

**As Introduced**

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

**S. B. No. 215**

**Senator Blessing**

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To amend sections 323.152 and 4503.065 of the Revised Code to modify the calculation and eligibility criteria of the homestead exemption.

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

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

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

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

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

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

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

(b) Real property taxes on a homestead owned and occupied, 20  
or a homestead in a housing cooperative occupied, by a person to 21  
whom division (A) (1) of this section applies shall be reduced 22  
for each year for which an application for the reduction has 23  
been approved. The reduction shall equal one of the following 24  
amounts, as applicable to the person: 25

(i) If the person received a reduction under division (A) 26  
(1) of this section for tax year 2006, the greater of the 27  
reduction for that tax year or the amount computed under 28  
division (A) (1) (c) of this section; 29

(ii) If the person received, for any homestead, a 30  
reduction under division (A) (1) of this section for tax year 31  
2013 or under division (A) of section 4503.065 of the Revised 32  
Code for tax year 2014 or the person is the surviving spouse of 33  
such a person and the surviving spouse is at least fifty-nine 34  
years of age on the date the deceased spouse dies, the amount 35  
computed under division (A) (1) (c) of this section. 36

(iii) If the person is not described in division (A) (1) (b) 37  
(i) or (ii) of this section and the person's total income does 38  
not exceed ~~thirty thousand dollars, as adjusted under division~~ 39  
~~(A) (1) (d) of this section~~ the ninetieth percentile of household 40  
modified adjusted gross income of all Ohio residents, the amount 41  
computed under division (A) (1) (c) of this section. 42

(c) The amount of the reduction under division (A) (1) (c) 43  
of this section equals the product of the following: 44

(i) ~~Twenty-five thousand dollars of the true A percentage~~ 45  
of the taxable value of the property in money, based on the 46  
applicant's total income percentile relative to the household 47  
modified adjusted gross income of all Ohio residents as adjusted 48

~~under division (A) (1) (d) of this section;~~ provided in the 49  
following table: 50  
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	1	2
A	<u>Total Income Percentile</u>	<u>Exemption Percentage</u>
B	<u>At or below 50%</u>	<u>20%</u>
C	<u>Greater than 50% and at or below 60%</u>	<u>16%</u>
D	<u>Greater than 60% and at or below 70%</u>	<u>12%</u>
E	<u>Greater than 70% and at or below 80%</u>	<u>8%</u>
F	<u>Greater than 80% and at or below 90%</u>	<u>4%</u>

~~(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)~~ (iii) 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  
domestic product deflator determined by the bureau of economic  
analysis of the United States department of commerce from the  
first day of January of the preceding calendar year to the last  
day of December of the preceding calendar year;—~~ 68  
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~~(ii) Multiply that percentage increase by the total income  
threshold or reduction amount for the current tax year, as  
applicable;—~~ 73  
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~~(iii) Add the resulting product to the total income  
threshold or the reduction amount, as applicable, for the  
current tax year;—~~ 76  
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~~(iv) Round the resulting sum to the nearest multiple of  
one hundred dollars.—~~ 79  
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~~The commissioner shall certify the amount resulting from  
each adjustment to each county auditor not later than the first  
day of December each year. The certified total income threshold  
amount applies to the following tax year for persons described  
in division (A) (1) (b) (iii) of this section. The certified  
reduction amount applies to the following tax year. The  
commissioner shall not make the applicable adjustment in any  
calendar year in which the amount resulting from the adjustment  
would be less than the total income threshold or the reduction  
amount for the current tax year.—~~ 81  
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(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 one 95

hundred four thousand six hundred dollars of the true value of 96  
the property in money, as adjusted under division ~~(A) (1) (d)~~ (A) 97  
(2) (c) of this section, by the amounts described in divisions 98  
(A) (1) (c) (ii) ~~to (iv)~~ and (iii) of this section and further 99  
multiplied by the assessment percentage established by the tax 100  
commissioner under division (B) of section 5715.01 of the 101  
Revised Code, not to exceed thirty-five per cent. The reduction 102  
is in lieu of any reduction under section 323.158 of the Revised 103  
Code or division (A) (1), (2) (b), or (3) of this section. The 104  
reduction applies to only one homestead owned and occupied by a 105  
disabled veteran. 106

