured home tax is due and payable as follows: 790

(1) When a manufactured or mobile home has a situs in this 791
state, as provided in this section, on the first day of January, 792
one-half of the amount of the tax is due and payable on or 793
before the first day of March and the balance is due and payable 794
on or before the thirty-first day of July. At the option of the 795
owner of the home, the tax for the entire year may be paid in 796
full on the first day of March. 797

(2) When a manufactured or mobile home first acquires a 798
situs in this state after the first day of January, no tax is 799
due and payable for that year. 800

(G) (1) (a) Except as otherwise provided in division (G) (1) 801
(b) of this section, if one-half of the current taxes charged 802
under this section against a manufactured or mobile home, 803
together with the full amount of any delinquent taxes, are not 804
paid on or before the first day of March in that year, or on or 805
before the last day for such payment as extended pursuant to 806
section 4503.063 of the Revised Code, a penalty of ten per cent 807
shall be charged against the unpaid balance of such half of the 808
current taxes. If the total amount of all such taxes is not paid 809
on or before the thirty-first day of July, next thereafter, or 810
on or before the last day for payment as extended pursuant to 811
section 4503.063 of the Revised Code, a like penalty shall be 812
charged on the balance of the total amount of the unpaid current 813
taxes. 814

(b) After a valid delinquent tax contract that includes 815
unpaid current taxes from a first-half collection period 816

described in division (F) of this section has been entered into 817
under section 323.31 of the Revised Code, no ten per cent 818
penalty shall be charged against such taxes after the second- 819
half collection period while the delinquent tax contract remains 820
in effect. On the day a delinquent tax contract becomes void, 821
the ten per cent penalty shall be charged against such taxes and 822
shall equal the amount of penalty that would have been charged 823
against unpaid current taxes outstanding on the date on which 824
the second-half penalty would have been charged thereon under 825
division (G) (1) (a) of this section if the contract had not been 826
in effect. 827

(2) (a) On the first day of the month following the last 828
day the second installment of taxes may be paid without penalty 829
beginning in 2000, interest shall be charged against and 830
computed on all delinquent taxes other than the current taxes 831
that became delinquent taxes at the close of the last day such 832
second installment could be paid without penalty. The charge 833
shall be for interest that accrued during the period that began 834
on the preceding first day of December and ended on the last day 835
of the month that included the last date such second installment 836
could be paid without penalty. The interest shall be computed at 837
the rate per annum prescribed by section 5703.47 of the Revised 838
Code and shall be entered as a separate item on the delinquent 839
manufactured home tax list compiled under division (H) of this 840
section. 841

(b) On the first day of December beginning in 2000, the 842
interest shall be charged against and computed on all delinquent 843
taxes. The charge shall be for interest that accrued during the 844
period that began on the first day of the month following the 845
last date prescribed for the payment of the second installment 846
of taxes in the current year and ended on the immediately 847

preceding last day of November. The interest shall be computed 848
at the rate per annum prescribed by section 5703.47 of the 849
Revised Code and shall be entered as a separate item on the 850
delinquent manufactured home tax list. 851

(c) After a valid undertaking has been entered into for 852
the payment of any delinquent taxes, no interest shall be 853
charged against such delinquent taxes while the undertaking 854
remains in effect in compliance with section 323.31 of the 855
Revised Code. If a valid undertaking becomes void, interest 856
shall be charged against the delinquent taxes for the periods 857
that interest was not permitted to be charged while the 858
undertaking was in effect. The interest shall be charged on the 859
day the undertaking becomes void and shall equal the amount of 860
interest that would have been charged against the unpaid 861
delinquent taxes outstanding on the dates on which interest 862
would have been charged thereon under divisions (G) (1) and (2) 863
of this section had the undertaking not been in effect. 864

(3) If the full amount of the taxes due at either of the 865
times prescribed by division (F) of this section is paid within 866
ten days after such time, the county treasurer shall waive the 867
collection of and the county auditor shall remit one-half of the 868
penalty provided for in this division for failure to make that 869
payment by the prescribed time. 870

(4) The treasurer shall compile and deliver to the county 871
auditor a list of all tax payments the treasurer has received as 872
provided in division (G) (3) of this section. The list shall 873
include any information required by the auditor for the 874
remission of the penalties waived by the treasurer. The taxes so 875
collected shall be included in the settlement next succeeding 876
the settlement then in process. 877

