

**As Introduced**

**135th General Assembly  
Regular Session  
2023-2024**

**H. B. No. 378**

**Representatives Lorenz, Santucci  
Cosponsors: Representatives Williams, Brennan**

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**A BILL**

To amend sections 323.151, 323.152, 323.153, 1  
4503.064, 4503.065, and 4503.066 of the Revised 2  
Code to authorize a full homestead exemption for 3  
surviving spouses of members of the uniformed 4  
services killed in the line of duty. 5

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

**Section 1.** That sections 323.151, 323.152, 323.153, 6  
4503.064, 4503.065, and 4503.066 of the Revised Code be amended 7  
to read as follows: 8

**Sec. 323.151.** As used in sections 323.151 to 323.159 of 9  
the Revised Code: 10

(A) (1) "Homestead" means either of the following: 11

(a) A dwelling, including a unit in a multiple-unit 12  
dwelling and a manufactured home or mobile home taxed as real 13  
property pursuant to division (B) of section 4503.06 of the 14  
Revised Code, owned and occupied as a home by an individual 15  
whose domicile is in this state and who has not acquired 16  
ownership from a person, other than the individual's spouse, 17  
related by consanguinity or affinity for the purpose of 18

qualifying for the real property tax reduction provided in 19  
section 323.152 of the Revised Code. 20

(b) A unit in a housing cooperative that is occupied as a 21  
home, but not owned, by an individual whose domicile is in this 22  
state. 23

(2) The homestead shall include so much of the land 24  
surrounding it, not exceeding one acre, as is reasonably 25  
necessary for the use of the dwelling or unit as a home. An 26  
owner includes a holder of one of the several estates in fee, a 27  
vendee in possession under a purchase agreement or a land 28  
contract, a mortgagor, a life tenant, one or more tenants with a 29  
right of survivorship, tenants in common, and a settlor of a 30  
revocable or irrevocable inter vivos trust holding the title to 31  
a homestead occupied by the settlor as of right under the trust. 32  
The tax commissioner shall adopt rules for the uniform 33  
classification and valuation of real property or portions of 34  
real property as homesteads. 35

(B) "Sixty-five years of age or older" means a person who 36  
has attained age sixty-four prior to the first day of January of 37  
the year of application for reduction in real estate taxes. 38

(C) "Total income" means modified adjusted gross income, 39  
as that term is defined in section 5747.01 of the Revised Code, 40  
of the owner and the owner's spouse for the year preceding the 41  
year in which application for a reduction in taxes is made. 42

(D) "Permanently and totally disabled" means that a person 43  
other than a disabled veteran has, on the first day of January 44  
of the year of application for reduction in real estate taxes, 45  
some impairment in body or mind that makes the person unable to 46  
work at any substantially remunerative employment that the 47

person is reasonably able to perform and that will, with 48  
reasonable probability, continue for an indefinite period of at 49  
least twelve months without any present indication of recovery 50  
therefrom or has been certified as permanently and totally 51  
disabled by a state or federal agency having the function of so 52  
classifying persons. 53

(E) "Housing cooperative" means a housing complex of at 54  
least two units that is owned and operated by a nonprofit 55  
corporation that issues a share of the corporation's stock to an 56  
individual, entitling the individual to live in a unit of the 57  
complex, and collects a monthly maintenance fee from the 58  
individual to maintain, operate, and pay the taxes of the 59  
complex. 60

(F) "Disabled veteran" means a person who is a veteran of 61  
the armed forces of the United States, including reserve 62  
components thereof, or of the national guard, who has been 63  
discharged or released from active duty in the armed forces 64  
under honorable conditions, and who has received a total 65  
disability rating or a total disability rating for compensation 66  
based on individual unemployability for a service-connected 67  
disability or combination of service-connected disabilities as 68  
prescribed in Title 38, Part 4 of the Code of Federal 69  
Regulations, as amended. 70

(G) "Public service officer" means a peace officer, 71  
firefighter, first responder, EMT-basic, EMT-I, or paramedic, or 72  
an individual holding any equivalent position in another state. 73

(H) "Killed in the line of duty" means either of the 74  
following: 75

(1) Death in the line of duty; 76

(2) Death from injury sustained in the line of duty,	77
including heart attack or other fatal injury or illness caused	78
while in the line of duty.	79
(I) "Peace officer" has the same meaning as in section	80
2935.01 of the Revised Code.	81
(J) "Firefighter" means a firefighter, whether paid or	82
volunteer, of a lawfully constituted fire department.	83
(K) "First responder," "EMT-basic," "EMT-I," and	84
"paramedic" have the same meanings as in section 4765.01 of the	85
Revised Code.	86
(L) "Surviving spouse of a disabled veteran" means either	87
of the following:	88
(1) The spouse of a disabled veteran who occupied the	89
homestead when the disabled veteran died and who acquires	90
ownership of the homestead or, in the case of a homestead that	91
is a unit in a housing cooperative, continues to occupy the	92
homestead;	93
(2) The surviving spouse of an individual to which all of	94
the following apply, provided the surviving spouse occupies the	95
homestead when that individual dies and who, following that	96
individual's death, acquires ownership of the homestead or, in	97
the case of a homestead that is a unit in a housing cooperative,	98
continues to occupy the homestead:	99
(a) The individual dies before receiving a total	100
disability rating described in division (F) of this section.	101
(b) The individual otherwise qualifies as a disabled	102
veteran.	103
(c) The individual owns and occupies a homestead or, in	104

the case of a homestead that is a unit in a housing cooperative, 105  
occupies the homestead. 106

(M) "Qualifying service member" means a current or former 107  
member of the uniformed services of the United States, including 108  
reserve components thereof, or of the national guard, excluding 109  
any former member that was discharged or released from such 110  
service under dishonorable conditions. 111

(N) "Uniformed services" has the same meaning as in 10 112  
U.S.C. 101. 113

**Sec. 323.152.** In addition to the reduction in taxes 114  
required under section 319.302 of the Revised Code, taxes shall 115  
be reduced as provided in divisions (A) and (B) of this section. 116

(A) (1) (a) Division (A) (1) of this section applies to any 117  
of the following persons: 118

(i) A person who is permanently and totally disabled; 119

(ii) A person who is sixty-five years of age or older; 120

(iii) A person who is the surviving spouse of a deceased 121  
person who was permanently and totally disabled or sixty-five 122  
years of age or older and who applied and qualified for a 123  
reduction in taxes under this division in the year of death, 124  
provided the surviving spouse is at least fifty-nine but not 125  
sixty-five or more years of age on the date the deceased spouse 126  
dies. 127

