

**As Introduced**

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

**S. B. No. 268**

**Senator Hoagland**

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**A BILL**

To amend sections 323.151, 323.152, 323.153,  
4503.064, 4503.065, and 4503.066 of the Revised  
Code to exempt from property tax the homestead  
of a veteran discharged under honorable  
conditions.

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

**Section 1.** That sections 323.151, 323.152, 323.153,  
4503.064, 4503.065, and 4503.066 of the Revised Code be amended  
to read as follows:

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

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

(a) A dwelling, including a unit in a multiple-unit  
dwelling and a manufactured home or mobile home taxed as real  
property pursuant to division (B) of section 4503.06 of the  
Revised Code, owned and occupied as a home by an individual  
whose domicile is in this state and who has not acquired  
ownership from a person, other than the individual's spouse,  
related by consanguinity or affinity for the purpose of  
qualifying for the real property tax reduction provided in

section 323.152 of the Revised Code. 20

(b) A unit in a housing cooperative that is occupied as a 21  
home, but not owned, by an individual whose domicile is in this 22  
state. 23

(2) The homestead shall include so much of the land 24  
surrounding it, not exceeding one acre, as is reasonably 25  
necessary for the use of the dwelling or unit as a home. An 26  
owner includes a holder of one of the several estates in fee, a 27  
vendee in possession under a purchase agreement or a land 28  
contract, a mortgagor, a life tenant, one or more tenants with a 29  
right of survivorship, tenants in common, and a settlor of a 30  
revocable or irrevocable inter vivos trust holding the title to 31  
a homestead occupied by the settlor as of right under the trust. 32  
The tax commissioner shall adopt rules for the uniform 33  
classification and valuation of real property or portions of 34  
real property as homesteads. 35

(B) "Sixty-five years of age or older" means a person who 36  
has attained age sixty-four prior to the first day of January of 37  
the year of application for reduction in real estate taxes. 38

(C) "Total income" means modified adjusted gross income, 39  
as that term is defined in section 5747.01 of the Revised Code, 40  
of the owner and the owner's spouse for the year preceding the 41  
year in which application for a reduction in taxes is made. 42

(D) "Permanently and totally disabled" means that a person 43  
~~other than a disabled veteran~~ has, on the first day of January 44  
of the year of application for reduction in real estate taxes, 45  
some impairment in body or mind that makes the person unable to 46  
work at any substantially remunerative employment that the 47  
person is reasonably able to perform and that will, with 48

reasonable probability, continue for an indefinite period of at least twelve months without any present indication of recovery therefrom or has been certified as permanently and totally disabled by a state or federal agency having the function of so classifying persons.

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

(F) "~~Disabled veteran~~Veteran" means a person who is a veteran of the armed forces of the United States, including reserve components thereof, or of the national guard, who has been discharged or released from active duty in the armed forces under honorable conditions, ~~and who has received a total disability rating or a total disability rating for compensation based on individual unemployability for a service-connected disability or combination of service-connected disabilities as prescribed in Title 38, Part 4 of the Code of Federal Regulations, as amended~~ or who has been transferred to the reserve with evidence of satisfactory service.

(G) "Public service officer" means a peace officer, firefighter, first responder, EMT-basic, EMT-I, or paramedic, or an individual holding any equivalent position in another state.

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

(1) Death in the line of duty;

(2) Death from injury sustained in the line of duty,	78
including heart attack or other fatal injury or illness caused	79
while in the line of duty.	80
(I) "Peace officer" has the same meaning as in section	81
2935.01 of the Revised Code.	82
(J) "Firefighter" means a firefighter, whether paid or	83
volunteer, of a lawfully constituted fire department.	84
(K) "First responder," "EMT-basic," "EMT-I," and	85
"paramedic" have the same meanings as in section 4765.01 of the	86
Revised Code.	87
<b>Sec. 323.152.</b> In addition to the reduction in taxes	88
required under section 319.302 of the Revised Code, taxes shall	89
be reduced as provided in divisions (A) and (B) of this section.	90
(A) (1) (a) Division (A) (1) of this section applies to any	91
of the following persons:	92
(i) A person who is permanently and totally disabled;	93
(ii) A person who is sixty-five years of age or older;	94
(iii) A person who is the surviving spouse of a deceased	95
person who was permanently and totally disabled or sixty-five	96
years of age or older and who applied and qualified for a	97
reduction in taxes under this division in the year of death,	98
provided the surviving spouse is at least fifty-nine but not	99
sixty-five or more years of age on the date the deceased spouse	100
dies.	101
(b) Real property taxes on a homestead owned and occupied,	102
or a homestead in a housing cooperative occupied, by a person to	103
whom division (A) (1) of this section applies shall be reduced	104
for each year for which an application for the reduction has	105

been approved. The reduction shall equal one of the following 106  
amounts, as applicable to the person: 107

(i) If the person received a reduction under division (A) 108  
(1) of this section for tax year 2006, the greater of the 109  
reduction for that tax year or the amount computed under 110  
division (A) (1) (c) of this section; 111

(ii) If the person received, for any homestead, a 112  
reduction under division (A) (1) of this section for tax year 113  
2013 or under division (A) of section 4503.065 of the Revised 114  
Code for tax year 2014 or the person is the surviving spouse of 115  
such a person and the surviving spouse is at least fifty-nine 116  
years of age on the date the deceased spouse dies, the amount 117  
computed under division (A) (1) (c) of this section. For purposes 118  
of divisions (A) (1) (b) (ii) and (iii) of this section, a person 119  
receives a reduction under division (A) (1) of this section or 120  
under division (A) of section 4503.065 of the Revised Code for 121  
tax year 2013 or 2014, respectively, if the person files a late 122  
application for that respective tax year that is approved by the 123  
county auditor under section 323.153 or 4503.066 of the Revised 124  
Code. 125

