

As Introduced

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

S. B. No. 335

Senators Hoagland, Lang

A BILL

To amend sections 323.151, 323.152, 323.153, 1
4503.065, 4503.066, and 5901.07 of the Revised 2
Code to modify the homestead property tax 3
exemption for disabled veterans. 4

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

Section 1. That sections 323.151, 323.152, 323.153, 5
4503.065, 4503.066, and 5901.07 of the Revised Code be amended 6
to read as follows: 7

Sec. 323.151. As used in sections 323.151 to 323.159 of 8
the Revised Code: 9

(A) (1) "Homestead" means either of the following: 10

(a) A dwelling, including a unit in a multiple-unit 11
dwelling and a manufactured home or mobile home taxed as real 12
property pursuant to division (B) of section 4503.06 of the 13
Revised Code, owned and occupied as a home by an individual 14
whose domicile is in this state and who has not acquired 15
ownership from a person, other than the individual's spouse, 16
related by consanguinity or affinity for the purpose of 17
qualifying for the real property tax reduction provided in 18
section 323.152 of the Revised Code. 19

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

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

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

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

(D) "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 for reduction in real estate taxes, some impairment in body or mind that makes the person unable to work at any substantially remunerative employment that the person is reasonably able to perform and that 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 50
disabled by a state or federal agency having the function of so 51
classifying persons. 52

(E) "Housing cooperative" means a housing complex of at 53
least two units that is owned and operated by a nonprofit 54
corporation that issues a share of the corporation's stock to an 55
individual, entitling the individual to live in a unit of the 56
complex, and collects a monthly maintenance fee from the 57
individual to maintain, operate, and pay the taxes of the 58
complex. 59

(F) "Disabled veteran" means a person who is a veteran of 60
the armed forces of the United States, including reserve 61
components thereof, or of the national guard, who has been 62
discharged or released from active duty in the armed forces 63
under honorable conditions, and who has ~~received a total~~ 64
~~disability rating or a total disability rating for compensation~~ 65
~~based on individual unemployability for a service-connected~~ 66
~~disability,~~ or combination of service-connected disabilities, 67
that has been rated by the United States department of veterans 68
affairs as prescribed in Title 38, Part 4 of the Code of Federal 69
Regulations, as amended. 70

(G) "Public service officer" means a peace officer, 71
firefighter, first responder, EMT-basic, EMT-I, or paramedic, or 72
an individual holding any equivalent position in another state. 73

(H) "Killed in the line of duty" means either of the 74
following: 75

(1) Death in the line of duty; 76

(2) Death from injury sustained in the line of duty, 77
including heart attack or other fatal injury or illness caused 78

while in the line of duty.	79
(I) "Peace officer" has the same meaning as in section 2935.01 of the Revised Code.	80 81
(J) "Firefighter" means a firefighter, whether paid or volunteer, of a lawfully constituted fire department.	82 83
(K) "First responder," "EMT-basic," "EMT-I," and "paramedic" have the same meanings as in section 4765.01 of the Revised Code.	84 85 86
Sec. 323.152. In addition to the reduction in taxes required under section 319.302 of the Revised Code, taxes shall be reduced as provided in divisions (A) and (B) of this section.	87 88 89
(A) (1) (a) Division (A) (1) of this section applies to any of the following persons:	90 91
(i) A person who is permanently and totally disabled;	92
(ii) A person who is sixty-five years of age or older;	93
(iii) A person who is the surviving spouse of a deceased person who was permanently and totally disabled or sixty-five years of age or older and who applied and qualified for a reduction in taxes under this division in the year of death, provided the surviving spouse is at least fifty-nine but not sixty-five or more years of age on the date the deceased spouse dies.	94 95 96 97 98 99 100
(b) Real property taxes on a homestead owned and occupied, or a homestead in a housing cooperative occupied, by a person to whom division (A) (1) of this section applies shall be reduced for each year for which an application for the reduction has been approved. The reduction shall equal one of the following amounts, as applicable to the person:	101 102 103 104 105 106

(i) If the person received a reduction under division (A) 107
(1) of this section for tax year 2006, the greater of the 108
reduction for that tax year or the amount computed under 109
division (A) (1) (c) of this section; 110