(b) Real property taxes on a homestead owned and occupied, 107  
or a homestead in a housing cooperative occupied, by the 108  
surviving spouse of a disabled veteran shall be reduced for each 109  
year an application for exemption is approved. The reduction 110  
shall equal to the amount of the reduction authorized under 111  
division (A) (2) (a) of this section. 112

The reduction is in lieu of any reduction under section 113  
323.158 of the Revised Code or division (A) (1), (2) (a), or (3) 114  
of this section. The reduction applies to only one homestead 115  
owned and occupied by the surviving spouse of a disabled 116  
veteran. A homestead qualifies for a reduction in taxes under 117  
division (A) (2) (b) of this section beginning in one of the 118  
following tax years: 119

(i) For a surviving spouse described in division (L) (1) of 120  
section 323.151 of the Revised Code, the year the disabled 121  
veteran dies; 122

(ii) For a surviving spouse described in division (L) (2) 123  
of section 323.151 of the Revised Code, the first year on the 124  
first day of January of which the total disability rating 125

described in division (F) of that section has been received for 126  
the deceased spouse. 127

In either case, the reduction shall continue through the 128  
tax year in which the surviving spouse dies or remarries. 129

(c) The tax commissioner shall adjust the reduction 130  
amounts described in divisions (A) (2) and (A) (3) of this section 131  
by completing the following calculations in September of each 132  
year: 133

(i) Determine the percentage increase in the gross 134  
domestic product deflator determined by the bureau of economic 135  
analysis of the United States department of commerce from the 136  
first day of January of the preceding calendar year to the last 137  
day of December of the preceding calendar year; 138

(ii) Multiply that percentage increase by the reduction 139  
amount for the current tax year; 140

(iii) Add the resulting product to the reduction amount 141  
for the current tax year; 142

(iv) Round the resulting sum to the nearest multiple of 143  
one hundred dollars. 144

The commissioner shall certify the amount resulting from 145  
each adjustment to each county auditor not later than the first 146  
day of December each year. The certified reduction amount 147  
applies to the following tax year. The commissioner shall not 148  
make the applicable adjustment in any calendar year in which the 149  
amount resulting from the adjustment would be less than the 150  
reduction amount for the current tax year. 151

(3) Real property taxes on a homestead owned and occupied, 152  
or a homestead in a housing cooperative occupied, by the 153

surviving spouse of a public service officer killed in the line 154  
of duty shall be reduced for each year for which an application 155  
for the reduction has been approved. The reduction shall equal 156  
the product obtained by multiplying ~~fifty~~ one hundred four 157  
thousand six hundred dollars of the true value of the property 158  
in money, as adjusted under division ~~(A) (1) (d)~~ (A) (2) (c) of this 159  
section, by the amounts described in divisions (A) (1) (c) (ii) ~~to~~ 160  
~~(iv)~~ and (iii) of this section and further multiplied by the 161  
assessment percentage established by the tax commissioner under 162  
division (B) of section 5715.01 of the Revised Code, not to 163  
exceed thirty-five per cent. The reduction is in lieu of any 164  
reduction under section 323.158 of the Revised Code or division 165  
(A) (1) or (2) of this section. The reduction applies to only one 166  
homestead owned and occupied by such a surviving spouse. A 167  
homestead qualifies for a reduction in taxes under division (A) 168  
(3) of this section for the tax year in which the public service 169  
officer dies through the tax year in which the surviving spouse 170  
dies or remarries. 171

(B) To provide a partial exemption, real property taxes on 172  
any homestead, and manufactured home taxes on any manufactured 173  
or mobile home on which a manufactured home tax is assessed 174  
pursuant to division (D) (2) of section 4503.06 of the Revised 175  
Code, shall be reduced for each year for which an application 176  
for the reduction has been approved. The amount of the reduction 177  
shall equal two and one-half per cent of the amount of taxes to 178  
be levied by qualifying levies on the homestead or the 179  
manufactured or mobile home after applying section 319.301 of 180  
the Revised Code. For the purposes of this division, "qualifying 181  
levy" has the same meaning as in section 319.302 of the Revised 182  
Code. 183

(C) The reductions granted by this section do not apply to 184

special assessments or respread of assessments levied against 185  
the homestead, and if there is a transfer of ownership 186  
subsequent to the filing of an application for a reduction in 187  
taxes, such reductions are not forfeited for such year by virtue 188  
of such transfer. 189

