

**As Introduced**

**134th General Assembly**

**Regular Session**

**2021-2022**

**H. B. No. 546**

**Representative Grendell**

**Cosponsors: Representatives Hall, LaRe, Miller, K., Jordan, Gross, Creech**

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**A BILL**

To amend sections 323.151, 323.152, 323.153, 1  
323.156, 327.01, 327.02, 327.04, 739.02, 739.07, 2  
739.08, 4503.064, 4503.065, 4503.068, and 3  
5747.502 and to enact sections 507.081, 739.15, 4  
5705.75, 5705.76, 5705.77, and 5705.78 of the 5  
Revised Code to allow local governments to 6  
establish investment funds and use interest 7  
earnings to reduce taxes and special assessments 8  
on senior citizen homesteads. 9

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

**Section 1.** That sections 323.151, 323.152, 323.153, 10  
323.156, 327.01, 327.02, 327.04, 739.02, 739.07, 739.08, 11  
4503.064, 4503.065, 4503.068, and 5747.502 be amended and 12  
sections 507.081, 739.15, 5705.75, 5705.76, 5705.77, and 5705.78 13  
of the Revised Code be enacted to read as follows: 14

**Sec. 323.151.** As used in sections 323.151 to 323.159 of 15  
the Revised Code: 16

(A) (1) "Homestead" means either of the following: 17

(a) A dwelling, including a unit in a multiple-unit 18

dwelling and a manufactured home or mobile home taxed as real 19  
property pursuant to division (B) of section 4503.06 of the 20  
Revised Code, owned and occupied as a home by an individual 21  
whose domicile is in this state and who has not acquired 22  
ownership from a person, other than the individual's spouse, 23  
related by consanguinity or affinity for the purpose of 24  
qualifying for the real property tax reduction provided in 25  
section 323.152 of the Revised Code. 26

(b) A unit in a housing cooperative that is occupied as a 27  
home, but not owned, by an individual whose domicile is in this 28  
state. 29

(2) The homestead shall include so much of the land 30  
surrounding it, not exceeding one acre, as is reasonably 31  
necessary for the use of the dwelling or unit as a home. An 32  
owner includes a holder of one of the several estates in fee, a 33  
vendee in possession under a purchase agreement or a land 34  
contract, a mortgagor, a life tenant, one or more tenants with a 35  
right of survivorship, tenants in common, and a settlor of a 36  
revocable or irrevocable inter vivos trust holding the title to 37  
a homestead occupied by the settlor as of right under the trust. 38  
The tax commissioner shall adopt rules for the uniform 39  
classification and valuation of real property or portions of 40  
real property as homesteads. 41

(B) "Sixty-five years of age or older" means a person who 42  
has attained age sixty-four prior to the first day of January of 43  
the year of application for reduction in real estate taxes. 44

(C) "Total income" means modified adjusted gross income, 45  
as that term is defined in section 5747.01 of the Revised Code, 46  
of the owner and the owner's spouse for the year preceding the 47  
year in which application for a reduction in taxes is made. 48

(D) "Permanently and totally disabled" means that a person 49  
other than a disabled veteran has, on the first day of January 50  
of the year of application for reduction in real estate taxes, 51  
some impairment in body or mind that makes the person unable to 52  
work at any substantially remunerative employment that the 53  
person is reasonably able to perform and that will, with 54  
reasonable probability, continue for an indefinite period of at 55  
least twelve months without any present indication of recovery 56  
therefrom or has been certified as permanently and totally 57  
disabled by a state or federal agency having the function of so 58  
classifying persons. 59

(E) "Housing cooperative" means a housing complex of at 60  
least two units that is owned and operated by a nonprofit 61  
corporation that issues a share of the corporation's stock to an 62  
individual, entitling the individual to live in a unit of the 63  
complex, and collects a monthly maintenance fee from the 64  
individual to maintain, operate, and pay the taxes of the 65  
complex. 66

(F) "Disabled veteran" means a person who is a veteran of 67  
the armed forces of the United States, including reserve 68  
components thereof, or of the national guard, who has been 69  
discharged or released from active duty in the armed forces 70  
under honorable conditions, and who has received a total 71  
disability rating or a total disability rating for compensation 72  
based on individual unemployability for a service-connected 73  
disability or combination of service-connected disabilities as 74  
prescribed in Title 38, Part 4 of the Code of Federal 75  
Regulations, as amended. 76

(G) "Public service officer" means a peace officer, 77  
firefighter, first responder, EMT-basic, EMT-I, or paramedic, or 78

an individual holding any equivalent position in another state. 79

(H) "Killed in the line of duty" means either of the 80  
following: 81

(1) Death in the line of duty; 82

(2) Death from injury sustained in the line of duty, 83  
including heart attack or other fatal injury or illness caused 84  
while in the line of duty. 85

(I) "Peace officer" has the same meaning as in section 86  
2935.01 of the Revised Code. 87

(J) "Firefighter" means a firefighter, whether paid or 88  
volunteer, of a lawfully constituted fire department. 89

(K) "First responder," "EMT-basic," "EMT-I," and 90  
"paramedic" have the same meanings as in section 4765.01 of the 91  
Revised Code. 92

(L) "Base tax year" means the first tax year that ends 93  
after the effective date of this amendment in which a person is 94  
sixty-five years of age or older and owns and occupies or, in 95  
the case of a homestead in a housing cooperative, occupies the 96  
person's current homestead. A person's "base tax year" shall not 97  
be earlier than the tax year following the most recent tax year 98  
in which the person did not own and occupy or, in the case of a 99  
homestead in a housing cooperative, occupy the person's current 100  
homestead. 101

(M) "Fund manager" has the same meaning as in section 102  
5705.75 of the Revised Code. 103

**Sec. 323.152.** In addition to the reduction in taxes 104  
required under section 319.302 of the Revised Code, taxes shall 105  
be reduced as provided in divisions (A) ~~and~~, (B), and (C) of 106

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| this section.  | 107 |
| (A) (1) (a) Division (A) (1) of this section applies to any                  | 108 |
| of the following persons:  | 109 |
| (i) A person who is permanently and totally disabled;                        | 110 |
| (ii) A person who is sixty-five years of age or older;                       | 111 |
| (iii) A person who is the surviving spouse of a deceased                     | 112 |
| person who was permanently and totally disabled or sixty-five                | 113 |
| years of age or older and who applied and qualified for a                    | 114 |
| reduction in taxes under this division in the year of death,                 | 115 |
| provided the surviving spouse is at least fifty-nine but not                 | 116 |
| sixty-five or more years of age on the date the deceased spouse              | 117 |
| dies.  | 118 |
| (b) Real property taxes on a homestead owned and occupied,                   | 119 |
| or a homestead in a housing cooperative occupied, by a person to             | 120 |
| whom division (A) (1) of this section applies shall be reduced               | 121 |
| for each year for which an application for the reduction has                 | 122 |
| been approved. The reduction shall equal one of the following                | 123 |
| amounts, as applicable to the person:  | 124 |
| (i) If the person received a reduction under division (A)                    | 125 |
| (1) of this section for tax year 2006, the greater of the                    | 126 |
| reduction for that tax year or the amount computed under                     | 127 |
| division (A) (1) (c) of this section;  | 128 |
| (ii) If the person received, for any homestead, a                            | 129 |
| reduction under division (A) (1) of this section for tax year                | 130 |
| 2013 or under division (A) of section 4503.065 of the Revised                | 131 |
| Code for tax year 2014 or the person is the surviving spouse of              | 132 |
| such a person and the surviving spouse is at least fifty-nine                | 133 |
| years of age on the date the deceased spouse dies, the amount                | 134 |
| computed under division (A) (1) (c) of this section. <del>For purposes</del> | 135 |

~~of divisions (A) (1) (b) (ii) and (iii) of this section, a person receives a reduction under division (A) (1) of this section or under division (A) of section 4503.065 of the Revised Code for tax year 2013 or 2014, respectively, if the person files a late application for that respective tax year that is approved by the county auditor under section 323.153 or 4503.066 of the Revised Code.~~

(iii) If the person is not described in division (A) (1) (b) (i) or (ii) of this section and the person's total income does not exceed thirty thousand dollars, as adjusted under division (A) (1) (d) of this section, the amount computed under division (A) (1) (c) of this section.

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

(i) Twenty-five thousand dollars of the true value of the property in money;

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

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

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

(d) ~~Each calendar year, the~~ The tax commissioner shall adjust the total income threshold described in division (A) (1)

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| (b) (iii) of this section by completing the following            | 165 |
| calculations in September of each year:                          | 166 |
| (i) Determine the percentage increase in the gross               | 167 |
| domestic product deflator determined by the bureau of economic   | 168 |
| analysis of the United States department of commerce from the    | 169 |
| first day of January of the preceding calendar year to the last  | 170 |
| day of December of the preceding calendar year;                  | 171 |
| (ii) Multiply that percentage increase by the total income       | 172 |
| threshold for the current tax year;                              | 173 |
| (iii) Add the resulting product to the total income              | 174 |
| threshold for the current tax year;                              | 175 |
| (iv) Round the resulting sum to the nearest multiple of          | 176 |
| one hundred dollars.   | 177 |
| <br>The commissioner shall certify the amount resulting from     | 178 |
| the adjustment to each county auditor not later than the first   | 179 |
| day of December each year. The certified amount applies to the   | 180 |
| following tax year for persons described in division (A) (1) (b) | 181 |
| (iii) of this section. The commissioner shall not make the       | 182 |
| adjustment in any calendar year in which the amount resulting    | 183 |
| from the adjustment would be less than the total income          | 184 |
| threshold for the current tax year.                              | 185 |
| <br>(2) Real property taxes on a homestead owned and occupied,   | 186 |
| or a homestead in a housing cooperative occupied, by a disabled  | 187 |
| veteran shall be reduced for each year for which an application  | 188 |
| for the reduction has been approved. The reduction shall equal   | 189 |
| the product obtained by multiplying fifty thousand dollars of    | 190 |
| the true value of the property in money by the amounts described | 191 |
| in divisions (A) (1) (c) (ii) to (iv) of this section. The       | 192 |
| reduction is in lieu of any reduction under section 323.158 of   | 193 |

the Revised Code or division (A) (1) or (3) of this section. The 194  
reduction applies to only one homestead owned and occupied by a 195  
disabled veteran. 196