(H) (1) The county auditor shall compile annually a 878
"delinquent manufactured home tax list" consisting of homes the 879
county treasurer's records indicate have taxes that were not 880
paid within the time prescribed by divisions (D) (3) and (F) of 881
this section, have taxes that remain unpaid from prior years, or 882
have unpaid tax penalties or interest that have been assessed. 883

(2) Within thirty days after the settlement under division 884
(H) (2) of section 321.24 of the Revised Code, the county auditor 885
shall deliver a copy of the delinquent manufactured home tax 886
list to the county treasurer. The auditor shall update and 887
publish the delinquent manufactured home tax list annually in 888
the same manner as delinquent real property tax lists are 889
published. The county auditor may apportion the cost of 890
publishing the list among taxing districts in proportion to the 891
amount of delinquent manufactured home taxes so published that 892
each taxing district is entitled to receive upon collection of 893
those taxes, or the county auditor may charge the owner of a 894
home on the list a flat fee established under section 319.54 of 895
the Revised Code for the cost of publishing the list and, if the 896
fee is not paid, may place the fee upon the delinquent 897
manufactured home tax list as a lien on the listed home, to be 898
collected as other manufactured home taxes. 899

(3) When taxes, penalties, or interest are charged against 900
a person on the delinquent manufactured home tax list and are 901
not paid within sixty days after the list is delivered to the 902
county treasurer, the county treasurer shall, in addition to any 903
other remedy provided by law for the collection of taxes, 904
penalties, and interest, enforce collection of such taxes, 905
penalties, and interest by civil action in the name of the 906
treasurer against the owner for the recovery of the unpaid taxes 907
following the procedures for the recovery of delinquent real 908

property taxes in sections 323.25 to 323.28 of the Revised Code. 909
The action may be brought in municipal or county court, provided 910
the amount charged does not exceed the monetary limitations for 911
original jurisdiction for civil actions in those courts. 912

It is sufficient, having made proper parties to the suit, 913
for the county treasurer to allege in the treasurer's bill of 914
particulars or petition that the taxes stand chargeable on the 915
books of the county treasurer against such person, that they are 916
due and unpaid, and that such person is indebted in the amount 917
of taxes appearing to be due the county. The treasurer need not 918
set forth any other matter relating thereto. If it is found on 919
the trial of the action that the person is indebted to the 920
state, judgment shall be rendered in favor of the county 921
treasurer prosecuting the action. The judgment debtor is not 922
entitled to the benefit of any law for stay of execution or 923
exemption of property from levy or sale on execution in the 924
enforcement of the judgment. 925

Upon the filing of an entry of confirmation of sale or an 926
order of forfeiture in a proceeding brought under this division, 927
title to the manufactured or mobile home shall be in the 928
purchaser. The clerk of courts shall issue a certificate of 929
title to the purchaser upon presentation of proof of filing of 930
the entry of confirmation or order and, in the case of a 931
forfeiture, presentation of the county auditor's certificate of 932
sale. 933

(I) The total amount of taxes collected shall be 934
distributed in the following manner: four per cent shall be 935
allowed as compensation to the county auditor for the county 936
auditor's service in assessing the taxes; two per cent shall be 937
allowed as compensation to the county treasurer for the services 938

the county treasurer renders as a result of the tax levied by 939
this section. Such amounts shall be paid into the county 940
treasury, to the credit of the county general revenue fund, on 941
the warrant of the county auditor. Fees to be paid to the credit 942
of the real estate assessment fund shall be collected pursuant 943
to division (C) of section 319.54 of the Revised Code and paid 944
into the county treasury, on the warrant of the county auditor. 945
The balance of the taxes collected shall be distributed among 946
the taxing subdivisions of the county in which the taxes are 947
collected and paid in the same proportions that the amount of 948
manufactured home tax levied by each taxing subdivision of the 949
county in the current tax year bears to the amount of such tax 950
levied by all such subdivisions in the county in the current tax 951
year. The taxes levied and revenues collected under this section 952
shall be in lieu of any general property tax and any tax levied 953
with respect to the privilege of using or occupying a 954
manufactured or mobile home in this state except as provided in 955
sections 4503.04 and 5741.02 of the Revised Code. 956

(J) An agreement to purchase or a bill of sale for a 957
manufactured home shall show whether or not the furnishings and 958
equipment are included in the purchase price. 959