(ii) If the person received, for any homestead, a 111
reduction under division (A) (1) of this section for tax year 112
2013 or under division (A) of section 4503.065 of the Revised 113
Code for tax year 2014 or the person is the surviving spouse of 114
such a person and the surviving spouse is at least fifty-nine 115
years of age on the date the deceased spouse dies, the amount 116
computed under division (A) (1) (c) of this section. For purposes 117
of divisions (A) (1) (b) (ii) and (iii) of this section, a person 118
receives a reduction under division (A) (1) of this section or 119
under division (A) of section 4503.065 of the Revised Code for 120
tax year 2013 or 2014, respectively, if the person files a late 121
application for that respective tax year that is approved by the 122
county auditor under section 323.153 or 4503.066 of the Revised 123
Code. 124

(iii) If the person is not described in division (A) (1) (b) 125
(i) or (ii) of this section and the person's total income does 126
not exceed thirty thousand dollars, as adjusted under division 127
(A) (1) (d) of this section, the amount computed under division 128
(A) (1) (c) of this section. 129

(c) The amount of the reduction under division (A) (1) (c) 130
of this section equals the product of the following: 131

(i) Twenty-five thousand dollars of the true value of the 132
property in money; 133

(ii) The assessment percentage established by the tax 134
commissioner under division (B) of section 5715.01 of the 135

Revised Code, not to exceed thirty-five per cent;	136
(iii) The effective tax rate used to calculate the taxes	137
charged against the property for the current year, where	138
"effective tax rate" is defined as in section 323.08 of the	139
Revised Code;	140
(iv) The quantity equal to one minus the sum of the	141
percentage reductions in taxes received by the property for the	142
current tax year under section 319.302 of the Revised Code and	143
division (B) of section 323.152 of the Revised Code.	144
(d) Each calendar year, the tax commissioner shall adjust	145
the total income threshold described in division (A) (1) (b) (iii)	146
of this section by completing the following calculations in	147
September of each year:	148
(i) Determine the percentage increase in the gross	149
domestic product deflator determined by the bureau of economic	150
analysis of the United States department of commerce from the	151
first day of January of the preceding calendar year to the last	152
day of December of the preceding calendar year;	153
(ii) Multiply that percentage increase by the total income	154
threshold for the current tax year;	155
(iii) Add the resulting product to the total income	156
threshold for the current tax year;	157
(iv) Round the resulting sum to the nearest multiple of	158
one hundred dollars.	159
The commissioner shall certify the amount resulting from	160
the adjustment to each county auditor not later than the first	161
day of December each year. The certified amount applies to the	162
following tax year for persons described in division (A) (1) (b)	163

(iii) of this section. The commissioner shall not make the 164
adjustment in any calendar year in which the amount resulting 165
from the adjustment would be less than the total income 166
threshold for the current tax year. 167

(2) Real property taxes on a homestead owned and occupied, 168
or a homestead in a housing cooperative occupied, by a disabled 169
veteran shall be reduced for each year for which an application 170
for the reduction has been approved. The reduction shall equal 171
the product obtained by multiplying ~~fifty thousand dollars of~~ 172
~~the true value of the property in money~~ current taxes charged 173
and payable against that homestead for the tax year by the 174
~~amounts described in divisions (A) (1) (c) (ii) to (iv) of this~~ 175
~~section~~ percentage of the disabled veteran's disability rating 176
assigned by the United States department of veterans affairs. 177
The reduction is in lieu of any reduction under section 323.158 178
of the Revised Code or division (A) (1) or (3) of this section. 179
The reduction applies to only one homestead owned and occupied 180
by a disabled veteran. 181

If a homestead qualifies for a reduction in taxes under 182
division (A) (2) of this section for the year in which the 183
disabled veteran dies, and the disabled veteran is survived by a 184
spouse who occupied the homestead when the disabled veteran died 185
and who acquires ownership of the homestead or, in the case of a 186
homestead that is a unit in a housing cooperative, continues to 187
occupy the homestead, the reduction shall continue through the 188
year in which the surviving spouse dies or remarries. 189

