

**As Introduced**

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

**S. B. No. 92**

**Senator Patton**

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**A BILL**

To amend sections 323.152 and 4503.065 of the 1  
Revised Code to authorize a total property tax 2  
exemption for the homesteads of totally disabled 3  
veterans and their surviving spouses. 4

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

**Section 1.** That sections 323.152 and 4503.065 of the 5  
Revised Code be amended to read as follows: 6

**Sec. 323.152.** In addition to the reduction in taxes 7  
required under section 319.302 of the Revised Code, taxes shall 8  
be reduced as provided in divisions (A) and (B) of this section. 9

(A) (1) (a) Division (A) (1) of this section applies to any 10  
of the following persons: 11

(i) A person who is permanently and totally disabled; 12

(ii) A person who is sixty-five years of age or older; 13

(iii) A person who is the surviving spouse of a deceased 14  
person who was permanently and totally disabled or sixty-five 15  
years of age or older and who applied and qualified for a 16  
reduction in taxes under this division in the year of death, 17  
provided the surviving spouse is at least fifty-nine but not 18

sixty-five or more years of age on the date the deceased spouse dies. 19  
20

(b) Real property taxes on a homestead owned and occupied, 21  
or a homestead in a housing cooperative occupied, by a person to 22  
whom division (A) (1) of this section applies shall be reduced 23  
for each year for which an application for the reduction has 24  
been approved. The reduction shall equal one of the following 25  
amounts, as applicable to the person: 26

(i) If the person received a reduction under division (A) 27  
(1) of this section for tax year 2006, the greater of the 28  
reduction for that tax year or the amount computed under 29  
division (A) (1) (c) of this section; 30

(ii) If the person received, for any homestead, a 31  
reduction under division (A) (1) of this section for tax year 32  
2013 or under division (A) of section 4503.065 of the Revised 33  
Code for tax year 2014 or the person is the surviving spouse of 34  
such a person and the surviving spouse is at least fifty-nine 35  
years of age on the date the deceased spouse dies, the amount 36  
computed under division (A) (1) (c) of this section. 37

(iii) If the person is not described in division (A) (1) (b) 38  
(i) or (ii) of this section and the person's total income does 39  
not exceed thirty thousand dollars, as adjusted under division 40  
(A) (1) (d) of this section, the amount computed under division 41  
(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 value of the 45  
property in money, as adjusted under division (A) (1) (d) of this 46  
section; 47

(ii) 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;

(iii) 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;

(iv) 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.

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

(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;

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

(iii) Add the resulting product to the total income threshold or the reduction amount, as applicable, for the current tax year;

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

The commissioner shall certify the amount resulting from 77  
each adjustment to each county auditor not later than the first 78  
day of December each year. The certified total income threshold 79  
amount applies to the following tax year for persons described 80  
in division (A) (1) (b) (iii) of this section. The certified 81  
reduction amount applies to the following tax year. The 82  
commissioner shall not make the applicable adjustment in any 83  
calendar year in which the amount resulting from the adjustment 84  
would be less than the total income threshold or the reduction 85  
amount for the current tax year. 86

(2) (a) ~~Real property taxes on a A homestead owned and 87  
occupied, or a homestead in a housing cooperative occupied, by a 88  
disabled veteran shall be ~~reduced~~ exempted from taxation, and 89  
real property taxes on a homestead in a housing cooperative 90  
occupied by a disabled veteran shall be reduced by the portion 91  
of taxes attributed to the homestead under section 323.159 of 92  
the Revised Code, for each year for which an application for the 93  
exemption or reduction has been approved. ~~The reduction shall 94  
equal the product obtained by multiplying fifty thousand dollars 95  
of the true value of the property in money, as adjusted under 96  
division (A) (1) (d) of this section, by the amounts described in 97  
divisions (A) (1) (c) (ii) to (iv) of this section. The exemption 98  
or 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 exemption or reduction applies to only one 101  
homestead owned and occupied by, or one homestead in a housing 102  
cooperative occupied by, a disabled veteran. 103~~~~

(b) ~~Real property taxes on a A homestead owned and 104  
occupied, or a homestead in a housing cooperative occupied, by 105  
the surviving spouse of a disabled veteran shall be ~~reduced~~ 106  
exempted from taxation, and real property taxes on a homestead 107~~

in a housing cooperative occupied by the surviving spouse of a 108  
disabled veteran shall be reduced by the portion of taxes 109  
attributed to the homestead under section 323.159 of the Revised 110  
Code, for each year an application for exemption is approved.- 111  
~~The reduction shall equal to the amount of the reduction-~~ 112  
~~authorized under division (A) (2) (a) of this section.-~~ 113