(K) If the county treasurer and the county prosecuting 960
attorney agree that an item charged on the delinquent 961
manufactured home tax list is uncollectible, they shall certify 962
that determination and the reasons to the county board of 963
revision. If the board determines the amount is uncollectible, 964
it shall certify its determination to the county auditor, who 965
shall strike the item from the list. 966

(L) (1) The county auditor shall appraise at its true value 967
any manufactured or mobile home in which ownership is 968

transferred or which first acquires situs in this state on or 969
after January 1, 2000, and any manufactured or mobile home the 970
owner of which has elected, under division (D) (4) of this 971
section, to have the home taxed under division (D) (2) of this 972
section. The true value shall include the value of the home, any 973
additions, and any fixtures, but not any furnishings in the 974
home. In determining the true value of a manufactured or mobile 975
home, the auditor shall consider all facts and circumstances 976
relating to the value of the home, including its age, its 977
capacity to function as a residence, any obsolete 978
characteristics, and other factors that may tend to prove its 979
true value. 980

(2) (a) If a manufactured or mobile home has been the 981
subject of an arm's length sale between a willing seller and a 982
willing buyer within a reasonable length of time prior to the 983
determination of true value, the county auditor shall consider 984
the sale price of the home to be the true value for taxation 985
purposes. 986

(b) The sale price in an arm's length transaction between 987
a willing seller and a willing buyer shall not be considered the 988
true value of the home if either of the following occurred after 989
the sale: 990

(i) The home has lost value due to a casualty. 991

(ii) An addition or fixture has been added to the home. 992

(3) The county auditor shall have each home viewed and 993
appraised at least once in each six-year period in the same year 994
in which real property in the county is appraised pursuant to 995
Chapter 5713. of the Revised Code, and shall update the 996
appraised values in the third calendar year following the 997

appraisal. The person viewing or appraising a home may enter the 998
home to determine by actual view any additions or fixtures that 999
have been added since the last appraisal. In conducting the 1000
appraisals and establishing the true value, the auditor shall 1001
follow the procedures set forth for appraising real property in 1002
sections 5713.01 and 5713.03 of the Revised Code. 1003

(4) The county auditor shall place the true value of each 1004
home on the manufactured home tax list upon completion of an 1005
appraisal. 1006

(5) (a) If the county auditor changes the true value of a 1007
home, the auditor shall notify the owner of the home in writing, 1008
delivered by mail or in person. The notice shall be given at 1009
least thirty days prior to the issuance of any tax bill that 1010
reflects the change. Failure to receive the notice does not 1011
invalidate any proceeding under this section. 1012

(b) Any owner of a home or any other person or party that 1013
would be authorized to file a complaint under division (A) of 1014
section 5715.19 of the Revised Code if the home was real 1015
property may file a complaint against the true value of the home 1016
as appraised under this section. The complaint shall be filed 1017
with the county auditor on or before the thirty-first day of 1018
March of the current tax year or the date of closing of the 1019
collection for the first half of manufactured home taxes for the 1020
current tax year, whichever is later. The auditor shall present 1021
to the county board of revision all complaints filed with the 1022
auditor under this section. The board shall hear and investigate 1023
the complaint and may take action on it as provided under 1024
sections 5715.11 to 5715.19 of the Revised Code. 1025

(c) If the county board of revision determines, pursuant 1026
to a complaint against the valuation of a manufactured or mobile 1027

home filed under this section, that the amount of taxes, 1028
assessments, or other charges paid was in excess of the amount 1029
due based on the valuation as finally determined, then the 1030
overpayment shall be refunded in the manner prescribed in 1031
section 5715.22 of the Revised Code. 1032

(d) Payment of all or part of a tax under this section for 1033
any year for which a complaint is pending before the county 1034
board of revision does not abate the complaint or in any way 1035
affect the hearing and determination thereof. 1036

(M) If the county auditor determines that any tax or other 1037
charge or any part thereof has been erroneously charged as a 1038
result of a clerical error as defined in section 319.35 of the 1039
Revised Code, the county auditor shall call the attention of the 1040
county board of revision to the erroneous charges. If the board 1041
finds that the taxes or other charges have been erroneously 1042
charged or collected, it shall certify the finding to the 1043
auditor. Upon receipt of the certification, the auditor shall 1044
remove the erroneous charges on the manufactured home tax list 1045
or delinquent manufactured home tax list in the same manner as 1046
is prescribed in section 319.35 of the Revised Code for 1047
erroneous charges against real property, and refund any 1048
erroneous charges that have been collected, with interest, in 1049
the same manner as is prescribed in section 319.36 of the 1050
Revised Code for erroneous charges against real property. 1051