(iii) If the person is not described in division (A) (1) (b) 126  
(i) or (ii) of this section and the person's total income does 127  
not exceed thirty thousand dollars, as adjusted under division 128  
(A) (1) (d) of this section, the amount computed under division 129  
(A) (1) (c) of this section. 130

(c) The amount of the reduction under division (A) (1) (c) 131  
of this section equals the product of the following: 132

(i) Twenty-five thousand dollars of the true value of the 133  
property in money; 134

(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;	135 136 137
(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;	138 139 140 141
(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.	142 143 144 145
(d) Each calendar year, the tax commissioner shall adjust the total income threshold described in division (A) (1) (b) (iii) of this section by completing the following calculations in September of each year:	146 147 148 149
(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;	150 151 152 153 154
(ii) Multiply that percentage increase by the total income threshold for the current tax year;	155 156
(iii) Add the resulting product to the total income threshold for the current tax year;	157 158
(iv) Round the resulting sum to the nearest multiple of one hundred dollars.	159 160
The commissioner shall certify the amount resulting from the adjustment to each county auditor not later than the first	161 162

day of December each year. The certified amount applies to the 163  
following tax year for persons described in division (A) (1) (b) 164  
(iii) of this section. The commissioner shall not make the 165  
adjustment in any calendar year in which the amount resulting 166  
from the adjustment would be less than the total income 167  
threshold for the current tax year. 168

(2) Real property taxes on a homestead owned and occupied, 169  
or a homestead in a housing cooperative occupied, by a ~~disabled~~ 170  
veteran shall be reduced for each year for which an application 171  
for the reduction has been approved. The reduction shall equal 172  
the ~~product obtained by multiplying fifty thousand dollars of~~ 173  
~~the true value of the property in money by the amounts described~~ 174  
~~in divisions (A) (1) (c) (ii) to (iv) of this section~~ current taxes 175  
charged and payable against that homestead for the tax year. The 176  
reduction is in lieu of any reduction under section 323.158 of 177  
the Revised Code or division (A) (1) or (3) of this section. The 178  
reduction applies to only one homestead owned and occupied by a 179  
~~disabled~~ veteran. 180

If a homestead qualifies for a reduction in taxes under 181  
division (A) (2) of this section for the year in which the 182  
~~disabled~~ veteran dies, and the ~~disabled~~ veteran is survived by a 183  
spouse who occupied the homestead when the ~~disabled~~ veteran died 184  
and who acquires ownership of the homestead or, in the case of a 185  
homestead that is a unit in a housing cooperative, continues to 186  
occupy the homestead, the reduction shall continue through the 187  
year in which the surviving spouse dies or remarries. 188

(3) Real property taxes on a homestead owned and occupied, 189  
or a homestead in a housing cooperative occupied, by the 190  
surviving spouse of a public service officer killed in the line 191  
of duty shall be reduced for each year for which an application 192

for the reduction has been approved. The reduction shall equal 193  
the product obtained by multiplying fifty thousand dollars of 194  
the true value of the property in money by the amounts described 195  
in divisions (A) (1) (c) (ii) to (iv) of this section. The 196  
reduction is in lieu of any reduction under section 323.158 of 197  
the Revised Code or division (A) (1) or (2) of this section. The 198  
reduction applies to only one homestead owned and occupied by 199  
such a surviving spouse. A homestead qualifies for a reduction 200  
in taxes under division (A) (3) of this section for the tax year 201  
in which the public service officer dies through the tax year in 202  
which the surviving spouse dies or remarries. 203

(B) To provide a partial exemption, real property taxes on 204  
any homestead, and manufactured home taxes on any manufactured 205  
or mobile home on which a manufactured home tax is assessed 206  
pursuant to division (D) (2) of section 4503.06 of the Revised 207  
Code, shall be reduced for each year for which an application 208  
for the reduction has been approved. The amount of the reduction 209  
shall equal two and one-half per cent of the amount of taxes to 210  
be levied by qualifying levies on the homestead or the 211  
manufactured or mobile home after applying section 319.301 of 212  
the Revised Code. For the purposes of this division, "qualifying 213  
levy" has the same meaning as in section 319.302 of the Revised 214  
Code. 215

(C) ~~The~~ Except for the reduction described in division (A) 216  
(2) of this section, the reductions granted by this section do 217  
not apply to special assessments or respread of assessments 218  
levied against the homestead, and if there is a transfer of 219  
ownership subsequent to the filing of an application for a 220  
reduction in taxes, such reductions are not forfeited for such 221  
year by virtue of such transfer. 222



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

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

**Sec. 323.153.** (A) To obtain a reduction in real property taxes under division (A) or (B) of section 323.152 of the Revised Code or in manufactured home taxes under division (B) of section 323.152 of the Revised Code, the owner shall file an application with the county auditor of the county in which the owner's homestead is located.