(D) The reductions in taxable value referred to in this 190  
section shall be applied solely as a factor for the purpose of 191  
computing the reduction of taxes under this section and shall 192  
not affect the total value of property in any subdivision or 193  
taxing district as listed and assessed for taxation on the tax 194  
lists and duplicates, or any direct or indirect limitations on 195  
indebtedness of a subdivision or taxing district. If after 196  
application of sections 5705.31 and 5705.32 of the Revised Code, 197  
including the allocation of all levies within the ten-mill 198  
limitation to debt charges to the extent therein provided, there 199  
would be insufficient funds for payment of debt charges not 200  
provided for by levies in excess of the ten-mill limitation, the 201  
reduction of taxes provided for in sections 323.151 to 323.159 202  
of the Revised Code shall be proportionately adjusted to the 203  
extent necessary to provide such funds from levies within the 204  
ten-mill limitation. 205

(E) No reduction shall be made on the taxes due on the 206  
homestead of any person convicted of violating division (D) or 207  
(E) of section 323.153 of the Revised Code for a period of three 208  
years following the conviction. 209

**Sec. 4503.065.** (A) (1) Division (A) of this section applies 210  
to any of the following persons: 211

(a) An individual who is permanently and totally disabled; 212

(b) An individual who is sixty-five years of age or older; 213



(c) An individual who is the surviving spouse of a 214  
deceased person who was permanently and totally disabled or 215  
sixty-five years of age or older and who applied and qualified 216  
for a reduction in assessable value under this section in the 217  
year of death, provided the surviving spouse is at least fifty- 218  
nine but not sixty-five or more years of age on the date the 219  
deceased spouse dies. 220

(2) The manufactured home tax on a manufactured or mobile 221  
home that is paid pursuant to division (C) of section 4503.06 of 222  
the Revised Code and that is owned and occupied as a home by an 223  
individual whose domicile is in this state and to whom this 224  
section applies, shall be reduced for any tax year for which an 225  
application for such reduction has been approved, provided the 226  
individual did not acquire ownership from a person, other than 227  
the individual's spouse, related by consanguinity or affinity 228  
for the purpose of qualifying for the reduction. An owner 229  
includes a settlor of a revocable or irrevocable inter vivos 230  
trust holding the title to a manufactured or mobile home 231  
occupied by the settlor as of right under the trust. 232

(a) For manufactured and mobile homes for which the tax 233  
imposed by section 4503.06 of the Revised Code is computed under 234  
division (D)(2) of that section, the reduction shall equal one 235  
of the following amounts, as applicable to the person: 236

(i) If the person received a reduction under this section 237  
for tax year 2007, the greater of the reduction for that tax 238  
year or the amount computed under division (A)(2)(b) of this 239  
section; 240

(ii) If the person received, for any homestead, a 241  
reduction under division (A) of this section for tax year 2014 242  
or under division (A)(1) of section 323.152 of the Revised Code 243

for tax year 2013 or the person is the surviving spouse of such 244  
a person and the surviving spouse is at least fifty-nine years 245  
of age on the date the deceased spouse dies, the amount computed 246  
under division (A) (2) (b) of this section. 247

(iii) If the person is not described in division (A) (2) (a) 248  
(i) or (ii) of this section and the person's total income does 249  
not exceed ~~thirty thousand dollars, as adjusted under division~~ 250  
~~(A) (2) (e) of this section~~ the ninetieth percentile of household 251  
modified adjusted gross income of all Ohio residents, the amount 252  
computed under division (A) (2) (b) of this section. 253

(b) The amount of the reduction under division (A) (2) (b) 254  
of this section equals the product of the following: 255

(i) ~~Twenty-five thousand dollars~~ A percentage of the true- 256  
taxable value of the property in money, based on the applicant's 257  
total income percentile relative to the household modified 258  
adjusted gross income of all Ohio residents as adjusted under 259  
~~division (A) (2) (e) of this section;~~ provided in the following 260  
table: 261

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A	<u>Total Income Percentile</u>	<u>Exemption Percentage</u>
B	<u>At or below 50%</u>	<u>20%</u>
C	<u>Greater than 50% and at or below 60%</u>	<u>16%</u>
D	<u>Greater than 60% and at or below 70%</u>	<u>12%</u>
E	<u>Greater than 70% and at or below 80%</u>	<u>8%</u>
F	<u>Greater than 80% and at or below 90%</u>	<u>4%</u>