(N) As used in this section and section 4503.061 of the 1052
Revised Code: 1053

(1) "Manufactured home taxes" includes taxes, penalties, 1054
and interest charged under division (C) or (G) of this section 1055
and any penalties charged under division (G) or (H) (5) of 1056
section 4503.061 of the Revised Code. 1057

(2) "Current taxes" means all manufactured home taxes charged against a manufactured or mobile home that have not appeared on the manufactured home tax list for any prior year. Current taxes become delinquent taxes if they remain unpaid after the last day prescribed for payment of the second installment of current taxes without penalty, whether or not they have been certified delinquent.

(3) "Delinquent taxes" means:

(a) Any manufactured home taxes that were charged against a manufactured or mobile home for a prior year, including any penalties or interest charged for a prior year and the costs of publication under division (H) (2) of this section, and that remain unpaid;

(b) Any current manufactured home taxes charged against a manufactured or mobile home that remain unpaid after the last day prescribed for payment of the second installment of current taxes without penalty, whether or not they have been certified delinquent, including any penalties or interest and the costs of publication under division (H) (2) of this section.

Sec. 4503.066. (A) (1) To obtain a tax reduction under section 4503.065 or 4503.0612 of the Revised Code, the owner of the home shall file an application with the county auditor of the county in which the home is located. An application for reduction in taxes based upon a physical disability shall be accompanied by a certificate signed by a physician, and an application for reduction in taxes based upon a mental disability shall be accompanied by a certificate signed by a physician or psychologist licensed to practice in this state. The certificate shall attest to the fact that the applicant is permanently and totally disabled, shall be in a form that the

department of taxation requires, and shall include the 1088
definition of totally and permanently disabled as set forth in 1089
section 4503.064 of the Revised Code. An application for 1090
reduction in taxes based upon a disability certified as 1091
permanent and total by a state or federal agency having the 1092
function of so classifying persons shall be accompanied by a 1093
certificate from that agency. 1094

An application by a disabled veteran or the surviving 1095
spouse of a disabled veteran for the reduction under division 1096
(B) (1) or (2) of section 4503.065 of the Revised Code shall be 1097
accompanied by a letter or other written confirmation from the 1098
United States department of veterans affairs, or its predecessor 1099
or successor agency, showing that the veteran qualifies as a 1100
disabled veteran. 1101

An application by the surviving spouse of a public service 1102
officer killed in the line of duty for the reduction under 1103
division (C) of section 4503.065 of the Revised Code shall be 1104
accompanied by a letter or other written confirmation from an 1105
officer or employee of the board of trustees of a retirement or 1106
pension fund in this state or another state or from the chief or 1107
other chief executive of the department, agency, or other 1108
employer for which the public service officer served when killed 1109
in the line of duty affirming that the public service officer 1110
was killed in the line of duty. 1111

An application for a reduction under section 4503.0612 of 1112
the Revised Code shall be accompanied by documentation 1113
sufficient to prove that the applicant meets all qualifications 1114
for that reduction. 1115

(2) Each application shall constitute a continuing 1116
application for a reduction in taxes for each year in which the 1117

manufactured or mobile home is occupied by the applicant. 1118
Failure to receive a new application or notification under 1119
division (B) of this section after an application for reduction 1120
has been approved is prima-facie evidence that the original 1121
applicant is entitled to the reduction calculated on the basis 1122
of the information contained in the original application. The 1123
original application and any subsequent application shall be in 1124
the form of a signed statement and shall be filed on or before 1125
the thirty-first day of December of the year preceding the year 1126
for which the reduction is sought. The statement shall be on a 1127
form, devised and supplied by the tax commissioner, that shall 1128
require no more information than is necessary to establish the 1129
applicant's eligibility for the reduction in taxes and the 1130
amount of the reduction to which the applicant is entitled. The 1131
form shall contain a statement that signing such application 1132
constitutes a delegation of authority by the applicant to the 1133
tax commissioner or the county auditor, individually or in 1134
consultation with each other, to examine any tax or financial 1135
records that relate to the income of the applicant as stated on 1136
the application for the purpose of determining eligibility 1137
under, or possible violation of, division (C) or (D) of this 1138
section. The form also shall contain a statement that conviction 1139
of willfully falsifying information to obtain a reduction in 1140
taxes or failing to comply with division (B) of this section 1141
shall result in the revocation of the right to the reduction for 1142
a period of three years. 1143