To obtain a reduction in real property taxes under division (A) of section 323.152 of the Revised Code, the occupant of a homestead in a housing cooperative shall file an application with the nonprofit corporation that owns and

operates the housing cooperative, in accordance with this 253  
paragraph. Not later than the first day of March each year, the 254  
corporation shall obtain applications from the county auditor's 255  
office and provide one to each new occupant. Not later than the 256  
first day of May, any occupant who may be eligible for a 257  
reduction in taxes under division (A) of section 323.152 of the 258  
Revised Code shall submit the completed application to the 259  
corporation. Not later than the fifteenth day of May, the 260  
corporation shall file all completed applications, and the 261  
information required by division (B) of section 323.159 of the 262  
Revised Code, with the county auditor of the county in which the 263  
occupants' homesteads are located. Continuing applications shall 264  
be furnished to an occupant in the manner provided in division 265  
(C) (4) of this section. 266

(1) An application for reduction based upon a physical 267  
disability shall be accompanied by a certificate signed by a 268  
physician, and an application for reduction based upon a mental 269  
disability shall be accompanied by a certificate signed by a 270  
physician or psychologist licensed to practice in this state, 271  
attesting to the fact that the applicant is permanently and 272  
totally disabled. The certificate shall be in a form that the 273  
tax commissioner requires and shall include the definition of 274  
permanently and totally disabled as set forth in section 323.151 275  
of the Revised Code. An application for reduction based upon a 276  
disability certified as permanent and total by a state or 277  
federal agency having the function of so classifying persons 278  
shall be accompanied by a certificate from that agency. 279

An application by a ~~disabled~~ veteran for the reduction 280  
under division (A) (2) of section 323.152 of the Revised Code 281  
shall be accompanied by a ~~letter or other written confirmation~~ 282  
~~from the United States department of veterans affairs, or its~~ 283

~~predecessor or successor agency, showing that the veteran-~~ 284  
~~qualifies as a disabled veteran~~copy of the veteran's armed 285  
forces discharge record. 286

An application by the surviving spouse of a public service 287  
officer killed in the line of duty for the reduction under 288  
division (A) (3) of section 323.152 of the Revised Code shall be 289  
accompanied by a letter or other written confirmation from an 290  
employee or officer of the board of trustees of a retirement or 291  
pension fund in this state or another state or from the chief or 292  
other chief executive of the department, agency, or other 293  
employer for which the public service officer served when killed 294  
in the line of duty affirming that the public service officer 295  
was killed in the line of duty. 296

An application for a reduction under division (A) of 297  
section 323.152 of the Revised Code constitutes a continuing 298  
application for a reduction in taxes for each year in which the 299  
dwelling is the applicant's homestead. 300

(2) An application for a reduction in taxes under division 301  
(B) of section 323.152 of the Revised Code shall be filed only 302  
if the homestead or manufactured or mobile home was transferred 303  
in the preceding year or did not qualify for and receive the 304  
reduction in taxes under that division for the preceding tax 305  
year. The application for homesteads transferred in the 306  
preceding year shall be incorporated into any form used by the 307  
county auditor to administer the tax law in respect to the 308  
conveyance of real property pursuant to section 319.20 of the 309  
Revised Code or of used manufactured homes or used mobile homes 310  
as defined in section 5739.0210 of the Revised Code. The owner 311  
of a manufactured or mobile home who has elected under division 312  
(D) (4) of section 4503.06 of the Revised Code to be taxed under 313

division (D) (2) of that section for the ensuing year may file 314  
the application at the time of making that election. The 315  
application shall contain a statement that failure by the 316  
applicant to affirm on the application that the dwelling on the 317  
property conveyed is the applicant's homestead prohibits the 318  
owner from receiving the reduction in taxes until a proper 319  
application is filed within the period prescribed by division 320  
(A) (3) of this section. Such an application constitutes a 321  
continuing application for a reduction in taxes for each year in 322  
which the dwelling is the applicant's homestead. 323

(3) Failure to receive a new application filed under 324  
division (A) (1) or (2) or notification under division (C) of 325  
this section after an application for reduction has been 326  
approved is prima-facie evidence that the original applicant is 327  
entitled to the reduction in taxes calculated on the basis of 328  
the information contained in the original application. The 329  
original application and any subsequent application, including 330  
any late application, shall be in the form of a signed statement 331  
and shall be filed on or before the thirty-first day of December 332  
of the year for which the reduction is sought. The original 333  
application and any subsequent application for a reduction in 334  
manufactured home taxes shall be filed in the year preceding the 335  
year for which the reduction is sought. The statement shall be 336  
on a form, devised and supplied by the tax commissioner, which 337  
shall require no more information than is necessary to establish 338  
the applicant's eligibility for the reduction in taxes and the 339  
amount of the reduction, and, except for homesteads that are 340  
units in a housing cooperative, shall include an affirmation by 341  
the applicant that ownership of the homestead was not acquired 342  
from a person, other than the applicant's spouse, related to the 343  
owner by consanguinity or affinity for the purpose of qualifying 344

for the real property or manufactured home tax reduction 345  
provided for in division (A) or (B) of section 323.152 of the 346  
Revised Code. The form shall contain a statement that conviction 347  
of willfully falsifying information to obtain a reduction in 348  
taxes or failing to comply with division (C) of this section 349  
results in the revocation of the right to the reduction for a 350  
period of three years. In the case of an application for a 351  
reduction in taxes for persons described in division (A) (1) (b) 352  
(iii) of section 323.152 of the Revised Code, the form shall 353  
contain a statement that signing the application constitutes a 354  
delegation of authority by the applicant to the tax commissioner 355  
or the county auditor, individually or in consultation with each 356  
other, to examine any tax or financial records relating to the 357  
income of the applicant as stated on the application for the 358  
purpose of determining eligibility for the exemption or a 359  
possible violation of division (D) or (E) of this section. 360

(B) A late application for a tax reduction for the year 361  
preceding the year in which an original application is filed, or 362  
for a reduction in manufactured home taxes for the year in which 363  
an original application is filed, may be filed with the original 364  
application. If the county auditor determines the information 365  
contained in the late application is correct, the auditor shall 366  
determine the amount of the reduction in taxes to which the 367  
applicant would have been entitled for the preceding tax year 368  
had the applicant's application been timely filed and approved 369  
in that year. 370

