

As Introduced

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

S. B. No. 81

Senator Patton

A BILL

To amend sections 323.152, 323.153, 323.156, 1
323.158, 4503.06, 4503.066, 4503.067, 4503.069, 2
and 4503.0610 and to enact section 4503.0612 of 3
the Revised Code to authorize a property tax 4
freeze 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, 323.156, 6
323.158, 4503.06, 4503.066, 4503.067, 4503.069, and 4503.0610 be 7
amended and section 4503.0612 of the Revised Code be enacted to 8
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 a homestead owned and occupied, 154
or a homestead in a housing cooperative occupied, by a person 155
who is sixty-five years of age or older shall be reduced for 156
each year for which an application for the reduction has been 157
approved if the person's total income does not exceed seventy 158
thousand dollars. 159

The reduction shall equal the amount by which the current 160
taxes for the current tax year exceed the current taxes for the 161
preceding year. The reduction shall not apply for the tax year 162
in which title to the homestead is conveyed to another person. 163
As used in this division, "current taxes" means the amount of 164

current taxes charged and payable as computed after the 165
reductions under divisions (A) and (B) of this section and 166
sections 319.301, 319.302, and 323.158 of the Revised Code. The 167
computation of "current taxes for the preceding year" shall 168
equal the current taxes for that year after subtracting any 169
amount reduced under division (C) of this section for that year. 170

~~(C)~~ (D) The reductions granted by this section do not 171
apply to special assessments or respread of assessments levied 172
against the homestead, and if there is a transfer of ownership 173
subsequent to the filing of an application for a reduction in 174
taxes, such reductions are not forfeited for such year by virtue 175
of such transfer. 176

~~(D)~~ (E) The reductions in taxable value referred to in 177
this section shall be applied solely as a factor for the purpose 178
of computing the reduction of taxes under this section and shall 179
not affect the total value of property in any subdivision or 180
taxing district as listed and assessed for taxation on the tax 181
lists and duplicates, or any direct or indirect limitations on 182
indebtedness of a subdivision or taxing district. If after 183
application of sections 5705.31 and 5705.32 of the Revised Code, 184
including the allocation of all levies within the ten-mill 185
limitation to debt charges to the extent therein provided, there 186
would be insufficient funds for payment of debt charges not 187
provided for by levies in excess of the ten-mill limitation, the 188
reduction of taxes provided for in sections 323.151 to 323.159 189
of the Revised Code shall be proportionately adjusted to the 190
extent necessary to provide such funds from levies within the 191
ten-mill limitation. 192

~~(E)~~ (F) No reduction shall be made on the taxes due on the 193
homestead of any person convicted of violating division (D) or 194

(E) of section 323.153 of the Revised Code for a period of three 195
years following the conviction. 196

Sec. 323.153. (A) To obtain a reduction in real property 197
taxes under division (A) ~~or~~, (B), or (C) of section 323.152 of 198
the Revised Code or in manufactured home taxes under division 199
(B) of section 323.152 of the Revised Code, the owner shall file 200
an application with the county auditor of the county in which 201
the owner's homestead is located. 202

To obtain a reduction in real property taxes under 203
division (A) or (C) of section 323.152 of the Revised Code, the 204
occupant of a homestead in a housing cooperative shall file an 205
application with the nonprofit corporation that owns and 206
operates the housing cooperative, in accordance with this 207
paragraph. Not later than the first day of March each year, the 208
corporation shall obtain applications from the county auditor's 209
office and provide one to each new occupant. Not later than the 210
first day of May, any occupant who may be eligible for a 211
reduction in taxes under division (A) or (C) of section 323.152 212
of the Revised Code shall submit the completed application to 213
the corporation. Not later than the fifteenth day of May, the 214
corporation shall file all completed applications, and the 215
information required by division (B) of section 323.159 of the 216
Revised Code, with the county auditor of the county in which the 217
occupants' homesteads are located. Continuing applications shall 218
be furnished to an occupant in the manner provided in division 219
(C) (4) of this section. 220

(1) An application for reduction based upon a physical 221
disability shall be accompanied by a certificate signed by a 222
physician, and an application for reduction based upon a mental 223
disability shall be accompanied by a certificate signed by a 224

physician or psychologist licensed to practice in this state, 225
attesting to the fact that the applicant is permanently and 226
totally disabled. The certificate shall be in a form that the 227
tax commissioner requires and shall include the definition of 228
permanently and totally disabled as set forth in section 323.151 229
of the Revised Code. An application for reduction based upon a 230
disability certified as permanent and total by a state or 231
federal agency having the function of so classifying persons 232
shall be accompanied by a certificate from that agency. 233

An application by a disabled veteran or the surviving 234
spouse of a disabled veteran for the reduction under division 235
(A) (2) (a) or (b) of section 323.152 of the Revised Code shall be 236
accompanied by a letter or other written confirmation from the 237
United States department of veterans affairs, or its predecessor 238
or successor agency, showing that the veteran qualifies as a 239
disabled veteran. 240

An application by the surviving spouse of a public service 241
officer killed in the line of duty for the reduction under 242
division (A) (3) of section 323.152 of the Revised Code shall be 243
accompanied by a letter or other written confirmation from an 244
employee or officer of the board of trustees of a retirement or 245
pension fund in this state or another state or from the chief or 246
other chief executive of the department, agency, or other 247
employer for which the public service officer served when killed 248
in the line of duty affirming that the public service officer 249
was killed in the line of duty. 250

An application for a reduction under division (C) of 251
section 323.152 of the Revised Code shall be accompanied by 252
documentation sufficient to prove that the applicant meets all 253
qualifications for that reduction. 254

An application for a reduction under division (A) or (C) 255
of section 323.152 of the Revised Code constitutes a continuing 256
application for a reduction in taxes for each year in which the 257
dwelling is the applicant's homestead. 258

(2) An application for a reduction in taxes under division 259
(B) of section 323.152 of the Revised Code shall be filed only 260
if the homestead or manufactured or mobile home was transferred 261
in the preceding year or did not qualify for and receive the 262
reduction in taxes under that division for the preceding tax 263
year. The application for homesteads transferred in the 264
preceding year shall be incorporated into any form used by the 265
county auditor to administer the tax law in respect to the 266
conveyance of real property pursuant to section 319.20 of the 267
Revised Code or of used manufactured homes or used mobile homes 268
as defined in section 5739.0210 of the Revised Code. The owner 269
of a manufactured or mobile home who has elected under division 270
(D) (4) of section 4503.06 of the Revised Code to be taxed under 271
division (D) (2) of that section for the ensuing year may file 272
the application at the time of making that election. The 273
application shall contain a statement that failure by the 274
applicant to affirm on the application that the dwelling on the 275
property conveyed is the applicant's homestead prohibits the 276
owner from receiving the reduction in taxes until a proper 277
application is filed within the period prescribed by division 278
(A) (3) of this section. Such an application constitutes a 279
continuing application for a reduction in taxes for each year in 280
which the dwelling is the applicant's homestead. 281