(3) A late application for a reduction in taxes for the 1144
year preceding the year for which an original application is 1145
filed may be filed with an original application. If the auditor 1146
determines that the information contained in the late 1147
application is correct, the auditor shall determine both the 1148

amount of the reduction in taxes to which the applicant would 1149
have been entitled for the current tax year had the application 1150
been timely filed and approved in the preceding year, and the 1151
amount the taxes levied under section 4503.06 of the Revised 1152
Code for the current year would have been reduced as a result of 1153
the reduction. When an applicant is permanently and totally 1154
disabled on the first day of January of the year in which the 1155
applicant files a late application, the auditor, in making the 1156
determination of the amounts of the reduction in taxes under 1157
division (A) (3) of this section, is not required to determine 1158
that the applicant was permanently and totally disabled on the 1159
first day of January of the preceding year. 1160

The amount of the reduction in taxes pursuant to a late 1161
application shall be treated as an overpayment of taxes by the 1162
applicant. The auditor shall credit the amount of the 1163
overpayment against the amount of the taxes or penalties then 1164
due from the applicant, and, at the next succeeding settlement, 1165
the amount of the credit shall be deducted from the amount of 1166
any taxes or penalties distributable to the county or any taxing 1167
unit in the county in the same proportions that the amount of 1168
manufactured home tax levied by the county or each taxing unit 1169
in the county in the current tax year bears to the amount of 1170
such tax levied by the county and all such units in the county 1171
in the current tax year. If, after the credit has been made, 1172
there remains a balance of the overpayment, or if there are no 1173
taxes or penalties due from the applicant, the auditor shall 1174
refund that balance to the applicant by a warrant drawn on the 1175
county treasurer in favor of the applicant. The treasurer shall 1176
pay the warrant from the general fund of the county. If there is 1177
insufficient money in the general fund to make the payment, the 1178
treasurer shall pay the warrant out of any undivided 1179

manufactured or mobile home taxes subsequently received by the 1180
treasurer for distribution to the county or taxing district in 1181
the county that received the benefit of the overpaid taxes, in 1182
proportion to the benefits previously received, and the amount 1183
paid from the undivided funds shall be deducted from the money 1184
otherwise distributable to the county or taxing district in the 1185
county at the next or any succeeding distribution. At the next 1186
or any succeeding distribution after making the refund, the 1187
treasurer shall reimburse the general fund for any payment made 1188
from that fund by deducting the amount of that payment from the 1189
money distributable to the county or other taxing unit in the 1190
county that has received the benefit of the taxes, in proportion 1191
to the benefits previously received. On the second Monday in 1192
September of each year, the county auditor shall certify the 1193
total amount of the reductions in taxes made in the current year 1194
under division (A) (3) of this section to the tax commissioner 1195
who shall treat that amount as a reduction in taxes for the 1196
current tax year and shall make reimbursement to the county of 1197
that amount in the manner prescribed in section 4503.068 of the 1198
Revised Code, from moneys appropriated for that purpose. 1199

(B) (1) If in any year for which an application for 1200
reduction in taxes has been approved the owner no longer 1201
qualifies for the reduction, the owner shall notify the county 1202
auditor that the owner is not qualified for a reduction in 1203
taxes. 1204

(2) If the county auditor or county treasurer discovers 1205
that an owner not entitled to the reduction in manufactured home 1206
taxes under section 4503.065 or 4503.0612 of the Revised Code 1207
failed to notify the county auditor as required by division (B) 1208
(1) of this section, a charge shall be imposed against the 1209
manufactured or mobile home in the amount by which taxes were 1210