(b) Real property taxes on a homestead owned and occupied, 128  
or a homestead in a housing cooperative occupied, by a person to 129  
whom division (A) (1) of this section applies shall be reduced 130  
for each year for which an application for the reduction has 131  
been approved. The reduction shall equal one of the following 132

amounts, as applicable to the person:	133
(i) If the person received a reduction under division (A)	134
(1) of this section for tax year 2006, the greater of the	135
reduction for that tax year or the amount computed under	136
division (A) (1) (c) of this section;	137
(ii) If the person received, for any homestead, a	138
reduction under division (A) (1) of this section for tax year	139
2013 or under division (A) of section 4503.065 of the Revised	140
Code for tax year 2014 or the person is the surviving spouse of	141
such a person and the surviving spouse is at least fifty-nine	142
years of age on the date the deceased spouse dies, the amount	143
computed under division (A) (1) (c) of this section.	144
(iii) If the person is not described in division (A) (1) (b)	145
(i) or (ii) of this section and the person's total income does	146
not exceed thirty thousand dollars, as adjusted under division	147
(A) (1) (d) of this section, the amount computed under division	148
(A) (1) (c) of this section.	149
(c) The amount of the reduction under division (A) (1) (c)	150
of this section equals the product of the following:	151
(i) Twenty-five thousand dollars of the true value of the	152
property in money, as adjusted under division (A) (1) (d) of this	153
section;	154
(ii) The assessment percentage established by the tax	155
commissioner under division (B) of section 5715.01 of the	156
Revised Code, not to exceed thirty-five per cent;	157
(iii) The effective tax rate used to calculate the taxes	158
charged against the property for the current year, where	159
"effective tax rate" is defined as in section 323.08 of the	160
Revised Code;	161

(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 each adjustment to each county auditor not later than the first day of December each year. The certified total income threshold amount applies to the following tax year for persons described in division (A) (1) (b) (iii) of this section. The certified reduction amount applies to the following tax year. The commissioner shall not make the applicable adjustment in any

calendar year in which the amount resulting from the adjustment 191  
would be less than the total income threshold or the reduction 192  
amount for the current tax year. 193

(2) (a) Real property taxes on a homestead owned and 194  
occupied, or a homestead in a housing cooperative occupied, by a 195  
disabled veteran shall be reduced for each year for which an 196  
application for the reduction has been approved. The reduction 197  
shall equal the product obtained by multiplying fifty thousand 198  
dollars of the true value of the property in money, as adjusted 199  
under division (A) (1) (d) of this section, by the amounts 200  
described in divisions (A) (1) (c) (ii) to (iv) of this section. 201  
The reduction is in lieu of any reduction under section 323.158 202  
of the Revised Code or division (A) (1), (2) (b), ~~or (3)~~, or (4) 203  
of this section. The reduction applies to only one homestead 204  
owned and occupied by a disabled veteran. 205

(b) Real property taxes on a homestead owned and occupied, 206  
or a homestead in a housing cooperative occupied, by the 207  
surviving spouse of a disabled veteran shall be reduced for each 208  
year an application for exemption is approved. The reduction 209  
shall equal to the amount of the reduction authorized under 210  
division (A) (2) (a) of this section. 211

The reduction is in lieu of any reduction under section 212  
323.158 of the Revised Code or division (A) (1), (2) (a), ~~or (3)~~, or (4) 213  
of this section. The reduction applies to only one 214  
homestead owned and occupied by the surviving spouse of a 215  
disabled veteran. A homestead qualifies for a reduction in taxes 216  
under division (A) (2) (b) of this section beginning in one of the 217  
following tax years: 218

(i) For a surviving spouse described in division (L) (1) of 219  
section 323.151 of the Revised Code, the year the disabled 220



veteran dies; 221

(ii) For a surviving spouse described in division (L) (2) 222  
of section 323.151 of the Revised Code, the first year on the 223  
first day of January of which the total disability rating 224  
described in division (F) of that section has been received for 225  
the deceased spouse. 226

In either case, the reduction shall continue through the 227  
tax year in which the surviving spouse dies or remarries. 228

(3) Real property taxes on a homestead owned and occupied, 229  
or a homestead in a housing cooperative occupied, by the 230  
surviving spouse of a public service officer killed in the line 231  
of duty shall be reduced for each year for which an application 232  
for the reduction has been approved. The reduction shall equal 233  
the product obtained by multiplying fifty thousand dollars of 234  
the true value of the property in money, as adjusted under 235  
division (A) (1) (d) of this section, by the amounts described in 236  
divisions (A) (1) (c) (ii) to (iv) of this section. The reduction 237  
is in lieu of any reduction under section 323.158 of the Revised 238  
Code or division (A) (1) ~~or~~, (2), or (4) of this section. The 239  
reduction applies to only one homestead owned and occupied by 240  
such a surviving spouse. A homestead qualifies for a reduction 241  
in taxes under division (A) (3) of this section for the tax year 242  
in which the public service officer dies through the tax year in 243  
which the surviving spouse dies or remarries. 244

(4) Real property taxes on a homestead owned and occupied, 245  
or a homestead in a housing cooperative occupied, by a surviving 246  
spouse of a qualifying service member killed in the line of duty 247  
while serving in the uniformed services of the United States 248  
shall be reduced for each year for which an application for the 249  
reduction has been approved. The reduction shall equal all 250

current taxes charged and payable against the homestead for the 251  
tax year. The reduction is in lieu of any reduction under 252  
section 323.158 of the Revised Code or division (A) (1), (2), or 253  
(3) of this section. The reduction applies to only one homestead 254  
owned and occupied by such a surviving spouse. A homestead 255  
qualifies for a reduction in taxes under division (A) (4) of this 256  
section for the tax year in which the qualifying service member 257  
dies through the tax year in which the surviving spouse dies. 258

(B) To provide a partial exemption, real property taxes on 259  
any homestead, and manufactured home taxes on any manufactured 260  
or mobile home on which a manufactured home tax is assessed 261  
pursuant to division (D) (2) of section 4503.06 of the Revised 262  
Code, shall be reduced for each year for which an application 263  
for the reduction has been approved. The amount of the reduction 264  
shall equal two and one-half per cent of the amount of taxes to 265  
be levied by qualifying levies on the homestead or the 266  
manufactured or mobile home after applying section 319.301 of 267  
the Revised Code. For the purposes of this division, "qualifying 268  
levy" has the same meaning as in section 319.302 of the Revised 269  
Code. 270