(3) Failure to receive a new application filed under 282
division (A) (1) or (2) or notification under division (C) of 283
this section after an application for reduction has been 284
approved is prima-facie evidence that the original applicant is 285

entitled to the reduction in taxes calculated on the basis of 286
the information contained in the original application. The 287
original application and any subsequent application, including 288
any late application, shall be in the form of a signed statement 289
and shall be filed on or before the thirty-first day of December 290
of the year for which the reduction is sought. The original 291
application and any subsequent application for a reduction in 292
manufactured home taxes shall be filed in the year preceding the 293
year for which the reduction is sought. The statement shall be 294
on a form, devised and supplied by the tax commissioner, which 295
shall require no more information than is necessary to establish 296
the applicant's eligibility for the reduction in taxes and the 297
amount of the reduction, and, except for homesteads that are 298
units in a housing cooperative, shall include an affirmation by 299
the applicant that ownership of the homestead was not acquired 300
from a person, other than the applicant's spouse, related to the 301
owner by consanguinity or affinity for the purpose of qualifying 302
for the real property or manufactured home tax reduction 303
provided for in division (A) ~~or~~, (B), or (C) of section 323.152 304
of the Revised Code. The form shall contain a statement that 305
conviction of willfully falsifying information to obtain a 306
reduction in taxes or failing to comply with division (C) of 307
this section results in the revocation of the right to the 308
reduction for a period of three years. In the case of an 309
application for a reduction in taxes for persons described in 310
division (A) (1) (b) (iii) of section 323.152 of the Revised Code, 311
the form shall contain a statement that signing the application 312
constitutes a delegation of authority by the applicant to the 313
tax commissioner or the county auditor, individually or in 314
consultation with each other, to examine any tax or financial 315
records relating to the income of the applicant as stated on the 316
application for the purpose of determining eligibility for the 317

exemption or a possible violation of division (D) or (E) of this section. 318
319

(B) A late application for a tax reduction for the year 320
preceding the year in which an original application is filed, or 321
for a reduction in manufactured home taxes for the year in which 322
an original application is filed, may be filed with the original 323
application. If the county auditor determines the information 324
contained in the late application is correct, the auditor shall 325
determine the amount of the reduction in taxes to which the 326
applicant would have been entitled for the preceding tax year 327
had the applicant's application been timely filed and approved 328
in that year. 329

The amount of such reduction shall be treated by the 330
auditor as an overpayment of taxes by the applicant and shall be 331
refunded in the manner prescribed in section 5715.22 of the 332
Revised Code for making refunds of overpayments. The county 333
auditor shall certify the total amount of the reductions in 334
taxes made in the current year under this division to the tax 335
commissioner, who shall treat the full amount thereof as a 336
reduction in taxes for the preceding tax year and shall make 337
reimbursement to the county therefor in the manner prescribed by 338
section 323.156 of the Revised Code, from money appropriated for 339
that purpose. 340

(C) (1) If, in any year after an application has been filed 341
under division (A) (1) or (2) of this section, the owner does not 342
qualify for a reduction in taxes on the homestead or on the 343
manufactured or mobile home set forth on such application, the 344
owner shall notify the county auditor that the owner is not 345
qualified for a reduction in taxes. 346

(2) If, in any year after an application has been filed 347

under division (A) (1) of this section, the occupant of a 348
homestead in a housing cooperative does not qualify for a 349
reduction in taxes on the homestead, the occupant shall notify 350
the county auditor that the occupant is not qualified for a 351
reduction in taxes or file a new application under division (A) 352
(1) of this section. 353

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

days after receipt of the notice. The appeal shall be treated in 379
the same manner as a complaint relating to the valuation or 380
assessment of real property under Chapter 5715. of the Revised 381
Code. The charge and any interest shall be collected as other 382
delinquent taxes. 383

(4) Each year during January, the county auditor shall 384
furnish by ordinary mail a continuing application to each person 385
receiving a reduction under division (A) or (C) of section 386
323.152 of the Revised Code. The continuing application shall be 387
used to report changes in total income, ownership, occupancy, 388
disability, and other information earlier furnished the auditor 389
relative to the reduction in taxes on the property. The 390
continuing application shall be returned to the auditor not 391
later than the thirty-first day of December; provided, that if 392
such changes do not affect the status of the homestead exemption 393
or the amount of the reduction to which the owner is entitled 394
under division (A) or (C) of section 323.152 of the Revised Code 395
or to which the occupant is entitled under section 323.159 of 396
the Revised Code, the application does not need to be returned. 397

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

homestead for the current year, and shall notify the owner that 410
the reduction in taxes has not been granted, in the same manner 411
prescribed under section 323.154 of the Revised Code for 412
notification of denial of an application. Failure of an owner to 413
receive an application does not excuse the failure of the owner 414
to file an original application. The county auditor is not 415
required to furnish an application under this paragraph for any 416
homestead for which application has previously been made on a 417
form incorporated into any form used by the county auditor to 418
administer the tax law in respect to the conveyance of real 419
property or of used manufactured homes or used mobile homes, and 420
an owner who previously has applied on such a form is not 421
required to return an application furnished under this 422
paragraph. 423

(D) No person shall knowingly make a false statement for 424
the purpose of obtaining a reduction in the person's real 425
property or manufactured home taxes under section 323.152 of the 426
Revised Code. 427

(E) No person shall knowingly fail to notify the county 428
auditor of changes required by division (C) of this section that 429
have the effect of maintaining or securing a reduction in taxes 430
under section 323.152 of the Revised Code. 431

(F) No person shall knowingly make a false statement or 432
certification attesting to any person's physical or mental 433
condition for purposes of qualifying such person for tax relief 434
pursuant to sections 323.151 to 323.159 of the Revised Code. 435

Sec. 323.156. (A) Within thirty days after a settlement of 436
taxes under divisions (A) and (C) of section 321.24 of the 437
Revised Code, the county treasurer shall certify to the tax 438
commissioner one-half of the total amount of taxes on real 439

property that were reduced pursuant to divisions (A) and (B) of 440
section 323.152 of the Revised Code for the preceding tax year. 441
The commissioner, within thirty days of the receipt of such 442
certifications, shall provide for payment to the county 443
treasurer, from the general revenue fund, of the amount 444
certified, which shall be credited upon receipt to the county's 445
undivided income tax fund, and an amount equal to two per cent 446
of the amount by which taxes were reduced, which shall be 447
credited upon receipt to the county general fund as a payment to 448
the county auditor and treasurer for the costs of administering 449
the exemption provided under sections 323.151 to 323.159 of the 450
Revised Code. 451

(B) On or before the second Monday in September of each 452
year, the county treasurer shall certify to the tax commissioner 453
the total amount by which the manufactured home taxes levied in 454
that year were reduced pursuant to division (B) of section 455
323.152 of the Revised Code, as evidenced by the certificates of 456
reduction and the tax duplicate certified to the county 457
treasurer by the county auditor. The commissioner, within ninety 458
days after the receipt of such certifications, shall provide for 459
payment to the county treasurer, from the general revenue fund, 460
of the amount certified, which shall be credited upon receipt to 461
the county's undivided income tax fund, and an amount equal to 462
two per cent of the amount by which taxes were reduced, which 463
shall be credited upon receipt to the county general fund as a 464
payment to the county auditor and treasurer for the costs of 465
administering the exemption provided under sections 323.151 to 466
323.159 of the Revised Code. 467

(C) Immediately upon receipt of funds into the county 468
undivided income tax fund under this section, the auditor shall 469
distribute the full amount thereof among the taxing districts in 470

the county as though the total had been paid as taxes by each 471
person for whom taxes were reduced under sections 323.151 to 472
323.159 of the Revised Code. 473

Sec. 323.158. (A) As used in this section, "qualifying 474
county" means a county to which both of the following apply: 475

(1) At least one major league professional athletic team 476
plays its home schedule in the county for the season beginning 477
in 1996; 478

