

As Introduced

135th General Assembly

Regular Session

2023-2024

H. B. No. 60

Representative Troy

**Cosponsors: Representatives Humphrey, Dell'Aquila, Miranda, Brent, Weinstein,
Forhan, McNally, Miller, A., Brennan, Sweeney, Russo, Skindell, Lightbody, Baker,
Upchurch**

A BILL

To amend sections 323.152 and 4503.065 of the
Revised Code to increase the amount of and
expand the income qualifications for the
homestead exemption.

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

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

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

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

- (i) A person who is permanently and totally disabled;
- (ii) A person who is sixty-five years of age or older;
- (iii) A person who is the surviving spouse of a deceased
person who was permanently and totally disabled or sixty-five

years of age or older and who applied and qualified for a 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 19
dies. 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. For purposes 37
of divisions (A) (1) (b) (ii) and (iii) of this section, a person 38
receives a reduction under division (A) (1) of this section or 39
under division (A) of section 4503.065 of the Revised Code for 40
tax year 2013 or 2014, respectively, if the person files a late 41
application for that respective tax year that is approved by the 42
county auditor under section 323.153 or 4503.066 of the Revised 43
Code. 44

(iii) If the person is not described in division (A) (1) (b) 45

(i) or (ii) of this section and the person's total income does 46
not exceed ~~thirty-five thousand~~ thirty-four thousand dollars, as adjusted under 47
division (A) (1) (d) of this section, the amount computed under 48
division (A) (1) (c) of this section. 49

(c) The amount of the reduction under division (A) (1) (c) 50
of this section equals the product of the following: 51

(i) ~~Twenty-five thousand~~ Forty thousand dollars of the 52
true value of the property in money, as adjusted under division 53
(A) (1) (d) of this section; 54

(ii) The assessment percentage established by the tax 55
commissioner under division (B) of section 5715.01 of the 56
Revised Code, not to exceed thirty-five per cent; 57

(iii) The effective tax rate used to calculate the taxes 58
charged against the property for the current year, where 59
"effective tax rate" is defined as in section 323.08 of the 60
Revised Code; 61

(iv) The quantity equal to one minus the sum of the 62
percentage reductions in taxes received by the property for the 63
current tax year under section 319.302 of the Revised Code and 64
division (B) of section 323.152 of the Revised Code. 65

(d) Each calendar year, the tax commissioner shall adjust 66
the total income threshold described in division (A) (1) (b) (iii) 67
and the reduction amount described in division (A) (1) (c) (i) of 68
this section by completing the following calculations in 69
September of each year: 70

(i) Determine the percentage increase in the gross 71
domestic product deflator determined by the bureau of economic 72
analysis of the United States department of commerce from the 73
first day of January of the preceding calendar year to the last 74

day of December of the preceding calendar year; 75

(ii) Multiply that percentage increase by the total income 76
threshold or reduction amount for the current tax year, as 77
applicable; 78

(iii) Add the resulting product to the total income 79
threshold or the reduction amount, as applicable, for the 80
current tax year; 81

(iv) Round the resulting sum to the nearest multiple of 82
one hundred dollars. 83

The commissioner shall certify the amount resulting from 84
~~the each~~ adjustment to each county auditor not later than the 85
first day of December each year. The certified total income 86
threshold amount applies to the following tax year for persons 87
described in division (A) (1) (b) (iii) of this section. The 88
certified reduction amount applies to the following tax year. 89
The commissioner shall not make the applicable adjustment in any 90
calendar year in which the amount resulting from the adjustment 91
would be less than the total income threshold or the reduction 92
amount for the current tax year. 93

(2) Real property taxes on a homestead owned and occupied, 94
or a homestead in a housing cooperative occupied, by a disabled 95
veteran shall be reduced for each year for which an application 96
for the reduction has been approved. The reduction shall equal 97
the product obtained by multiplying fifty thousand dollars of 98
the true value of the property in money by the amounts described 99
in divisions (A) (1) (c) (ii) to (iv) of this section. The 100
reduction is in lieu of any reduction under section 323.158 of 101
the Revised Code or division (A) (1) or (3) of this section. The 102
reduction applies to only one homestead owned and occupied by a 103

disabled veteran. 104

If a homestead qualifies for a reduction in taxes under 105
division (A)(2) of this section for the year in which the 106
disabled veteran dies, and the disabled veteran is survived by a 107
spouse who occupied the homestead when the disabled veteran died 108
and who acquires ownership of the homestead or, in the case of a 109
homestead that is a unit in a housing cooperative, continues to 110
occupy the homestead, the reduction shall continue through the 111
year in which the surviving spouse dies or remarries. 112