(ii) <del>The assessment percentage established by the tax commissioner under division (B) of section 5715.01 of the Revised Code, not to exceed thirty-five per cent;</del>	263
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<del>(iii)</del> The effective tax rate used to calculate the taxes charged against the property for the current year, where "effective tax rate" is defined as in section 323.08 of the Revised Code;	266
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<del>(iv)</del> <u>(iii)</u> The quantity equal to one minus the sum of the percentage reductions in taxes received by the property for the current tax year under section 319.302 of the Revised Code and division (B) of section 323.152 of the Revised Code.	270
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(c) For manufactured and mobile homes for which the tax imposed by section 4503.06 of the Revised Code is computed under division (D)(1) of that section, the reduction shall equal one of the following amounts, as applicable to the person:	274
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(i) If the person received a reduction under this section for tax year 2007, the greater of the reduction for that tax year or the amount computed under division (A)(2)(d) of this section;	278
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(ii) If the person received, for any homestead, a reduction under division (A) of this section for tax year 2014 or under division (A)(1) of section 323.152 of the Revised Code for tax year 2013 or the person is the surviving spouse of such a person and the surviving spouse is at least fifty-nine years of age on the date the deceased spouse dies, the amount computed under division (A)(2)(d) of this section.	282
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(iii) If the person is not described in division (A)(2)(c) (i) or (ii) of this section and the person's total income does not exceed <del>thirty thousand dollars, as adjusted under division</del>	289
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~~(A) (2) (e) of this section~~ the ninetieth percentile of modified 292  
adjusted gross income of all Ohio residents, the amount computed 293  
under division (A) (2) (d) of this section. 294

(d) The amount of the reduction under division (A) (2) (d) 295  
of this section equals the product of the following: 296

(i) ~~Twenty-five thousand dollars~~ A percentage of the cost 297  
to the owner, or the market value at the time of purchase, 298  
whichever is greater, as those terms are used in division (D) (1) 299  
of section 4503.06 of the Revised Code, ~~and as adjusted under~~ 300  
~~division (A) (2) (e) of this section;~~ based on the applicant's 301  
total income percentile relative to the household modified 302  
adjusted gross income of all Ohio residents as provided in the 303  
following table: 304

	1	2
A	<u>Total Income Percentile</u>	<u>Exemption Percentage</u>
B	<u>At or below 50%</u>	<u>20%</u>
C	<u>Greater than 50% and at or below 60%</u>	<u>16%</u>
D	<u>Greater than 60% and at or below 70%</u>	<u>12%</u>
E	<u>Greater than 70% and at or below 80%</u>	<u>8%</u>
F	<u>Greater than 80% and at or below 90%</u>	<u>4%</u>

(ii) The percentage from the appropriate schedule in 306  
division (D) (1) (b) of section 4503.06 of the Revised Code; 307

(iii) The assessment percentage of forty per cent used in 308  
division (D) (1) (b) of section 4503.06 of the Revised Code; 309

(iv) The tax rate of the taxing district in which the home has its situs. 310  
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~~(e) The tax commissioner shall adjust the income threshold described in divisions (A) (2) (a) (iii) and (A) (2) (c) (iii) and the reduction amounts described in divisions (A) (2) (b) (i), (A) (2) (d) (i), (B) (1), (B) (2), (C) (1), and (C) (2) of this section by completing the following calculations in September of each year:~~ 312  
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~~(i) Determine the percentage increase in the gross domestic product deflator determined by the bureau of economic analysis of the United States department of commerce from the first day of January of the preceding calendar year to the last day of December of the preceding calendar year;~~ 317  
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~~(ii) Multiply that percentage increase by the total income threshold or reduction amount for the ensuing tax year, as applicable;~~ 322  
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~~(iii) Add the resulting product to the total income threshold or reduction amount, as applicable for the ensuing tax year;~~ 325  
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~~(iv) Round the resulting sum to the nearest multiple of one hundred dollars.~~ 328  
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~~The commissioner shall certify the amount resulting from each adjustment to each county auditor not later than the first day of December each year. The certified amount applies to the second ensuing tax year. The commissioner shall not make the applicable adjustment in any calendar year in which the amount resulting from the adjustment would be less than the total income threshold or the reduction amount for the ensuing tax year.~~ 330  
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(B) (1) The manufactured home tax levied pursuant to 338

division (C) of section 4503.06 of the Revised Code on a 339  
manufactured or mobile home that is owned and occupied by a 340  
disabled veteran shall be reduced for any tax year for which an 341  
application for such reduction has been approved, provided the 342  
disabled veteran did not acquire ownership from a person, other 343  
than the disabled veteran's spouse, related by consanguinity or 344  
affinity for the purpose of qualifying for the reduction. An 345  
owner includes an owner within the meaning of division (A) (2) of 346  
this section. 347