(2) The majority of the electors of the county, voting at 479
an election held in 1996, approved a referendum on a resolution 480
of the board of county commissioners levying a sales and use tax 481
under sections 5739.026 and 5741.023 of the Revised Code. 482

(B) On or before December 31, 1996, the board of county 483
commissioners of a qualifying county may adopt a resolution 484
under this section. The resolution shall grant a partial real 485
property tax exemption to each homestead in the county that also 486
receives the tax reduction under division (B) of section 323.152 487
of the Revised Code. The partial exemption shall take the form 488
of the reduction by a specified percentage each year of the real 489
property taxes on the homestead. The resolution shall specify 490
the percentage, which may be any amount. The board may include 491
in the resolution a condition that the partial exemption will 492
apply only upon the receipt by the county of additional revenue 493
from a source specified in the resolution. The resolution shall 494
specify the tax year in which the partial exemption first 495
applies, which may be the tax year in which the resolution takes 496
effect as long as the resolution takes effect before the county 497
auditor certifies the tax duplicate of real and public utility 498
property for that tax year to the county treasurer. Upon 499
adopting the resolution, the board shall certify copies of it to 500

the county auditor and the tax commissioner. 501

(C) After complying with divisions (A) and (B) of section 502
323.152 and sections 319.301, and 319.302, and 323.152 of the 503
Revised Code, the county auditor shall reduce the remaining sum 504
to be levied against a homestead by the percentage called for in 505
the resolution adopted under division (B) of this section. The 506
auditor shall certify the amount of taxes remaining after the 507
reduction to the county treasurer for collection as the real 508
property taxes charged and payable on the homestead, subject to 509
any reduction authorized under division (C) of section 323.152 510
of the Revised Code. 511

(D) For each tax year, the county auditor shall certify to 512
the board of county commissioners the total amount by which real 513
property taxes were reduced under this section. At the time of 514
each semi-annual settlement of real property taxes between the 515
county auditor and county treasurer, the board of county 516
commissioners shall pay to the auditor one-half of that total 517
amount. Upon receipt of the payment, the county auditor shall 518
distribute it among the various taxing districts in the county 519
as if it had been levied, collected, and settled as real 520
property taxes. The board of county commissioners shall make the 521
payment from the county general fund or from any other county 522
revenue that may be used for that purpose. In making the 523
payment, the board may use revenue from taxes levied by the 524
county to provide additional general revenue under sections 525
5739.021 and 5741.021 of the Revised Code or to provide 526
additional revenue for the county general fund under sections 527
5739.026 and 5741.023 of the Revised Code. 528

(E) The partial exemption under this section shall not 529
directly or indirectly affect the determination of the principal 530

amount of notes that may be issued in anticipation of a tax levy 531
or the amount of securities that may be issued for any permanent 532
improvements authorized in conjunction with a tax levy. 533

(F) At any time, the board of county commissioners may 534
adopt a resolution amending or repealing the partial exemption 535
granted under this section. Upon adopting a resolution amending 536
or repealing the partial exemption, the board shall certify 537
copies of it to the county auditor and the tax commissioner. The 538
resolution shall specify the tax year in which the amendment or 539
repeal first applies, which may be the tax year in which the 540
resolution takes effect as long as the resolution takes effect 541
before the county auditor certifies the tax duplicate of real 542
and public utility property for that tax year to the county 543
treasurer. 544

(G) If a person files a late application for a tax 545
reduction under division (B) of section 323.152 of the Revised 546
Code for the preceding year, and is granted the reduction, the 547
person also shall receive the reduction under this section for 548
the preceding year. The county auditor shall credit the amount 549
of the reduction against the person's current year taxes, and 550
shall include the amount of the reduction in the amount 551
certified to the board of county commissioners under division 552
(D) of this section. 553

Sec. 4503.06. (A) The owner of each manufactured or mobile 554
home that has acquired situs in this state shall pay either a 555
real property tax pursuant to Title LVII of the Revised Code or 556
a manufactured home tax pursuant to division (C) of this 557
section. 558

(B) The owner of a manufactured or mobile home shall pay 559
real property taxes if either of the following applies: 560

(1) The manufactured or mobile home acquired situs in the 561
state or ownership in the home was transferred on or after 562
January 1, 2000, and all of the following apply: 563

(a) The home is affixed to a permanent foundation as 564
defined in division (C) (5) of section 3781.06 of the Revised 565
Code. 566

(b) The home is located on land that is owned by the owner 567
of the home. 568

(c) The certificate of title has been inactivated by the 569
clerk of the court of common pleas that issued it, pursuant to 570
division (H) of section 4505.11 of the Revised Code. 571

(2) The manufactured or mobile home acquired situs in the 572
state or ownership in the home was transferred before January 1, 573
2000, and all of the following apply: 574

(a) The home is affixed to a permanent foundation as 575
defined in division (C) (5) of section 3781.06 of the Revised 576
Code. 577

(b) The home is located on land that is owned by the owner 578
of the home. 579

(c) The owner of the home has elected to have the home 580
taxed as real property and, pursuant to section 4505.11 of the 581
Revised Code, has surrendered the certificate of title to the 582
auditor of the county containing the taxing district in which 583
the home has its situs, together with proof that all taxes have 584
been paid. 585

(d) The county auditor has placed the home on the real 586
property tax list and delivered the certificate of title to the 587
clerk of the court of common pleas that issued it and the clerk 588

has inactivated the certificate. 589

(C) (1) Any mobile or manufactured home that is not taxed 590
as real property as provided in division (B) of this section is 591
subject to an annual manufactured home tax, payable by the 592
owner, for locating the home in this state. The tax as levied in 593
this section is for the purpose of supplementing the general 594
revenue funds of the local subdivisions in which the home has 595
its situs pursuant to this section. 596

(2) The year for which the manufactured home tax is levied 597
commences on the first day of January and ends on the following 598
thirty-first day of December. The state shall have the first 599
lien on any manufactured or mobile home on the list for the 600
amount of taxes, penalties, and interest charged against the 601
owner of the home under this section. The lien of the state for 602
the tax for a year shall attach on the first day of January to a 603
home that has acquired situs on that date. The lien for a home 604
that has not acquired situs on the first day of January, but 605
that acquires situs during the year, shall attach on the next 606
first day of January. The lien shall continue until the tax, 607
including any penalty or interest, is paid. 608

(3) (a) The situs of a manufactured or mobile home located 609
in this state on the first day of January is the local taxing 610
district in which the home is located on that date. 611

(b) The situs of a manufactured or mobile home not located 612
in this state on the first day of January, but located in this 613
state subsequent to that date, is the local taxing district in 614
which the home is located thirty days after it is acquired or 615
first enters this state. 616

(4) The tax is collected by and paid to the county 617

treasurer of the county containing the taxing district in which 618
the home has its situs. 619

(D) The manufactured home tax shall be computed and 620
assessed by the county auditor of the county containing the 621
taxing district in which the home has its situs as follows: 622

(1) On a home that acquired situs in this state prior to 623
January 1, 2000: 624

(a) By multiplying the assessable value of the home by the 625
tax rate of the taxing district in which the home has its situs, 626
and deducting from the product thus obtained any reduction 627
authorized under section 4503.065 or 4503.0612 of the Revised 628
Code. The tax levied under this formula shall not be less than 629
thirty-six dollars, unless the home qualifies for a reduction in 630
assessable value under section 4503.065 or 4503.0612 of the 631
Revised Code, in which case there shall be no minimum tax and 632
the tax shall be the amount calculated under this division. 633