If a homestead qualifies for a reduction in taxes under 197  
division (A) (2) of this section for the year in which the 198  
disabled veteran dies, and the disabled veteran is survived by a 199  
spouse who occupied the homestead when the disabled veteran died 200  
and who acquires ownership of the homestead or, in the case of a 201  
homestead that is a unit in a housing cooperative, continues to 202  
occupy the homestead, the reduction shall continue through the 203  
year in which the surviving spouse dies or remarries. 204

(3) Real property taxes on a homestead owned and occupied, 205  
or a homestead in a housing cooperative occupied, by the 206  
surviving spouse of a public service officer killed in the line 207  
of duty shall be reduced for each year for which an application 208  
for the reduction has been approved. The reduction shall equal 209  
the product obtained by multiplying fifty thousand dollars of 210  
the true value of the property in money by the amounts described 211  
in divisions (A) (1) (c) (ii) to (iv) of this section. The 212  
reduction is in lieu of any reduction under section 323.158 of 213  
the Revised Code or division (A) (1) or (2) of this section. The 214  
reduction applies to only one homestead owned and occupied by 215  
such a surviving spouse. A homestead qualifies for a reduction 216  
in taxes under division (A) (3) of this section for the tax year 217  
in which the public service officer dies through the tax year in 218  
which the surviving spouse dies or remarries. 219

(B) To provide a partial exemption, real property taxes on 220  
any homestead, and manufactured home taxes on any manufactured 221  
or mobile home on which a manufactured home tax is assessed 222  
pursuant to division (D) (2) of section 4503.06 of the Revised 223



Code, shall be reduced for each year for which an application 224  
for the reduction has been approved. The amount of the reduction 225  
shall equal two and one-half per cent of the amount of taxes to 226  
be levied by qualifying levies on the homestead or the 227  
manufactured or mobile home after applying section 319.301 of 228  
the Revised Code. For the purposes of this division, "qualifying 229  
levy" has the same meaning as in section 319.302 of the Revised 230  
Code. 231

(C) Real property taxes and special assessments on a 232  
homestead owned and occupied, or a homestead in a housing 233  
cooperative occupied, by a person who is sixty-five years of age 234  
or older shall be reduced under this division for each tax year 235  
for which an application for reduction has been approved if the 236  
homestead is located within the territory of a county, township, 237  
or municipal corporation for which a reduction for that tax year 238  
is certified under section 5705.77 of the Revised Code. The 239  
reduction equals the difference obtained by subtracting the 240  
taxes and assessments described in division (C)(2) of this 241  
section from the taxes and assessments described in division (C) 242  
(1) of this section, as follows: 243

(1) Real property taxes and special assessments charged 244  
and payable on the homestead for the current tax year after the 245  
reductions under sections 319.301 and 319.302 of the Revised 246  
Code and divisions (A) and (B) of this section but before any 247  
reduction under division (C) of this section; 248

(2) Real property taxes and special assessments charged 249  
and payable on the homestead for the base tax year after the 250  
reductions under sections 319.301 and 319.302 of the Revised 251  
Code and divisions (A) and (B) of this section but before any 252  
reduction under division (C) of this section, plus, if any 253

improvement, building, structure, or fixture, as those terms are 254  
defined by section 5701.02 of the Revised Code, is constructed, 255  
attached, or affixed on or to the homestead and added to the tax 256  
list for a tax year after the base tax year, the taxes and 257  
assessments charged and payable on that improvement, building, 258  
structure, or fixture for the first year it is added to the tax 259  
list. 260

The reduction under division (C) of this section is in 261  
addition to any other reduction allowed by this section. 262

(D) The reductions granted by divisions (A) and (B) of 263  
this section do not apply to special assessments or respread of 264  
assessments levied against the homestead, ~~and if.~~ If there is a 265  
transfer of ownership subsequent to the filing of an application 266  
for a reduction ~~in taxes, such the reductions granted under~~ 267  
divisions (A), (B), and (C) of this section are not forfeited 268  
for such year by virtue of such transfer. 269

~~(D)~~ (E) The reductions in taxable value referred to in 270  
this section shall be applied solely as a factor for the purpose 271  
of computing the reduction of taxes under this section and shall 272  
not affect the total value of property in any subdivision or 273  
taxing district as listed and assessed for taxation on the tax 274  
lists and duplicates, or any direct or indirect limitations on 275  
indebtedness of a subdivision or taxing district. If after 276  
application of sections 5705.31 and 5705.32 of the Revised Code, 277  
including the allocation of all levies within the ten-mill 278  
limitation to debt charges to the extent therein provided, there 279  
would be insufficient funds for payment of debt charges not 280  
provided for by levies in excess of the ten-mill limitation, the 281  
reduction of taxes provided for in sections 323.151 to 323.159 282  
of the Revised Code shall be proportionately adjusted to the 283

extent necessary to provide such funds from levies within the 284  
ten-mill limitation. 285

~~(E)~~ (F) No reduction shall be made on the taxes due on the 286  
homestead of any person convicted of violating division (D) or 287  
(E) of section 323.153 of the Revised Code for a period of three 288  
years following the conviction. 289

**Sec. 323.153.** (A) To obtain a reduction in real property 290  
taxes under division (A) or (B) of section 323.152 of the 291  
Revised Code ~~or,~~ in manufactured home taxes under division (B) 292  
of section 323.152 of the Revised Code, or in real property 293  
taxes and special assessments under division (C) of section 294  
323.152 of the Revised Code, the owner shall file an application 295  
with the county auditor of the county in which the owner's 296  
homestead is located. 297

To obtain a reduction in ~~real property~~ taxes under 298  
division (A) or (C) of section 323.152 of the Revised Code, the 299  
occupant of a homestead in a housing cooperative shall file an 300  
application with the nonprofit corporation that owns and 301  
operates the housing cooperative, in accordance with this 302  
paragraph. Not later than the first day of March each year, the 303  
corporation shall obtain applications from the county auditor's 304  
office and provide one to each new occupant. Not later than the 305  
first day of May, any occupant who may be eligible for a 306  
reduction in taxes under division (A) or (C) of section 323.152 307  
of the Revised Code shall submit the completed application to 308  
the corporation. Not later than the fifteenth day of May, the 309  
corporation shall file all completed applications, and the 310  
information required by division (B) of section 323.159 of the 311  
Revised Code, with the county auditor of the county in which the 312  
occupants' homesteads are located. Continuing applications shall 313

be furnished to an occupant in the manner provided in division 314  
(C) (4) of this section. 315

(1) An application for reduction based upon a physical 316  
disability shall be accompanied by a certificate signed by a 317  
physician, and an application for reduction based upon a mental 318  
disability shall be accompanied by a certificate signed by a 319  
physician or psychologist licensed to practice in this state, 320  
attesting to the fact that the applicant is permanently and 321  
totally disabled. The certificate shall be in a form that the 322  
tax commissioner requires and shall include the definition of 323  
permanently and totally disabled as set forth in section 323.151 324  
of the Revised Code. An application for reduction based upon a 325  
disability certified as permanent and total by a state or 326  
federal agency having the function of so classifying persons 327  
shall be accompanied by a certificate from that agency. 328

An application by a disabled veteran for the reduction 329  
under division (A) (2) of section 323.152 of the Revised Code 330  
shall be accompanied by a letter or other written confirmation 331  
from the United States department of veterans affairs, or its 332  
predecessor or successor agency, showing that the veteran 333  
qualifies as a disabled veteran. 334

An application by the surviving spouse of a public service 335  
officer killed in the line of duty for the reduction under 336  
division (A) (3) of section 323.152 of the Revised Code shall be 337  
accompanied by a letter or other written confirmation from an 338  
employee or officer of the board of trustees of a retirement or 339  
pension fund in this state or another state or from the chief or 340  
other chief executive of the department, agency, or other 341  
employer for which the public service officer served when killed 342  
in the line of duty affirming that the public service officer 343

was killed in the line of duty. 344

An application for a reduction under division (A) or (C) 345  
of section 323.152 of the Revised Code constitutes a continuing 346  
application for a reduction in taxes for each year in which the 347  
dwelling is the applicant's homestead. 348

(2) An application for a reduction in taxes under division 349  
(B) of section 323.152 of the Revised Code shall be filed only 350  
if the homestead or manufactured or mobile home was transferred 351  
in the preceding year or did not qualify for and receive the 352  
reduction in taxes under that division for the preceding tax 353  
year. The application for homesteads transferred in the 354  
preceding year shall be incorporated into any form used by the 355  
county auditor to administer the tax law in respect to the 356  
conveyance of real property pursuant to section 319.20 of the 357  
Revised Code or of used manufactured homes or used mobile homes 358  
as defined in section 5739.0210 of the Revised Code. The owner 359  
of a manufactured or mobile home who has elected under division 360  
(D) (4) of section 4503.06 of the Revised Code to be taxed under 361  
division (D) (2) of that section for the ensuing year may file 362  
the application at the time of making that election. The 363  
application shall contain a statement that failure by the 364  
applicant to affirm on the application that the dwelling on the 365  
property conveyed is the applicant's homestead prohibits the 366  
owner from receiving the reduction in taxes until a proper 367  
application is filed within the period prescribed by division 368  
(A) (3) of this section. Such an application constitutes a 369  
continuing application for a reduction in taxes for each year in 370  
which the dwelling is the applicant's homestead. 371