The amount of such reduction shall be treated by the 371  
auditor as an overpayment of taxes by the applicant and shall be 372  
refunded in the manner prescribed in section 5715.22 of the 373  
Revised Code for making refunds of overpayments. The county 374  
auditor shall certify the total amount of the reductions in 375

taxes made in the current year under this division to the tax 376  
commissioner, who shall treat the full amount thereof as a 377  
reduction in taxes for the preceding tax year and shall make 378  
reimbursement to the county therefor in the manner prescribed by 379  
section 323.156 of the Revised Code, from money appropriated for 380  
that purpose. 381

(C) (1) If, in any year after an application has been filed 382  
under division (A) (1) or (2) of this section, the owner does not 383  
qualify for a reduction in taxes on the homestead or on the 384  
manufactured or mobile home set forth on such application, the 385  
owner shall notify the county auditor that the owner is not 386  
qualified for a reduction in taxes. 387

(2) If, in any year after an application has been filed 388  
under division (A) (1) of this section, the occupant of a 389  
homestead in a housing cooperative does not qualify for a 390  
reduction in taxes on the homestead, the occupant shall notify 391  
the county auditor that the occupant is not qualified for a 392  
reduction in taxes or file a new application under division (A) 393  
(1) of this section. 394

(3) If the county auditor or county treasurer discovers 395  
that an owner of property or occupant of a homestead in a 396  
housing cooperative not entitled to the reduction in taxes under 397  
division (A) or (B) of section 323.152 of the Revised Code 398  
failed to notify the county auditor as required by division (C) 399  
(1) or (2) of this section, a charge shall be imposed against 400  
the property in the amount by which taxes were reduced under 401  
that division for each tax year the county auditor ascertains 402  
that the property was not entitled to the reduction and was 403  
owned by the current owner or, in the case of a homestead in a 404  
housing cooperative, occupied by the current occupant. Interest 405

shall accrue in the manner prescribed by division (B) of section 406  
323.121 or division (G) (2) of section 4503.06 of the Revised 407  
Code on the amount by which taxes were reduced for each such tax 408  
year as if the reduction became delinquent taxes at the close of 409  
the last day the second installment of taxes for that tax year 410  
could be paid without penalty. The county auditor shall notify 411  
the owner or occupant, by ordinary mail, of the charge, of the 412  
owner's or occupant's right to appeal the charge, and of the 413  
manner in which the owner or occupant may appeal. The owner or 414  
occupant may appeal the imposition of the charge and interest by 415  
filing an appeal with the county board of revision not later 416  
than the last day prescribed for payment of real and public 417  
utility property taxes under section 323.12 of the Revised Code 418  
following receipt of the notice and occurring at least ninety 419  
days after receipt of the notice. The appeal shall be treated in 420  
the same manner as a complaint relating to the valuation or 421  
assessment of real property under Chapter 5715. of the Revised 422  
Code. The charge and any interest shall be collected as other 423  
delinquent taxes. 424

(4) Each year during January, the county auditor shall 425  
furnish by ordinary mail a continuing application to each person 426  
receiving a reduction under division (A) of section 323.152 of 427  
the Revised Code. The continuing application shall be used to 428  
report changes in total income, ownership, occupancy, 429  
disability, and other information earlier furnished the auditor 430  
relative to the reduction in taxes on the property. The 431  
continuing application shall be returned to the auditor not 432  
later than the thirty-first day of December; provided, that if 433  
such changes do not affect the status of the homestead exemption 434  
or the amount of the reduction to which the owner is entitled 435  
under division (A) of section 323.152 of the Revised Code or to 436

which the occupant is entitled under section 323.159 of the Revised Code, the application does not need to be returned.

(5) Each year during February, the county auditor, except as otherwise provided in this paragraph, shall furnish by ordinary mail an original application to the owner, as of the first day of January of that year, of a homestead or a manufactured or mobile home that transferred during the preceding calendar year and that qualified for and received a reduction in taxes under division (B) of section 323.152 of the Revised Code for the preceding tax year. In order to receive the reduction under that division, the owner shall file the application with the county auditor not later than the thirty-first day of December. If the application is not timely filed, the auditor shall not grant a reduction in taxes for the homestead for the current year, and shall notify the owner that the reduction in taxes has not been granted, in the same manner prescribed under section 323.154 of the Revised Code for notification of denial of an application. Failure of an owner to receive an application does not excuse the failure of the owner to file an original application. The county auditor is not required to furnish an application under this paragraph for any homestead for which application has previously been made on a form incorporated into any form used by the county auditor to administer the tax law in respect to the conveyance of real property or of used manufactured homes or used mobile homes, and an owner who previously has applied on such a form is not required to return an application furnished under this paragraph.

(D) No person shall knowingly make a false statement for the purpose of obtaining a reduction in the person's real property or manufactured home taxes under section 323.152 of the



Revised Code. 468

(E) No person shall knowingly fail to notify the county auditor of changes required by division (C) of this section that have the effect of maintaining or securing a reduction in taxes under section 323.152 of the Revised Code. 469  
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(F) No person shall knowingly make a false statement or certification attesting to any person's physical or mental condition for purposes of qualifying such person for tax relief pursuant to sections 323.151 to 323.159 of the Revised Code. 473  
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**Sec. 4503.064.** As used in sections 4503.064 to 4503.069 of the Revised Code: 477  
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(A) "Sixty-five years of age or older" means a person who will be age sixty-five or older in the calendar year following the year of application for reduction in the assessable value of the person's manufactured or mobile home. 479  
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(B) "Permanently and totally disabled" means that a person ~~other than a disabled veteran has~~, on the first day of January of the year of application, including late application, for reduction in the assessable value of a manufactured or mobile home, some impairment in body or mind that makes the person unable to work at any substantially remunerative employment which the person is reasonably able to perform and which will, with reasonable probability, continue for an indefinite period of at least twelve months without any present indication of recovery therefrom or has been certified as permanently and totally disabled by a state or federal agency having the function of so classifying persons. 483  
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(C) "Homestead exemption" means the reduction in taxes allowed under division (A) of section 323.152 of the Revised 495  
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Code for the year in which an application is filed under section 497  
4503.066 of the Revised Code. 498