(b) The assessable value of the home shall be forty per 634
cent of the amount arrived at by the following computation: 635

(i) If the cost to the owner, or market value at time of 636
purchase, whichever is greater, of the home includes the 637
furnishings and equipment, such cost or market value shall be 638
multiplied according to the following schedule: 639

	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 641
day of January and the thirty-first day of December of the first 642
year. 643

(ii) If the cost to the owner, or market value at the time 644
of purchase, whichever is greater, of the home does not include 645
the furnishings and equipment, such cost or market value shall 646
be multiplied according to the following schedule: 647
648

	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 649
day of January and the thirty-first day of December of the first 650
year. 651

(2) On a home in which ownership was transferred or that 652
first acquired situs in this state on or after January 1, 2000: 653

(a) By multiplying the assessable value of the home by the 654
effective tax rate, as defined in section 323.08 of the Revised 655
Code, for residential real property of the taxing district in 656
which the home has its situs, and deducting from the product 657
thus obtained the reductions required or authorized under 658
~~section 319.302,~~ division (B) of section 323.152~~7~~, or section 659
319.302, 4503.065, or 4503.0612 of the Revised Code. 660

(b) The assessable value of the home shall be thirty-five 661
per cent of its true value as determined under division (L) of 662
this section. 663

(3) On or before the fifteenth day of January each year, 664
the county auditor shall record the assessable value and the 665
amount of tax on the manufactured or mobile home on the tax list 666
and deliver a duplicate of the list to the county treasurer. In 667

the case of an emergency as defined in section 323.17 of the Revised Code, the tax commissioner, by journal entry, may extend the times for delivery of the duplicate for an additional fifteen days upon receiving a written application from the county auditor regarding an extension for the delivery of the duplicate, or from the county treasurer regarding an extension of the time for the billing and collection of taxes. The application shall contain a statement describing the emergency that will cause the unavoidable delay and must be received by the tax commissioner on or before the last day of the month preceding the day delivery of the duplicate is otherwise required. When an extension is granted for delivery of the duplicate, the time period for payment of taxes shall be extended for a like period of time. When a delay in the closing of a tax collection period becomes unavoidable, the tax commissioner, upon application by the county auditor and county treasurer, may order the time for payment of taxes to be extended if the tax commissioner determines that penalties have accrued or would otherwise accrue for reasons beyond the control of the taxpayers of the county. The order shall prescribe the final extended date for payment of taxes for that collection period.

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

manufactured or mobile home pursuant to division (D) (2) of this 699
section commencing in the next tax year. 700

(5) A manufactured or mobile home that acquired situs in 701
this state prior to January 1, 2000, shall be taxed pursuant to 702
division (D) (2) of this section if no manufactured home tax had 703
been paid for the home and the home was not exempted from 704
taxation pursuant to division (E) of this section for the year 705
for which the taxes were not paid. 706

(6) (a) Immediately upon receipt of any manufactured home 707
tax duplicate from the county auditor, but not less than twenty 708
days prior to the last date on which the first one-half taxes 709
may be paid without penalty as prescribed in division (F) of 710
this section, the county treasurer shall cause to be prepared 711
and mailed or delivered to each person charged on that duplicate 712
with taxes, or to an agent designated by such person, the tax 713
bill prescribed by the tax commissioner under division (D) (7) of 714
this section. When taxes are paid by installments, the county 715
treasurer shall mail or deliver to each person charged on such 716
duplicate or the agent designated by that person a second tax 717
bill showing the amount due at the time of the second tax 718
collection. The second half tax bill shall be mailed or 719
delivered at least twenty days prior to the close of the second 720
half tax collection period. A change in the mailing address, 721
electronic mail address, or telephone number of any tax bill 722
shall be made in writing to the county treasurer. Failure to 723
receive a bill required by this section does not excuse failure 724
or delay to pay any taxes shown on the bill or, except as 725
provided in division (B) (1) of section 5715.39 of the Revised 726
Code, avoid any penalty, interest, or charge for such delay. 727

A policy adopted by a county treasurer under division (A) 728

(2) of section 323.13 of the Revised Code shall also allow any 729
person required to receive a tax bill under division (D) (6) (a) 730
of this section to request electronic delivery of that tax bill 731
in the same manner. A person may rescind such a request in the 732
same manner as a request made under division (A) (2) of section 733
323.13 of the Revised Code. The request shall terminate upon a 734
change in the name of the person charged with the taxes pursuant 735
to section 4503.061 of the Revised Code. 736

(b) After delivery of the copy of the delinquent 737
manufactured home tax list under division (H) of this section, 738
the county treasurer may prepare and mail to each person in 739
whose name a home is listed an additional tax bill showing the 740
total amount of delinquent taxes charged against the home as 741
shown on the list. The tax bill shall include a notice that the 742
interest charge prescribed by division (G) of this section has 743
begun to accrue. 744

(7) Each tax bill prepared and mailed or delivered under 745
division (D) (6) of this section shall be in the form and contain 746
the information required by the tax commissioner. The 747
commissioner may prescribe different forms for each county and 748
may authorize the county auditor to make up tax bills and tax 749
receipts to be used by the county treasurer. The tax bill shall 750
not contain or be mailed or delivered with any information or 751
material that is not required by this section or that is not 752
authorized by section 321.45 of the Revised Code or by the tax 753
commissioner. In addition to the information required by the 754
commissioner, each tax bill shall contain the following 755
information: 756

(a) The taxes levied and the taxes charged and payable 757
against the manufactured or mobile home; 758

(b) The following notice: "Notice: If the taxes are not 759
paid within sixty days after the county auditor delivers the 760
delinquent manufactured home tax list to the county treasurer, 761
you and your home may be subject to collection proceedings for 762
tax delinquency." Failure to provide such notice has no effect 763
upon the validity of any tax judgment to which a home may be 764
subjected. 765

(c) In the case of manufactured or mobile homes taxed 766
under division (D) (2) of this section, the following additional 767
information: 768

(i) The effective tax rate. The words "effective tax rate" 769
shall appear in boldface type. 770

(ii) The following notice: "Notice: If the taxes charged 771
against this home have been reduced by the 2-1/2 per cent tax 772
reduction for residences occupied by the owner but the home is 773
not a residence occupied by the owner, the owner must notify the 774
county auditor's office not later than March 31 of the year for 775
which the taxes are due. Failure to do so may result in the 776
owner being convicted of a fourth degree misdemeanor, which is 777
punishable by imprisonment up to 30 days, a fine up to \$250, or 778
both, and in the owner having to repay the amount by which the 779
taxes were erroneously or illegally reduced, plus any interest 780
that may apply. 781

If the taxes charged against this home have not been 782
reduced by the 2-1/2 per cent tax reduction and the home is a 783
residence occupied by the owner, the home may qualify for the 784
tax reduction. To obtain an application for the tax reduction or 785
further information, the owner may contact the county auditor's 786
office at _____ (insert the address and telephone number of 787
the county auditor's office). 788

(E) (1) A manufactured or mobile home is not subject to 789
this section when any of the following applies: 790

(a) It is taxable as personal property pursuant to section 791
5709.01 of the Revised Code. Any manufactured or mobile home 792
that is used as a residence shall be subject to this section and 793
shall not be taxable as personal property pursuant to section 794
5709.01 of the Revised Code. 795

(b) It bears a license plate issued by any state other 796
than this state unless the home is in this state in excess of an 797
accumulative period of thirty days in any calendar year. 798