(C) The reductions granted by this section do not apply to 271  
special assessments or respread of assessments levied against 272  
the homestead, and if there is a transfer of ownership 273  
subsequent to the filing of an application for a reduction in 274  
taxes, such reductions are not forfeited for such year by virtue 275  
of such transfer. 276

(D) The reductions in taxable value referred to in this 277  
section shall be applied solely as a factor for the purpose of 278  
computing the reduction of taxes under this section and shall 279  
not affect the total value of property in any subdivision or 280

taxing district as listed and assessed for taxation on the tax 281  
lists and duplicates, or any direct or indirect limitations on 282  
indebtedness of a subdivision or taxing district. If after 283  
application of sections 5705.31 and 5705.32 of the Revised Code, 284  
including the allocation of all levies within the ten-mill 285  
limitation to debt charges to the extent therein provided, there 286  
would be insufficient funds for payment of debt charges not 287  
provided for by levies in excess of the ten-mill limitation, the 288  
reduction of taxes provided for in sections 323.151 to 323.159 289  
of the Revised Code shall be proportionately adjusted to the 290  
extent necessary to provide such funds from levies within the 291  
ten-mill limitation. 292

(E) No reduction shall be made on the taxes due on the 293  
homestead of any person convicted of violating division (D) or 294  
(E) of section 323.153 of the Revised Code for a period of three 295  
years following the conviction. 296

**Sec. 323.153.** (A) To obtain a reduction in real property 297  
taxes under division (A) or (B) of section 323.152 of the 298  
Revised Code or in manufactured home taxes under division (B) of 299  
section 323.152 of the Revised Code, the owner shall file an 300  
application with the county auditor of the county in which the 301  
owner's homestead is located. 302

To obtain a reduction in real property taxes under 303  
division (A) of section 323.152 of the Revised Code, the 304  
occupant of a homestead in a housing cooperative shall file an 305  
application with the nonprofit corporation that owns and 306  
operates the housing cooperative, in accordance with this 307  
paragraph. Not later than the first day of March each year, the 308  
corporation shall obtain applications from the county auditor's 309  
office and provide one to each new occupant. Not later than the 310

first day of May, any occupant who may be eligible for a 311  
reduction in taxes under division (A) of section 323.152 of the 312  
Revised Code shall submit the completed application to the 313  
corporation. Not later than the fifteenth day of May, the 314  
corporation shall file all completed applications, and the 315  
information required by division (B) of section 323.159 of the 316  
Revised Code, with the county auditor of the county in which the 317  
occupants' homesteads are located. Continuing applications shall 318  
be furnished to an occupant in the manner provided in division 319  
(C) (4) of this section. 320

(1) An application for reduction based upon a physical 321  
disability shall be accompanied by a certificate signed by a 322  
physician, and an application for reduction based upon a mental 323  
disability shall be accompanied by a certificate signed by a 324  
physician or psychologist licensed to practice in this state, 325  
attesting to the fact that the applicant is permanently and 326  
totally disabled. The certificate shall be in a form that the 327  
tax commissioner requires and shall include the definition of 328  
permanently and totally disabled as set forth in section 323.151 329  
of the Revised Code. An application for reduction based upon a 330  
disability certified as permanent and total by a state or 331  
federal agency having the function of so classifying persons 332  
shall be accompanied by a certificate from that agency. 333

An application by a disabled veteran or the surviving 334  
spouse of a disabled veteran for the reduction under division 335  
(A) (2) (a) or (b) of section 323.152 of the Revised Code shall be 336  
accompanied by a letter or other written confirmation from the 337  
United States department of veterans affairs, or its predecessor 338  
or successor agency, showing that the veteran qualifies as a 339  
disabled veteran. 340

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

An application for the reduction under division (A) (4) of section 323.152 of the Revised Code by the surviving spouse of a qualifying service member killed in the line of duty shall be accompanied by a copy of United States department of defense form DD-1300 report of casualty or other documentation from a branch of the armed forces of the United States or the United States department of veterans affairs or another federal agency affirming or verifying that the qualifying service member died under such circumstances.

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

(2) An application for a reduction in taxes under division (B) of section 323.152 of the Revised Code shall be filed only if the homestead or manufactured or mobile home was transferred in the preceding year or did not qualify for and receive the reduction in taxes under that division for the preceding tax year. The application for homesteads transferred in the preceding year shall be incorporated into any form used by the

county auditor to administer the tax law in respect to the 371  
conveyance of real property pursuant to section 319.20 of the 372  
Revised Code or of used manufactured homes or used mobile homes 373  
as defined in section 5739.0210 of the Revised Code. The owner 374  
of a manufactured or mobile home who has elected under division 375  
(D) (4) of section 4503.06 of the Revised Code to be taxed under 376  
division (D) (2) of that section for the ensuing year may file 377  
the application at the time of making that election. The 378  
application shall contain a statement that failure by the 379  
applicant to affirm on the application that the dwelling on the 380  
property conveyed is the applicant's homestead prohibits the 381  
owner from receiving the reduction in taxes until a proper 382  
application is filed within the period prescribed by division 383  
(A) (3) of this section. Such an application constitutes a 384  
continuing application for a reduction in taxes for each year in 385  
which the dwelling is the applicant's homestead. 386

(3) Failure to receive a new application filed under 387  
division (A) (1) or (2) or notification under division (C) of 388  
this section after an application for reduction has been 389  
approved is prima-facie evidence that the original applicant is 390  
entitled to the reduction in taxes calculated on the basis of 391  
the information contained in the original application. The 392  
original application and any subsequent application, including 393  
any late application, shall be in the form of a signed statement 394  
and shall be filed on or before the thirty-first day of December 395  
of the year for which the reduction is sought. The original 396  
application and any subsequent application for a reduction in 397  
manufactured home taxes shall be filed in the year preceding the 398  
year for which the reduction is sought. The statement shall be 399  
on a form, devised and supplied by the tax commissioner, which 400  
shall require no more information than is necessary to establish 401

the applicant's eligibility for the reduction in taxes and the 402  
amount of the reduction, and, except for homesteads that are 403  
units in a housing cooperative, shall include an affirmation by 404  
the applicant that ownership of the homestead was not acquired 405  
from a person, other than the applicant's spouse, related to the 406  
owner by consanguinity or affinity for the purpose of qualifying 407  
for the real property or manufactured home tax reduction 408  
provided for in division (A) or (B) of section 323.152 of the 409  
Revised Code. The form shall contain a statement that conviction 410  
of willfully falsifying information to obtain a reduction in 411  
taxes or failing to comply with division (C) of this section 412  
results in the revocation of the right to the reduction for a 413  
period of three years. In the case of an application for a 414  
reduction in taxes for persons described in division (A) (1) (b) 415  
(iii) of section 323.152 of the Revised Code, the form shall 416  
contain a statement that signing the application constitutes a 417  
delegation of authority by the applicant to the tax commissioner 418  
or the county auditor, individually or in consultation with each 419  
other, to examine any tax or financial records relating to the 420  
income of the applicant as stated on the application for the 421  
purpose of determining eligibility for the exemption or a 422  
possible violation of division (D) or (E) of this section. 423