(3) Failure to receive a new application filed under 372  
division (A) (1) or (2) or notification under division (C) of 373

this section after an application for reduction has been 374  
approved is prima-facie evidence that the original applicant is 375  
entitled to the reduction in taxes calculated on the basis of 376  
the information contained in the original application. The 377  
original application and any subsequent application, including 378  
any late application, shall be in the form of a signed statement 379  
and shall be filed on or before the thirty-first day of December 380  
of the year for which the reduction is sought. The original 381  
application and any subsequent application for a reduction in 382  
manufactured home taxes shall be filed in the year preceding the 383  
year for which the reduction is sought. The statement shall be 384  
on a form, devised and supplied by the tax commissioner, which 385  
shall require no more information than is necessary to establish 386  
the applicant's eligibility for the reduction ~~in taxes~~ and the 387  
amount of the reduction, and, except for homesteads that are 388  
units in a housing cooperative, shall include an affirmation by 389  
the applicant that ownership of the homestead was not acquired 390  
from a person, other than the applicant's spouse, related to the 391  
owner by consanguinity or affinity for the purpose of qualifying 392  
for ~~the a~~ a real property tax, or manufactured home tax, or 393  
special assessment reduction provided for in ~~division (A) or (B)~~ 394  
~~of~~ section 323.152 of the Revised Code. The form shall contain a 395  
statement that conviction of willfully falsifying information to 396  
obtain a reduction in taxes or failing to comply with division 397  
(C) of this section results in the revocation of the right to 398  
the reduction for a period of three years. In the case of an 399  
application for a reduction in taxes for persons described in 400  
division (A) (1) (b) (iii) of section 323.152 of the Revised Code, 401  
the form shall contain a statement that signing the application 402  
constitutes a delegation of authority by the applicant to the 403  
tax commissioner or the county auditor, individually or in 404  
consultation with each other, to examine any tax or financial 405

records relating to the income of the applicant as stated on the 406  
application for the purpose of determining eligibility for the 407  
exemption or a possible violation of division (D) or (E) of this 408  
section. 409

(B) A late application for a tax reduction for the year 410  
preceding the year in which an original application is filed, or 411  
for a reduction in manufactured home taxes for the year in which 412  
an original application is filed, may be filed with the original 413  
application. If the county auditor determines the information 414  
contained in the late application is correct, the auditor shall 415  
determine the amount of the reduction in taxes to which the 416  
applicant would have been entitled for the preceding tax year 417  
had the applicant's application been timely filed and approved 418  
in that year. 419

The amount of such reduction shall be treated by the 420  
auditor as an overpayment of taxes by the applicant and shall be 421  
refunded in the manner prescribed in section 5715.22 of the 422  
Revised Code for making refunds of overpayments. The county 423  
auditor shall certify the total amount of the reductions in 424  
taxes made in the current year under this division to the tax 425  
commissioner, who shall treat the full amount thereof as a 426  
reduction in taxes for the preceding tax year and shall make 427  
reimbursement to the county therefor in the manner prescribed by 428  
section 323.156 of the Revised Code, from money appropriated for 429  
that purpose. 430

(C) (1) If, in any year after an application has been filed 431  
under division (A) (1) or (2) of this section, the owner does not 432  
qualify for a reduction ~~in taxes~~ on the homestead or on the 433  
manufactured or mobile home set forth on such application, the 434  
owner shall notify the county auditor that the owner is not 435

qualified for a reduction in real property taxes, special 436  
assessments, or manufactured home taxes. 437

(2) If, in any year after an application has been filed 438  
under division (A)(1) of this section, the occupant of a 439  
homestead in a housing cooperative does not qualify for a 440  
reduction in taxes on the homestead, the occupant shall notify 441  
the county auditor that the occupant is not qualified for a 442  
reduction in taxes or file a new application under division (A) 443  
(1) of this section. 444

(3) If the county auditor or county treasurer discovers 445  
that an owner of property or occupant of a homestead in a 446  
housing cooperative not entitled to the reduction in taxes under 447  
division (A) ~~or, (B), or (C)~~ of section 323.152 of the Revised 448  
Code failed to notify the county auditor as required by division 449  
(C)(1) or (2) of this section, a charge shall be imposed against 450  
the property in the amount by which taxes were reduced under 451  
that division for each tax year the county auditor ascertains 452  
that the property was not entitled to the reduction and was 453  
owned by the current owner or, in the case of a homestead in a 454  
housing cooperative, occupied by the current occupant. Interest 455  
shall accrue in the manner prescribed by division (B) of section 456  
323.121 or division (G)(2) of section 4503.06 of the Revised 457  
Code on the amount by which taxes were reduced for each such tax 458  
year as if the reduction became delinquent taxes at the close of 459  
the last day the second installment of taxes for that tax year 460  
could be paid without penalty. The county auditor shall notify 461  
the owner or occupant, by ordinary mail, of the charge, of the 462  
owner's or occupant's right to appeal the charge, and of the 463  
manner in which the owner or occupant may appeal. The owner or 464  
occupant may appeal the imposition of the charge and interest by 465  
filing an appeal with the county board of revision not later 466



than the last day prescribed for payment of real and public 467  
utility property taxes under section 323.12 of the Revised Code 468  
following receipt of the notice and occurring at least ninety 469  
days after receipt of the notice. The appeal shall be treated in 470  
the same manner as a complaint relating to the valuation or 471  
assessment of real property under Chapter 5715. of the Revised 472  
Code. The charge and any interest shall be collected as other 473  
delinquent taxes. 474

(4) Each year during January, the county auditor shall 475  
furnish by ordinary mail a continuing application to each person 476  
receiving a reduction under division (A) or (C) of section 477  
323.152 of the Revised Code. The continuing application shall be 478  
used to report changes in total income, ownership, occupancy, 479  
disability, and other information earlier furnished the auditor 480  
relative to the reduction in taxes on the property. The 481  
continuing application shall be returned to the auditor not 482  
later than the thirty-first day of December; provided, that if 483  
such changes do not affect the status of the ~~homestead~~-exemption 484  
or the amount of the reduction to which the owner is entitled 485  
under division (A) or (C) of section 323.152 of the Revised Code 486  
or to which the occupant is entitled under section 323.159 of 487  
the Revised Code, the application does not need to be returned. 488

(5) Each year during February, the county auditor, except 489  
as otherwise provided in this paragraph, shall furnish by 490  
ordinary mail an original application to the owner, as of the 491  
first day of January of that year, of a homestead or a 492  
manufactured or mobile home that transferred during the 493  
preceding calendar year and that qualified for and received a 494  
reduction in taxes under division (B) of section 323.152 of the 495  
Revised Code for the preceding tax year. In order to receive the 496  
reduction under that division, the owner shall file the 497

application with the county auditor not later than the thirty- 498  
first day of December. If the application is not timely filed, 499  
the auditor shall not grant a reduction in taxes for the 500  
homestead for the current year, and shall notify the owner that 501  
the reduction in taxes has not been granted, in the same manner 502  
prescribed under section 323.154 of the Revised Code for 503  
notification of denial of an application. Failure of an owner to 504  
receive an application does not excuse the failure of the owner 505  
to file an original application. The county auditor is not 506  
required to furnish an application under this paragraph for any 507  
homestead for which application has previously been made on a 508  
form incorporated into any form used by the county auditor to 509  
administer the tax law in respect to the conveyance of real 510  
property or of used manufactured homes or used mobile homes, and 511  
an owner who previously has applied on such a form is not 512  
required to return an application furnished under this 513  
paragraph. 514

(D) No person shall knowingly make a false statement for 515  
the purpose of obtaining a reduction in the person's real 516  
property taxes, special assessments, or manufactured home taxes 517  
under section 323.152 of the Revised Code. 518

(E) No person shall knowingly fail to notify the county 519  
auditor of changes required by division (C) of this section that 520  
have the effect of maintaining or securing a reduction in ~~taxes~~ 521  
real property taxes, special assessments, or manufactured home 522  
taxes under section 323.152 of the Revised Code. 523

(F) No person shall knowingly make a false statement or 524  
certification attesting to any person's physical or mental 525  
condition for purposes of qualifying such person for tax relief 526  
pursuant to sections 323.151 to 323.159 of the Revised Code. 527

**Sec. 323.156.** (A) Within thirty days after a settlement of 528  
taxes under divisions (A) and (C) of section 321.24 of the 529  
Revised Code, the county treasurer shall certify to the tax 530  
commissioner and to the fund manager for each county, township, 531  
and municipal corporation that certified a reduction under 532  
section 5705.77 of the Revised Code for the preceding tax year, 533  
one-half of the following amounts: 534

(1) The total amount of taxes on real property that were 535  
reduced pursuant to divisions (A) and (B) of section 323.152 of 536  
the Revised Code for the preceding tax year; 537

(2) The total amount of taxes on real property that were 538  
reduced pursuant to division (C) of section 323.152 of the 539  
Revised Code for the preceding tax year and the proportion of 540  
such amount attributed to each county, township, and municipal 541  
corporation for a reduction was certified under section 5705.77 542  
of the Revised Code. 543

For the purpose of division (A)(2) of this section, if 544  
reductions certified for more than one county, township, or 545  
municipal corporation apply to the same homestead for the same 546  
tax year, the amount by which taxes on the homestead were 547  
reduced under division (C) of section 323.152 of the Revised 548  
Code for that tax year shall be divided and attributed equally 549  
among each such county, township, and municipal corporation. 550

(B)(1) The commissioner, within thirty days of the receipt 551  
of such certifications, shall provide for payment to the county 552  
treasurer, from the general revenue fund, of the amount 553  
certified, ~~which~~ under division (A)(1) of this section. 554

(2) A fund manager, within thirty days of receiving such 555  
certifications, shall provide for payment to the county 556

treasurer of the amount certified under division (A) (2) of this 557  
section and attributed to the county, township, or municipal 558  
corporation, from the senior citizen tax relief fund established 559  
by that county, township, or municipal corporation under section 560  
5705.76 of the Revised Code. 561

(3) Amounts paid under divisions (B) (1) and (2) of this 562  
section shall be credited upon receipt to the county's undivided 563  
income tax fund, and an amount equal to two per cent of the 564  
amount by which taxes were reduced, which shall be credited upon 565  
receipt to the county general fund as a payment, in addition to 566  
the fees and charges authorized by sections 319.54 and 321.26 of 567  
the Revised Code, to the county auditor and treasurer for the 568  
costs of administering the ~~exemption~~ exemptions provided under 569  
sections 323.151 to 323.159 of the Revised Code. 570

~~(B)~~ (C) On or before the second Monday in September of 571  
each year, the county treasurer shall certify to the tax 572  
commissioner the total amount by which the manufactured home 573  
taxes levied in that year were reduced pursuant to division (B) 574  
of section 323.152 of the Revised Code, as evidenced by the 575  
certificates of reduction and the tax duplicate certified to the 576  
county treasurer by the county auditor. The commissioner, within 577  
ninety days after the receipt of such certifications, shall 578  
provide for payment to the county treasurer, from the general 579  
revenue fund, of the amount certified, which shall be credited 580  
upon receipt to the county's undivided income tax fund, and an 581  
amount equal to two per cent of the amount by which taxes were 582  
reduced, which shall be credited upon receipt to the county 583  
general fund as a payment, in addition to the fees and charges 584  
authorized by sections 319.54 and 321.26 of the Revised Code, to 585  
the county auditor and treasurer for the costs of administering 586  
the exemption provided under sections 323.151 to 323.159 of the 587