(a) For manufactured and mobile homes for which the tax 348  
imposed by section 4503.06 of the Revised Code is computed under 349  
division (D) (2) of that section, the reduction shall equal the 350  
product obtained by multiplying fifty-one hundred four thousand 351  
six hundred dollars of the true value of the property in money, 352  
as adjusted under division ~~(A) (2) (e)~~ (B) (3) of this section, by 353  
the amounts described in divisions (A) (2) (b) (ii) ~~to (iv)~~ and 354  
(iii) of this section and further multiplied by the assessment 355  
percentage established by the tax commissioner under division 356  
(B) of section 5715.01 of the Revised Code, not to exceed 357  
thirty-five per cent. 358

(b) For manufactured and mobile homes for which the tax 359  
imposed by section 4503.06 of the Revised Code is computed under 360  
division (D) (1) of that section, the reduction shall equal the 361  
product obtained by multiplying fifty-one hundred four thousand 362  
six hundred dollars of the cost to the owner, or the market 363  
value at the time of purchase, whichever is greater, as those 364  
terms are used in division (D) (1) of section 4503.06 of the 365  
Revised Code, as adjusted under division ~~(A) (2) (e)~~ (B) (3) of this 366  
section, by the amounts described in divisions (A) (2) (d) (ii) to 367  
(iv) of this section. 368

The reduction is in lieu of any reduction under section 369  
4503.0610 of the Revised Code or division (A), (B) (2), or (C) of 370  
this section. The reduction applies to only one manufactured or 371  
mobile home owned and occupied by a disabled veteran. 372

(2) The manufactured home tax levied pursuant to division 373  
(C) of section 4503.06 of the Revised Code on a manufactured or 374  
mobile home that is owned and occupied by the surviving spouse 375  
of a disabled veteran shall be reduced for each tax year for 376  
which an application for such reduction has been approved. The 377  
reduction shall equal the amount of the reduction authorized 378  
under division (B) (1) (a) or (b) of this section, as applicable. 379  
An owner includes an owner within the meaning of division (A) (2) 380  
of this section. 381

The reduction is in lieu of any reduction under section 382  
4503.0610 of the Revised Code or division (A), (B) (1), or (C) of 383  
this section. The reduction applies to only one manufactured or 384  
mobile home owned and occupied by the surviving spouse of a 385  
disabled veteran. A manufactured or mobile home qualifies for a 386  
reduction in taxes under division (B) (2) of this section 387  
beginning in one of the following tax years: 388

(a) For a surviving spouse described in division (H) (1) of 389  
section 4503.064 of the Revised Code, the year the disabled 390  
veteran dies; 391

(b) For a surviving spouse described in division (H) (2) of 392  
section 4503.064 of the Revised Code, the first year on the 393  
first day of January of which the total disability rating 394  
described in division (F) of section 323.151 of the Revised Code 395  
has been received for the deceased spouse. 396

In either case, the reduction shall continue through the 397

tax year in which the surviving spouse dies or remarries. 398

(3) The tax commissioner shall adjust the reduction 399  
amounts described in divisions (B) (1), (B) (2), (C) (1), and (C) 400  
(2) of this section by completing the following calculations in 401  
September of each year: 402

(a) Determine the percentage increase in the gross 403  
domestic product deflator determined by the bureau of economic 404  
analysis of the United States department of commerce from the 405  
first day of January of the preceding calendar year to the last 406  
day of December of the preceding calendar year; 407

(b) Multiply that percentage increase by the total income 408  
threshold or reduction amount for the ensuing tax year, as 409  
applicable; 410

(c) Add the resulting product to the total income 411  
threshold or reduction amount, as applicable, for the ensuing 412  
tax year; 413

(d) Round the resulting sum to the nearest multiple of one 414  
hundred dollars. 415