(B) A late application for a tax reduction for the year 424  
preceding the year in which an original application is filed, or 425  
for a reduction in manufactured home taxes for the year in which 426  
an original application is filed, may be filed with the original 427  
application. If the county auditor determines the information 428  
contained in the late application is correct, the auditor shall 429  
determine the amount of the reduction in taxes to which the 430  
applicant would have been entitled for the preceding tax year 431  
had the applicant's application been timely filed and approved 432

in that year. 433

The amount of such reduction shall be treated by the 434  
auditor as an overpayment of taxes by the applicant and shall be 435  
refunded in the manner prescribed in section 5715.22 of the 436  
Revised Code for making refunds of overpayments. The county 437  
auditor shall certify the total amount of the reductions in 438  
taxes made in the current year under this division to the tax 439  
commissioner, who shall treat the full amount thereof as a 440  
reduction in taxes for the preceding tax year and shall make 441  
reimbursement to the county therefor in the manner prescribed by 442  
section 323.156 of the Revised Code, from money appropriated for 443  
that purpose. 444

(C) (1) If, in any year after an application has been filed 445  
under division (A) (1) or (2) of this section, the owner does not 446  
qualify for a reduction in taxes on the homestead or on the 447  
manufactured or mobile home set forth on such application, the 448  
owner shall notify the county auditor that the owner is not 449  
qualified for a reduction in taxes. 450

(2) If, in any year after an application has been filed 451  
under division (A) (1) of this section, the occupant of a 452  
homestead in a housing cooperative does not qualify for a 453  
reduction in taxes on the homestead, the occupant shall notify 454  
the county auditor that the occupant is not qualified for a 455  
reduction in taxes or file a new application under division (A) 456  
(1) of this section. 457

(3) If the county auditor or county treasurer discovers 458  
that an owner of property or occupant of a homestead in a 459  
housing cooperative not entitled to the reduction in taxes under 460  
division (A) or (B) of section 323.152 of the Revised Code 461  
failed to notify the county auditor as required by division (C) 462



(1) or (2) of this section, a charge shall be imposed against 463  
the property in the amount by which taxes were reduced under 464  
that division for each tax year the county auditor ascertains 465  
that the property was not entitled to the reduction and was 466  
owned by the current owner or, in the case of a homestead in a 467  
housing cooperative, occupied by the current occupant. Interest 468  
shall accrue in the manner prescribed by division (B) of section 469  
323.121 or division (G) (2) of section 4503.06 of the Revised 470  
Code on the amount by which taxes were reduced for each such tax 471  
year as if the reduction became delinquent taxes at the close of 472  
the last day the second installment of taxes for that tax year 473  
could be paid without penalty. The county auditor shall notify 474  
the owner or occupant, by ordinary mail, of the charge, of the 475  
owner's or occupant's right to appeal the charge, and of the 476  
manner in which the owner or occupant may appeal. The owner or 477  
occupant may appeal the imposition of the charge and interest by 478  
filing an appeal with the county board of revision not later 479  
than the last day prescribed for payment of real and public 480  
utility property taxes under section 323.12 of the Revised Code 481  
following receipt of the notice and occurring at least ninety 482  
days after receipt of the notice. The appeal shall be treated in 483  
the same manner as a complaint relating to the valuation or 484  
assessment of real property under Chapter 5715. of the Revised 485  
Code. The charge and any interest shall be collected as other 486  
delinquent taxes. 487

(4) Each year during January, the county auditor shall 488  
furnish by ordinary mail a continuing application to each person 489  
receiving a reduction under division (A) of section 323.152 of 490  
the Revised Code. The continuing application shall be used to 491  
report changes in total income, ownership, occupancy, 492  
disability, and other information earlier furnished the auditor 493

relative to the reduction in taxes on the property. The 494  
continuing application shall be returned to the auditor not 495  
later than the thirty-first day of December; provided, that if 496  
such changes do not affect the status of the homestead exemption 497  
or the amount of the reduction to which the owner is entitled 498  
under division (A) of section 323.152 of the Revised Code or to 499  
which the occupant is entitled under section 323.159 of the 500  
Revised Code, the application does not need to be returned. 501

(5) Each year during February, the county auditor, except 502  
as otherwise provided in this paragraph, shall furnish by 503  
ordinary mail an original application to the owner, as of the 504  
first day of January of that year, of a homestead or a 505  
manufactured or mobile home that transferred during the 506  
preceding calendar year and that qualified for and received a 507  
reduction in taxes under division (B) of section 323.152 of the 508  
Revised Code for the preceding tax year. In order to receive the 509  
reduction under that division, the owner shall file the 510  
application with the county auditor not later than the thirty- 511  
first day of December. If the application is not timely filed, 512  
the auditor shall not grant a reduction in taxes for the 513  
homestead for the current year, and shall notify the owner that 514  
the reduction in taxes has not been granted, in the same manner 515  
prescribed under section 323.154 of the Revised Code for 516  
notification of denial of an application. Failure of an owner to 517  
receive an application does not excuse the failure of the owner 518  
to file an original application. The county auditor is not 519  
required to furnish an application under this paragraph for any 520  
homestead for which application has previously been made on a 521  
form incorporated into any form used by the county auditor to 522  
administer the tax law in respect to the conveyance of real 523  
property or of used manufactured homes or used mobile homes, and 524

an owner who previously has applied on such a form is not 525  
required to return an application furnished under this 526  
paragraph. 527

(D) No person shall knowingly make a false statement for 528  
the purpose of obtaining a reduction in the person's real 529  
property or manufactured home taxes under section 323.152 of the 530  
Revised Code. 531