The exemption or reduction is in lieu of any reduction 114  
under section 323.158 of the Revised Code or division (A) (1),~~7~~ 115  
~~(2) (a),~~ or (3) of this section. The exemption or reduction 116  
applies to only one homestead owned and occupied by, or one 117  
homestead in a housing cooperative occupied by, the surviving 118  
spouse of a disabled veteran. A homestead qualifies for ~~a~~an 119  
exemption or reduction ~~in taxes~~ under division (A) (2) (b) of this 120  
section beginning in one of the following tax years: 121

(i) For a surviving spouse described in division (L) (1) of 122  
section 323.151 of the Revised Code, the year the disabled 123  
veteran dies; 124

(ii) For a surviving spouse described in division (L) (2) 125  
of section 323.151 of the Revised Code, the first year on the 126  
first day of January of which the total disability rating 127  
described in division (F) of that section has been received for 128  
the deceased spouse. 129

In either case, the exemption or reduction shall continue 130  
through the tax year in which the surviving spouse dies or 131  
remarries. 132

(c) For the purposes of sections 323.153, 323.154, 133  
323.155, 323.156, and 4503.064 of the Revised Code, an exemption 134  
under division (A) (2) of this section is a reduction in taxes of 135  
the amount of current taxes that would have been charged and 136

payable against the homestead if the homestead had not been 137  
exempted. 138

(3) Real property taxes on a homestead owned and occupied, 139  
or a homestead in a housing cooperative occupied, by the 140  
surviving spouse of a public service officer killed in the line 141  
of duty shall be reduced for each year for which an application 142  
for the reduction has been approved. The reduction shall equal 143  
the product obtained by multiplying fifty thousand dollars of 144  
the true value of the property in money, as adjusted under 145  
division (A) (1) (d) of this section, by the amounts described in 146  
divisions (A) (1) (c) (ii) to (iv) of this section. The reduction 147  
is in lieu of any reduction or exemption under section 323.158 148  
of the Revised Code or division (A) (1) or (2) of this section. 149  
The reduction applies to only one homestead owned and occupied 150  
by such a surviving spouse. A homestead qualifies for a 151  
reduction in taxes under division (A) (3) of this section for the 152  
tax year in which the public service officer dies through the 153  
tax year in which the surviving spouse dies or remarries. 154

(B) To provide a partial exemption, real property taxes on 155  
any homestead, and manufactured home taxes on any manufactured 156  
or mobile home on which a manufactured home tax is assessed 157  
pursuant to division (D) (2) of section 4503.06 of the Revised 158  
Code, shall be reduced for each year for which an application 159  
for the reduction has been approved. The amount of the reduction 160  
shall equal two and one-half per cent of the amount of taxes to 161  
be levied by qualifying levies on the homestead or the 162  
manufactured or mobile home after applying section 319.301 of 163  
the Revised Code. For the purposes of this division, "qualifying 164  
levy" has the same meaning as in section 319.302 of the Revised 165  
Code. 166

(C) The reductions and exemption granted by this section 167  
do not apply to special assessments or respread of assessments 168  
levied against the homestead, ~~and if~~. If there is a transfer of 169  
ownership subsequent to the filing of an application ~~for a~~ 170  
~~reduction in taxes, such reductions are~~ under section 323.153 of 171  
the Revised Code, the reduction or exemption is not forfeited 172  
for such year by virtue of such transfer. 173

(D) The reductions in taxable value referred to in this 174  
section shall be applied solely as a factor for the purpose of 175  
computing the reduction of taxes under this section and the 176  
reductions and the exemption shall not affect the total value of 177  
property in any subdivision or taxing district as listed and 178  
assessed for taxation on the tax lists and duplicates, or any 179  
direct or indirect limitations on indebtedness of a subdivision 180  
or taxing district. If after application of sections 5705.31 and 181  
5705.32 of the Revised Code, including the allocation of all 182  
levies within the ten-mill limitation to debt charges to the 183  
extent therein provided, there would be insufficient funds for 184  
payment of debt charges not provided for by levies in excess of 185  
the ten-mill limitation, the reduction of taxes provided for in 186  
sections 323.151 to 323.159 of the Revised Code shall be 187  
proportionately adjusted to the extent necessary to provide such 188  
funds from levies within the ten-mill limitation. 189