(3) Real property taxes on a homestead owned and occupied, 190
or a homestead in a housing cooperative occupied, by the 191
surviving spouse of a public service officer killed in the line 192
of duty shall be reduced for each year for which an application 193

for the reduction has been approved. The reduction shall equal 194
the product obtained by multiplying fifty thousand dollars of 195
the true value of the property in money by the amounts described 196
in divisions (A) (1) (c) (ii) to (iv) of this section. The 197
reduction is in lieu of any reduction under section 323.158 of 198
the Revised Code or division (A) (1) or (2) of this section. The 199
reduction applies to only one homestead owned and occupied by 200
such a surviving spouse. A homestead qualifies for a reduction 201
in taxes under division (A) (3) of this section for the tax year 202
in which the public service officer dies through the tax year in 203
which the surviving spouse dies or remarries. 204

(B) To provide a partial exemption, real property taxes on 205
any homestead, and manufactured home taxes on any manufactured 206
or mobile home on which a manufactured home tax is assessed 207
pursuant to division (D) (2) of section 4503.06 of the Revised 208
Code, shall be reduced for each year for which an application 209
for the reduction has been approved. The amount of the reduction 210
shall equal two and one-half per cent of the amount of taxes to 211
be levied by qualifying levies on the homestead or the 212
manufactured or mobile home after applying section 319.301 of 213
the Revised Code. For the purposes of this division, "qualifying 214
levy" has the same meaning as in section 319.302 of the Revised 215
Code. 216

(C) ~~The~~ Except for the reduction described in division (A) 217
(2) of this section, the reductions granted by this section do 218
not apply to special assessments or respread of assessments 219
levied against the homestead, and if there is a transfer of 220
ownership subsequent to the filing of an application for a 221
reduction in taxes, such reductions are not forfeited for such 222
year by virtue of such transfer. 223

(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 254
paragraph. Not later than the first day of March each year, the 255
corporation shall obtain applications from the county auditor's 256
office and provide one to each new occupant. Not later than the 257
first day of May, any occupant who may be eligible for a 258
reduction in taxes under division (A) of section 323.152 of the 259
Revised Code shall submit the completed application to the 260
corporation. Not later than the fifteenth day of May, the 261
corporation shall file all completed applications, and the 262
information required by division (B) of section 323.159 of the 263
Revised Code, with the county auditor of the county in which the 264
occupants' homesteads are located. Continuing applications shall 265
be furnished to an occupant in the manner provided in division 266
(C) (4) of this section. 267

(1) An application for reduction based upon a physical 268
disability shall be accompanied by a certificate signed by a 269
physician, and an application for reduction based upon a mental 270
disability shall be accompanied by a certificate signed by a 271
physician or psychologist licensed to practice in this state, 272
attesting to the fact that the applicant is permanently and 273
totally disabled. The certificate shall be in a form that the 274
tax commissioner requires and shall include the definition of 275
permanently and totally disabled as set forth in section 323.151 276
of the Revised Code. An application for reduction based upon a 277
disability certified as permanent and total by a state or 278
federal agency having the function of so classifying persons 279
shall be accompanied by a certificate from that agency. 280

An application by a disabled veteran for the reduction 281
under division (A) (2) of section 323.152 of the Revised Code 282
shall be accompanied by a letter or other written confirmation 283
from ~~the United States department of veterans affairs, or its~~ 284

~~predecessor or successor agency, either of the following showing~~ 285
~~that the veteran qualifies as a disabled veteran and stating the~~ 286
~~disabled veteran's disability rating:~~ 287

(a) The United States department of veterans affairs, or 288
its predecessor or successor agency; 289

(b) A county veterans service officer who is employed 290
under section 5901.07 of the Revised Code in the county in which 291
the disabled veteran resides. 292

An application by the surviving spouse of a public service 293
officer killed in the line of duty for the reduction under 294
division (A) (3) of section 323.152 of the Revised Code shall be 295
accompanied by a letter or other written confirmation from an 296
employee or officer of the board of trustees of a retirement or 297
pension fund in this state or another state or from the chief or 298
other chief executive of the department, agency, or other 299
employer for which the public service officer served when killed 300
in the line of duty affirming that the public service officer 301
was killed in the line of duty. 302

An application for a reduction under division (A) of 303
section 323.152 of the Revised Code constitutes a continuing 304
application for a reduction in taxes for each year in which the 305
dwelling is the applicant's homestead. 306