(3) Real property taxes on a homestead owned and occupied, 113
or a homestead in a housing cooperative occupied, by the 114
surviving spouse of a public service officer killed in the line 115
of duty shall be reduced for each year for which an application 116
for the reduction has been approved. The reduction shall equal 117
the product obtained by multiplying fifty thousand dollars of 118
the true value of the property in money by the amounts described 119
in divisions (A)(1)(c)(ii) to (iv) of this section. The 120
reduction is in lieu of any reduction under section 323.158 of 121
the Revised Code or division (A)(1) or (2) of this section. The 122
reduction applies to only one homestead owned and occupied by 123
such a surviving spouse. A homestead qualifies for a reduction 124
in taxes under division (A)(3) of this section for the tax year 125
in which the public service officer dies through the tax year in 126
which the surviving spouse dies or remarries. 127

(B) To provide a partial exemption, real property taxes on 128
any homestead, and manufactured home taxes on any manufactured 129
or mobile home on which a manufactured home tax is assessed 130
pursuant to division (D)(2) of section 4503.06 of the Revised 131
Code, shall be reduced for each year for which an application 132
for the reduction has been approved. The amount of the reduction 133

shall equal two and one-half per cent of the amount of taxes to 134
be levied by qualifying levies on the homestead or the 135
manufactured or mobile home after applying section 319.301 of 136
the Revised Code. For the purposes of this division, "qualifying 137
levy" has the same meaning as in section 319.302 of the Revised 138
Code. 139

(C) The reductions granted by this section do not apply to 140
special assessments or respread of assessments levied against 141
the homestead, and if there is a transfer of ownership 142
subsequent to the filing of an application for a reduction in 143
taxes, such reductions are not forfeited for such year by virtue 144
of such transfer. 145

(D) The reductions in taxable value referred to in this 146
section shall be applied solely as a factor for the purpose of 147
computing the reduction of taxes under this section and shall 148
not affect the total value of property in any subdivision or 149
taxing district as listed and assessed for taxation on the tax 150
lists and duplicates, or any direct or indirect limitations on 151
indebtedness of a subdivision or taxing district. If after 152
application of sections 5705.31 and 5705.32 of the Revised Code, 153
including the allocation of all levies within the ten-mill 154
limitation to debt charges to the extent therein provided, there 155
would be insufficient funds for payment of debt charges not 156
provided for by levies in excess of the ten-mill limitation, the 157
reduction of taxes provided for in sections 323.151 to 323.159 158
of the Revised Code shall be proportionately adjusted to the 159
extent necessary to provide such funds from levies within the 160
ten-mill limitation. 161

(E) No reduction shall be made on the taxes due on the 162
homestead of any person convicted of violating division (D) or 163

(E) of section 323.153 of the Revised Code for a period of three 164
years following the conviction. 165

Sec. 4503.065. (A) (1) Division (A) of this section applies 166
to any of the following persons: 167

(a) An individual who is permanently and totally disabled; 168

(b) An individual who is sixty-five years of age or older; 169

(c) An individual who is the surviving spouse of a 170
deceased person who was permanently and totally disabled or 171
sixty-five years of age or older and who applied and qualified 172
for a reduction in assessable value under this section in the 173
year of death, provided the surviving spouse is at least fifty- 174
nine but not sixty-five or more years of age on the date the 175
deceased spouse dies. 176

(2) The manufactured home tax on a manufactured or mobile 177
home that is paid pursuant to division (C) of section 4503.06 of 178
the Revised Code and that is owned and occupied as a home by an 179
individual whose domicile is in this state and to whom this 180
section applies, shall be reduced for any tax year for which an 181
application for such reduction has been approved, provided the 182
individual did not acquire ownership from a person, other than 183
the individual's spouse, related by consanguinity or affinity 184
for the purpose of qualifying for the reduction. An owner 185
includes a settlor of a revocable or irrevocable inter vivos 186
trust holding the title to a manufactured or mobile home 187
occupied by the settlor as of right under the trust. 188

(a) For manufactured and mobile homes for which the tax 189
imposed by section 4503.06 of the Revised Code is computed under 190
division (D) (2) of that section, the reduction shall equal one 191
of the following amounts, as applicable to the person: 192

