

As Introduced

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H. B. No. 327

Representative Gonzales

**Cosponsors: Representatives Conditt, Dever, Grossman, Hackett, Hambley, Hill,
Johnson, T., O'Brien, M., Perales, Ryan, Schaffer, Smith, K., Terhar, Young**

A BILL

To amend section 323.151 of the Revised Code to
extend eligibility for the enhanced disabled
veterans homestead exemption to veterans whose
disability rating is less than total but who
have been judged by the Department of Veterans
Affairs as unable to secure or follow a
substantially gainful occupation as a result of
service-connected disabilities.

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

Section 1. That section 323.151 of the Revised Code be
amended to read as follows:

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

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

(a) A dwelling, including a unit in a multiple-unit
dwelling and a manufactured home or mobile home taxed as real
property pursuant to division (B) of section 4503.06 of the
Revised Code, owned and occupied as a home by an individual

whose domicile is in this state and who has not acquired 18
ownership from a person, other than the individual's spouse, 19
related by consanguinity or affinity for the purpose of 20
qualifying for the real property tax reduction provided in 21
section 323.152 of the Revised Code. 22

(b) A unit in a housing cooperative that is occupied as a 23
home, but not owned, by an individual whose domicile is in this 24
state. 25

(2) The homestead shall include so much of the land 26
surrounding it, not exceeding one acre, as is reasonably 27
necessary for the use of the dwelling or unit as a home. An 28
owner includes a holder of one of the several estates in fee, a 29
vendee in possession under a purchase agreement or a land 30
contract, a mortgagor, a life tenant, one or more tenants with a 31
right of survivorship, tenants in common, and a settlor of a 32
revocable or irrevocable inter vivos trust holding the title to 33
a homestead occupied by the settlor as of right under the trust. 34
The tax commissioner shall adopt rules for the uniform 35
classification and valuation of real property or portions of 36
real property as homesteads. 37

(B) "Sixty-five years of age or older" means a person who 38
has attained age sixty-four prior to the first day of January of 39
the year of application for reduction in real estate taxes. 40

(C) "Total income" means Ohio adjusted gross income of the 41
owner and the owner's spouse for the year preceding the year in 42
which application for a reduction in taxes is made, as 43
determined under division (A) of section 5747.01 of the Revised 44
Code. 45

(D) "Permanently and totally disabled" means that a person 46

other than a disabled veteran has, on the first day of January 47
of the year of application for reduction in real estate taxes, 48
some impairment in body or mind that makes the person unable to 49
work at any substantially remunerative employment that the 50
person is reasonably able to perform and that will, with 51
reasonable probability, continue for an indefinite period of at 52
least twelve months without any present indication of recovery 53
therefrom or has been certified as permanently and totally 54
disabled by a state or federal agency having the function of so 55
classifying persons. 56

(E) "Housing cooperative" means a housing complex of at 57
least two units that is owned and operated by a nonprofit 58
corporation that issues a share of the corporation's stock to an 59
individual, entitling the individual to live in a unit of the 60
complex, and collects a monthly maintenance fee from the 61
individual to maintain, operate, and pay the taxes of the 62
complex. 63

(F) "Disabled veteran" means a person who is a veteran of 64
the armed forces of the United States, including reserve 65
components thereof, or of the national guard, who has received a 66
~~permanent~~ total disability rating or a total disability rating 67
for compensation based on individual unemployability for a 68
service-connected disability or combination of service-connected 69
disabilities ~~for which the schedule for rating disabilities as~~ 70
prescribed in Schedule Title 38, Part 4 of the Code of Federal 71
Regulations, as amended, ~~prescribes a one hundred per cent~~ 72
evaluation. 73

Section 2. That existing section 323.151 of the Revised 74
Code is hereby repealed. 75

Section 3. The amendment by this act of section 323.151 of 76

the Revised Code applies to tax year 2015 and thereafter for	77
homesteads other than those subject to the manufactured home tax	78
imposed under division (C) of section 4503.06 of the Revised	79
Code, and applies to tax year 2016 and thereafter for homesteads	80
subject to the manufactured home tax imposed under that	81
division.	82