(E) No person shall knowingly fail to notify the county 532  
auditor of changes required by division (C) of this section that 533  
have the effect of maintaining or securing a reduction in taxes 534  
under section 323.152 of the Revised Code. 535

(F) No person shall knowingly make a false statement or 536  
certification attesting to any person's physical or mental 537  
condition for purposes of qualifying such person for tax relief 538  
pursuant to sections 323.151 to 323.159 of the Revised Code. 539

**Sec. 4503.064.** As used in sections 4503.064 to 4503.069 of 540  
the Revised Code: 541

(A) "Sixty-five years of age or older" means a person who 542  
will be age sixty-five or older in the calendar year following 543  
the year of application for reduction in the assessable value of 544  
the person's manufactured or mobile home. 545

(B) "Permanently and totally disabled" means that a person 546  
other than a disabled veteran has, on the first day of January 547  
of the year of application, including late application, for 548  
reduction in the assessable value of a manufactured or mobile 549  
home, some impairment in body or mind that makes the person 550  
unable to work at any substantially remunerative employment 551  
which the person is reasonably able to perform and which will, 552  
with reasonable probability, continue for an indefinite period 553

of at least twelve months without any present indication of 554  
recovery therefrom or has been certified as permanently and 555  
totally disabled by a state or federal agency having the 556  
function of so classifying persons. 557

(C) "Homestead exemption" means the reduction in taxes 558  
allowed under division (A) of section 323.152 of the Revised 559  
Code for the year in which an application is filed under section 560  
4503.066 of the Revised Code. 561

(D) "Manufactured home" has the meaning given in division 562  
(C) (4) of section 3781.06 of the Revised Code, and includes a 563  
structure consisting of two manufactured homes that were 564  
purchased either together or separately and are combined to form 565  
a single dwelling, but does not include a manufactured home that 566  
is taxed as real property pursuant to division (B) of section 567  
4503.06 of the Revised Code. 568

(E) "Mobile home" has the meaning given in division (O) of 569  
section 4501.01 of the Revised Code and includes a structure 570  
consisting of two mobile homes that were purchased together or 571  
separately and combined to form a single dwelling, but does not 572  
include a mobile home that is taxed as real property pursuant to 573  
division (B) of section 4503.06 of the Revised Code. 574

(F) "Late application" means an application filed with an 575  
original application under division (A) (3) of section 4503.066 576  
of the Revised Code. 577

(G) "Total income," "disabled veteran," "public service 578  
officer," "qualifying service member," "uniformed services," and 579  
"killed in the line of duty" have the same meanings as in 580  
section 323.151 of the Revised Code. 581

(H) "Surviving spouse of a disabled veteran" means either 582

of the following:	583
(1) The spouse of a disabled veteran who occupied the	584
manufactured or mobile home when the disabled veteran died and	585
who acquires ownership of the manufactured or mobile home;	586
(2) The surviving spouse of an individual to which all of	587
the following apply, provided the surviving spouse occupies the	588
manufactured or mobile home when that individual dies and who,	589
following that individual's death, acquires ownership of the	590
manufactured or mobile home:	591
(a) The individual dies before receiving a total	592
disability rating described in division (F) of section 323.151	593
of the Revised Code.	594
(b) The individual otherwise qualifies as a disabled	595
veteran.	596
(c) The individual owns and occupies a manufactured or	597
mobile home.	598
<b>Sec. 4503.065.</b> (A) (1) Division (A) of this section applies	599
to any of the following persons:	600
(a) An individual who is permanently and totally disabled;	601
(b) An individual who is sixty-five years of age or older;	602
(c) An individual who is the surviving spouse of a	603
deceased person who was permanently and totally disabled or	604
sixty-five years of age or older and who applied and qualified	605
for a reduction in assessable value under this section in the	606
year of death, provided the surviving spouse is at least fifty-	607
nine but not sixty-five or more years of age on the date the	608
deceased spouse dies.	609

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

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

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

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

(iii) If the person is not described in division (A)(2)(a)(i) or (ii) of this section and the person's total income does not exceed thirty thousand dollars, as adjusted under division

(A) (2) (e) of this section, the amount computed under division 640  
(A) (2) (b) of this section. 641

(b) The amount of the reduction under division (A) (2) (b) 642  
of this section equals the product of the following: 643

(i) Twenty-five thousand dollars of the true value of the 644  
property in money, as adjusted under division (A) (2) (e) of this 645  
section; 646

(ii) The assessment percentage established by the tax 647  
commissioner under division (B) of section 5715.01 of the 648  
Revised Code, not to exceed thirty-five per cent; 649

(iii) The effective tax rate used to calculate the taxes 650  
charged against the property for the current year, where 651  
"effective tax rate" is defined as in section 323.08 of the 652  
Revised Code; 653

(iv) The quantity equal to one minus the sum of the 654  
percentage reductions in taxes received by the property for the 655  
current tax year under section 319.302 of the Revised Code and 656  
division (B) of section 323.152 of the Revised Code. 657

(c) For manufactured and mobile homes for which the tax 658  
imposed by section 4503.06 of the Revised Code is computed under 659  
division (D) (1) of that section, the reduction shall equal one 660  
of the following amounts, as applicable to the person: 661

(i) If the person received a reduction under this section 662  
for tax year 2007, the greater of the reduction for that tax 663  
year or the amount computed under division (A) (2) (d) of this 664  
section; 665

(ii) If the person received, for any homestead, a 666  
reduction under division (A) of this section for tax year 2014 667

or under division (A) (1) of section 323.152 of the Revised Code 668  
for tax year 2013 or the person is the surviving spouse of such 669  
a person and the surviving spouse is at least fifty-nine years 670  
of age on the date the deceased spouse dies, the amount computed 671  
under division (A) (2) (d) of this section. 672

(iii) If the person is not described in division (A) (2) (c) 673  
(i) or (ii) of this section and the person's total income does 674  
not exceed thirty thousand dollars, as adjusted under division 675  
(A) (2) (e) of this section, the amount computed under division 676  
(A) (2) (d) of this section. 677

(d) The amount of the reduction under division (A) (2) (d) 678  
of this section equals the product of the following: 679

(i) Twenty-five thousand dollars of the cost to the owner, 680  
or the market value at the time of purchase, whichever is 681  
greater, as those terms are used in division (D) (1) of section 682  
4503.06 of the Revised Code, and as adjusted under division (A) 683  
(2) (e) of this section; 684