(E) No reduction in taxes or exemption from taxation shall 190  
be made ~~on the taxes due on~~ under this section for the homestead 191  
of any person convicted of violating division (D) or (E) of 192  
section 323.153 of the Revised Code for a period of three years 193  
following the conviction. 194

**Sec. 4503.065.** (A) (1) Division (A) of this section applies 195  
to any of the following persons: 196

(a) An individual who is permanently and totally disabled;	197
(b) An individual who is sixty-five years of age or older;	198
(c) An individual who is the surviving spouse of a	199
deceased person who was permanently and totally disabled or	200
sixty-five years of age or older and who applied and qualified	201
for a reduction in assessable value under this section in the	202
year of death, provided the surviving spouse is at least fifty-	203
nine but not sixty-five or more years of age on the date the	204
deceased spouse dies.	205
(2) The manufactured home tax on a manufactured or mobile	206
home that is paid pursuant to division (C) of section 4503.06 of	207
the Revised Code and that is owned and occupied as a home by an	208
individual whose domicile is in this state and to whom this	209
section applies, shall be reduced for any tax year for which an	210
application for such reduction has been approved, provided the	211
individual did not acquire ownership from a person, other than	212
the individual's spouse, related by consanguinity or affinity	213
for the purpose of qualifying for the reduction. An owner	214
includes a settlor of a revocable or irrevocable inter vivos	215
trust holding the title to a manufactured or mobile home	216
occupied by the settlor as of right under the trust.	217
(a) For manufactured and mobile homes for which the tax	218
imposed by section 4503.06 of the Revised Code is computed under	219
division (D)(2) of that section, the reduction shall equal one	220
of the following amounts, as applicable to the person:	221
(i) If the person received a reduction under this section	222
for tax year 2007, the greater of the reduction for that tax	223
year or the amount computed under division (A)(2)(b) of this	224
section;	225



(ii) If the person received, for any homestead, a	226
reduction under division (A) of this section for tax year 2014	227
or under division (A) (1) of section 323.152 of the Revised Code	228
for tax year 2013 or the person is the surviving spouse of such	229
a person and the surviving spouse is at least fifty-nine years	230
of age on the date the deceased spouse dies, the amount computed	231
under division (A) (2) (b) of this section.	232
(iii) If the person is not described in division (A) (2) (a)	233
(i) or (ii) of this section and the person's total income does	234
not exceed thirty thousand dollars, as adjusted under division	235
(A) (2) (e) of this section, the amount computed under division	236
(A) (2) (b) of this section.	237
(b) The amount of the reduction under division (A) (2) (b)	238
of this section equals the product of the following:	239
(i) Twenty-five thousand dollars of the true value of the	240
property in money, as adjusted under division (A) (2) (e) of this	241
section;	242
(ii) The assessment percentage established by the tax	243
commissioner under division (B) of section 5715.01 of the	244
Revised Code, not to exceed thirty-five per cent;	245
(iii) The effective tax rate used to calculate the taxes	246
charged against the property for the current year, where	247
"effective tax rate" is defined as in section 323.08 of the	248
Revised Code;	249
(iv) The quantity equal to one minus the sum of the	250
percentage reductions in taxes received by the property for the	251
current tax year under section 319.302 of the Revised Code and	252
division (B) of section 323.152 of the Revised Code.	253
(c) For manufactured and mobile homes for which the tax	254

imposed by section 4503.06 of the Revised Code is computed under 255  
division (D)(1) of that section, the reduction shall equal one 256  
of the following amounts, as applicable to the person: 257

(i) If the person received a reduction under this section 258  
for tax year 2007, the greater of the reduction for that tax 259  
year or the amount computed under division (A)(2)(d) of this 260  
section; 261

(ii) If the person received, for any homestead, a 262  
reduction under division (A) of this section for tax year 2014 263  
or under division (A)(1) of section 323.152 of the Revised Code 264  
for tax year 2013 or the person is the surviving spouse of such 265  
a person and the surviving spouse is at least fifty-nine years 266  
of age on the date the deceased spouse dies, the amount computed 267  
under division (A)(2)(d) of this section. 268

(iii) If the person is not described in division (A)(2)(c) 269  
(i) or (ii) of this section and the person's total income does 270  
not exceed thirty thousand dollars, as adjusted under division 271  
(A)(2)(e) of this section, the amount computed under division 272  
(A)(2)(d) of this section. 273

(d) The amount of the reduction under division (A)(2)(d) 274  
of this section equals the product of the following: 275

(i) Twenty-five thousand dollars of the cost to the owner, 276  
or the market value at the time of purchase, whichever is 277  
greater, as those terms are used in division (D)(1) of section 278  
4503.06 of the Revised Code, and as adjusted under division (A) 279  
(2)(e) of this section; 280