(D) "Manufactured home" has the meaning given in division 499  
(C) (4) of section 3781.06 of the Revised Code, and includes a 500  
structure consisting of two manufactured homes that were 501  
purchased either together or separately and are combined to form 502  
a single dwelling, but does not include a manufactured home that 503  
is taxed as real property pursuant to division (B) of section 504  
4503.06 of the Revised Code. 505

(E) "Mobile home" has the meaning given in division (O) of 506  
section 4501.01 of the Revised Code and includes a structure 507  
consisting of two mobile homes that were purchased together or 508  
separately and combined to form a single dwelling, but does not 509  
include a mobile home that is taxed as real property pursuant to 510  
division (B) of section 4503.06 of the Revised Code. 511

(F) "Late application" means an application filed with an 512  
original application under division (A) (3) of section 4503.066 513  
of the Revised Code. 514

(G) "Total income," "~~disabled~~-veteran," "public service 515  
officer," and "killed in the line of duty" have the same 516  
meanings as in section 323.151 of the Revised Code. 517

**Sec. 4503.065.** (A) (1) Division (A) of this section applies 518  
to any of the following persons: 519

(a) An individual who is permanently and totally disabled; 520

(b) An individual who is sixty-five years of age or older; 521

(c) An individual who is the surviving spouse of a 522  
deceased person who was permanently and totally disabled or 523  
sixty-five years of age or older and who applied and qualified 524

for a reduction in assessable value under this section in the 525  
year of death, provided the surviving spouse is at least fifty- 526  
nine but not sixty-five or more years of age on the date the 527  
deceased spouse dies. 528

(2) The manufactured home tax on a manufactured or mobile 529  
home that is paid pursuant to division (C) of section 4503.06 of 530  
the Revised Code and that is owned and occupied as a home by an 531  
individual whose domicile is in this state and to whom this 532  
section applies, shall be reduced for any tax year for which an 533  
application for such reduction has been approved, provided the 534  
individual did not acquire ownership from a person, other than 535  
the individual's spouse, related by consanguinity or affinity 536  
for the purpose of qualifying for the reduction. An owner 537  
includes a settlor of a revocable or irrevocable inter vivos 538  
trust holding the title to a manufactured or mobile home 539  
occupied by the settlor as of right under the trust. 540

(a) For manufactured and mobile homes for which the tax 541  
imposed by section 4503.06 of the Revised Code is computed under 542  
division (D)(2) of that section, the reduction shall equal one 543  
of the following amounts, as applicable to the person: 544

(i) If the person received a reduction under this section 545  
for tax year 2007, the greater of the reduction for that tax 546  
year or the amount computed under division (A)(2)(b) of this 547  
section; 548

(ii) If the person received, for any homestead, a 549  
reduction under division (A) of this section for tax year 2014 550  
or under division (A)(1) of section 323.152 of the Revised Code 551  
for tax year 2013 or the person is the surviving spouse of such 552  
a person and the surviving spouse is at least fifty-nine years 553  
of age on the date the deceased spouse dies, the amount computed 554

under division (A) (2) (b) of this section. For purposes of 555  
divisions (A) (2) (a) (ii) and (iii) of this section, a person 556  
receives a reduction under division (A) of this section or 557  
division (A) (1) of section 323.152 of the Revised Code for tax 558  
year 2014 or 2013, respectively, if the person files a late 559  
application for that respective tax year that is approved by the 560  
county auditor under section 4503.066 or 323.153 of the Revised 561  
Code. 562

(iii) If the person is not described in division (A) (2) (a) 563  
(i) or (ii) of this section and the person's total income does 564  
not exceed thirty thousand dollars, as adjusted under division 565  
(A) (2) (e) of this section, the amount computed under division 566  
(A) (2) (b) of this section. 567

(b) The amount of the reduction under division (A) (2) (b) 568  
of this section equals the product of the following: 569

(i) Twenty-five thousand dollars of the true value of the 570  
property in money; 571

(ii) The assessment percentage established by the tax 572  
commissioner under division (B) of section 5715.01 of the 573  
Revised Code, not to exceed thirty-five per cent; 574

(iii) The effective tax rate used to calculate the taxes 575  
charged against the property for the current year, where 576  
"effective tax rate" is defined as in section 323.08 of the 577  
Revised Code; 578

(iv) The quantity equal to one minus the sum of the 579  
percentage reductions in taxes received by the property for the 580  
current tax year under section 319.302 of the Revised Code and 581  
division (B) of section 323.152 of the Revised Code. 582

(c) For manufactured and mobile homes for which the tax 583

imposed by section 4503.06 of the Revised Code is computed under 584  
division (D)(1) of that section, the reduction shall equal one 585  
of the following amounts, as applicable to the person: 586

(i) If the person received a reduction under this section 587  
for tax year 2007, the greater of the reduction for that tax 588  
year or the amount computed under division (A)(2)(d) of this 589  
section; 590

