

As Introduced

134th General Assembly

Regular Session

2021-2022

H. B. No. 546

Representative Grendell

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

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

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. For purposes	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)

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

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 5747.502 <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) and, (D), and	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