(2) An application for a reduction in taxes under division 307
(B) of section 323.152 of the Revised Code shall be filed only 308
if the homestead or manufactured or mobile home was transferred 309
in the preceding year or did not qualify for and receive the 310
reduction in taxes under that division for the preceding tax 311
year. The application for homesteads transferred in the 312
preceding year shall be incorporated into any form used by the 313

county auditor to administer the tax law in respect to the 314
conveyance of real property pursuant to section 319.20 of the 315
Revised Code or of used manufactured homes or used mobile homes 316
as defined in section 5739.0210 of the Revised Code. The owner 317
of a manufactured or mobile home who has elected under division 318
(D) (4) of section 4503.06 of the Revised Code to be taxed under 319
division (D) (2) of that section for the ensuing year may file 320
the application at the time of making that election. The 321
application shall contain a statement that failure by the 322
applicant to affirm on the application that the dwelling on the 323
property conveyed is the applicant's homestead prohibits the 324
owner from receiving the reduction in taxes until a proper 325
application is filed within the period prescribed by division 326
(A) (3) of this section. Such an application constitutes a 327
continuing application for a reduction in taxes for each year in 328
which the dwelling is the applicant's homestead. 329

(3) Failure to receive a new application filed under 330
division (A) (1) or (2) or notification under division (C) of 331
this section after an application for reduction has been 332
approved is prima-facie evidence that the original applicant is 333
entitled to the reduction in taxes calculated on the basis of 334
the information contained in the original application. The 335
original application and any subsequent application, including 336
any late application, shall be in the form of a signed statement 337
and shall be filed on or before the thirty-first day of December 338
of the year for which the reduction is sought. The original 339
application and any subsequent application for a reduction in 340
manufactured home taxes shall be filed in the year preceding the 341
year for which the reduction is sought. The statement shall be 342
on a form, devised and supplied by the tax commissioner, which 343
shall require no more information than is necessary to establish 344

the applicant's eligibility for the reduction in taxes and the 345
amount of the reduction, and, except for homesteads that are 346
units in a housing cooperative, shall include an affirmation by 347
the applicant that ownership of the homestead was not acquired 348
from a person, other than the applicant's spouse, related to the 349
owner by consanguinity or affinity for the purpose of qualifying 350
for the real property or manufactured home tax reduction 351
provided for in division (A) or (B) of section 323.152 of the 352
Revised Code. The form shall contain a statement that conviction 353
of willfully falsifying information to obtain a reduction in 354
taxes or failing to comply with division (C) of this section 355
results in the revocation of the right to the reduction for a 356
period of three years. In the case of an application for a 357
reduction in taxes for persons described in division (A) (1) (b) 358
(iii) of section 323.152 of the Revised Code, the form shall 359
contain a statement that signing the application constitutes a 360
delegation of authority by the applicant to the tax commissioner 361
or the county auditor, individually or in consultation with each 362
other, to examine any tax or financial records relating to the 363
income of the applicant as stated on the application for the 364
purpose of determining eligibility for the exemption or a 365
possible violation of division (D) or (E) of this section. 366

(B) A late application for a tax reduction for the year 367
preceding the year in which an original application is filed, or 368
for a reduction in manufactured home taxes for the year in which 369
an original application is filed, may be filed with the original 370
application. If the county auditor determines the information 371
contained in the late application is correct, the auditor shall 372
determine the amount of the reduction in taxes to which the 373
applicant would have been entitled for the preceding tax year 374
had the applicant's application been timely filed and approved 375

in that year. 376

The amount of such reduction shall be treated by the 377
auditor as an overpayment of taxes by the applicant and shall be 378
refunded in the manner prescribed in section 5715.22 of the 379
Revised Code for making refunds of overpayments. The county 380
auditor shall certify the total amount of the reductions in 381
taxes made in the current year under this division to the tax 382
commissioner, who shall treat the full amount thereof as a 383
reduction in taxes for the preceding tax year and shall make 384
reimbursement to the county therefor in the manner prescribed by 385
section 323.156 of the Revised Code, from money appropriated for 386
that purpose. 387

(C) (1) If, in any year after an application has been filed 388
under division (A) (1) or (2) of this section, the owner does not 389
qualify for a reduction in taxes on the homestead or on the 390
manufactured or mobile home set forth on such application, the 391
owner shall notify the county auditor that the owner is not 392
qualified for a reduction in taxes. 393