(ii) If the person received, for any homestead, a 591  
reduction under division (A) of this section for tax year 2014 592  
or under division (A)(1) of section 323.152 of the Revised Code 593  
for tax year 2013 or the person is the surviving spouse of such 594  
a person and the surviving spouse is at least fifty-nine years 595  
of age on the date the deceased spouse dies, the amount computed 596  
under division (A)(2)(d) of this section. For purposes of 597  
divisions (A)(2)(c)(ii) and (iii) of this section, a person 598  
receives a reduction under division (A) of this section or under 599  
division (A)(1) of section 323.152 of the Revised Code for tax 600  
year 2014 or 2013, respectively, if the person files a late 601  
application for a refund of overpayments for that respective tax 602  
year that is approved by the county auditor under section 603  
4503.066 of the Revised Code. 604

(iii) If the person is not described in division (A)(2)(c) 605  
(i) or (ii) of this section and the person's total income does 606  
not exceed thirty thousand dollars, as adjusted under division 607  
(A)(2)(e) of this section, the amount computed under division 608  
(A)(2)(d) of this section. 609

(d) The amount of the reduction under division (A)(2)(d) 610  
of this section equals the product of the following: 611

(i) Twenty-five thousand dollars of the cost to the owner, 612

or the market value at the time of purchase, whichever is 613  
greater, as those terms are used in division (D) (1) of section 614  
4503.06 of the Revised Code; 615

(ii) The percentage from the appropriate schedule in 616  
division (D) (1) (b) of section 4503.06 of the Revised Code; 617

(iii) The assessment percentage of forty per cent used in 618  
division (D) (1) (b) of section 4503.06 of the Revised Code; 619

(iv) The tax rate of the taxing district in which the home 620  
has its situs. 621

(e) Each calendar year, the tax commissioner shall adjust 622  
the income threshold described in divisions (A) (2) (a) (iii) and 623  
(A) (2) (c) (iii) of this section by completing the following 624  
calculations in September of each year: 625

(i) Determine the percentage increase in the gross 626  
domestic product deflator determined by the bureau of economic 627  
analysis of the United States department of commerce from the 628  
first day of January of the preceding calendar year to the last 629  
day of December of the preceding calendar year; 630

(ii) Multiply that percentage increase by the total income 631  
threshold for the ensuing tax year; 632

(iii) Add the resulting product to the total income 633  
threshold for the ensuing tax year; 634

(iv) Round the resulting sum to the nearest multiple of 635  
one hundred dollars. 636

The commissioner shall certify the amount resulting from 637  
the adjustment to each county auditor not later than the first 638  
day of December each year. The certified amount applies to the 639  
second ensuing tax year. The commissioner shall not make the 640

adjustment in any calendar year in which the amount resulting 641  
from the adjustment would be less than the total income 642  
threshold for the ensuing tax year. 643

(B) The manufactured home tax levied pursuant to division 644  
(C) of section 4503.06 of the Revised Code on a manufactured or 645  
mobile home that is owned and occupied by a ~~disabled~~-veteran 646  
shall be reduced for any tax year for which an application for 647  
such reduction has been approved, provided the ~~disabled~~-veteran 648  
did not acquire ownership from a person, other than the ~~disabled~~- 649  
veteran's spouse, related by consanguinity or affinity for the 650  
purpose of qualifying for the reduction. An owner includes an 651  
owner within the meaning of division (A) (2) of this section. 652

~~(1) For manufactured and mobile homes for which the tax-~~ 653  
~~imposed by section 4503.06 of the Revised Code is computed under~~ 654  
~~division (D) (2) of that section, the~~ The reduction shall equal 655  
the ~~product obtained by multiplying fifty thousand dollars of~~ 656  
the true value of the property in money by the amounts described 657  
in divisions (A) (2) (b) (ii) to (iv) of this section current taxes, 658  
as that term is defined in section 4503.06 of the Revised Code, 659  
charged against the manufactured or mobile home for the tax 660  
year. 661

~~(2) For manufactured and mobile homes for which the tax-~~ 662  
~~imposed by section 4503.06 of the Revised Code is computed under~~ 663  
~~division (D) (1) of that section, the reduction shall equal the~~ 664  
product obtained by multiplying fifty thousand dollars of the 665  
cost to the owner, or the market value at the time of purchase, 666  
whichever is greater, as those terms are used in division (D) (1) 667  
of section 4503.06 of the Revised Code, by the amounts described 668  
in divisions (A) (2) (d) (ii) to (iv) of this section. 669

The reduction is in lieu of any reduction under section 670

4503.0610 of the Revised Code or division (A) or (C) of this 671  
section. The reduction applies to only one manufactured or 672  
mobile home owned and occupied by a ~~disabled~~ veteran. 673

If a manufactured or mobile home qualifies for a reduction 674  
in taxes under this division for the year in which the ~~disabled~~ 675  
veteran dies, and the ~~disabled~~ veteran is survived by a spouse 676  
who occupied the home when the ~~disabled~~ veteran died and who 677  
acquires ownership of the home, the reduction shall continue 678  
through the year in which the surviving spouse dies or 679  
remarries. 680

(C) The manufactured home tax levied pursuant to division 681  
(C) of section 4503.06 of the Revised Code on a manufactured or 682  
mobile home that is owned and occupied by the surviving spouse 683  
of a public service officer killed in the line of duty shall be 684  
reduced for any tax year for which an application for such 685  
reduction has been approved, provided the surviving spouse did 686  
not acquire ownership from a person, other than the surviving 687  
spouse's deceased public service officer spouse, related by 688  
consanguinity or affinity for the purpose of qualifying for the 689  
reduction. An owner includes an owner within the meaning of 690  
division (A) (2) of this section. 691

(1) For manufactured and mobile homes for which the tax 692  
imposed by section 4503.06 of the Revised Code is computed under 693  
division (D) (2) of that section, the reduction shall equal the 694  
product obtained by multiplying fifty thousand dollars of the 695  
true value of the property in money by the amounts described in 696  
divisions (A) (2) (b) (ii) to (iv) of this section. 697