The commissioner shall certify the amount resulting from 416  
each adjustment to each county auditor not later than the first 417  
day of December each year. The certified amount applies to the 418  
second ensuing tax year. The commissioner shall not make the 419  
applicable adjustment in any calendar year in which the amount 420  
resulting from the adjustment would be less than the total 421  
income threshold or the reduction amount for the ensuing tax 422  
year. 423

(C) The manufactured home tax levied pursuant to division 424  
(C) of section 4503.06 of the Revised Code on a manufactured or 425  
mobile home that is owned and occupied by the surviving spouse 426



of a public service officer killed in the line of duty shall be 427  
reduced for any tax year for which an application for such 428  
reduction has been approved, provided the surviving spouse did 429  
not acquire ownership from a person, other than the surviving 430  
spouse's deceased public service officer spouse, related by 431  
consanguinity or affinity for the purpose of qualifying for the 432  
reduction. An owner includes an owner within the meaning of 433  
division (A) (2) of this section. 434

(1) For manufactured and mobile homes for which the tax 435  
imposed by section 4503.06 of the Revised Code is computed under 436  
division (D) (2) of that section, the reduction shall equal the 437  
product obtained by multiplying ~~fifty~~ one hundred four thousand 438  
six hundred dollars of the true value of the property in money, 439  
as adjusted under division ~~(A) (2) (e)~~ (B) (3) of this section, by 440  
the amounts described in divisions (A) (2) (b) (ii) ~~to (iv)~~ and 441  
(iii) of this section and further multiplied by the assessment 442  
percentage established by the tax commissioner under division 443  
(B) of section 5715.01 of the Revised Code, not to exceed 444  
thirty-five per cent. 445

(2) For manufactured and mobile homes for which the tax 446  
imposed by section 4503.06 of the Revised Code is computed under 447  
division (D) (1) of that section, the reduction shall equal the 448  
product obtained by multiplying ~~fifty~~ one hundred four thousand 449  
six hundred dollars of the cost to the owner, or the market 450  
value at the time of purchase, whichever is greater, as those 451  
terms are used in division (D) (1) of section 4503.06 of the 452  
Revised Code, as adjusted under division ~~(A) (2) (e)~~ (B) (3) of this 453  
section, by the amounts described in divisions (A) (2) (d) (ii) to 454  
(iv) of this section. 455

The reduction is in lieu of any reduction under section 456

4503.0610 of the Revised Code or division (A) or (B) of this 457  
section. The reduction applies to only one manufactured or 458  
mobile home owned and occupied by such a surviving spouse. A 459  
manufactured or mobile home qualifies for a reduction in taxes 460  
under this division for the tax year in which the public service 461  
officer dies through the tax year in which the surviving spouse 462  
dies or remarries. 463

(D) If the owner or the spouse of the owner of a 464  
manufactured or mobile home is eligible for a homestead 465  
exemption on the land upon which the home is located, the 466  
reduction to which the owner or spouse is entitled under this 467  
section shall not exceed the difference between the reduction to 468  
which the owner or spouse is entitled under division (A), (B), 469  
or (C) of this section and the amount of the reduction under the 470  
homestead exemption. 471

(E) No reduction shall be made with respect to the home of 472  
any person convicted of violating division (C) or (D) of section 473  
4503.066 of the Revised Code for a period of three years 474  
following the conviction. 475

**Section 2.** That existing sections 323.152 and 4503.065 of 476  
the Revised Code are hereby repealed. 477

**Section 3.** The amendment by this act of sections 323.152 478  
and 4503.065 of the Revised Code applies, in the case of 479  
property on the real property tax list, to tax years ending on 480  
or after the effective date of this section and, in the case of 481  
property on the manufactured home tax list, to tax years 482  
beginning on or after the effective date of this section. 483

**Section 4.** The General Assembly, applying the principle 484  
stated in division (B) of section 1.52 of the Revised Code that 485

amendments are to be harmonized if reasonably capable of 486  
simultaneous operation, finds that the following sections, 487  
presented in this act as composites of the sections as amended 488  
by the acts indicated, are the resulting versions of the 489  
sections in effect prior to the effective date of the sections 490  
as presented in this act: 491

Section 323.152 of the Revised Code as amended by both 492  
H.B. 33 and S.B. 43 of the 135th General Assembly. 493

Section 4503.065 of the Revised Code as amended by both 494  
H.B. 33 and S.B. 43 of the 135th General Assembly. 495