reduced under that section for each tax year the county auditor 1211
ascertains that the manufactured or mobile home was not entitled 1212
to the reduction and was owned by the current owner. Interest 1213
shall accrue in the manner prescribed by division (G) (2) of 1214
section 4503.06 of the Revised Code on the amount by which taxes 1215
were reduced for each such tax year as if the reduction became 1216
delinquent taxes at the close of the last day the second 1217
installment of taxes for that tax year could be paid without 1218
penalty. The county auditor shall notify the owner, by ordinary 1219
mail, of the charge, of the owner's right to appeal the charge, 1220
and of the manner in which the owner may appeal. The owner may 1221
appeal the imposition of the charge and interest by filing an 1222
appeal with the county board of revision not later than the last 1223
day prescribed for payment of manufactured home taxes under 1224
section 4503.06 of the Revised Code following receipt of the 1225
notice and occurring at least ninety days after receipt of the 1226
notice. The appeal shall be treated in the same manner as a 1227
complaint relating to the valuation or assessment of 1228
manufactured or mobile homes under section 5715.19 of the 1229
Revised Code. The charge and any interest shall be collected as 1230
other delinquent taxes. 1231

(3) During January of each year, the county auditor shall 1232
furnish each person whose application for reduction has been 1233
approved, by ordinary mail, a form on which to report any 1234
changes in total income, ownership, occupancy, disability, and 1235
other information earlier furnished the auditor relative to the 1236
application. The form shall be completed and returned to the 1237
auditor not later than the thirty-first day of December if the 1238
changes would affect the person's eligibility for the reduction. 1239

(C) No person shall knowingly make a false statement for 1240
the purpose of obtaining a reduction in taxes under section 1241

4503.065 or 4503.0612 of the Revised Code. 1242

(D) No person shall knowingly fail to notify the county 1243
auditor of any change required by division (B) of this section 1244
that has the effect of maintaining or securing a reduction in 1245
taxes under section 4503.065 or 4503.0612 of the Revised Code. 1246

(E) No person shall knowingly make a false statement or 1247
certification attesting to any person's physical or mental 1248
condition for purposes of qualifying such person for tax relief 1249
pursuant to sections 4503.064 to 4503.069 or section 4503.0612 1250
of the Revised Code. 1251

(F) Whoever violates division (C), (D), or (E) of this 1252
section is guilty of a misdemeanor of the fourth degree. 1253

Sec. 4503.067. The county auditor shall approve or deny an 1254
application for reduction under section 4503.065 or 4503.0612 of 1255
the Revised Code and shall so notify the applicant not later 1256
than the first Monday in October. Notification shall be provided 1257
on a form prescribed by the tax commissioner. If a person 1258
believes that the person's application for reduction in taxes 1259
has been improperly denied or is for less than that to which the 1260
person is entitled, the person may file an appeal with the 1261
county board of revision no later than the thirty-first day of 1262
January of the following calendar year. The appeal shall be 1263
treated in the same manner as a complaint relating to the 1264
valuation or assessment of real property under Chapter 5715. of 1265
the Revised Code. 1266

Sec. 4503.068. On or before the second Monday in September 1267
of each year, the county treasurer shall total the amount by 1268
which the manufactured home taxes levied in that year were 1269
reduced pursuant to ~~section~~ sections 4503.065 and 4503.0612 of 1270

the Revised Code, and certify that amount to the tax 1271
commissioner. Within ninety days of the receipt of the 1272
certification, the commissioner shall provide for payment to the 1273
county treasurer, from the general revenue fund, of the amount 1274
certified, which shall be credited upon receipt to the county's 1275
undivided income tax fund, and an amount equal to two per cent 1276
of the amount by which taxes were reduced, which shall be 1277
credited upon receipt to the county general fund as a payment to 1278
the county auditor and county treasurer for the costs of 1279
administering sections 4503.064 to 4503.069 of the Revised Code. 1280

Immediately upon receipt of funds into the county 1281
undivided income tax fund under this section, the county auditor 1282
shall distribute the amount among the taxing districts in the 1283
county as though it had been received as taxes under section 1284
4503.06 of the Revised Code from each person for whom taxes were 1285
reduced under ~~section~~ sections 4503.065 and 4503.0612 of the 1286
Revised Code. 1287

Sec. 4503.069. Each county treasurer and county auditor 1288
shall employ the assistants, clerks, and other employees 1289
necessary to carry out the duties imposed by sections 4503.064 1290
to 4503.069 and section 4503.0612 of the Revised Code. 1291