(ii) The percentage from the appropriate schedule in 685  
division (D) (1) (b) of section 4503.06 of the Revised Code; 686

(iii) The assessment percentage of forty per cent used in 687  
division (D) (1) (b) of section 4503.06 of the Revised Code; 688

(iv) The tax rate of the taxing district in which the home 689  
has its situs. 690

(e) The tax commissioner shall adjust the income threshold 691  
described in divisions (A) (2) (a) (iii) and (A) (2) (c) (iii) and the 692  
reduction amounts described in divisions (A) (2) (b) (i), (A) (2) (d) 693  
(i), (B) (1), (B) (2), (C) (1), and (C) (2) of this section by 694  
completing the following calculations in September of each year: 695



(i) Determine the percentage increase in the gross 696  
domestic product deflator determined by the bureau of economic 697  
analysis of the United States department of commerce from the 698  
first day of January of the preceding calendar year to the last 699  
day of December of the preceding calendar year; 700

(ii) Multiply that percentage increase by the total income 701  
threshold or reduction amount for the ensuing tax year, as 702  
applicable; 703

(iii) Add the resulting product to the total income 704  
threshold or reduction amount, as applicable for the ensuing tax 705  
year; 706

(iv) Round the resulting sum to the nearest multiple of 707  
one hundred dollars. 708

The commissioner shall certify the amount resulting from 709  
each adjustment to each county auditor not later than the first 710  
day of December each year. The certified amount applies to the 711  
second ensuing tax year. The commissioner shall not make the 712  
applicable adjustment in any calendar year in which the amount 713  
resulting from the adjustment would be less than the total 714  
income threshold or the reduction amount for the ensuing tax 715  
year. 716

(B) (1) The manufactured home tax levied pursuant to 717  
division (C) of section 4503.06 of the Revised Code on a 718  
manufactured or mobile home that is owned and occupied by a 719  
disabled veteran shall be reduced for any tax year for which an 720  
application for such reduction has been approved, provided the 721  
disabled veteran did not acquire ownership from a person, other 722  
than the disabled veteran's spouse, related by consanguinity or 723  
affinity for the purpose of qualifying for the reduction. An 724

owner includes an owner within the meaning of division (A) (2) of 725  
this section. 726

(a) For manufactured and mobile homes for which the tax 727  
imposed by section 4503.06 of the Revised Code is computed under 728  
division (D) (2) of that section, the reduction shall equal the 729  
product obtained by multiplying fifty thousand dollars of the 730  
true value of the property in money, as adjusted under division 731  
(A) (2) (e) of this section, by the amounts described in divisions 732  
(A) (2) (b) (ii) to (iv) of this section. 733

(b) For manufactured and mobile homes for which the tax 734  
imposed by section 4503.06 of the Revised Code is computed under 735  
division (D) (1) of that section, the reduction shall equal the 736  
product obtained by multiplying fifty thousand dollars of the 737  
cost to the owner, or the market value at the time of purchase, 738  
whichever is greater, as those terms are used in division (D) (1) 739  
of section 4503.06 of the Revised Code, as adjusted under 740  
division (A) (2) (e) of this section, by the amounts described in 741  
divisions (A) (2) (d) (ii) to (iv) of this section. 742

The reduction is in lieu of any reduction under section 743  
4503.0610 of the Revised Code or division (A), (B) (2), ~~or (C)~~, 744  
or (D) of this section. The reduction applies to only one 745  
manufactured or mobile home owned and occupied by a disabled 746  
veteran. 747

(2) The manufactured home tax levied pursuant to division 748  
(C) of section 4503.06 of the Revised Code on a manufactured or 749  
mobile home that is owned and occupied by the surviving spouse 750  
of a disabled veteran shall be reduced for each tax year for 751  
which an application for such reduction has been approved. The 752  
reduction shall equal the amount of the reduction authorized 753  
under division (B) (1) (a) or (b) of this section, as applicable. 754

An owner includes an owner within the meaning of division (A) (2) 755  
of this section. 756

The reduction is in lieu of any reduction under section 757  
4503.0610 of the Revised Code or division (A), (B) (1), ~~or (C)~~, or (D) 758  
or (D) of this section. The reduction applies to only one 759  
manufactured or mobile home owned and occupied by the surviving 760  
spouse of a disabled veteran. A manufactured or mobile home 761  
qualifies for a reduction in taxes under division (B) (2) of this 762  
section beginning in one of the following tax years: 763

(a) For a surviving spouse described in division (H) (1) of 764  
section 4503.064 of the Revised Code, the year the disabled 765  
veteran dies; 766

(b) For a surviving spouse described in division (H) (2) of 767  
section 4503.064 of the Revised Code, the first year on the 768  
first day of January of which the total disability rating 769  
described in division (F) of section 323.151 of the Revised Code 770  
has been received for the deceased spouse. 771

In either case, the reduction shall continue through the 772  
tax year in which the surviving spouse dies or remarries. 773

(C) The manufactured home tax levied pursuant to division 774  
(C) of section 4503.06 of the Revised Code on a manufactured or 775  
mobile home that is owned and occupied by the surviving spouse 776  
of a public service officer killed in the line of duty shall be 777  
reduced for any tax year for which an application for such 778  
reduction has been approved, provided the surviving spouse did 779  
not acquire ownership from a person, other than the surviving 780  
spouse's deceased public service officer spouse, related by 781  
consanguinity or affinity for the purpose of qualifying for the 782  
reduction. An owner includes an owner within the meaning of 783

division (A) (2) of this section. 784

(1) For manufactured and mobile homes for which the tax 785  
imposed by section 4503.06 of the Revised Code is computed under 786  
division (D) (2) of that section, the reduction shall equal the 787  
product obtained by multiplying fifty thousand dollars of the 788  
true value of the property in money, as adjusted under division 789  
(A) (2) (e) of this section, by the amounts described in divisions 790  
(A) (2) (b) (ii) to (iv) of this section. 791

(2) For manufactured and mobile homes for which the tax 792  
imposed by section 4503.06 of the Revised Code is computed under 793  
division (D) (1) of that section, the reduction shall equal the 794  
product obtained by multiplying fifty thousand dollars of the 795  
cost to the owner, or the market value at the time of purchase, 796  
whichever is greater, as those terms are used in division (D) (1) 797  
of section 4503.06 of the Revised Code, as adjusted under 798  
division (A) (2) (e) of this section, by the amounts described in 799  
divisions (A) (2) (d) (ii) to (iv) of this section. 800