(i) If the person received a reduction under this section 193
for tax year 2007, the greater of the reduction for that tax 194
year or the amount computed under division (A) (2) (b) of this 195
section; 196

(ii) If the person received, for any homestead, a 197
reduction under division (A) of this section for tax year 2014 198
or under division (A) (1) of section 323.152 of the Revised Code 199
for tax year 2013 or the person is the surviving spouse of such 200
a person and the surviving spouse is at least fifty-nine years 201
of age on the date the deceased spouse dies, the amount computed 202
under division (A) (2) (b) of this section. For purposes of 203
divisions (A) (2) (a) (ii) and (iii) of this section, a person 204
receives a reduction under division (A) of this section or 205
division (A) (1) of section 323.152 of the Revised Code for tax 206
year 2014 or 2013, respectively, if the person files a late 207
application for that respective tax year that is approved by the 208
county auditor under section 4503.066 or 323.153 of the Revised 209
Code. 210

(iii) If the person is not described in division (A) (2) (a) 211
(i) or (ii) of this section and the person's total income does 212
not exceed ~~thirty-five~~ thirty-four thousand dollars, as adjusted under 213
division (A) (2) (e) of this section, the amount computed under 214
division (A) (2) (b) of this section. 215

(b) The amount of the reduction under division (A) (2) (b) 216
of this section equals the product of the following: 217

(i) ~~Twenty-five~~ Forty thousand dollars of the true value 218
of the property in money, as adjusted under division (A) (2) (e) 219
of this section; 220

(ii) The assessment percentage established by the tax 221

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.

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

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

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

application for a refund of overpayments for that respective tax 251
year that is approved by the county auditor under section 252
4503.066 of the Revised Code. 253

(iii) If the person is not described in division (A) (2) (c) 254
(i) or (ii) of this section and the person's total income does 255
not exceed ~~thirty-five~~ thirty-five thousand dollars, as adjusted under 256
division (A) (2) (e) of this section, the amount computed under 257
division (A) (2) (d) of this section. 258

(d) The amount of the reduction under division (A) (2) (d) 259
of this section equals the product of the following: 260

(i) ~~Twenty-five~~ Forty thousand dollars of the cost to the 261
owner, or the market value at the time of purchase, whichever is 262
greater, as those terms are used in division (D) (1) of section 263
4503.06 of the Revised Code, and as adjusted under division (A) 264
(2) (e) of this section; 265

(ii) The percentage from the appropriate schedule in 266
division (D) (1) (b) of section 4503.06 of the Revised Code; 267

(iii) The assessment percentage of forty per cent used in 268
division (D) (1) (b) of section 4503.06 of the Revised Code; 269

(iv) The tax rate of the taxing district in which the home 270
has its situs. 271

(e) Each calendar year, the tax commissioner shall adjust 272
the income threshold described in divisions (A) (2) (a) (iii) and 273
(A) (2) (c) (iii) and the reduction amount described in divisions 274
(A) (2) (b) (i) and (A) (2) (d) (i) of this section by completing the 275
following calculations in September of each year: 276

(i) Determine the percentage increase in the gross 277
domestic product deflator determined by the bureau of economic 278

analysis of the United States department of commerce from the 279
first day of January of the preceding calendar year to the last 280
day of December of the preceding calendar year; 281

(ii) Multiply that percentage increase by the total income 282
threshold or reduction amount for the ensuing tax year, as 283
applicable; 284

(iii) Add the resulting product to the total income 285
threshold or reduction amount, as applicable for the ensuing tax 286
year; 287

(iv) Round the resulting sum to the nearest multiple of 288
one hundred dollars. 289

The commissioner shall certify the amount resulting from 290
~~the each~~ adjustment to each county auditor not later than the 291
first day of December each year. The certified amount applies to 292
the second ensuing tax year. The commissioner shall not make the 293
applicable adjustment in any calendar year in which the amount 294
resulting from the adjustment would be less than the total 295
income threshold or the reduction amount for the ensuing tax 296
year. 297

(B) The manufactured home tax levied pursuant to division 298
(C) of section 4503.06 of the Revised Code on a manufactured or 299
mobile home that is owned and occupied by a disabled veteran 300
shall be reduced for any tax year for which an application for 301
such reduction has been approved, provided the disabled veteran 302
did not acquire ownership from a person, other than the disabled 303
veteran's spouse, related by consanguinity or affinity for the 304
purpose of qualifying for the reduction. An owner includes an 305
owner within the meaning of division (A) (2) of this section. 306