Revised Code. 588

~~(C)~~ (D) Immediately upon receipt of funds into the county 589  
undivided income tax fund under this section, the auditor shall 590  
distribute the full amount thereof among the taxing districts in 591  
the county as though the total had been paid as taxes by each 592  
person for whom taxes were reduced under sections 323.151 to 593  
323.159 of the Revised Code. 594

**Sec. 327.01.** In each county owing a bonded debt or that 595  
establishes funds under section 5705.76 of the Revised Code to 596  
reduce taxes and special assessments levied on certain real 597  
property and manufactured or mobile homes occupied by senior 598  
citizens, there shall be a board, designated as the trustees of 599  
the sinking fund, composed of the prosecuting attorney, the 600  
county auditor, and the county treasurer. The prosecuting 601  
attorney shall be the president of such board and the county 602  
auditor shall be its secretary. 603

**Sec. 327.02.** The board of trustees of the sinking fund 604  
shall provide for the payment of all bonds issued by the county 605  
and the interest maturing thereon. All taxes, assessments, and 606  
other moneys collected for such purposes, or held in the county 607  
treasury to the credit of the sinking fund, shall be subject to 608  
investment and disbursement by such board. ~~For~~ Except as 609  
provided in section 5709.78 of the Revised Code, for the 610  
satisfaction of any obligation under its supervision, the board 611  
may sell or use any of the securities in its possession or 612  
disburse any of the money under its control. 613

If the board of county commissioners establishes funds 614  
under section 5705.76 of the Revised Code to reduce taxes and 615  
special assessments levied on certain real property and 616  
manufactured or mobile homes occupied by senior citizens, the 617

board of trustees of the sinking fund shall administer those 618  
funds and perform all duties prescribed by sections 5705.75 to 619  
5705.78 of the Revised Code. 620

**Sec. 327.04.** ~~The~~ Except as provided in sections 5705.75 to 621  
5705.78 of the Revised Code, the board of trustees of the 622  
sinking fund shall invest all moneys subject to its control in 623  
bonds of the United States, of this state, or of a municipal 624  
corporation, school district, township, or county of the state, 625  
and shall hold in reserve in cash only such sums as may be 626  
needed for effecting the purposes of sections 327.01 to 327.08, 627  
inclusive, of the Revised Code. 628

**Sec. 507.081.** If the board of township trustees 629  
establishes funds under section 5705.76 of the Revised Code to 630  
reduce taxes and special assessments levied on certain real 631  
property and manufactured or mobile homes occupied by senior 632  
citizens, the township fiscal officer shall administer those 633  
funds and perform all duties prescribed by sections 5705.75 to 634  
5705.78 of the Revised Code. 635

**Sec. 739.02.** In each municipal corporation there shall be 636  
a board, designated as the "trustees of the sinking fund," which 637  
shall have the management and control of the sinking fund 638  
established under section 739.01 of the Revised Code and, if 639  
applicable, the funds established by the legislative authority 640  
of the municipal corporation under section 5705.76 of the 641  
Revised Code to reduce taxes and special assessments levied on 642  
certain real property and manufactured or mobile homes occupied 643  
by senior citizens. 644

In cities, such board shall consist of four citizens of 645  
such city, who shall be electors thereof, well known for their 646  
intelligence and integrity, to be appointed by the mayor for 647

one, two, three, and four years respectively, and their 648  
successors shall be appointed for four years from the expiration 649  
of their respective terms. Such appointments shall be so 650  
distributed that not more than two members of the board belong 651  
the same political party. Any vacancy by death, resignation, 652  
removal from the city, or otherwise of any member shall be 653  
filled by appointment by the mayor for the unexpired portion of 654  
each term. 655

In villages, the mayor, clerk, and chairperson of the 656  
finance committee of the legislative authority shall be the 657  
members of such board. 658

Such members shall serve without compensation. Except as 659  
otherwise provided in the municipal charter or in section 3.061 660  
of the Revised Code, such members shall give such bond as the 661  
legislative authority requires. A surety company authorized to 662  
sign such bonds shall be sufficient security, and the costs 663  
thereof, together with all other incidental and necessary 664  
expenses of such board, shall be paid by it from funds under its 665  
control. 666

**Sec. 739.07.** ~~The~~ Except as provided by sections 5705.75 to 667  
5705.78 of the Revised Code, the board of trustees of the 668  
sinking fund shall invest all moneys received by it in bonds of 669  
the United States, of this state, or of any municipal 670  
corporation, school, township, or county of this state, and 671  
shall hold in reserve only such sums as may be needed for 672  
effecting the terms of Title VII of the Revised Code. If the law 673  
or the instrument creating a trust for such moneys expressly 674  
permits investment in direct obligations of the United States or 675  
an agency thereof, unless expressly prohibited by the 676  
instrument, such moneys also may be invested in no front end 677

load money market mutual funds consisting exclusively of 678  
obligations of the United States or an agency thereof and in 679  
repurchase agreements, including those issued by the fiduciary 680  
itself, secured by obligations of the United States or an agency 681  
thereof; and in collective investment funds established in 682  
accordance with section 1111.14 of the Revised Code and 683  
consisting exclusively of any such securities, notwithstanding 684  
division (A)(1)(c) of that section. All interest received by the 685  
board shall be invested in the same manner. 686

**Sec. 739.08.** The board of trustees of the sinking fund 687  
shall have charge of and provide for the payment of all bonds 688  
issued by the municipal corporation and the interest maturing 689  
thereon. Such board shall receive from the city auditor or the 690  
clerk of the village all taxes, assessments, and moneys 691  
collected for such purpose, and shall invest and disburse them 692  
in the manner provided by law. ~~For~~ Except as provided in 693  
sections 5705.75 to 5705.78 of the Revised Code, for the 694  
satisfaction of any obligations under its supervision, the board 695  
may sell or use any of the securities or moneys in its 696  
possession. 697

**Sec. 739.15.** If the legislative authority of the municipal 698  
corporation establishes funds under section 5705.76 of the 699  
Revised Code to reduce taxes and special assessments levied on 700  
certain real property and manufactured or mobile homes occupied 701  
by senior citizens, the board of trustees of the sinking fund 702  
shall administer those funds and perform all duties prescribed 703  
by sections 5705.75 to 5705.78 of the Revised Code. 704

**Sec. 4503.064.** As used in sections 4503.064 to 4503.069 of 705  
the Revised Code: 706

(A) "Sixty-five years of age or older" means a person who 707



will be age sixty-five or older in the calendar year following 708  
the year of application for reduction in the assessable value of 709  
the person's manufactured or mobile home. 710

(B) "Permanently and totally disabled" means that a person 711  
other than a disabled veteran has, on the first day of January 712  
of the year of application, including late application, for 713  
reduction in the assessable value of a manufactured or mobile 714  
home, some impairment in body or mind that makes the person 715  
unable to work at any substantially remunerative employment 716  
which the person is reasonably able to perform and which will, 717  
with reasonable probability, continue for an indefinite period 718  
of at least twelve months without any present indication of 719  
recovery therefrom or has been certified as permanently and 720  
totally disabled by a state or federal agency having the 721  
function of so classifying persons. 722

(C) "Homestead exemption" means the reduction in taxes 723  
allowed under division (A) of section 323.152 of the Revised 724  
Code for the year in which an application is filed under section 725  
4503.066 of the Revised Code. 726

(D) "Manufactured home" has the meaning given in division 727  
(C) (4) of section 3781.06 of the Revised Code, and includes a 728  
structure consisting of two manufactured homes that were 729  
purchased either together or separately and are combined to form 730  
a single dwelling, but does not include a manufactured home that 731  
is taxed as real property pursuant to division (B) of section 732  
4503.06 of the Revised Code. 733

(E) "Mobile home" has the meaning given in division (O) of 734  
section 4501.01 of the Revised Code and includes a structure 735  
consisting of two mobile homes that were purchased together or 736  
separately and combined to form a single dwelling, but does not 737

include a mobile home that is taxed as real property pursuant to 738  
division (B) of section 4503.06 of the Revised Code. 739

(F) "Late application" means an application filed with an 740  
original application under division (A)(3) of section 4503.066 741  
of the Revised Code. 742

(G) "Total income," "disabled veteran," "public service 743  
officer," and "killed in the line of duty" have the same 744  
meanings as in section 323.151 of the Revised Code. 745

(H) "Base tax year" means the first tax year that begins 746  
after the effective date of this amendment in which a person is 747  
sixty-five years of age or older, owns and occupies as a home 748  
the person's current manufactured or mobile home, and is 749  
domiciled in this state. A person's "base tax year" shall not be 750  
earlier than the tax year following the most recent tax year in 751  
which the person either did not own and occupy as a home the 752  
person's current manufactured or mobile home or was not 753  
domiciled in this state. 754

(I) "Fund manager" has the same meaning as in section 755  
5705.75 of the Revised Code. 756

**Sec. 4503.065.** (A)(1) Division (A) of this section applies 757  
to any of the following persons: 758

(a) An individual who is permanently and totally disabled; 759

(b) An individual who is sixty-five years of age or older; 760

(c) An individual who is the surviving spouse of a 761  
deceased person who was permanently and totally disabled or 762  
sixty-five years of age or older and who applied and qualified 763  
for a reduction in assessable value under this section in the 764  
year of death, provided the surviving spouse is at least fifty- 765

nine but not sixty-five or more years of age on the date the  
deceased spouse dies.