(c) The annual tax has been paid on the home in this state 799
for the current year. 800

(d) The tax commissioner has determined, pursuant to 801
section 5715.27 of the Revised Code, that the property is exempt 802
from taxation, or would be exempt from taxation under Chapter 803
5709. of the Revised Code if it were classified as real 804
property. 805

(2) A travel trailer or park trailer, as these terms are 806
defined in section 4501.01 of the Revised Code, is not subject 807
to this section if it is unused or unoccupied and stored at the 808
owner's normal place of residence or at a recognized storage 809
facility. 810

(3) A travel trailer or park trailer, as these terms are 811
defined in section 4501.01 of the Revised Code, is subject to 812
this section and shall be taxed as a manufactured or mobile home 813
if it has a situs longer than thirty days in one location and is 814
connected to existing utilities, unless either of the following 815
applies: 816

(a) The situs is in a state facility or a camping or park 817

area as defined in division (C), (Q), (S), or (V) of section 818
3729.01 of the Revised Code. 819

(b) The situs is in a camping or park area that is a tract 820
of land that has been limited to recreational use by deed or 821
zoning restrictions and subdivided for sale of five or more 822
individual lots for the express or implied purpose of occupancy 823
by either self-contained recreational vehicles as defined in 824
division (T) of section 3729.01 of the Revised Code or by 825
dependent recreational vehicles as defined in division (D) of 826
section 3729.01 of the Revised Code. 827

(F) Except as provided in division (D) (3) of this section, 828
the manufactured home tax is due and payable as follows: 829

(1) When a manufactured or mobile home has a situs in this 830
state, as provided in this section, on the first day of January, 831
one-half of the amount of the tax is due and payable on or 832
before the first day of March and the balance is due and payable 833
on or before the thirty-first day of July. At the option of the 834
owner of the home, the tax for the entire year may be paid in 835
full on the first day of March. 836

(2) When a manufactured or mobile home first acquires a 837
situs in this state after the first day of January, no tax is 838
due and payable for that year. 839

(G) (1) (a) Except as otherwise provided in division (G) (1) 840
(b) of this section, if one-half of the current taxes charged 841
under this section against a manufactured or mobile home, 842
together with the full amount of any delinquent taxes, are not 843
paid on or before the first day of March in that year, or on or 844
before the last day for such payment as extended pursuant to 845
section 4503.063 of the Revised Code, a penalty of ten per cent 846

shall be charged against the unpaid balance of such half of the 847
current taxes. If the total amount of all such taxes is not paid 848
on or before the thirty-first day of July, next thereafter, or 849
on or before the last day for payment as extended pursuant to 850
section 4503.063 of the Revised Code, a like penalty shall be 851
charged on the balance of the total amount of the unpaid current 852
taxes. 853

(b) After a valid delinquent tax contract that includes 854
unpaid current taxes from a first-half collection period 855
described in division (F) of this section has been entered into 856
under section 323.31 of the Revised Code, no ten per cent 857
penalty shall be charged against such taxes after the second- 858
half collection period while the delinquent tax contract remains 859
in effect. On the day a delinquent tax contract becomes void, 860
the ten per cent penalty shall be charged against such taxes and 861
shall equal the amount of penalty that would have been charged 862
against unpaid current taxes outstanding on the date on which 863
the second-half penalty would have been charged thereon under 864
division (G)(1)(a) of this section if the contract had not been 865
in effect. 866

(2)(a) On the first day of the month following the last 867
day the second installment of taxes may be paid without penalty 868
beginning in 2000, interest shall be charged against and 869
computed on all delinquent taxes other than the current taxes 870
that became delinquent taxes at the close of the last day such 871
second installment could be paid without penalty. The charge 872
shall be for interest that accrued during the period that began 873
on the preceding first day of December and ended on the last day 874
of the month that included the last date such second installment 875
could be paid without penalty. The interest shall be computed at 876
the rate per annum prescribed by section 5703.47 of the Revised 877

Code and shall be entered as a separate item on the delinquent 878
manufactured home tax list compiled under division (H) of this 879
section. 880

(b) On the first day of December beginning in 2000, the 881
interest shall be charged against and computed on all delinquent 882
taxes. The charge shall be for interest that accrued during the 883
period that began on the first day of the month following the 884
last date prescribed for the payment of the second installment 885
of taxes in the current year and ended on the immediately 886
preceding last day of November. The interest shall be computed 887
at the rate per annum prescribed by section 5703.47 of the 888
Revised Code and shall be entered as a separate item on the 889
delinquent manufactured home tax list. 890

(c) After a valid undertaking has been entered into for 891
the payment of any delinquent taxes, no interest shall be 892
charged against such delinquent taxes while the undertaking 893
remains in effect in compliance with section 323.31 of the 894
Revised Code. If a valid undertaking becomes void, interest 895
shall be charged against the delinquent taxes for the periods 896
that interest was not permitted to be charged while the 897
undertaking was in effect. The interest shall be charged on the 898
day the undertaking becomes void and shall equal the amount of 899
interest that would have been charged against the unpaid 900
delinquent taxes outstanding on the dates on which interest 901
would have been charged thereon under divisions (G) (1) and (2) 902
of this section had the undertaking not been in effect. 903

(3) If the full amount of the taxes due at either of the 904
times prescribed by division (F) of this section is paid within 905
ten days after such time, the county treasurer shall waive the 906
collection of and the county auditor shall remit one-half of the 907

penalty provided for in this division for failure to make that 908
payment by the prescribed time. 909

(4) The treasurer shall compile and deliver to the county 910
auditor a list of all tax payments the treasurer has received as 911
provided in division (G) (3) of this section. The list shall 912
include any information required by the auditor for the 913
remission of the penalties waived by the treasurer. The taxes so 914
collected shall be included in the settlement next succeeding 915
the settlement then in process. 916

(H) (1) The county auditor shall compile annually a 917
"delinquent manufactured home tax list" consisting of homes the 918
county treasurer's records indicate have taxes that were not 919
paid within the time prescribed by divisions (D) (3) and (F) of 920
this section, have taxes that remain unpaid from prior years, or 921
have unpaid tax penalties or interest that have been assessed. 922

(2) Within thirty days after the settlement under division 923
(H) (2) of section 321.24 of the Revised Code, the county auditor 924
shall deliver a copy of the delinquent manufactured home tax 925
list to the county treasurer. The auditor shall update and 926
publish the delinquent manufactured home tax list annually in 927
the same manner as delinquent real property tax lists are 928
published. The county auditor may apportion the cost of 929
publishing the list among taxing districts in proportion to the 930
amount of delinquent manufactured home taxes so published that 931
each taxing district is entitled to receive upon collection of 932
those taxes, or the county auditor may charge the owner of a 933
home on the list a flat fee established under section 319.54 of 934
the Revised Code for the cost of publishing the list and, if the 935
fee is not paid, may place the fee upon the delinquent 936
manufactured home tax list as a lien on the listed home, to be 937

collected as other manufactured home taxes. 938

(3) When taxes, penalties, or interest are charged against 939
a person on the delinquent manufactured home tax list and are 940
not paid within sixty days after the list is delivered to the 941
county treasurer, the county treasurer shall, in addition to any 942
other remedy provided by law for the collection of taxes, 943
penalties, and interest, enforce collection of such taxes, 944
penalties, and interest by civil action in the name of the 945
treasurer against the owner for the recovery of the unpaid taxes 946
following the procedures for the recovery of delinquent real 947
property taxes in sections 323.25 to 323.28 of the Revised Code. 948
The action may be brought in municipal or county court, provided 949
the amount charged does not exceed the monetary limitations for 950
original jurisdiction for civil actions in those courts. 951