(2) For manufactured and mobile homes for which the tax 698  
imposed by section 4503.06 of the Revised Code is computed under 699  
division (D) (1) of that section, the reduction shall equal the 700



product obtained by multiplying fifty thousand dollars of the 701  
cost to the owner, or the market value at the time of purchase, 702  
whichever is greater, as those terms are used in division (D) (1) 703  
of section 4503.06 of the Revised Code, by the amounts described 704  
in divisions (A) (2) (d) (ii) to (iv) of this section. 705

The reduction is in lieu of any reduction under section 706  
4503.0610 of the Revised Code or division (A) or (B) of this 707  
section. The reduction applies to only one manufactured or 708  
mobile home owned and occupied by such a surviving spouse. A 709  
manufactured or mobile home qualifies for a reduction in taxes 710  
under this division for the tax year in which the public service 711  
officer dies through the tax year in which the surviving spouse 712  
dies or remarries. 713

(D) If the owner or the spouse of the owner of a 714  
manufactured or mobile home is eligible for a homestead 715  
exemption on the land upon which the home is located, the 716  
reduction to which the owner or spouse is entitled under this 717  
section shall not exceed the difference between the reduction to 718  
which the owner or spouse is entitled under division (A), (B), 719  
or (C) of this section and the amount of the reduction under the 720  
homestead exemption. 721

(E) No reduction shall be made with respect to the home of 722  
any person convicted of violating division (C) or (D) of section 723  
4503.066 of the Revised Code for a period of three years 724  
following the conviction. 725

**Sec. 4503.066.** (A) (1) To obtain a tax reduction under 726  
section 4503.065 of the Revised Code, the owner of the home 727  
shall file an application with the county auditor of the county 728  
in which the home is located. An application for reduction in 729  
taxes based upon a physical disability shall be accompanied by a 730

certificate signed by a physician, and an application for 731  
reduction in taxes based upon a mental disability shall be 732  
accompanied by a certificate signed by a physician or 733  
psychologist licensed to practice in this state. The certificate 734  
shall attest to the fact that the applicant is permanently and 735  
totally disabled, shall be in a form that the department of 736  
taxation requires, and shall include the definition of totally 737  
and permanently disabled as set forth in section 4503.064 of the 738  
Revised Code. An application for reduction in taxes based upon a 739  
disability certified as permanent and total by a state or 740  
federal agency having the function of so classifying persons 741  
shall be accompanied by a certificate from that agency. 742

An application by a ~~disabled~~ veteran for the reduction 743  
under division (B) of section 4503.065 of the Revised Code shall 744  
be accompanied by a ~~letter or other written confirmation from~~ 745  
~~the United States department of veterans affairs, or its~~ 746  
~~predecessor or successor agency, showing that the veteran~~ 747  
~~qualifies as a disabled veteran~~copy of the veteran's armed 748  
forces discharge record. 749

An application by the surviving spouse of a public service 750  
officer killed in the line of duty for the reduction under 751  
division (C) of section 4503.065 of the Revised Code shall be 752  
accompanied by a letter or other written confirmation from an 753  
officer or employee of the board of trustees of a retirement or 754  
pension fund in this state or another state or from the chief or 755  
other chief executive of the department, agency, or other 756  
employer for which the public service officer served when killed 757  
in the line of duty affirming that the public service officer 758  
was killed in the line of duty. 759

(2) Each application shall constitute a continuing 760

application for a reduction in taxes for each year in which the 761  
manufactured or mobile home is occupied by the applicant. 762  
Failure to receive a new application or notification under 763  
division (B) of this section after an application for reduction 764  
has been approved is prima-facie evidence that the original 765  
applicant is entitled to the reduction calculated on the basis 766  
of the information contained in the original application. The 767  
original application and any subsequent application shall be in 768  
the form of a signed statement and shall be filed on or before 769  
the thirty-first day of December of the year preceding the year 770  
for which the reduction is sought. The statement shall be on a 771  
form, devised and supplied by the tax commissioner, that shall 772  
require no more information than is necessary to establish the 773  
applicant's eligibility for the reduction in taxes and the 774  
amount of the reduction to which the applicant is entitled. The 775  
form shall contain a statement that signing such application 776  
constitutes a delegation of authority by the applicant to the 777  
tax commissioner or the county auditor, individually or in 778  
consultation with each other, to examine any tax or financial 779  
records that relate to the income of the applicant as stated on 780  
the application for the purpose of determining eligibility 781  
under, or possible violation of, division (C) or (D) of this 782  
section. The form also shall contain a statement that conviction 783  
of willfully falsifying information to obtain a reduction in 784  
taxes or failing to comply with division (B) of this section 785  
shall result in the revocation of the right to the reduction for 786  
a period of three years. 787

(3) A late application for a reduction in taxes for the 788  
year preceding the year for which an original application is 789  
filed may be filed with an original application. If the auditor 790  
determines that the information contained in the late 791

application is correct, the auditor shall determine both the 792  
amount of the reduction in taxes to which the applicant would 793  
have been entitled for the current tax year had the application 794  
been timely filed and approved in the preceding year, and the 795  
amount the taxes levied under section 4503.06 of the Revised 796  
Code for the current year would have been reduced as a result of 797  
the reduction. When an applicant is permanently and totally 798  
disabled on the first day of January of the year in which the 799  
applicant files a late application, the auditor, in making the 800  
determination of the amounts of the reduction in taxes under 801  
division (A) (3) of this section, is not required to determine 802  
that the applicant was permanently and totally disabled on the 803  
first day of January of the preceding year. 804