(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. ~~For purposes of~~  
~~divisions (A)(2)(a)(ii) and (iii) of this section, a person~~

~~receives a reduction under division (A) of this section or 796  
division (A) (1) of section 323.152 of the Revised Code for tax 797  
year 2014 or 2013, respectively, if the person files a late 798  
application for that respective tax year that is approved by the 799  
county auditor under section 4503.066 or 323.153 of the Revised 800  
Code. 801~~

(iii) If the person is not described in division (A) (2) (a) 802  
(i) or (ii) of this section and the person's total income does 803  
not exceed thirty thousand dollars, as adjusted under division 804  
(A) (2) (e) of this section, the amount computed under division 805  
(A) (2) (b) of this section. 806

(b) The amount of the reduction under division (A) (2) (b) 807  
of this section equals the product of the following: 808

(i) Twenty-five thousand dollars of the true value of the 809  
property in money; 810

(ii) The assessment percentage established by the tax 811  
commissioner under division (B) of section 5715.01 of the 812  
Revised Code, not to exceed thirty-five per cent; 813

(iii) The effective tax rate used to calculate the taxes 814  
charged against the property for the current year, where 815  
"effective tax rate" is defined as in section 323.08 of the 816  
Revised Code; 817

(iv) The quantity equal to one minus the sum of the 818  
percentage reductions in taxes received by the property for the 819  
current tax year under section 319.302 of the Revised Code and 820  
division (B) of section 323.152 of the Revised Code. 821

(c) For manufactured and mobile homes for which the tax 822  
imposed by section 4503.06 of the Revised Code is computed under 823  
division (D) (1) of that section, the reduction shall equal one 824

of the following amounts, as applicable to the person: 825

(i) If the person received a reduction under this section 826  
for tax year 2007, the greater of the reduction for that tax 827  
year or the amount computed under division (A) (2) (d) of this 828  
section; 829

(ii) If the person received, for any homestead, a 830  
reduction under division (A) of this section for tax year 2014 831  
or under division (A) (1) of section 323.152 of the Revised Code 832  
for tax year 2013 or the person is the surviving spouse of such 833  
a person and the surviving spouse is at least fifty-nine years 834  
of age on the date the deceased spouse dies, the amount computed 835  
under division (A) (2) (d) of this section. ~~For purposes of~~ 836  
~~divisions (A) (2) (c) (ii) and (iii) of this section, a person~~ 837  
~~receives a reduction under division (A) of this section or under~~ 838  
~~division (A) (1) of section 323.152 of the Revised Code for tax~~ 839  
~~year 2014 or 2013, respectively, if the person files a late~~ 840  
~~application for a refund of overpayments for that respective tax~~ 841  
~~year that is approved by the county auditor under section~~ 842  
~~4503.066 of the Revised Code.~~ 843

(iii) If the person is not described in division (A) (2) (c) 844  
(i) or (ii) of this section and the person's total income does 845  
not exceed thirty thousand dollars, as adjusted under division 846  
(A) (2) (e) of this section, the amount computed under division 847  
(A) (2) (d) of this section. 848

(d) The amount of the reduction under division (A) (2) (d) 849  
of this section equals the product of the following: 850

(i) Twenty-five thousand dollars of the cost to the owner, 851  
or the market value at the time of purchase, whichever is 852  
greater, as those terms are used in division (D) (1) of section 853

|  |  |
|--|--|
| 4503.06 of the Revised Code;   | 854                                    |
| (ii) The percentage from the appropriate schedule in<br>division (D) (1) (b) of section 4503.06 of the Revised Code;   | 855<br>856                             |
| (iii) The assessment percentage of forty per cent used in<br>division (D) (1) (b) of section 4503.06 of the Revised Code;  | 857<br>858                             |
| (iv) The tax rate of the taxing district in which the home<br>has its situs.   | 859<br>860                             |
| (e) <del>Each calendar year, the</del> <u>The</u> tax commissioner shall<br>adjust the income threshold described in divisions (A) (2) (a)<br>(iii) and (A) (2) (c) (iii) of this section by completing the<br>following calculations in September of each year:   | 861<br>862<br>863<br>864               |
| (i) Determine the percentage increase in the gross<br>domestic product deflator determined by the bureau of economic<br>analysis of the United States department of commerce from the<br>first day of January of the preceding calendar year to the last<br>day of December of the preceding calendar year;  | 865<br>866<br>867<br>868<br>869        |
| (ii) Multiply that percentage increase by the total income<br>threshold for the ensuing tax year;  | 870<br>871                             |
| (iii) Add the resulting product to the total income<br>threshold for the ensuing tax year;   | 872<br>873                             |
| (iv) Round the resulting sum to the nearest multiple of<br>one hundred dollars.  | 874<br>875                             |
| The commissioner shall certify the amount resulting from<br>the adjustment to each county auditor not later than the first<br>day of December each year. The certified amount applies to the<br>second ensuing tax year. The commissioner shall not make the<br>adjustment in any calendar year in which the amount resulting<br>from the adjustment would be less than the total income | 876<br>877<br>878<br>879<br>880<br>881 |

threshold for the ensuing tax year. 882

(B) The manufactured home tax levied pursuant to division 883  
(C) of section 4503.06 of the Revised Code on a manufactured or 884  
mobile home that is owned and occupied by a disabled veteran 885  
shall be reduced for any tax year for which an application for 886  
such reduction has been approved, provided the disabled veteran 887  
did not acquire ownership from a person, other than the disabled 888  
veteran's spouse, related by consanguinity or affinity for the 889  
purpose of qualifying for the reduction. An owner includes an 890  
owner within the meaning of division (A) (2) of this section. 891

(1) For manufactured and mobile homes for which the tax 892  
imposed by section 4503.06 of the Revised Code is computed under 893  
division (D) (2) of that section, the reduction shall equal the 894  
product obtained by multiplying fifty thousand dollars of the 895  
true value of the property in money by the amounts described in 896  
divisions (A) (2) (b) (ii) to (iv) of this section. 897

(2) For manufactured and mobile homes for which the tax 898  
imposed by section 4503.06 of the Revised Code is computed under 899  
division (D) (1) of that section, the reduction shall equal the 900  
product obtained by multiplying fifty thousand dollars of the 901  
cost to the owner, or the market value at the time of purchase, 902  
whichever is greater, as those terms are used in division (D) (1) 903  
of section 4503.06 of the Revised Code, by the amounts described 904  
in divisions (A) (2) (d) (ii) to (iv) of this section. 905

The reduction is in lieu of any reduction under section 906  
4503.0610 of the Revised Code or division (A) or (C) of this 907  
section. The reduction applies to only one manufactured or 908  
mobile home owned and occupied by a disabled veteran. 909

If a manufactured or mobile home qualifies for a reduction 910

in taxes under this division for the year in which the disabled 911  
veteran dies, and the disabled veteran is survived by a spouse 912  
who occupied the home when the disabled veteran died and who 913  
acquires ownership of the home, the reduction shall continue 914  
through the year in which the surviving spouse dies or 915  
remarries. 916

(C) The manufactured home tax levied pursuant to division 917  
(C) of section 4503.06 of the Revised Code on a manufactured or 918  
mobile home that is owned and occupied by the surviving spouse 919  
of a public service officer killed in the line of duty shall be 920  
reduced for any tax year for which an application for such 921  
reduction has been approved, provided the surviving spouse did 922  
not acquire ownership from a person, other than the surviving 923  
spouse's deceased public service officer spouse, related by 924  
consanguinity or affinity for the purpose of qualifying for the 925  
reduction. An owner includes an owner within the meaning of 926  
division (A) (2) of this section. 927

(1) For manufactured and mobile homes for which the tax 928  
imposed by section 4503.06 of the Revised Code is computed under 929  
division (D) (2) of that section, the reduction shall equal the 930  
product obtained by multiplying fifty thousand dollars of the 931  
true value of the property in money by the amounts described in 932  
divisions (A) (2) (b) (ii) to (iv) of this section. 933

(2) For manufactured and mobile homes for which the tax 934  
imposed by section 4503.06 of the Revised Code is computed under 935  
division (D) (1) of that section, the reduction shall equal the 936  
product obtained by multiplying fifty thousand dollars of the 937  
cost to the owner, or the market value at the time of purchase, 938  
whichever is greater, as those terms are used in division (D) (1) 939  
of section 4503.06 of the Revised Code, by the amounts described 940



in divisions (A) (2) (d) (ii) to (iv) of this section. 941

The reduction is in lieu of any reduction under section 942  
4503.0610 of the Revised Code or division (A) or (B) of this 943  
section. The reduction applies to only one manufactured or 944  
mobile home owned and occupied by such a surviving spouse. A 945  
manufactured or mobile home qualifies for a reduction in taxes 946  
under this division for the tax year in which the public service 947  
officer dies through the tax year in which the surviving spouse 948  
dies or remarries. 949

(D) If the owner or the spouse of the owner of a 950  
manufactured or mobile home is eligible for a homestead 951  
exemption on the land upon which the home is located, the 952  
reduction to which the owner or spouse is entitled under this 953  
section shall not exceed the difference between the reduction to 954  
which the owner or spouse is entitled under division (A), (B), 955  
or (C) of this section and the amount of the reduction under the 956  
homestead exemption. 957

(E) Taxes imposed by section 4503.06 of the Revised Code 958  
and computed under division (D) (2) of that section on a 959  
manufactured or mobile home owned and occupied as a home by a 960  
person who is sixty-five years of age or older shall be reduced 961  
for each tax year for which an application for reduction has 962  
been approved if the manufactured or mobile home is located in 963  
the territory of a county, township, or municipal corporation 964  
for which a reduction is certified under section 5705.77 of the 965  
Revised Code. The reduction equals the difference obtained by 966  
subtracting the taxes described in division (E) (2) of this 967  
section from the taxes described in division (E) (1) of this 968  
section, as follows: 969

(1) Manufactured home taxes charged and payable on the 970

manufactured or mobile home for the current tax year after the 971  
reductions under sections 319.301 and 319.302 of the Revised 972  
Code, division (B) of section 323.152 of the Revised Code, and 973  
division (A), (B), and (C) of this section but before any 974  
reduction under division (E) of this section; 975

(2) Manufactured home taxes charged and payable on the 976  
manufactured or mobile home for the base tax year after the 977  
reductions under sections 319.301 and 319.302 of the Revised 978  
Code, division (B) of section 323.152 of the Revised Code, and 979  
division (A), (B), and (C) of this section but before any 980  
reduction under division (E) of this section, plus, if any 981  
improvement, building, structure, or fixture, as those terms are 982  
defined by section 5701.02 of the Revised Code, is constructed, 983  
attached, or affixed on or to the manufactured or mobile home 984  
for a tax year after the base tax year, the taxes charged and 985  
payable on that improvement, building, structure, or fixture for 986  
the first year it is added to the manufactured home tax list. 987