It is sufficient, having made proper parties to the suit, 952
for the county treasurer to allege in the treasurer's bill of 953
particulars or petition that the taxes stand chargeable on the 954
books of the county treasurer against such person, that they are 955
due and unpaid, and that such person is indebted in the amount 956
of taxes appearing to be due the county. The treasurer need not 957
set forth any other matter relating thereto. If it is found on 958
the trial of the action that the person is indebted to the 959
state, judgment shall be rendered in favor of the county 960
treasurer prosecuting the action. The judgment debtor is not 961
entitled to the benefit of any law for stay of execution or 962
exemption of property from levy or sale on execution in the 963
enforcement of the judgment. 964

Upon the filing of an entry of confirmation of sale or an 965
order of forfeiture in a proceeding brought under this division, 966
title to the manufactured or mobile home shall be in the 967

purchaser. The clerk of courts shall issue a certificate of 968
title to the purchaser upon presentation of proof of filing of 969
the entry of confirmation or order and, in the case of a 970
forfeiture, presentation of the county auditor's certificate of 971
sale. 972

(I) The total amount of taxes collected shall be 973
distributed in the following manner: four per cent shall be 974
allowed as compensation to the county auditor for the county 975
auditor's service in assessing the taxes; two per cent shall be 976
allowed as compensation to the county treasurer for the services 977
the county treasurer renders as a result of the tax levied by 978
this section. Such amounts shall be paid into the county 979
treasury, to the credit of the county general revenue fund, on 980
the warrant of the county auditor. Fees to be paid to the credit 981
of the real estate assessment fund shall be collected pursuant 982
to division (C) of section 319.54 of the Revised Code and paid 983
into the county treasury, on the warrant of the county auditor. 984
The balance of the taxes collected shall be distributed among 985
the taxing subdivisions of the county in which the taxes are 986
collected and paid in the same proportions that the amount of 987
manufactured home tax levied by each taxing subdivision of the 988
county in the current tax year bears to the amount of such tax 989
levied by all such subdivisions in the county in the current tax 990
year. The taxes levied and revenues collected under this section 991
shall be in lieu of any general property tax and any tax levied 992
with respect to the privilege of using or occupying a 993
manufactured or mobile home in this state except as provided in 994
sections 4503.04 and 5741.02 of the Revised Code. 995

(J) An agreement to purchase or a bill of sale for a 996
manufactured home shall show whether or not the furnishings and 997
equipment are included in the purchase price. 998

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

(L) (1) The county auditor shall appraise at its true value any manufactured or mobile home in which ownership is transferred or which first acquires situs in this state on or after January 1, 2000, and any manufactured or mobile home the owner of which has elected, under division (D) (4) of this section, to have the home taxed under division (D) (2) of this section. The true value shall include the value of the home, any additions, and any fixtures, but not any furnishings in the home. In determining the true value of a manufactured or mobile home, the auditor shall consider all facts and circumstances relating to the value of the home, including its age, its capacity to function as a residence, any obsolete characteristics, and other factors that may tend to prove its true value.

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

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

the sale: 1029

(i) The home has lost value due to a casualty. 1030

(ii) An addition or fixture has been added to the home. 1031

(3) The county auditor shall have each home viewed and 1032
appraised at least once in each six-year period in the same year 1033
in which real property in the county is appraised pursuant to 1034
Chapter 5713. of the Revised Code, and shall update the 1035
appraised values in the third calendar year following the 1036
appraisal. The person viewing or appraising a home may enter the 1037
home to determine by actual view any additions or fixtures that 1038
have been added since the last appraisal. In conducting the 1039
appraisals and establishing the true value, the auditor shall 1040
follow the procedures set forth for appraising real property in 1041
sections 5713.01 and 5713.03 of the Revised Code. 1042

(4) The county auditor shall place the true value of each 1043
home on the manufactured home tax list upon completion of an 1044
appraisal. 1045

(5) (a) If the county auditor changes the true value of a 1046
home, the auditor shall notify the owner of the home in writing, 1047
delivered by mail or in person. The notice shall be given at 1048
least thirty days prior to the issuance of any tax bill that 1049
reflects the change. Failure to receive the notice does not 1050
invalidate any proceeding under this section. 1051

(b) Any owner of a home or any other person or party that 1052
would be authorized to file a complaint under division (A) of 1053
section 5715.19 of the Revised Code if the home was real 1054
property may file a complaint against the true value of the home 1055
as appraised under this section. The complaint shall be filed 1056
with the county auditor on or before the thirty-first day of 1057

March of the current tax year or the date of closing of the 1058
collection for the first half of manufactured home taxes for the 1059
current tax year, whichever is later. The auditor shall present 1060
to the county board of revision all complaints filed with the 1061
auditor under this section. The board shall hear and investigate 1062
the complaint and may take action on it as provided under 1063
sections 5715.11 to 5715.19 of the Revised Code. 1064

(c) If the county board of revision determines, pursuant 1065
to a complaint against the valuation of a manufactured or mobile 1066
home filed under this section, that the amount of taxes, 1067
assessments, or other charges paid was in excess of the amount 1068
due based on the valuation as finally determined, then the 1069
overpayment shall be refunded in the manner prescribed in 1070
section 5715.22 of the Revised Code. 1071

(d) Payment of all or part of a tax under this section for 1072
any year for which a complaint is pending before the county 1073
board of revision does not abate the complaint or in any way 1074
affect the hearing and determination thereof. 1075

(M) If the county auditor determines that any tax or other 1076
charge or any part thereof has been erroneously charged as a 1077
result of a clerical error as defined in section 319.35 of the 1078
Revised Code, the county auditor shall call the attention of the 1079
county board of revision to the erroneous charges. If the board 1080
finds that the taxes or other charges have been erroneously 1081
charged or collected, it shall certify the finding to the 1082
auditor. Upon receipt of the certification, the auditor shall 1083
remove the erroneous charges on the manufactured home tax list 1084
or delinquent manufactured home tax list in the same manner as 1085
is prescribed in section 319.35 of the Revised Code for 1086
erroneous charges against real property, and refund any 1087

erroneous charges that have been collected, with interest, in 1088
the same manner as is prescribed in section 319.36 of the 1089
Revised Code for erroneous charges against real property. 1090

(N) As used in this section and section 4503.061 of the 1091
Revised Code: 1092

(1) "Manufactured home taxes" includes taxes, penalties, 1093
and interest charged under division (C) or (G) of this section 1094
and any penalties charged under division (G) or (H) (5) of 1095
section 4503.061 of the Revised Code. 1096

(2) "Current taxes" means all manufactured home taxes 1097
charged against a manufactured or mobile home that have not 1098
appeared on the manufactured home tax list for any prior year. 1099
Current taxes become delinquent taxes if they remain unpaid 1100
after the last day prescribed for payment of the second 1101
installment of current taxes without penalty, whether or not 1102
they have been certified delinquent. 1103

(3) "Delinquent taxes" means: 1104

(a) Any manufactured home taxes that were charged against 1105
a manufactured or mobile home for a prior year, including any 1106
penalties or interest charged for a prior year and the costs of 1107
publication under division (H) (2) of this section, and that 1108
remain unpaid; 1109

