

**As Introduced**

**134th General Assembly  
Regular Session  
2021-2022**

**H. B. No. 726**

**Representative Patton**

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**A BILL**

To amend section 323.155 and to enact section 1  
319.303 of the Revised Code to allow certain 2  
counties to authorize a property tax freeze for 3  
certain owner-occupied homes. 4

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

**Section 1.** That section 323.155 be amended and section 5  
319.303 of the Revised Code be enacted to read as follows: 6

**Sec. 319.303.** (A) As used in this section: 7

(1) "Homestead" means a homestead, as that term is defined 8  
in section 323.151 of the Revised Code, or a manufactured home 9  
or mobile home, as those terms are defined in section 4503.064 10  
of the Revised Code. 11

(2) "Sixty years of age or older" means a person who has 12  
attained age fifty-nine prior to the first day of January of the 13  
year of application for reduction in real estate taxes. 14

(3) "Total income" means the sum of the modified adjusted 15  
gross income, as that term is defined in section 5747.01 of the 16  
Revised Code, of the owner and the owner's spouse. 17

(4) "Current taxes" means, for real property, the amount 18

of current taxes charged and payable as computed after the 19  
reductions under sections 319.301, 319.302, and 323.152 of the 20  
Revised Code. "Current taxes" means, for manufactured or mobile 21  
homes listed on the manufactured home tax list, the amount of 22  
manufactured home taxes levied pursuant to section 4503.06 of 23  
the Revised Code, less any reduction under section 323.152 or 24  
4503.065 of the Revised Code. In either case, "current taxes for 25  
the preceding year" shall equal the current taxes for that year 26  
after subtracting any amount reduced under this section for that 27  
year. 28

(B) A county council of a county that has adopted a 29  
charter under Ohio Constitution, Article X and has a population 30  
that exceeds one million, by resolution, may authorize a 31  
reduction of taxes charged against a homestead owned and 32  
occupied by a person who is sixty years of age or older and 33  
whose total income does not exceed fifty thousand dollars. The 34  
amount of the reduction shall equal the amount by which the 35  
current taxes for the current tax year exceed the current taxes 36  
for the preceding year. 37

The resolution also shall specify the first tax year for 38  
which the reduction is to be available. Upon adopting a 39  
resolution, the council shall certify a copy of the resolution 40  
to the county executive. 41

Upon receipt of the resolution, the county executive shall 42  
accept applications for the reduction, on forms prescribed by 43  
the executive, and determine whether to approve or deny an 44  
application. The executive shall deny an application if the 45  
applicant or homestead does not meet the qualifications imposed 46  
under this section or if delinquent taxes, as defined in section 47  
323.01 or 4503.06 of the Revised Code, as applicable, are 48

charged against the homestead. Applications must be filed with 49  
the county executive not later than the thirty-first day of 50  
December of the tax year for which the reduction is sought. 51

The executive shall notify an applicant, within thirty 52  
days after the application is approved or denied, of the 53  
executive's determination by ordinary mail. If the application 54  
is denied, the notification shall inform the applicant of the 55  
reason for the denial. If an applicant believes that the 56  
application for reduction has been improperly denied the 57  
applicant may file an appeal with the county board of revision 58  
not later than sixty days after the notification was issued 59  
under this section. The appeal shall be treated in the same 60  
manner as a complaint relating to the valuation or assessment of 61  
real property under section 5715.19 of the Revised Code. 62

If the application is approved, the county executive shall 63  
compute the amount of the reduction and certify that amount to 64  
the county fiscal officer, who shall subtract that amount from 65  
the current taxes otherwise to be charged against the homestead 66  
for the tax year and enter the remaining taxes to be charged on 67  
the tax list. 68

(C) (1) If, in any year after an application has been 69  
approved under this section, the owner does not qualify for a 70  
reduction in taxes on the homestead set forth on such 71  
application, the owner shall notify the county executive that 72  
the owner is not qualified for a reduction in taxes. 73

(2) If the county executive discovers that an owner of 74  
property not entitled to the reduction in taxes under this 75  
section failed to notify the county executive as required by 76  
division (C) (1) of this section, a charge shall be imposed 77  
against the property in the amount by which taxes were reduced 78

under this section for each tax year the county executive 79  
ascertains that the property was not entitled to the reduction 80  
and was owned by the current owner. Interest shall accrue in the 81  
manner prescribed by division (B) of section 323.121 of the 82  
Revised Code on the amount by which taxes were reduced for each 83  
such tax year as if the reduction became delinquent taxes at the 84  
close of the last day the second installment of taxes for that 85  
tax year could be paid without penalty. The county executive 86  
shall notify the owner, by ordinary mail, of the charge, of the 87  
owner's right to appeal the charge, and of the manner in which 88  
the owner may appeal. The owner may appeal the imposition of the 89  
charge and interest by filing an appeal with the county board of 90  
revision not later than the last day prescribed for payment of 91  
property taxes under section 323.12 of the Revised Code 92  
following receipt of the notice and occurring at least ninety 93  
days after receipt of the notice. The appeal shall be treated in 94  
the same manner as a complaint relating to the valuation or 95  
assessment of real property under section 5715.19 of the Revised 96  
Code. The charge and any interest shall be collected as other 97  
delinquent taxes. 98

(3) Property taxes on a homestead granted a reduction 99  
under this section shall no longer be reduced under this section 100  
for a tax year if the homestead is no longer owned by the 101  
applicant homeowner on the tax lien date, unless the property is 102  
transferred, upon the death of the homeowner, to the homeowner's 103  
surviving spouse, provided the surviving spouse is at least 104  
fifty-nine years of age on the date the deceased homeowner dies. 105  
If a surviving spouse's claim to the homestead's title is 106  
contingent and the surviving spouse otherwise qualifies for the 107  
reduction, the executor or administrator of the deceased 108  
spouse's estate may apply to the county executive to have the 109

reduction continued on behalf of the surviving spouse until 110  
title is vested in the surviving spouse. 111

(D)(1) A county council that authorizes a reduction in 112  
taxes under division (B) of this section may, by resolution, 113  
rescind the reduction. Property taxes reduced on homesteads that 114  
were approved for the reduction under this section shall no 115  
longer be reduced under this section in the tax year following 116  
the rescission and all following tax years unless the council 117  
adopts another authorizing resolution under division (B) of this 118  
section. 119

(2) The county executive of a county that authorizes a 120  
reduction in taxes under division (B) of this section may 121  
delegate the obligations imposed under this section to the 122  
county fiscal officer or another officer of the county. 123

**Sec. 323.155.** The tax bill prescribed under section 124  
323.131 of the Revised Code shall indicate the net amount of 125  
taxes due following the reductions in taxes under sections 126  
319.301, 319.302, 319.303, 323.152, and 323.16 of the Revised 127  
Code. 128

Any reduction in taxes under section 323.152 of the 129  
Revised Code shall be disregarded as income or resources in 130  
determining eligibility for any program or calculating any 131  
payment under Title LI of the Revised Code. 132

**Section 2.** That existing section 323.155 of the Revised 133  
Code is hereby repealed. 134