The reduction under division (E) of this section is in 988  
addition to any other reduction allowed by this section. 989

(F) No reduction shall be made with respect to the home of 990  
any person convicted of violating division (C) or (D) of section 991  
4503.066 of the Revised Code for a period of three years 992  
following the conviction. 993

**Sec. 4503.068.** (A) On or before the second Monday in 994  
September of each year, the county treasurer shall total and 995  
certify to the tax commissioner and to the fund manager for each 996  
county, township, and municipal corporation that certified a 997  
reduction under section 5705.77 of the Revised Code for the tax 998  
year, all of the following amounts: 999

(1) The amount by which the manufactured home taxes levied 1000  
in that year were reduced pursuant to divisions (A), (B), and 1001  
(C) of section 4503.065 of the Revised Code, and certify that 1002  
amount to the tax commissioner. 1003

(2) The total amount of manufactured home taxes levied in 1004  
that year that were reduced pursuant to division (E) of section 1005  
4503.065 of the Revised Code, and the proportion of such amount 1006  
attributed to each county, township, and municipal corporation 1007  
for which a reduction was certified under section 5705.77 of the 1008  
Revised Code. 1009

For the purpose of division (A)(2) of this section, if 1010  
reductions certified for more than one county, township, or 1011  
municipal corporation apply to the same manufactured or mobile 1012  
home for the same tax year, the amount by which taxes on the 1013  
manufactured or mobile home were reduced pursuant to division 1014  
(E) of section 4503.065 of the Revised Code for the tax year 1015  
shall be divided and attributed equally among each such county, 1016  
township, and municipal corporation. 1017

(B)(1) Within ninety days of the receipt of receiving the 1018  
certification, the commissioner shall provide for payment to the 1019  
county treasurer, from the general revenue fund, of the amount 1020  
certified, which under division (A)(1) of this section. 1021

(2) A fund manager, within ninety days of receiving the 1022  
certification, shall provide for payment to the county treasurer 1023  
of the amount certified under division (A)(2) of this section 1024  
and attributed to the county, township, or municipal 1025  
corporation, from the senior citizen tax relief fund established 1026  
by that county, township, or municipal corporation under section 1027  
5705.76 of the Revised Code. 1028

(3) All amounts paid under divisions (B) (1) and (2) of 1029  
this section shall be credited upon receipt to the county's 1030  
undivided income tax fund, and an amount equal to two per cent 1031  
of the amount by which taxes were reduced, which shall be 1032  
credited upon receipt to the county general fund as a payment, 1033  
in addition to the fees and charges authorized by sections 1034  
319.54 and 321.26 of the Revised Code, to the county auditor and 1035  
county treasurer for the costs of administering sections 1036  
4503.064 to 4503.069 of the Revised Code. 1037

(C) Immediately upon receipt of funds into the county 1038  
undivided income tax fund under this section, the county auditor 1039  
shall distribute the full amount thereof among the taxing 1040  
districts in the county as though it had been received as taxes 1041  
under section 4503.06 of the Revised Code from each person for 1042  
whom taxes were reduced under section 4503.065 of the Revised 1043  
Code. 1044

**Sec. 5705.75.** As used in sections 5705.75 to 5705.78 of 1045  
the Revised Code: 1046

(A) "Eligible receipts" means all monies received by a 1047  
county, township, or municipal corporation that may lawfully be 1048  
used for the purposes described in section 5705.78 of the 1049  
Revised Code. 1050

(B) "Subdivision" means a county, township, or municipal 1051  
corporation. 1052

(C) "Fund manager" means the board or officer designated 1053  
under section 5705.76 of the Revised Code as the administrator 1054  
of a subdivision's senior citizen investment fund and senior 1055  
citizen tax relief fund. 1056

(D) "Homestead," "housing cooperative," and, with respect 1057

to a person who owns and occupies, or in the case of a homestead 1058  
in a housing cooperative, occupies a homestead "sixty-five years 1059  
of age or older" have the same meanings as in section 323.151 of 1060  
the Revised Code. 1061

(E) "Manufactured home," "mobile home," and, with respect 1062  
to a person who owns and occupies a manufactured or mobile home 1063  
as a home, "sixty-five years of age or older" have the same 1064  
meanings as in section 4503.064 of the Revised Code. 1065

**Sec. 5705.76.** (A) The board of commissioners of a county, 1066  
board of trustees of a township, or the legislative authority of 1067  
a municipal corporation may, by ordinance or resolution approved 1068  
by the majority of its members, establish a senior citizen 1069  
investment fund and a senior citizen tax relief fund for the 1070  
purpose of reducing taxes and special assessments levied against 1071  
certain real property and manufactured or mobile homes occupied 1072  
by persons who are sixty-five years of age or older. 1073

(B) Before adopting an ordinance or resolution under 1074  
division (A) of this section, the board or legislative authority 1075  
shall hold a public hearing concerning the funds and shall 1076  
provide thirty days' public notice of the time and place of the 1077  
hearing on the subdivision's web site. During the thirty-day 1078  
period prior to the public hearing, a copy of the text of the 1079  
ordinance or resolution shall be published on the subdivision's 1080  
web site and shall be made available for public examination in 1081  
the office of the county auditor, township fiscal officer, or 1082  
clerk of the legislative authority of the municipal corporation, 1083  
as applicable to the subdivision. The public hearing shall allow 1084  
for public comment and recommendations on the proposed ordinance 1085  
or resolution. Such recommendations may be incorporated into the 1086  
ordinance or resolution prior to its adoption. 1087

(C) (1) Funds established under this section by the board 1088  
of commissioners of a county shall be administered by the board 1089  
of trustees of the county's sinking fund, created under section 1090  
327.01 of the Revised Code. 1091

(2) Funds established under this section by the board of 1092  
trustees of a township shall be administered by the township 1093  
fiscal officer. 1094

(3) Funds established under this section by the 1095  
legislative authority of a municipal corporation shall be 1096  
administered by the trustees of the municipal corporation's 1097  
sinking fund, created under section 739.02 of the Revised Code. 1098

(D) The first fiscal year that begins after adopting an 1099  
ordinance or resolution under division (A) of this section and, 1100  
except as provided by division (E) of this section, each fiscal 1101  
year thereafter, the subdivision shall deposit an amount equal 1102  
to at least one per cent of its eligible receipts for the 1103  
preceding fiscal year to the senior citizen investment fund 1104  
created under that ordinance or resolution. The subdivision may 1105  
deposit the required amount in one transaction or a series of 1106  
transactions, as long as the aggregate amount deposited to the 1107  
senior citizen investment fund by the end of the fiscal year 1108  
equals or exceeds one per cent of the subdivision's eligible 1109  
receipts for the preceding fiscal year. 1110

(E) For any fiscal year in which the fund manager 1111  
certifies a reduction under section 5705.77 of the Revised 1112  
Code and for each of the two following fiscal years, the 1113  
subdivision may, but is not required to, make deposits to the 1114  
senior citizen investment fund. If the fund manager, in two 1115  
consecutive years, does not certify a reduction under that 1116  
section, deposits to the senior citizen investment fund shall 1117

resume in the amount prescribed by division (D) of this section, 1118  
starting with the first fiscal year that begins after the second 1119  
such fiscal year. 1120

(F) The fund manager shall invest amounts deposited to the 1121  
subdivision's senior citizen investment fund in bonds of the 1122  
United States, of this state, or of any municipal corporation, 1123  
school, township, or county of this state. The fund manager 1124  
shall either deposit interest earnings from such investments to 1125  
the senior citizen investment fund for reinvestment or deposit 1126  
such earnings to the subdivision's senior citizen tax relief 1127  
fund. When an investment matures, the principal amount shall be 1128  
deposited to the senior citizen investment fund and reinvested 1129  
as prescribed by this division. 1130

(G) A board of county commissioners, board of township 1131  
trustees, or legislative authority of a municipal corporation 1132  
that establishes funds under this division shall annually report 1133  
to the county budget commission the subdivision's eligible 1134  
receipts for the second preceding fiscal year and the aggregate 1135  
amount deposited to the subdivision's senior citizen investment 1136  
fund in the preceding fiscal year. Such report shall be 1137  
submitted on or before the fifteenth day of July or, in the case 1138  
of the city of Cincinnati, the fifteenth day of January. The 1139  
board or authority may incorporate its report into the 1140  
subdivision's tax budget submitted under section 5705.28 of the 1141  
Revised Code. 1142

(H) The county budget commission shall, within thirty days 1143  
of receiving a report under division (G) of this section, 1144  
examine the report and determine whether the subdivision's 1145  
deposits to the senior citizen investment fund in the preceding 1146  
fiscal year were sufficient to meet the requirements of this 1147

section. The commission shall notify the subdivision of its 1148  
determination. If the commission determines that the subdivision 1149  
did not deposit the amount required by this section, the 1150  
subdivision may remedy the deficiency by making an additional 1151  
deposit within thirty days of receiving notice of the 1152  
commission's determination, and notifying the commission of such 1153  
deposit. If the subdivision does not remedy the deficiency 1154  
within that time, the commission shall notify the tax 1155  
commissioner. Such notice shall include the name of the 1156  
subdivision and the amount by which the subdivision's deposits 1157  
to the senior citizen investment fund in the preceding fiscal 1158  
year were exceeded by the minimum deposit amount required by 1159  
this section. 1160

(I) The purpose of any fund established under this section 1161  
is to allow counties, townships, and municipal corporations to 1162  
generate annual interest revenue sufficient to fully support a 1163  
partial exemption for senior citizen homesteads from property 1164  
taxes and special assessments. 1165

**Sec. 5705.77.** (A) On or before the fifteenth day of 1166  
January each year, beginning the first full year after a 1167  
subdivision adopts an ordinance or resolution under section 1168  
5705.76 of the Revised Code, the fund manager shall estimate the 1169  
sum of the following: 1170

(1) The total amount of real property taxes and special 1171  
assessments charged and payable on homesteads located within the 1172  
territory of the subdivision that would be reduced under 1173  
division (C) of section 323.152 of the Revised Code if the fund 1174  
manager certifies a reduction for the current tax year; 1175