(b) Any current manufactured home taxes charged against a 1110
manufactured or mobile home that remain unpaid after the last 1111
day prescribed for payment of the second installment of current 1112
taxes without penalty, whether or not they have been certified 1113
delinquent, including any penalties or interest and the costs of 1114
publication under division (H) (2) of this section. 1115

Sec. 4503.066. (A) (1) To obtain a tax reduction under 1116

section 4503.065 or 4503.0612 of the Revised Code, the owner of 1117
the home shall file an application with the county auditor of 1118
the county in which the home is located. An application for 1119
reduction in taxes based upon a physical disability shall be 1120
accompanied by a certificate signed by a physician, and an 1121
application for reduction in taxes based upon a mental 1122
disability shall be accompanied by a certificate signed by a 1123
physician or psychologist licensed to practice in this state. 1124
The certificate shall attest to the fact that the applicant is 1125
permanently and totally disabled, shall be in a form that the 1126
department of taxation requires, and shall include the 1127
definition of totally and permanently disabled as set forth in 1128
section 4503.064 of the Revised Code. An application for 1129
reduction in taxes based upon a disability certified as 1130
permanent and total by a state or federal agency having the 1131
function of so classifying persons shall be accompanied by a 1132
certificate from that agency. 1133

An application by a disabled veteran or the surviving 1134
spouse of a disabled veteran for the reduction under division 1135
(B) (1) or (2) of section 4503.065 of the Revised Code shall be 1136
accompanied by a letter or other written confirmation from the 1137
United States department of veterans affairs, or its predecessor 1138
or successor agency, showing that the veteran qualifies as a 1139
disabled veteran. 1140

An application by the surviving spouse of a public service 1141
officer killed in the line of duty for the reduction under 1142
division (C) of section 4503.065 of the Revised Code shall be 1143
accompanied by a letter or other written confirmation from an 1144
officer or employee of the board of trustees of a retirement or 1145
pension fund in this state or another state or from the chief or 1146
other chief executive of the department, agency, or other 1147

employer for which the public service officer served when killed 1148
in the line of duty affirming that the public service officer 1149
was killed in the line of duty. 1150

An application for a reduction under section 4503.0612 of 1151
the Revised Code shall be accompanied by documentation 1152
sufficient to prove that the applicant meets all qualifications 1153
for that reduction. 1154

(2) Each application shall constitute a continuing 1155
application for a reduction in taxes for each year in which the 1156
manufactured or mobile home is occupied by the applicant. 1157
Failure to receive a new application or notification under 1158
division (B) of this section after an application for reduction 1159
has been approved is prima-facie evidence that the original 1160
applicant is entitled to the reduction calculated on the basis 1161
of the information contained in the original application. The 1162
original application and any subsequent application shall be in 1163
the form of a signed statement and shall be filed on or before 1164
the thirty-first day of December of the year preceding the year 1165
for which the reduction is sought. The statement shall be on a 1166
form, devised and supplied by the tax commissioner, that shall 1167
require no more information than is necessary to establish the 1168
applicant's eligibility for the reduction in taxes and the 1169
amount of the reduction to which the applicant is entitled. The 1170
form shall contain a statement that signing such application 1171
constitutes a delegation of authority by the applicant to the 1172
tax commissioner or the county auditor, individually or in 1173
consultation with each other, to examine any tax or financial 1174
records that relate to the income of the applicant as stated on 1175
the application for the purpose of determining eligibility 1176
under, or possible violation of, division (C) or (D) of this 1177
section. The form also shall contain a statement that conviction 1178

of willfully falsifying information to obtain a reduction in 1179
taxes or failing to comply with division (B) of this section 1180
shall result in the revocation of the right to the reduction for 1181
a period of three years. 1182

(3) A late application for a reduction in taxes for the 1183
year preceding the year for which an original application is 1184
filed may be filed with an original application. If the auditor 1185
determines that the information contained in the late 1186
application is correct, the auditor shall determine both the 1187
amount of the reduction in taxes to which the applicant would 1188
have been entitled for the current tax year had the application 1189
been timely filed and approved in the preceding year, and the 1190
amount the taxes levied under section 4503.06 of the Revised 1191
Code for the current year would have been reduced as a result of 1192
the reduction. When an applicant is permanently and totally 1193
disabled on the first day of January of the year in which the 1194
applicant files a late application, the auditor, in making the 1195
determination of the amounts of the reduction in taxes under 1196
division (A) (3) of this section, is not required to determine 1197
that the applicant was permanently and totally disabled on the 1198
first day of January of the preceding year. 1199

The amount of the reduction in taxes pursuant to a late 1200
application shall be treated as an overpayment of taxes by the 1201
applicant. The auditor shall credit the amount of the 1202
overpayment against the amount of the taxes or penalties then 1203
due from the applicant, and, at the next succeeding settlement, 1204
the amount of the credit shall be deducted from the amount of 1205
any taxes or penalties distributable to the county or any taxing 1206
unit in the county that has received the benefit of the taxes or 1207
penalties previously overpaid, in proportion to the benefits 1208
previously received. If, after the credit has been made, there 1209

remains a balance of the overpayment, or if there are no taxes 1210
or penalties due from the applicant, the auditor shall refund 1211
that balance to the applicant by a warrant drawn on the county 1212
treasurer in favor of the applicant. The treasurer shall pay the 1213
warrant from the general fund of the county. If there is 1214
insufficient money in the general fund to make the payment, the 1215
treasurer shall pay the warrant out of any undivided 1216
manufactured or mobile home taxes subsequently received by the 1217
treasurer for distribution to the county or taxing district in 1218
the county that received the benefit of the overpaid taxes, in 1219
proportion to the benefits previously received, and the amount 1220
paid from the undivided funds shall be deducted from the money 1221
otherwise distributable to the county or taxing district in the 1222
county at the next or any succeeding distribution. At the next 1223
or any succeeding distribution after making the refund, the 1224
treasurer shall reimburse the general fund for any payment made 1225
from that fund by deducting the amount of that payment from the 1226
money distributable to the county or other taxing unit in the 1227
county that has received the benefit of the taxes, in proportion 1228
to the benefits previously received. On the second Monday in 1229
September of each year, the county auditor shall certify the 1230
total amount of the reductions in taxes made in the current year 1231
under division (A) (3) of this section to the tax commissioner 1232
who shall treat that amount as a reduction in taxes for the 1233
current tax year and shall make reimbursement to the county of 1234
that amount in the manner prescribed in section 4503.068 of the 1235
Revised Code, from moneys appropriated for that purpose. 1236

(B) (1) If in any year for which an application for 1237
reduction in taxes has been approved the owner no longer 1238
qualifies for the reduction, the owner shall notify the county 1239
auditor that the owner is not qualified for a reduction in 1240

taxes. 1241

(2) If the county auditor or county treasurer discovers 1242
that an owner not entitled to the reduction in manufactured home 1243
taxes under section 4503.065 or 4503.0612 of the Revised Code 1244
failed to notify the county auditor as required by division (B) 1245
(1) of this section, a charge shall be imposed against the 1246
manufactured or mobile home in the amount by which taxes were 1247
reduced under that section for each tax year the county auditor 1248
ascertains that the manufactured or mobile home was not entitled 1249
to the reduction and was owned by the current owner. Interest 1250
shall accrue in the manner prescribed by division (G) (2) of 1251
section 4503.06 of the Revised Code on the amount by which taxes 1252
were reduced for each such tax year as if the reduction became 1253
delinquent taxes at the close of the last day the second 1254
installment of taxes for that tax year could be paid without 1255
penalty. The county auditor shall notify the owner, by ordinary 1256
mail, of the charge, of the owner's right to appeal the charge, 1257
and of the manner in which the owner may appeal. The owner may 1258
appeal the imposition of the charge and interest by filing an 1259
appeal with the county board of revision not later than the last 1260
day prescribed for payment of manufactured home taxes under 1261
section 4503.06 of the Revised Code following receipt of the 1262
notice and occurring at least ninety days after receipt of the 1263
notice. The appeal shall be treated in the same manner as a 1264
complaint relating to the valuation or assessment of 1265
manufactured or mobile homes under section 5715.19 of the 1266
Revised Code. The charge and any interest shall be collected as 1267
other delinquent taxes. 1268

