

As Introduced

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

S. B. No. 92

Senator Patton

A BILL

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

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

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

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

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

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

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

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

sixty-five or more years of age on the date the deceased spouse dies. 19
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(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 48
commissioner under division (B) of section 5715.01 of the 49
Revised Code, not to exceed thirty-five per cent; 50

(iii) The effective tax rate used to calculate the taxes 51
charged against the property for the current year, where 52
"effective tax rate" is defined as in section 323.08 of the 53
Revised Code; 54

(iv) The quantity equal to one minus the sum of the 55
percentage reductions in taxes received by the property for the 56
current tax year under section 319.302 of the Revised Code and 57
division (B) of section 323.152 of the Revised Code. 58

(d) The tax commissioner shall adjust the total income 59
threshold described in division (A) (1) (b) (iii) and the reduction 60
amounts described in divisions (A) (1) (c) (i), ~~(A) (2)~~, and (A) (3) 61
of this section by completing the following calculations in 62
September of each year: 63

(i) Determine the percentage increase in the gross 64
domestic product deflator determined by the bureau of economic 65
analysis of the United States department of commerce from the 66
first day of January of the preceding calendar year to the last 67
day of December of the preceding calendar year; 68

(ii) Multiply that percentage increase by the total income 69
threshold or reduction amount for the current tax year, as 70
applicable; 71

(iii) Add the resulting product to the total income 72
threshold or the reduction amount, as applicable, for the 73
current tax year; 74

(iv) Round the resulting sum to the nearest multiple of 75
one hundred dollars. 76

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) 7~~, 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 285
has its situs. 286

(e) The tax commissioner shall adjust the income threshold 287
described in divisions (A) (2) (a) (iii) and (A) (2) (c) (iii) and the 288
reduction amounts described in divisions (A) (2) (b) (i), (A) (2) (d) 289
(i), ~~(B) (1)~~, ~~(B) (2)~~, (C) (1), and (C) (2) of this section by 290
completing the following calculations in September of each year: 291

(i) Determine the percentage increase in the gross 292
domestic product deflator determined by the bureau of economic 293
analysis of the United States department of commerce from the 294
first day of January of the preceding calendar year to the last 295
day of December of the preceding calendar year; 296

(ii) Multiply that percentage increase by the total income 297
threshold or reduction amount for the ensuing tax year, as 298
applicable; 299

(iii) Add the resulting product to the total income 300
threshold or reduction amount, as applicable for the ensuing tax 301
year; 302

(iv) Round the resulting sum to the nearest multiple of 303
one hundred dollars. 304

The commissioner shall certify the amount resulting from 305
each adjustment to each county auditor not later than the first 306
day of December each year. The certified amount applies to the 307
second ensuing tax year. The commissioner shall not make the 308
applicable adjustment in any calendar year in which the amount 309
resulting from the adjustment would be less than the total 310
income threshold or the reduction amount for the ensuing tax 311
year. 312

(B) (1) ~~The manufactured home tax levied pursuant to~~ 313
~~division (C) of section 4503.06 of the Revised Code on 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
one manufactured or mobile home owned and occupied by a disabled
veteran.

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

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

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

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

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