Sec. 4503.0610. (A) If a board of county commissioners 1292
adopts a resolution granting a partial real property tax 1293
exemption under section 323.158 of the Revised Code, it also 1294
shall adopt a resolution under this section granting a partial 1295
manufactured home tax exemption. The partial exemption shall 1296
take the form of a reduction each year in the manufactured home 1297
tax charged against each manufactured home in the county under 1298
section 4503.06 of the Revised Code, by the same percentage by 1299
which real property taxes were reduced for the preceding year in 1300

the resolution adopted under section 323.158 of the Revised 1301
Code. Upon adopting the resolution under this section, the board 1302
shall certify copies of it to the county auditor and the tax 1303
commissioner. 1304

(B) After complying with sections 4503.06 and 4503.065 of 1305
the Revised Code, the county auditor shall reduce the remaining 1306
sum to be levied against a manufactured home by the percentage 1307
called for in the resolution adopted under division (A) of this 1308
section. The auditor shall certify the amount of tax remaining 1309
after the reduction to the county treasurer for collection as 1310
the manufactured home tax charged and payable on the 1311
manufactured home, subject to any reduction authorized under 1312
section 4503.0612 of the Revised Code. 1313

(C) For each tax year, the county auditor shall certify to 1314
the board of county commissioners the total amount by which 1315
manufactured home taxes are reduced under this section. At the 1316
time of each semi-annual distribution of manufactured home taxes 1317
in the county, the board shall pay to the auditor one-half of 1318
that total amount. Upon receipt of the payment, the auditor 1319
shall distribute it among the various taxing districts in the 1320
county as though it had been levied and collected as 1321
manufactured home taxes. The board shall make the payment from 1322
the county general fund or from any other county revenue that 1323
may be used for that purpose. 1324

(D) If a board of county commissioners repeals a 1325
resolution adopted under section 323.158 of the Revised Code, it 1326
also shall repeal the resolution adopted under this section. 1327

Sec. 4503.0612. (A) As used in this section: 1328

(1) "Manufactured home taxes" means the amount of 1329

manufactured home taxes charged and payable as computed after 1330
any reductions under division (B) of section 323.152 of the 1331
Revised Code and sections 319.302, 4503.065, and 4503.0610 of 1332
the Revised Code. 1333

(2) "Homestead" has the same meaning as in section 323.151 1334
of the Revised Code and also includes a manufactured or mobile 1335
home that is owned and occupied as a home by an individual whose 1336
domicile is in this state. 1337

(3) "Sixty-five years of age or older" has the same 1338
meaning as in section 4503.064 of the Revised Code. 1339

(B) The manufactured home tax on a manufactured or mobile 1340
home that is paid pursuant to division (C) of section 4503.06 of 1341
the Revised Code and so much of the land surrounding it as is 1342
necessary for the use of the manufactured or mobile home as a 1343
home, provided the land is owned by the owner of the home, shall 1344
be reduced for each year for which an application for the 1345
reduction has been approved if all of the following requirements 1346
are met: 1347

(1) The manufactured or mobile home is owned and occupied 1348
as a home by an individual whose domicile is in this state; 1349

(2) That individual is sixty-five years of age or older. 1350

The reduction shall equal fifty per cent of the 1351
manufactured home taxes for the current tax year. The reduction 1352
shall not apply for the tax year in which title to the 1353
manufactured or mobile home is conveyed to another person. 1354

Section 2. That existing sections 323.152, 323.153, 1355
323.158, 4503.06, 4503.066, 4503.067, 4503.068, 4503.069, and 1356
4503.0610 of the Revised Code are hereby repealed. 1357

Section 3. The amendment by this act of sections 323.152, 1358
323.153, and 323.158 of the Revised Code applies to tax years 1359
ending on or after the effective date of this section, and the 1360
amendment or enactment by this act of sections 4503.06, 1361
4503.066, 4503.067, 4503.068, 4503.069, 4503.0610, and 4503.0612 1362
of the Revised Code applies to tax years beginning on or after 1363
that effective date. 1364

Section 4. Section 323.152 of the Revised Code is 1365
presented in this act as a composite of the section as amended 1366
by both H.B. 33 and S.B. 43 of the 135th General Assembly. The 1367
General Assembly, applying the principle stated in division (B) 1368
of section 1.52 of the Revised Code that amendments are to be 1369
harmonized if reasonably capable of simultaneous operation, 1370
finds that the composite is the resulting version of the section 1371
in effect prior to the effective date of the section as 1372
presented in this act. 1373