The amount of the reduction in taxes pursuant to a late 805  
application shall be treated as an overpayment of taxes by the 806  
applicant. The auditor shall credit the amount of the 807  
overpayment against the amount of the taxes or penalties then 808  
due from the applicant, and, at the next succeeding settlement, 809  
the amount of the credit shall be deducted from the amount of 810  
any taxes or penalties distributable to the county or any taxing 811  
unit in the county that has received the benefit of the taxes or 812  
penalties previously overpaid, in proportion to the benefits 813  
previously received. If, after the credit has been made, there 814  
remains a balance of the overpayment, or if there are no taxes 815  
or penalties due from the applicant, the auditor shall refund 816  
that balance to the applicant by a warrant drawn on the county 817  
treasurer in favor of the applicant. The treasurer shall pay the 818  
warrant from the general fund of the county. If there is 819  
insufficient money in the general fund to make the payment, the 820  
treasurer shall pay the warrant out of any undivided 821  
manufactured or mobile home taxes subsequently received by the 822

treasurer for distribution to the county or taxing district in 823  
the county that received the benefit of the overpaid taxes, in 824  
proportion to the benefits previously received, and the amount 825  
paid from the undivided funds shall be deducted from the money 826  
otherwise distributable to the county or taxing district in the 827  
county at the next or any succeeding distribution. At the next 828  
or any succeeding distribution after making the refund, the 829  
treasurer shall reimburse the general fund for any payment made 830  
from that fund by deducting the amount of that payment from the 831  
money distributable to the county or other taxing unit in the 832  
county that has received the benefit of the taxes, in proportion 833  
to the benefits previously received. On the second Monday in 834  
September of each year, the county auditor shall certify the 835  
total amount of the reductions in taxes made in the current year 836  
under division (A) (3) of this section to the tax commissioner 837  
who shall treat that amount as a reduction in taxes for the 838  
current tax year and shall make reimbursement to the county of 839  
that amount in the manner prescribed in section 4503.068 of the 840  
Revised Code, from moneys appropriated for that purpose. 841

(B) (1) If in any year for which an application for 842  
reduction in taxes has been approved the owner no longer 843  
qualifies for the reduction, the owner shall notify the county 844  
auditor that the owner is not qualified for a reduction in 845  
taxes. 846

(2) If the county auditor or county treasurer discovers 847  
that an owner not entitled to the reduction in manufactured home 848  
taxes under section 4503.065 of the Revised Code failed to 849  
notify the county auditor as required by division (B) (1) of this 850  
section, a charge shall be imposed against the manufactured or 851  
mobile home in the amount by which taxes were reduced under that 852  
section for each tax year the county auditor ascertains that the 853

manufactured or mobile home was not entitled to the reduction 854  
and was owned by the current owner. Interest shall accrue in the 855  
manner prescribed by division (G) (2) of section 4503.06 of the 856  
Revised Code on the amount by which taxes were reduced for each 857  
such tax year as if the reduction became delinquent taxes at the 858  
close of the last day the second installment of taxes for that 859  
tax year could be paid without penalty. The county auditor shall 860  
notify the owner, by ordinary mail, of the charge, of the 861  
owner's right to appeal the charge, and of the manner in which 862  
the owner may appeal. The owner may appeal the imposition of the 863  
charge and interest by filing an appeal with the county board of 864  
revision not later than the last day prescribed for payment of 865  
manufactured home taxes under section 4503.06 of the Revised 866  
Code following receipt of the notice and occurring at least 867  
ninety days after receipt of the notice. The appeal shall be 868  
treated in the same manner as a complaint relating to the 869  
valuation or assessment of manufactured or mobile homes under 870  
section 5715.19 of the Revised Code. The charge and any interest 871  
shall be collected as other delinquent taxes. 872

(3) During January of each year, the county auditor shall 873  
furnish each person whose application for reduction has been 874  
approved, by ordinary mail, a form on which to report any 875  
changes in total income, ownership, occupancy, disability, and 876  
other information earlier furnished the auditor relative to the 877  
application. The form shall be completed and returned to the 878  
auditor not later than the thirty-first day of December if the 879  
changes would affect the person's eligibility for the reduction. 880

(C) No person shall knowingly make a false statement for 881  
the purpose of obtaining a reduction in taxes under section 882  
4503.065 of the Revised Code. 883

(D) No person shall knowingly fail to notify the county auditor of any change required by division (B) of this section that has the effect of maintaining or securing a reduction in taxes under section 4503.065 of the Revised Code.

(E) No person shall knowingly make a false statement or certification attesting to any person's physical or mental condition for purposes of qualifying such person for tax relief pursuant to sections 4503.064 to 4503.069 of the Revised Code.

(F) Whoever violates division (C), (D), or (E) of this section is guilty of a misdemeanor of the fourth degree.

**Section 2.** That existing sections 323.151, 323.152, 323.153, 4503.064, 4503.065, and 4503.066 of the Revised Code are hereby repealed.

**Section 3.** The amendment by this act of sections 323.151, 323.152, and 323.153 of the Revised Code applies to tax year 2021 and every tax year thereafter. The amendment by this act of sections 4503.064, 4503.065, and 4503.066 of the Revised Code applies to tax year 2022 and every tax year thereafter.

**Section 4.** Section 323.151 of the Revised Code is presented in this act as a composite of the section as amended by both H.B. 17 and H.B. 166 of the 133rd General Assembly. The General Assembly, applying the principle stated in division (B) of section 1.52 of the Revised Code that amendments are to be harmonized if reasonably capable of simultaneous operation, finds that the composite is the resulting version of the section in effect prior to the effective date of the section as presented in this act.