(2) If, in any year after an application has been filed 394
under division (A) (1) of this section, the occupant of a 395
homestead in a housing cooperative does not qualify for a 396
reduction in taxes on the homestead, the occupant shall notify 397
the county auditor that the occupant is not qualified for a 398
reduction in taxes or file a new application under division (A) 399
(1) of this section. 400

(3) If the county auditor or county treasurer discovers 401
that an owner of property or occupant of a homestead in a 402
housing cooperative not entitled to the reduction in taxes under 403
division (A) or (B) of section 323.152 of the Revised Code 404
failed to notify the county auditor as required by division (C) 405

(1) or (2) of this section, a charge shall be imposed against 406
the property in the amount by which taxes were reduced under 407
that division for each tax year the county auditor ascertains 408
that the property was not entitled to the reduction and was 409
owned by the current owner or, in the case of a homestead in a 410
housing cooperative, occupied by the current occupant. Interest 411
shall accrue in the manner prescribed by division (B) of section 412
323.121 or division (G) (2) of section 4503.06 of the Revised 413
Code on the amount by which taxes were reduced for each such tax 414
year as if the reduction became delinquent taxes at the close of 415
the last day the second installment of taxes for that tax year 416
could be paid without penalty. The county auditor shall notify 417
the owner or occupant, by ordinary mail, of the charge, of the 418
owner's or occupant's right to appeal the charge, and of the 419
manner in which the owner or occupant may appeal. The owner or 420
occupant may appeal the imposition of the charge and interest by 421
filing an appeal with the county board of revision not later 422
than the last day prescribed for payment of real and public 423
utility property taxes under section 323.12 of the Revised Code 424
following receipt of the notice and occurring at least ninety 425
days after receipt of the notice. The appeal shall be treated in 426
the same manner as a complaint relating to the valuation or 427
assessment of real property under Chapter 5715. of the Revised 428
Code. The charge and any interest shall be collected as other 429
delinquent taxes. 430

(4) Each year during January, the county auditor shall 431
furnish by ordinary mail a continuing application to each person 432
receiving a reduction under division (A) of section 323.152 of 433
the Revised Code. The continuing application shall be used to 434
report changes in total income, ownership, occupancy, 435
disability, and other information earlier furnished the auditor 436

relative to the reduction in taxes on the property. The 437
continuing application shall be returned to the auditor not 438
later than the thirty-first day of December; provided, that if 439
such changes do not affect the status of the homestead exemption 440
or the amount of the reduction to which the owner is entitled 441
under division (A) of section 323.152 of the Revised Code or to 442
which the occupant is entitled under section 323.159 of the 443
Revised Code, the application does not need to be returned. 444

(5) Each year during February, the county auditor, except 445
as otherwise provided in this paragraph, shall furnish by 446
ordinary mail an original application to the owner, as of the 447
first day of January of that year, of a homestead or a 448
manufactured or mobile home that transferred during the 449
preceding calendar year and that qualified for and received a 450
reduction in taxes under division (B) of section 323.152 of the 451
Revised Code for the preceding tax year. In order to receive the 452
reduction under that division, the owner shall file the 453
application with the county auditor not later than the thirty- 454
first day of December. If the application is not timely filed, 455
the auditor shall not grant a reduction in taxes for the 456
homestead for the current year, and shall notify the owner that 457
the reduction in taxes has not been granted, in the same manner 458
prescribed under section 323.154 of the Revised Code for 459
notification of denial of an application. Failure of an owner to 460
receive an application does not excuse the failure of the owner 461
to file an original application. The county auditor is not 462
required to furnish an application under this paragraph for any 463
homestead for which application has previously been made on a 464
form incorporated into any form used by the county auditor to 465
administer the tax law in respect to the conveyance of real 466
property or of used manufactured homes or used mobile homes, and 467

an owner who previously has applied on such a form is not 468
required to return an application furnished under this 469
paragraph. 470

(D) No person shall knowingly make a false statement for 471
the purpose of obtaining a reduction in the person's real 472
property or manufactured home taxes under section 323.152 of the 473
Revised Code. 474

(E) No person shall knowingly fail to notify the county 475
auditor of changes required by division (C) of this section that 476
have the effect of maintaining or securing a reduction in taxes 477
under section 323.152 of the Revised Code. 478

(F) No person shall knowingly make a false statement or 479
certification attesting to any person's physical or mental 480
condition for purposes of qualifying such person for tax relief 481
pursuant to sections 323.151 to 323.159 of the Revised Code. 482