(1) For manufactured and mobile homes for which the tax 307

imposed by section 4503.06 of the Revised Code is computed under 308
division (D) (2) of that section, the reduction shall equal the 309
product obtained by multiplying fifty thousand dollars of the 310
true value of the property in money by the amounts described in 311
divisions (A) (2) (b) (ii) to (iv) of this section. 312

(2) For manufactured and mobile homes for which the tax 313
imposed by section 4503.06 of the Revised Code is computed under 314
division (D) (1) of that section, the reduction shall equal the 315
product obtained by multiplying fifty thousand dollars of the 316
cost to the owner, or the market value at the time of purchase, 317
whichever is greater, as those terms are used in division (D) (1) 318
of section 4503.06 of the Revised Code, by the amounts described 319
in divisions (A) (2) (d) (ii) to (iv) of this section. 320

The reduction is in lieu of any reduction under section 321
4503.0610 of the Revised Code or division (A) or (C) of this 322
section. The reduction applies to only one manufactured or 323
mobile home owned and occupied by a disabled veteran. 324

If a manufactured or mobile home qualifies for a reduction 325
in taxes under this division for the year in which the disabled 326
veteran dies, and the disabled veteran is survived by a spouse 327
who occupied the home when the disabled veteran died and who 328
acquires ownership of the home, the reduction shall continue 329
through the year in which the surviving spouse dies or 330
remarries. 331

(C) The manufactured home tax levied pursuant to division 332
(C) of section 4503.06 of the Revised Code on a manufactured or 333
mobile home that is owned and occupied by the surviving spouse 334
of a public service officer killed in the line of duty shall be 335
reduced for any tax year for which an application for such 336
reduction has been approved, provided the surviving spouse did 337

not acquire ownership from a person, other than the surviving 338
spouse's deceased public service officer spouse, related by 339
consanguinity or affinity for the purpose of qualifying for the 340
reduction. An owner includes an owner within the meaning of 341
division (A) (2) of this section. 342

(1) For manufactured and mobile homes for which the tax 343
imposed by section 4503.06 of the Revised Code is computed under 344
division (D) (2) of that section, the reduction shall equal the 345
product obtained by multiplying fifty thousand dollars of the 346
true value of the property in money by the amounts described in 347
divisions (A) (2) (b) (ii) to (iv) of this section. 348

(2) For manufactured and mobile homes for which the tax 349
imposed by section 4503.06 of the Revised Code is computed under 350
division (D) (1) of that section, the reduction shall equal the 351
product obtained by multiplying fifty thousand dollars of the 352
cost to the owner, or the market value at the time of purchase, 353
whichever is greater, as those terms are used in division (D) (1) 354
of section 4503.06 of the Revised Code, by the amounts described 355
in divisions (A) (2) (d) (ii) to (iv) of this section. 356

The reduction is in lieu of any reduction under section 357
4503.0610 of the Revised Code or division (A) or (B) of this 358
section. The reduction applies to only one manufactured or 359
mobile home owned and occupied by such a surviving spouse. A 360
manufactured or mobile home qualifies for a reduction in taxes 361
under this division for the tax year in which the public service 362
officer dies through the tax year in which the surviving spouse 363
dies or remarries. 364

(D) If the owner or the spouse of the owner of a 365
manufactured or mobile home is eligible for a homestead 366
exemption on the land upon which the home is located, the 367

reduction to which the owner or spouse is entitled under this 368
section shall not exceed the difference between the reduction to 369
which the owner or spouse is entitled under division (A), (B), 370
or (C) of this section and the amount of the reduction under the 371
homestead exemption. 372

(E) No reduction shall be made with respect to the home of 373
any person convicted of violating division (C) or (D) of section 374
4503.066 of the Revised Code for a period of three years 375
following the conviction. 376

Section 2. That existing sections 323.152 and 4503.065 of 377
the Revised Code are hereby repealed. 378

Section 3. The amendment by this act of section 323.152 of 379
the Revised Code applies to tax year 2023 and every tax year 380
thereafter. The amendment by this act of section 4503.065 of the 381
Revised Code applies to tax year 2024 and every tax year 382
thereafter. 383