(ii) The percentage from the appropriate schedule in 281  
division (D)(1)(b) of section 4503.06 of the Revised Code; 282

(iii) The assessment percentage of forty per cent used in 283

division (D) (1) (b) of section 4503.06 of the Revised Code;	284
(iv) The tax rate of the taxing district in which the home has its situs.	285 286
(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), <del>(B) (1)</del> , <del>(B) (2)</del> , (C) (1), and (C) (2) of this section by completing the following calculations in September of each year:	287 288 289 290 291
(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;	292 293 294 295 296
(ii) Multiply that percentage increase by the total income threshold or reduction amount for the ensuing tax year, as applicable;	297 298 299
(iii) Add the resulting product to the total income threshold or reduction amount, as applicable for the ensuing tax year;	300 301 302
(iv) Round the resulting sum to the nearest multiple of one hundred dollars.	303 304
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.	305 306 307 308 309 310 311 312

(B) (1) ~~The manufactured home tax levied pursuant to~~ 313  
~~division (C) of section 4503.06 of the Revised Code on a A~~ 314  
manufactured or mobile home that is owned and occupied by a 315  
disabled veteran shall be ~~reduced~~ exempted from the manufactured 316  
home tax levied under division (C) of section 4503.06 of the 317  
Revised Code for any tax year for which an application for ~~such~~ 318  
~~reduction exemption~~ has been approved, provided the disabled 319  
veteran did not acquire ownership from a person, other than the 320  
disabled veteran's spouse, related by consanguinity or affinity 321  
for the purpose of qualifying for the ~~reduction~~ exemption. An 322  
owner includes an owner within the meaning of division (A) (2) of 323  
this section. 324

~~(a) For manufactured and mobile homes for which the tax~~ 325  
~~imposed by section 4503.06 of the Revised Code is computed under~~ 326  
~~division (D) (2) of that section, the reduction shall equal the~~ 327  
~~product obtained by multiplying fifty thousand dollars of the~~ 328  
~~true value of the property in money, as adjusted under division~~ 329  
~~(A) (2) (e) of this section, by the amounts described in divisions~~ 330  
~~(A) (2) (b) (ii) to (iv) of this section.~~ 331

~~(b) For manufactured and mobile homes for which the tax~~ 332  
~~imposed by section 4503.06 of the Revised Code is computed under~~ 333  
~~division (D) (1) of that section, the reduction shall equal the~~ 334  
~~product obtained by multiplying fifty thousand dollars of the~~ 335  
~~cost to the owner, or the market value at the time of purchase,~~ 336  
~~whichever is greater, as those terms are used in division (D) (1)~~ 337  
~~of section 4503.06 of the Revised Code, as adjusted under~~ 338  
~~division (A) (2) (e) of this section, by the amounts described in~~ 339  
~~divisions (A) (2) (d) (ii) to (iv) of this section.~~ 340

The ~~reduction exemption~~ is in lieu of any reduction under 341  
section 4503.0610 of the Revised Code or division (A) ~~, (B) (2),~~ 342

or (C) of this section. The ~~reduction~~exemption applies to only 343  
one manufactured or mobile home owned and occupied by a disabled 344  
veteran. 345

(2) ~~The manufactured home tax levied pursuant to division~~ 346  
~~(C) of section 4503.06 of the Revised Code on a~~ A manufactured 347  
or mobile home that is owned and occupied by the surviving 348  
spouse of a disabled veteran shall be ~~reduced~~exempted from the 349  
manufactured home tax levied under division (C) of section 350  
4503.06 of the Revised Code for each tax year for which an 351  
application for ~~such reduction~~exemption has been approved. ~~The~~ 352  
~~reduction shall equal the amount of the reduction authorized~~ 353  
~~under division (B)(1)(a) or (b) of this section, as applicable.~~ 354  
An owner includes an owner within the meaning of division (A)(2) 355  
of this section. 356

The ~~reduction~~exemption is in lieu of any reduction under 357  
section 4503.0610 of the Revised Code or division (A), ~~(B)(1),~~ 358  
or (C) of this section. The ~~reduction~~exemption applies to only 359  
one manufactured or mobile home owned and occupied by the 360  
surviving spouse of a disabled veteran. A manufactured or mobile 361  
home qualifies for ~~a reduction in taxes~~an exemption under 362  
division (B)(2) of this section beginning in one of the 363  
following tax years: 364