Sec. 4503.065. (A) (1) Division (A) of this section applies 483
to any of the following persons: 484

(a) An individual who is permanently and totally disabled; 485

(b) An individual who is sixty-five years of age or older; 486

(c) An individual who is the surviving spouse of a 487
deceased person who was permanently and totally disabled or 488
sixty-five years of age or older and who applied and qualified 489
for a reduction in assessable value under this section in the 490
year of death, provided the surviving spouse is at least fifty- 491
nine but not sixty-five or more years of age on the date the 492
deceased spouse dies. 493

(2) The manufactured home tax on a manufactured or mobile 494
home that is paid pursuant to division (C) of section 4503.06 of 495

the Revised Code and that is owned and occupied as a home by an 496
individual whose domicile is in this state and to whom this 497
section applies, shall be reduced for any tax year for which an 498
application for such reduction has been approved, provided the 499
individual did not acquire ownership from a person, other than 500
the individual's spouse, related by consanguinity or affinity 501
for the purpose of qualifying for the reduction. An owner 502
includes a settlor of a revocable or irrevocable inter vivos 503
trust holding the title to a manufactured or mobile home 504
occupied by the settlor as of right under the trust. 505

(a) For manufactured and mobile homes for which the tax 506
imposed by section 4503.06 of the Revised Code is computed under 507
division (D)(2) of that section, the reduction shall equal one 508
of the following amounts, as applicable to the person: 509

(i) If the person received a reduction under this section 510
for tax year 2007, the greater of the reduction for that tax 511
year or the amount computed under division (A)(2)(b) of this 512
section; 513

(ii) If the person received, for any homestead, a 514
reduction under division (A) of this section for tax year 2014 515
or under division (A)(1) of section 323.152 of the Revised Code 516
for tax year 2013 or the person is the surviving spouse of such 517
a person and the surviving spouse is at least fifty-nine years 518
of age on the date the deceased spouse dies, the amount computed 519
under division (A)(2)(b) of this section. For purposes of 520
divisions (A)(2)(a)(ii) and (iii) of this section, a person 521
receives a reduction under division (A) of this section or 522
division (A)(1) of section 323.152 of the Revised Code for tax 523
year 2014 or 2013, respectively, if the person files a late 524
application for that respective tax year that is approved by the 525

county auditor under section 4503.066 or 323.153 of the Revised Code.	526 527
(iii) If the person is not described in division (A) (2) (a) (i) or (ii) of this section and the person's total income does not exceed thirty thousand dollars, as adjusted under division (A) (2) (e) of this section, the amount computed under division (A) (2) (b) of this section.	528 529 530 531 532
(b) The amount of the reduction under division (A) (2) (b) of this section equals the product of the following:	533 534
(i) Twenty-five thousand dollars of the true value of the property in money;	535 536
(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;	537 538 539
(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;	540 541 542 543
(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.	544 545 546 547
(c) For manufactured and mobile homes for which the tax imposed by section 4503.06 of the Revised Code is computed under division (D) (1) of that section, the reduction shall equal one of the following amounts, as applicable to the person:	548 549 550 551
(i) If the person received a reduction under this section for tax year 2007, the greater of the reduction for that tax	552 553

year or the amount computed under division (A) (2) (d) of this section; 554
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(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) (d) of this section. For purposes of divisions (A) (2) (c) (ii) and (iii) of this section, a person receives a reduction under division (A) of this section or under division (A) (1) of section 323.152 of the Revised Code for tax year 2014 or 2013, respectively, if the person files a late application for a refund of overpayments for that respective tax year that is approved by the county auditor under section 4503.066 of the Revised Code. 556
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(iii) If the person is not described in division (A) (2) (c) (i) or (ii) of this section and the person's total income does not exceed thirty thousand dollars, as adjusted under division (A) (2) (e) of this section, the amount computed under division (A) (2) (d) of this section. 570
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(d) The amount of the reduction under division (A) (2) (d) of this section equals the product of the following: 575
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(i) Twenty-five thousand dollars of the cost to the owner, or the market value at the time of purchase, whichever is greater, as those terms are used in division (D) (1) of section 4503.06 of the Revised Code; 577
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(ii) The percentage from the appropriate schedule in division (D) (1) (b) of section 4503.06 of the Revised Code; 581
582