The reduction is in lieu of any reduction under section 801  
4503.0610 of the Revised Code or division (A) ~~or~~, (B), or (D) 802  
of this section. The reduction applies to only one manufactured 803  
or mobile home owned and occupied by such a surviving spouse. A 804  
manufactured or mobile home qualifies for a reduction in taxes 805  
under this division for the tax year in which the public service 806  
officer dies through the tax year in which the surviving spouse 807  
dies or remarries. 808

(D) The manufactured home tax levied pursuant to division 809  
(C) of section 4503.06 of the Revised Code on a manufactured or 810  
mobile home that is owned and occupied by a surviving spouse of 811  
a qualifying service member killed in the line of duty while 812  
serving in the uniformed services of the United States shall be 813

reduced for any tax year for which an application for the 814  
reduction has been approved, provided the surviving spouse did 815  
not acquire ownership from a person, other than the surviving 816  
spouse's deceased spouse, related by consanguinity or affinity 817  
for the purpose of qualifying for the reduction. An owner 818  
includes an owner within the meaning of division (A)(2) of this 819  
section. 820

The reduction shall equal the current taxes, as that term 821  
is defined in section 4503.06 of the Revised Code, charged 822  
against the manufactured or mobile home for the tax year. The 823  
reduction is in lieu of any reduction under section 4503.0610 of 824  
the Revised Code or division (A), (B), or (C) of this section. 825  
The reduction applies to only one manufactured or mobile home 826  
owned and occupied by such a surviving spouse. A manufactured or 827  
mobile home qualifies for a reduction in taxes under division 828  
(D) of this section for the tax year in which the qualifying 829  
service member dies through the tax year in which the surviving 830  
spouse dies. 831

(E) If the owner or the spouse of the owner of a 832  
manufactured or mobile home is eligible for a homestead 833  
exemption on the land upon which the home is located, the 834  
reduction to which the owner or spouse is entitled under this 835  
section shall not exceed the difference between the reduction to 836  
which the owner or spouse is entitled under division (A), (B), 837  
~~or~~ (C), or (D) of this section and the amount of the reduction 838  
under the homestead exemption. 839

~~(E)~~ (F) No reduction shall be made with respect to the 840  
home of any person convicted of violating division (C) or (D) of 841  
section 4503.066 of the Revised Code for a period of three years 842  
following the conviction. 843

**Sec. 4503.066.** (A) (1) To obtain a tax reduction under 844  
section 4503.065 of the Revised Code, the owner of the home 845  
shall file an application with the county auditor of the county 846  
in which the home is located. An application for reduction in 847  
taxes based upon a physical disability shall be accompanied by a 848  
certificate signed by a physician, and an application for 849  
reduction in taxes based upon a mental disability shall be 850  
accompanied by a certificate signed by a physician or 851  
psychologist licensed to practice in this state. The certificate 852  
shall attest to the fact that the applicant is permanently and 853  
totally disabled, shall be in a form that the department of 854  
taxation requires, and shall include the definition of totally 855  
and permanently disabled as set forth in section 4503.064 of the 856  
Revised Code. An application for reduction in taxes based upon a 857  
disability certified as permanent and total by a state or 858  
federal agency having the function of so classifying persons 859  
shall be accompanied by a certificate from that agency. 860

An application by a disabled veteran or the surviving 861  
spouse of a disabled veteran for the reduction under division 862  
(B) (1) or (2) of section 4503.065 of the Revised Code shall be 863  
accompanied by a letter or other written confirmation from the 864  
United States department of veterans affairs, or its predecessor 865  
or successor agency, showing that the veteran qualifies as a 866  
disabled veteran. 867

An application by the surviving spouse of a public service 868  
officer killed in the line of duty for the reduction under 869  
division (C) of section 4503.065 of the Revised Code shall be 870  
accompanied by a letter or other written confirmation from an 871  
officer or employee of the board of trustees of a retirement or 872  
pension fund in this state or another state or from the chief or 873  
other chief executive of the department, agency, or other 874

employer for which the public service officer served when killed 875  
in the line of duty affirming that the public service officer 876  
was killed in the line of duty. 877

An application for the reduction under division (D) of 878  
section 4503.065 of the Revised Code by the surviving spouse of 879  
a qualifying service member killed in the line of duty shall be 880  
accompanied by a copy of United States department of defense 881  
form DD-1300 report of casualty or other documentation from a 882  
branch of the armed forces of the United States or the United 883  
States department of veterans affairs or another federal agency 884  
affirming or verifying that the qualifying service member died 885  
under such circumstances. 886

(2) Each application shall constitute a continuing 887  
application for a reduction in taxes for each year in which the 888  
manufactured or mobile home is occupied by the applicant. 889  
Failure to receive a new application or notification under 890  
division (B) of this section after an application for reduction 891  
has been approved is prima-facie evidence that the original 892  
applicant is entitled to the reduction calculated on the basis 893  
of the information contained in the original application. The 894  
original application and any subsequent application shall be in 895  
the form of a signed statement and shall be filed on or before 896  
the thirty-first day of December of the year preceding the year 897  
for which the reduction is sought. The statement shall be on a 898  
form, devised and supplied by the tax commissioner, that shall 899  
require no more information than is necessary to establish the 900  
applicant's eligibility for the reduction in taxes and the 901  
amount of the reduction to which the applicant is entitled. The 902  
form shall contain a statement that signing such application 903  
constitutes a delegation of authority by the applicant to the 904  
tax commissioner or the county auditor, individually or in 905

consultation with each other, to examine any tax or financial 906  
records that relate to the income of the applicant as stated on 907  
the application for the purpose of determining eligibility 908  
under, or possible violation of, division (C) or (D) of this 909  
section. The form also shall contain a statement that conviction 910  
of willfully falsifying information to obtain a reduction in 911  
taxes or failing to comply with division (B) of this section 912  
shall result in the revocation of the right to the reduction for 913  
a period of three years. 914

(3) A late application for a reduction in taxes for the 915  
year preceding the year for which an original application is 916  
filed may be filed with an original application. If the auditor 917  
determines that the information contained in the late 918  
application is correct, the auditor shall determine both the 919  
amount of the reduction in taxes to which the applicant would 920  
have been entitled for the current tax year had the application 921  
been timely filed and approved in the preceding year, and the 922  
amount the taxes levied under section 4503.06 of the Revised 923  
Code for the current year would have been reduced as a result of 924  
the reduction. When an applicant is permanently and totally 925  
disabled on the first day of January of the year in which the 926  
applicant files a late application, the auditor, in making the 927  
determination of the amounts of the reduction in taxes under 928  
division (A) (3) of this section, is not required to determine 929  
that the applicant was permanently and totally disabled on the 930  
first day of January of the preceding year. 931