(a) For a surviving spouse described in division (H)(1) of 365  
section 4503.064 of the Revised Code, the year the disabled 366  
veteran dies; 367

(b) For a surviving spouse described in division (H)(2) of 368  
section 4503.064 of the Revised Code, the first year on the 369  
first day of January of which the total disability rating 370  
described in division (F) of section 323.151 of the Revised Code 371  
has been received for the deceased spouse. 372

In either case, the ~~reduction~~ exemption shall continue 373  
through the tax year in which the surviving spouse dies or 374  
remarries. 375

(3) For the purposes of sections 4503.064 to 4503.069 of 376  
the Revised Code, the exemption under division (B) of this 377  
section is a reduction in manufactured home taxes of the amount 378  
of current manufactured home taxes that would have been charged 379  
and payable against the homestead if the homestead had not been 380  
exempted. 381

(C) The manufactured home tax levied pursuant to division 382  
(C) of section 4503.06 of the Revised Code on a manufactured or 383  
mobile home that is owned and occupied by the surviving spouse 384  
of a public service officer killed in the line of duty shall be 385  
reduced for any tax year for which an application for such 386  
reduction has been approved, provided the surviving spouse did 387  
not acquire ownership from a person, other than the surviving 388  
spouse's deceased public service officer spouse, related by 389  
consanguinity or affinity for the purpose of qualifying for the 390  
reduction. An owner includes an owner within the meaning of 391  
division (A) (2) of this section. 392

(1) For manufactured and mobile homes for which the tax 393  
imposed by section 4503.06 of the Revised Code is computed under 394  
division (D) (2) of that section, the reduction shall equal the 395  
product obtained by multiplying fifty thousand dollars of the 396  
true value of the property in money, as adjusted under division 397  
(A) (2) (e) of this section, by the amounts described in divisions 398  
(A) (2) (b) (ii) to (iv) of this section. 399

(2) For manufactured and mobile homes for which the tax 400  
imposed by section 4503.06 of the Revised Code is computed under 401  
division (D) (1) of that section, the reduction shall equal the 402

product obtained by multiplying fifty thousand dollars of the 403  
cost to the owner, or the market value at the time of purchase, 404  
whichever is greater, as those terms are used in division (D) (1) 405  
of section 4503.06 of the Revised Code, as adjusted under 406  
division (A) (2) (e) of this section, by the amounts described in 407  
divisions (A) (2) (d) (ii) to (iv) of this section. 408

The reduction is in lieu of any reduction or exemption 409  
under section 4503.0610 of the Revised Code or division (A) or 410  
(B) of this section. The reduction applies to only one 411  
manufactured or mobile home owned and occupied by such a 412  
surviving spouse. A manufactured or mobile home qualifies for a 413  
reduction in taxes under this division for the tax year in which 414  
the public service officer dies through the tax year in which 415  
the surviving spouse dies or remarries. 416

(D) If the owner or the spouse of the owner of a 417  
manufactured or mobile home is eligible for a homestead 418  
exemption on the land upon which the home is located, the 419  
reduction to which the owner or spouse is entitled under 420  
divisions (A) or (C) of this section shall not exceed the 421  
difference between the reduction to which the owner or spouse is 422  
entitled under division (A), (B), or (C) of this section and the 423  
amount of the reduction under the homestead exemption. 424

(E) No reduction in taxes or exemption from taxation shall 425  
be made with respect to the home of any person convicted of 426  
violating division (C) or (D) of section 4503.066 of the Revised 427  
Code for a period of three years following the conviction. 428

**Section 2.** That existing sections 323.152 and 4503.065 of 429  
the Revised Code are hereby repealed. 430

**Section 3.** The amendment by this act of section 323.152 of 431

the Revised Code applies to tax year 2025 and every tax year 432  
thereafter. The amendment by this act of section 4503.065 of the 433  
Revised Code applies to tax year 2026 and every tax year 434  
thereafter. 435

**Section 4.** The General Assembly, applying the principle 436  
stated in division (B) of section 1.52 of the Revised Code that 437  
amendments are to be harmonized if reasonably capable of 438  
simultaneous operation, finds that the following sections, 439  
presented in this act as composites of the sections as amended 440  
by the acts indicated, are the resulting versions of the 441  
sections in effect prior to the effective date of the sections 442  
as presented in this act: 443

Section 323.152 of the Revised Code as amended by both 444  
H.B. 33 and S.B. 43 of the 135th General Assembly. 445

Section 4503.065 of the Revised Code as amended by both 446  
H.B. 33 and S.B. 43 of the 135th General Assembly. 447