(2) The total amount of taxes imposed by section 4503.06 1176  
of the Revised Code and computed under division (D) (2) of that 1177



section on manufactured or mobile homes located within the 1178  
territory of the subdivision that would be reduced under 1179  
division (E) of section 4503.065 of the Revised Code if the fund 1180  
manager certifies a reduction for the following tax year. 1181

(B) The county auditor of each county that includes 1182  
homesteads and manufactured or mobile homes described in 1183  
division (A) (1) and (2) of this section shall provide the fund 1184  
manager with any information necessary to accurately estimate 1185  
the amounts described by those divisions. 1186

(C) If the unencumbered balance of the subdivision's 1187  
senior citizen tax relief fund equals or exceeds the sum 1188  
computed under division (A) of this section, the reduction 1189  
described by division (C) of section 323.152 of the Revised Code 1190  
shall apply to the current tax year with respect to real 1191  
property, and the reduction described by division (E) of section 1192  
4503.065 of the Revised Code shall apply to the following tax 1193  
year with respect to manufactured or mobile homes. The fund 1194  
manager shall immediately certify such reductions to the county 1195  
auditor and county treasurer of each county that includes 1196  
homesteads and manufactured or mobile homes described in 1197  
divisions (A) (1) and (2) of this section, and to the board of 1198  
county commissioners, board of township trustees, or legislative 1199  
authority of the municipal corporation that established the 1200  
funds. Immediately upon receiving a certification under this 1201  
division, the board of county commissioners, board of township 1202  
trustees, or legislative authority of the municipal corporation 1203  
shall publish notice of such reductions on the subdivision's web 1204  
site. 1205

Sec. 5705.78. (A) Except as provided in division (B) of 1206  
this section, amounts deposited to a senior citizen investment 1207

fund established under section 5705.76 of the Revised Code shall 1208  
be used exclusively to make investments that generate interest 1209  
revenue for the senior citizen tax relief fund, and amounts 1210  
deposited to the senior citizen tax relief fund shall be used 1211  
exclusively to reimburse taxing authorities for real property 1212  
tax, manufactured home tax, and special assessment revenue 1213  
forgone due to the reductions under division (C) of section 1214  
323.152 and division (E) of section 4503.065 of the Revised 1215  
Code. 1216

(B) If the fund manager determines that the subdivision is 1217  
in a financial crisis, for six months following such 1218  
determination, the board of county commissioners, board of 1219  
township trustees, or legislative authority of the municipal 1220  
corporation that established the funds may use the unencumbered 1221  
balances for any purpose for which the general fund of the 1222  
subdivision may be used. The board or authority may also direct 1223  
the fund manager to sell any of the bonds purchased under 1224  
division (F) of section 5705.76 of the Revised Code and use 1225  
money derived from such sale for any such purpose. The fund 1226  
manager may determine that the subdivision is in a financial 1227  
crisis only if both of the following apply: 1228

(1) For twelve consecutive months, state general revenue 1229  
fund receipts have been less than one-twelfth of the state 1230  
budget estimates for general fund receipts for that fiscal year 1231  
as estimated by the director of budget and management under 1232  
section 126.02 of the Revised Code. 1233

(2) The inflation-adjusted gross domestic product 1234  
determined by the bureau of economic analysis of the United 1235  
States department of commerce has decreased for two consecutive 1236  
calendar quarters. 1237

(C) Use of moneys in either fund for purposes other than 1238  
those described by division (A) of this section under 1239  
circumstances other than those described by division (B) of this 1240  
section, constitutes misconduct in office for the purpose of 1241  
section 3.07 of the Revised Code. Upon complaint and hearing in 1242  
the manner provided for in sections 3.07 to 3.10 of the Revised 1243  
Code, a township fiscal officer, the members of the board of 1244  
trustees of the county's sinking fund, or the members of the 1245  
board of trustees of a municipal corporation's sinking fund 1246  
shall have judgment of forfeiture of said office with all its 1247  
emoluments entered against the officer or member and may be 1248  
required to forfeit any surety bond furnished by the officer or 1249  
member upon election or appointment to such office. 1250

**Sec. 5747.502.** (A) As used in this section: 1251

(1) "Local authority" and "traffic law photo-monitoring 1252  
device" have the same meanings as in section 4511.092 of the 1253  
Revised Code. 1254

(2) "School zone" has the same meaning as in section 1255  
4511.21 of the Revised Code. 1256

(3) "Transportation district" means a territorial district 1257  
established by the director of transportation under section 1258  
5501.14 of the Revised Code. 1259

(4) "District deputy director" means the person appointed 1260  
and assigned by the director of transportation under section 1261  
5501.14 of the Revised Code to administer the activities of a 1262  
transportation district. 1263

(5) "Gross amount" means the entire amount of traffic 1264  
camera fines and fees paid by a driver. 1265

(6) "Local government fund adjustment" or "LGF adjustment" 1266

|   |      |
|---|------|
| means the sum of:   | 1267 |
| (a) The gross amount of all traffic camera fines collected                        | 1268 |
| by a local authority during the preceding fiscal year, as                         | 1269 |
| reported under division (B)(1) of this section, if such a report                  | 1270 |
| is required; plus   | 1271 |
| (b) The residual adjustment computed for the local                                | 1272 |
| authority under division (B)(4) of this section, if such an                       | 1273 |
| adjustment applies.   | 1274 |
| (7) "Local government fund payments" or "LGF payments"                            | 1275 |
| means the payments a local authority would receive under                          | 1276 |
| sections <del>5747.502</del> <u>5747.503</u> , 5747.51, and 5747.53, and division | 1277 |
| (C) of section 5747.50 of the Revised Code, as applicable, if                     | 1278 |
| not for the reductions required by divisions (C) <del> and, (D), and</del>        | 1279 |
| <u>(E)</u> of this section.   | 1280 |
| (8) "Residual adjustment" means the most recent LGF                               | 1281 |
| adjustment computed for a local authority under division (B)(2)                   | 1282 |
| or (3) of this section minus the sum of the reductions applied                    | 1283 |
| after that computation under division (C) of this section to the                  | 1284 |
| local authority's LGF payments.   | 1285 |
| (9) "Traffic camera fines" means civil fines for any                              | 1286 |
| violation of any local ordinance or resolution that are based                     | 1287 |
| upon evidence recorded by a traffic law photo-monitoring device.                  | 1288 |
| (10) "Qualifying village" has the same meaning as in                              | 1289 |
| section 5747.503 of the Revised Code.   | 1290 |
| (B)(1) Annually, on or before the thirty-first day of                             | 1291 |
| July, any local authority that directly or indirectly collected                   | 1292 |
| traffic camera fines during the preceding fiscal year shall file                  | 1293 |
| a report with the tax commissioner that includes a detailed                       | 1294 |
| statement of the gross amount of all traffic camera fines the                     | 1295 |

local authority collected during that period and the gross 1296  
amount of such fines that the local authority collected for 1297  
violations that occurred within a school zone. 1298

(2) Annually, on or before the tenth day of August, the 1299  
commissioner shall compute a local government fund adjustment 1300  
for each local authority that files a report under division (B) 1301  
(1) of this section or with respect to which a residual 1302  
adjustment applies. Subject to ~~division~~divisions (B) (3) and (K) 1303  
of this section, the LGF adjustment shall be used by the 1304  
commissioner to determine the amount of the reductions required 1305  
under division (C) of this section for each of the next twelve 1306  
months, starting with the month in which the LGF adjustment is 1307  
computed. After those twelve months, the LGF adjustment ceases 1308  
to apply and, if an LGF adjustment continues to be required, the 1309  
amount of the reductions required under division (C) of this 1310  
section shall be determined based on an updated LGF adjustment 1311  
computed under this division. 1312

(3) Upon receipt of a report described by division (B) (1) 1313  
of this section that is not timely filed, the commissioner shall 1314  
do both of the following: 1315

(a) If one or more payments to the local authority has 1316  
been withheld under division (D) of this section because of the 1317  
local authority's failure to file the report, notify the county 1318  
auditor and county treasurer of the appropriate county that the 1319  
report has been received and that, subject to ~~division~~divisions 1320  
(C) and (F) of this section, payments to the local authority 1321  
from the undivided local government fund are to resume. 1322

(b) Compute the local authority's LGF adjustment using the 1323  
information in the report. An LGF adjustment computed under this 1324  
division shall be used by the commissioner to determine the 1325

amount of the reductions required under division (C) of this 1326  
section starting with the next required reduction. The LGF 1327  
adjustment ceases to apply on the thirty-first day of the 1328  
ensuing July, following which, if an LGF adjustment continues to 1329  
be required, the amount of the reductions required under 1330  
division (C) of this section shall be determined based on an 1331  
updated LGF adjustment computed under division (B) (2) of this 1332  
section. 1333

(4) Annually, on or before the tenth day of August, the 1334  
commissioner shall compute a residual adjustment for each local 1335  
authority whose LGF adjustment for the preceding year exceeds 1336  
the amount by which the local authority's LGF payments were 1337  
reduced during that year under division (C) of this section. The 1338  
residual adjustment shall be used to compute the LGF adjustment 1339  
for the ensuing year under division (B) (2) of this section. 1340

(C) ~~The~~ Subject to division (K) of this section, the 1341  
commissioner shall do the following, as applicable, respecting 1342  
any local authority to which an LGF adjustment computed under 1343  
division (B) of this section applies: 1344

(1) If the local authority is a municipal corporation with 1345  
a population of one thousand or more, reduce payments to the 1346  
municipal corporation under division (C) of section 5747.50 of 1347  
the Revised Code by one-twelfth of the LGF adjustment. If one- 1348  
twelfth of the LGF adjustment exceeds the amount of money the 1349  
municipal corporation would otherwise receive under division (C) 1350  
of section 5747.50 of the Revised Code, the commissioner also 1351  
shall reduce payments to the appropriate county undivided local 1352  
government fund under division (B) of section 5747.50 of the 1353  
Revised Code by an amount equal to the lesser of (a) one-twelfth 1354  
of the excess, or (b) the amount of the payment the municipal 1355

corporation would otherwise receive from the fund under section 1356  
5747.51 or 5747.53 of the Revised Code. 1357