The amount of the reduction in taxes pursuant to a late 932  
application shall be treated as an overpayment of taxes by the 933  
applicant. The auditor shall credit the amount of the 934  
overpayment against the amount of the taxes or penalties then 935  
due from the applicant, and, at the next succeeding settlement, 936



the amount of the credit shall be deducted from the amount of 937  
any taxes or penalties distributable to the county or any taxing 938  
unit in the county that has received the benefit of the taxes or 939  
penalties previously overpaid, in proportion to the benefits 940  
previously received. If, after the credit has been made, there 941  
remains a balance of the overpayment, or if there are no taxes 942  
or penalties due from the applicant, the auditor shall refund 943  
that balance to the applicant by a warrant drawn on the county 944  
treasurer in favor of the applicant. The treasurer shall pay the 945  
warrant from the general fund of the county. If there is 946  
insufficient money in the general fund to make the payment, the 947  
treasurer shall pay the warrant out of any undivided 948  
manufactured or mobile home taxes subsequently received by the 949  
treasurer for distribution to the county or taxing district in 950  
the county that received the benefit of the overpaid taxes, in 951  
proportion to the benefits previously received, and the amount 952  
paid from the undivided funds shall be deducted from the money 953  
otherwise distributable to the county or taxing district in the 954  
county at the next or any succeeding distribution. At the next 955  
or any succeeding distribution after making the refund, the 956  
treasurer shall reimburse the general fund for any payment made 957  
from that fund by deducting the amount of that payment from the 958  
money distributable to the county or other taxing unit in the 959  
county that has received the benefit of the taxes, in proportion 960  
to the benefits previously received. On the second Monday in 961  
September of each year, the county auditor shall certify the 962  
total amount of the reductions in taxes made in the current year 963  
under division (A) (3) of this section to the tax commissioner 964  
who shall treat that amount as a reduction in taxes for the 965  
current tax year and shall make reimbursement to the county of 966  
that amount in the manner prescribed in section 4503.068 of the 967  
Revised Code, from moneys appropriated for that purpose. 968

(B) (1) If in any year for which an application for 969  
reduction in taxes has been approved the owner no longer 970  
qualifies for the reduction, the owner shall notify the county 971  
auditor that the owner is not qualified for a reduction in 972  
taxes. 973

(2) If the county auditor or county treasurer discovers 974  
that an owner not entitled to the reduction in manufactured home 975  
taxes under section 4503.065 of the Revised Code failed to 976  
notify the county auditor as required by division (B) (1) of this 977  
section, a charge shall be imposed against the manufactured or 978  
mobile home in the amount by which taxes were reduced under that 979  
section for each tax year the county auditor ascertains that the 980  
manufactured or mobile home was not entitled to the reduction 981  
and was owned by the current owner. Interest shall accrue in the 982  
manner prescribed by division (G) (2) of section 4503.06 of the 983  
Revised Code on the amount by which taxes were reduced for each 984  
such tax year as if the reduction became delinquent taxes at the 985  
close of the last day the second installment of taxes for that 986  
tax year could be paid without penalty. The county auditor shall 987  
notify the owner, by ordinary mail, of the charge, of the 988  
owner's right to appeal the charge, and of the manner in which 989  
the owner may appeal. The owner may appeal the imposition of the 990  
charge and interest by filing an appeal with the county board of 991  
revision not later than the last day prescribed for payment of 992  
manufactured home taxes under section 4503.06 of the Revised 993  
Code following receipt of the notice and occurring at least 994  
ninety days after receipt of the notice. The appeal shall be 995  
treated in the same manner as a complaint relating to the 996  
valuation or assessment of manufactured or mobile homes under 997  
section 5715.19 of the Revised Code. The charge and any interest 998  
shall be collected as other delinquent taxes. 999

(3) During January of each year, the county auditor shall 1000  
furnish each person whose application for reduction has been 1001  
approved, by ordinary mail, a form on which to report any 1002  
changes in total income, ownership, occupancy, disability, and 1003  
other information earlier furnished the auditor relative to the 1004  
application. The form shall be completed and returned to the 1005  
auditor not later than the thirty-first day of December if the 1006  
changes would affect the person's eligibility for the reduction. 1007

(C) No person shall knowingly make a false statement for 1008  
the purpose of obtaining a reduction in taxes under section 1009  
4503.065 of the Revised Code. 1010

(D) No person shall knowingly fail to notify the county 1011  
auditor of any change required by division (B) of this section 1012  
that has the effect of maintaining or securing a reduction in 1013  
taxes under section 4503.065 of the Revised Code. 1014

(E) No person shall knowingly make a false statement or 1015  
certification attesting to any person's physical or mental 1016  
condition for purposes of qualifying such person for tax relief 1017  
pursuant to sections 4503.064 to 4503.069 of the Revised Code. 1018

(F) Whoever violates division (C), (D), or (E) of this 1019  
section is guilty of a misdemeanor of the fourth degree. 1020

**Section 2.** That existing sections 323.151, 323.152, 1021  
323.153, 4503.064, 4503.065, and 4503.066 of the Revised Code 1022  
are hereby repealed. 1023

**Section 3.** The amendment by this act of sections 323.151, 1024  
323.152, and 323.153 of the Revised Code applies to tax years 1025  
ending on or after the effective date of this section. The 1026  
amendment by this act of sections 4503.064, 4503.065, and 1027  
4503.066 of the Revised Code applies to tax years beginning on 1028

or after the effective date of this section. 1029

**Section 4.** The General Assembly, applying the principle 1030  
stated in division (B) of section 1.52 of the Revised Code that 1031  
amendments are to be harmonized if reasonably capable of 1032  
simultaneous operation, finds that the following sections, 1033  
presented in this act as composites of the sections as amended 1034  
by the acts indicated, are the resulting versions of the 1035  
sections in effect prior to the effective date of the sections 1036  
as presented in this act: 1037

Section 323.152 of the Revised Code as amended by both 1038  
H.B. 33 and S.B. 43 of the 135th General Assembly. 1039

Section 4503.065 of the Revised Code as amended by both 1040  
H.B. 33 and S.B. 43 of the 135th General Assembly. 1041