(3) During January of each year, the county auditor shall 1269
furnish each person whose application for reduction has been 1270
approved, by ordinary mail, a form on which to report any 1271

changes in total income, ownership, occupancy, disability, and 1272
other information earlier furnished the auditor relative to the 1273
application. The form shall be completed and returned to the 1274
auditor not later than the thirty-first day of December if the 1275
changes would affect the person's eligibility for the reduction. 1276

(C) No person shall knowingly make a false statement for 1277
the purpose of obtaining a reduction in taxes under section 1278
4503.065 or 4503.0612 of the Revised Code. 1279

(D) No person shall knowingly fail to notify the county 1280
auditor of any change required by division (B) of this section 1281
that has the effect of maintaining or securing a reduction in 1282
taxes under section 4503.065 or 4503.0612 of the Revised Code. 1283

(E) No person shall knowingly make a false statement or 1284
certification attesting to any person's physical or mental 1285
condition for purposes of qualifying such person for tax relief 1286
pursuant to sections 4503.064 to 4503.069 or section 4503.0612 1287
of the Revised Code. 1288

(F) Whoever violates division (C), (D), or (E) of this 1289
section is guilty of a misdemeanor of the fourth degree. 1290

Sec. 4503.067. The county auditor shall approve or deny an 1291
application for reduction under section 4503.065 or 4503.0612 of 1292
the Revised Code and shall so notify the applicant not later 1293
than the first Monday in October. Notification shall be provided 1294
on a form prescribed by the tax commissioner. If a person 1295
believes that the person's application for reduction in taxes 1296
has been improperly denied or is for less than that to which the 1297
person is entitled, the person may file an appeal with the 1298
county board of revision no later than the thirty-first day of 1299
January of the following calendar year. The appeal shall be 1300

treated in the same manner as a complaint relating to the 1301
valuation or assessment of real property under Chapter 5715. of 1302
the Revised Code. 1303

Sec. 4503.069. Each county treasurer and county auditor 1304
shall employ the assistants, clerks, and other employees 1305
necessary to carry out the duties imposed by sections 4503.064 1306
to 4503.069 and section 4503.0612 of the Revised Code. 1307

Sec. 4503.0610. (A) If a board of county commissioners 1308
adopts a resolution granting a partial real property tax 1309
exemption under section 323.158 of the Revised Code, it also 1310
shall adopt a resolution under this section granting a partial 1311
manufactured home tax exemption. The partial exemption shall 1312
take the form of a reduction each year in the manufactured home 1313
tax charged against each manufactured home in the county under 1314
section 4503.06 of the Revised Code, by the same percentage by 1315
which real property taxes were reduced for the preceding year in 1316
the resolution adopted under section 323.158 of the Revised 1317
Code. Upon adopting the resolution under this section, the board 1318
shall certify copies of it to the county auditor and the tax 1319
commissioner. 1320

(B) After complying with sections 4503.06 and 4503.065 of 1321
the Revised Code, the county auditor shall reduce the remaining 1322
sum to be levied against a manufactured home by the percentage 1323
called for in the resolution adopted under division (A) of this 1324
section. The auditor shall certify the amount of tax remaining 1325
after the reduction to the county treasurer for collection as 1326
the manufactured home tax charged and payable on the 1327
manufactured home, subject to any reduction authorized under 1328
section 4503.0612 of the Revised Code. 1329

(C) For each tax year, the county auditor shall certify to 1330

the board of county commissioners the total amount by which 1331
manufactured home taxes are reduced under this section. At the 1332
time of each semi-annual distribution of manufactured home taxes 1333
in the county, the board shall pay to the auditor one-half of 1334
that total amount. Upon receipt of the payment, the auditor 1335
shall distribute it among the various taxing districts in the 1336
county as though it had been levied and collected as 1337
manufactured home taxes. The board shall make the payment from 1338
the county general fund or from any other county revenue that 1339
may be used for that purpose. 1340

(D) If a board of county commissioners repeals a 1341
resolution adopted under section 323.158 of the Revised Code, it 1342
also shall repeal the resolution adopted under this section. 1343

Sec. 4503.0612. (A) As used in this section: 1344

(1) "Manufactured home taxes" means the amount of 1345
manufactured home taxes charged and payable as computed after 1346
any reductions under division (B) of section 323.152 of the 1347
Revised Code and sections 319.302, 4503.065, and 4503.0610 of 1348
the Revised Code. The computation of "manufactured home taxes 1349
for the preceding year" shall equal the manufactured home taxes 1350
for that year after subtracting any amount reduced under this 1351
section for that year. 1352

(2) "Homestead" has the same meaning as in section 323.151 1353
of the Revised Code and also includes a manufactured or mobile 1354
home that is owned and occupied as a home by an individual whose 1355
domicile is in this state. 1356

(3) "Sixty-five years of age or older" has the same 1357
meaning as in section 4503.064 of the Revised Code. 1358

(B) The manufactured home tax on a manufactured or mobile 1359

home that is paid pursuant to division (C) of section 4503.06 of 1360
the Revised Code shall be reduced for each year for which an 1361
application for the reduction has been approved if all of the 1362
following requirements are met: 1363

(1) The manufactured or mobile home is owned and occupied 1364
as a home by an individual whose domicile is in this state; 1365

(2) That individual is sixty-five years of age or older; 1366

(3) That individual's total income does not exceed seventy 1367
thousand dollars. 1368

The reduction shall equal the amount by which the 1369
manufactured home taxes for the current tax year exceed the 1370
manufactured home taxes for the preceding year. The reduction 1371
shall not apply for the tax year in which title to the homestead 1372
is conveyed to another person. 1373

Section 2. That existing sections 323.152, 323.153, 1374
323.156, 323.158, 4503.06, 4503.066, 4503.067, 4503.069, and 1375
4503.0610 of the Revised Code are hereby repealed. 1376

Section 3. The amendment by this act of sections 323.152, 1377
323.153, 323.156, and 323.158 of the Revised Code applies to tax 1378
years ending on or after the effective date of this section, and 1379
the amendment or enactment by this act of sections 4503.06, 1380
4503.066, 4503.067, 4503.069, 4503.0610, and 4503.0612 of the 1381
Revised Code applies to tax years beginning on or after that 1382
effective date. 1383

Section 4. Section 323.152 of the Revised Code is 1384
presented in this act as a composite of the section as amended 1385
by both H.B. 33 and S.B. 43 of the 135th General Assembly. The 1386
General Assembly, applying the principle stated in division (B) 1387
of section 1.52 of the Revised Code that amendments are to be 1388

harmonized if reasonably capable of simultaneous operation,	1389
finds that the composite is the resulting version of the section	1390
in effect prior to the effective date of the section as	1391
presented in this act.	1392