(2) If the local authority is a township or qualifying 1358  
village, reduce the supplemental payments to the appropriate 1359  
county undivided local government fund under section 5747.503 of 1360  
the Revised Code by the lesser of one-twelfth of the LGF 1361  
adjustment, or the amount of money the township or qualifying 1362  
village would otherwise receive under that section. If one- 1363  
twelfth of the LGF adjustment exceeds the amount of money the 1364  
township or qualifying village would otherwise receive under 1365  
section 5747.503 of the Revised Code, the commissioner also 1366  
shall reduce payments to the appropriate county undivided local 1367  
government fund under division (B) of section 5747.50 of the 1368  
Revised Code by an amount equal to the lesser of (a) one-twelfth 1369  
of the excess, or (b) the amount of the payment the township or 1370  
qualifying village would otherwise receive from the fund under 1371  
section 5747.51 or 5747.53 of the Revised Code. 1372

(3) If the local authority is a county, reduce payments to 1373  
the appropriate county undivided local government fund under 1374  
division (B) of section 5747.50 of the Revised Code by an amount 1375  
equal to the lesser of (a) one-twelfth of the LGF adjustment, or 1376  
(b) the amount of the payment the county would otherwise receive 1377  
from the fund under section 5747.51 or 5747.53 of the Revised 1378  
Code. 1379

(4) For any local authority, on or before the tenth day of 1380  
each month a reduction is made under division (C) (1), (2), or 1381  
(3) of this section, make a payment to the local authority in an 1382  
amount equal to the lesser of (a) one-twelfth of the gross 1383  
amount of traffic camera fines the local authority collected in 1384  
the preceding fiscal year for violations that occurred within a 1385

school zone, as indicated on the report filed by the local 1386  
authority pursuant to division (B) (1) of this section, or (b) 1387  
the amount by which the local authority's LGF payments were 1388  
reduced that month pursuant to division (C) (1), (2), or (3) of 1389  
this section. Payments received by a local authority under this 1390  
division shall be used by the local authority for school safety 1391  
purposes. 1392

(D) Upon discovery, based on information in the 1393  
commissioner's possession, that a local authority required to 1394  
file a report under division (B) (1) of this section has failed 1395  
to do so, the commissioner shall do the following, as 1396  
applicable: 1397

(1) If the local authority is a municipal corporation with 1398  
a population of one thousand or more, cease providing for 1399  
payments to the municipal corporation under section 5747.50 of 1400  
the Revised Code beginning with the next required payment and 1401  
until such time as the report is received by the commissioner; 1402

(2) If the local authority is a township or qualifying 1403  
village, reduce the supplemental payments to the appropriate 1404  
county undivided local government fund under section 5747.503 of 1405  
the Revised Code by an amount equal to the amount of such 1406  
payments the local authority would otherwise receive under that 1407  
section, beginning with the next required payment and until such 1408  
time as the report is received by the commissioner; 1409

(3) For any local authority, reduce payments to the 1410  
appropriate county undivided local government fund under 1411  
division (B) of section 5747.50 of the Revised Code by an amount 1412  
equal to the amount of such payments the local authority would 1413  
otherwise receive under section 5747.51 or 5747.53 of the 1414  
Revised Code, beginning with the next required payment and until 1415



such time as the report is received by the commissioner; 1416

(4) For any local authority, notify the county auditor and 1417  
county treasurer that such payments are to cease until the 1418  
commissioner notifies the auditor and treasurer under division 1419  
(E) of this section that the payments are to resume. 1420

(E) The commissioner shall notify the county auditor and 1421  
county treasurer on or before the day the commissioner first 1422  
reduces a county undivided local government fund payment to that 1423  
county under division (C) of this section. The notice shall 1424  
include the full amount of the reduction, a list of the local 1425  
authorities to which the reduction applies, and the amount of 1426  
reduction attributed to each such local authority. The 1427  
commissioner shall send an updated notice to the county auditor 1428  
and county treasurer any time the amount the reduction 1429  
attributed to any local authority changes. 1430

(F) Subject to division (K) of this section, upon 1431  
receiving notification from a county budget commission that a 1432  
local authority is not in compliance with the requirements of 1433  
section 5705.76 of the Revised Code, the commissioner shall do 1434  
the following, as applicable: 1435

(1) If the local authority is a municipal corporation with 1436  
a population of one thousand or more, cease providing for 1437  
payments to the municipal corporation under section 5747.50 of 1438  
the Revised Code beginning with the next required payment and 1439  
until such time as the commissioner determines that the 1440  
cumulative amount paid under division (J) of this section to the 1441  
local authority's fund manager equals or exceeds the reported 1442  
deficiency in the local authority's senior citizen investment 1443  
fund deposits; 1444

(2) If the local authority is a township or qualifying 1445  
village, reduce the supplemental payments to the appropriate 1446  
county undivided local government fund under section 5747.503 of 1447  
the Revised Code by an amount equal to the amount of such 1448  
payments the local authority would otherwise receive under that 1449  
section, beginning with the next required payment and until such 1450  
time as the commissioner determines that the cumulative amount 1451  
paid under division (J) of this section to the local authority's 1452  
fund manager equals or exceeds the reported deficiency in the 1453  
local authority's senior citizen investment fund deposits; 1454

(3) For any local authority, reduce payments to the 1455  
appropriate county undivided local government fund under 1456  
division (B) of section 5747.50 of the Revised Code by an amount 1457  
equal to the amount of such payments the local authority would 1458  
otherwise receive under section 5747.51 or 5747.53 of the 1459  
Revised Code, beginning with the next required payment and until 1460  
such time as the commissioner determines that the cumulative 1461  
amount paid under division (J) of this section to the local 1462  
authority's fund manager equals or exceeds the reported 1463  
deficiency in the local authority's senior citizen investment 1464  
fund deposits; 1465

(4) For any local authority, notify the county auditor and 1466  
county treasurer that all local government fund payments to the 1467  
local authority are to cease beginning with the next required 1468  
payment and until the commissioner notifies the auditor and 1469  
treasurer that the payments are to resume. 1470

(G) If the commissioner, pursuant to division (F)(4) of 1471  
this section, directs a county auditor and county treasurer to 1472  
cease all local government fund payments to a local authority, 1473  
the commissioner shall notify that county auditor and county 1474

treasurer when the commissioner determines that the cumulative 1475  
amount paid under division (J) of this section to the local 1476  
authority's fund manager equals or exceeds the reported 1477  
deficiency in the local authority's senior citizen investment 1478  
fund deposits and, subject to divisions (C) and (D) of this 1479  
section, that payments to the local authority from the undivided 1480  
local government fund are to resume. 1481

(H) A county treasurer that receives a notice from the 1482  
commissioner under ~~this division or~~ division (B) (3) (a) ~~or,~~ (D) 1483  
(4), (E), (F) (4), or (G) of this section shall reduce, cease, or 1484  
resume payments from the undivided local government fund to the 1485  
local authority that is the subject of the notice as specified 1486  
by the commissioner in the notice. Unless otherwise specified in 1487  
the notice, the payments shall be reduced, ceased, or resumed 1488  
beginning with the next required payment. 1489

~~(F)~~ (I) There is hereby created in the state treasury the 1490  
Ohio highway and transportation safety fund. On or before the 1491  
tenth day of each month, the commissioner shall deposit in the 1492  
fund an amount equal to the total amount by which payments to 1493  
local authorities were reduced or ceased under division (C) or 1494  
(D) of this section minus the total amount of payments made 1495  
under division (C) (4) of this section. The amount deposited with 1496  
respect to a local authority shall be credited to an account to 1497  
be created in the fund for the transportation district in which 1498  
that local authority is located. If the local authority is 1499  
located within more than one transportation district, the amount 1500  
credited to the account of each such transportation district 1501  
shall be prorated on the basis of the number of centerline miles 1502  
of public roads and highways in both the local authority and the 1503  
respective districts. Amounts credited to a transportation 1504  
district's account shall be used by the department of 1505

transportation and the district deputy director exclusively to 1506  
enhance public safety on public roads and highways within that 1507  
transportation district. 1508

(J) Subject to division (K) of this section, on or before 1509  
the tenth day of each month, the commissioner shall pay amounts 1510  
withheld from a local authority under divisions (F) (1), (2), and 1511  
(3) of this section to the fund manager, as that term is defined 1512  
by section 5705.75 of the Revised Code, charged with 1513  
administering the local authority's senior citizen investment 1514  
fund. The fund manager shall deposit amounts received under this 1515  
division to the fund and use such amounts for the purposes 1516  
described by section 5705.78 of the Revised Code. 1517

(K) If division (D) of this section and division (F) of 1518  
this section apply at the same time to the same local authority, 1519  
the commissioner shall proceed as described in divisions (D) and 1520  
(I) of this section and not under divisions (F) and (J) of this 1521  
section until division (D) of this section no longer applies. 1522

If division (C) of this section and division (F) of this 1523  
section apply at the same time to the same local authority, the 1524  
commissioner shall proceed as described in divisions (F) and (J) 1525  
of this section and not under divisions (C) and (I) of this 1526  
section except that, prior to making the payment required by 1527  
division (J) of this section, the commissioner shall first 1528  
deposit to the Ohio highway and transportation safety fund the 1529  
amount that would have been deposited to that fund had the 1530  
commissioner proceeded as described in divisions (C) and (I) of 1531  
this section rather than divisions (F) and (J) of this section. 1532  
The deposit shall be credited to the transportation district 1533  
accounts in the same manner, and used for the same purposes as 1534  
amounts deposited under division (I) of this section. The amount 1535

paid under division (J) of this section to the local authority's 1536  
senior citizen investment fund shall be reduced by the amount 1537  
deposited to the Ohio highway and transportation safety fund 1538  
under this division. 1539

**Section 2.** That existing sections 323.151, 323.152, 1540  
323.153, 323.156, 327.01, 327.02, 327.04, 739.02, 739.07, 1541  
739.08, 4503.064, 4503.065, 4503.068, and 5747.502 of the 1542  
Revised Code are hereby repealed. 1543

**Section 3.** Section 323.151 of the Revised Code is 1544  
presented in this act as a composite of the section as amended 1545  
by both H.B. 17 and H.B. 166 of the 133rd General Assembly. The 1546  
General Assembly, applying the principle stated in division (B) 1547  
of section 1.52 of the Revised Code that amendments are to be 1548  
harmonized if reasonably capable of simultaneous operation, 1549  
finds that the composite is the resulting version of the section 1550  
in effect prior to the effective date of the section as 1551  
presented in this act. 1552