(iii) The assessment percentage of forty per cent used in	583
division (D) (1) (b) of section 4503.06 of the Revised Code;	584
(iv) The tax rate of the taxing district in which the home	585
has its situs.	586
(e) Each calendar year, the tax commissioner shall adjust	587
the income threshold described in divisions (A) (2) (a) (iii) and	588
(A) (2) (c) (iii) of this section by completing the following	589
calculations in September of each year:	590
(i) Determine the percentage increase in the gross	591
domestic product deflator determined by the bureau of economic	592
analysis of the United States department of commerce from the	593
first day of January of the preceding calendar year to the last	594
day of December of the preceding calendar year;	595
(ii) Multiply that percentage increase by the total income	596
threshold for the ensuing tax year;	597
(iii) Add the resulting product to the total income	598
threshold for the ensuing tax year;	599
(iv) Round the resulting sum to the nearest multiple of	600
one hundred dollars.	601
The commissioner shall certify the amount resulting from	602
the adjustment to each county auditor not later than the first	603
day of December each year. The certified amount applies to the	604
second ensuing tax year. The commissioner shall not make the	605
adjustment in any calendar year in which the amount resulting	606
from the adjustment would be less than the total income	607
threshold for the ensuing tax year.	608
(B) The manufactured home tax levied pursuant to division	609
(C) of section 4503.06 of the Revised Code on a manufactured or	610

mobile home that is owned and occupied by a disabled veteran 611
shall be reduced for any tax year for which an application for 612
such reduction has been approved, provided the disabled veteran 613
did not acquire ownership from a person, other than the disabled 614
veteran's spouse, related by consanguinity or affinity for the 615
purpose of qualifying for the reduction. An owner includes an 616
owner within the meaning of division (A) (2) of this section. 617

~~(1) For manufactured and mobile homes for which the tax-~~ 618
~~imposed by section 4503.06 of the Revised Code is computed under~~ 619
~~division (D) (2) of that section, the~~ The reduction shall equal 620
the product obtained by multiplying ~~fifty thousand dollars of~~ 621
the ~~true value of the property in money~~ current taxes, as that 622
term is defined in section 4503.06 of the Revised Code, charged 623
against the manufactured or mobile home for the tax year by the 624
~~amounts described in divisions (A) (2) (b) (ii) to (iv) of this~~ 625
~~section~~ percentage of the disabled veteran's disability rating 626
assigned by the United States department of veterans affairs. 627

~~(2) For manufactured and mobile homes for which the tax-~~ 628
~~imposed by section 4503.06 of the Revised Code is computed under~~ 629
~~division (D) (1) of that section, the reduction shall equal the~~ 630
~~product obtained by multiplying fifty thousand dollars of the~~ 631
~~cost to the owner, or the market value at the time of purchase,~~ 632
~~whichever is greater, as those terms are used in division (D) (1)~~ 633
~~of section 4503.06 of the Revised Code, by the amounts described~~ 634
~~in divisions (A) (2) (d) (ii) to (iv) of this section.~~ 635

The reduction is in lieu of any reduction under section 636
4503.0610 of the Revised Code or division (A) or (C) of this 637
section. The reduction applies to only one manufactured or 638
mobile home owned and occupied by a disabled veteran. 639

If a manufactured or mobile home qualifies for a reduction 640

in taxes under this division for the year in which the disabled 641
veteran dies, and the disabled veteran is survived by a spouse 642
who occupied the home when the disabled veteran died and who 643
acquires ownership of the home, the reduction shall continue 644
through the year in which the surviving spouse dies or 645
remarries. 646

(C) The manufactured home tax levied pursuant to division 647
(C) of section 4503.06 of the Revised Code on a manufactured or 648
mobile home that is owned and occupied by the surviving spouse 649
of a public service officer killed in the line of duty shall be 650
reduced for any tax year for which an application for such 651
reduction has been approved, provided the surviving spouse did 652
not acquire ownership from a person, other than the surviving 653
spouse's deceased public service officer spouse, related by 654
consanguinity or affinity for the purpose of qualifying for the 655
reduction. An owner includes an owner within the meaning of 656
division (A) (2) of this section. 657

(1) For manufactured and mobile homes for which the tax 658
imposed by section 4503.06 of the Revised Code is computed under 659
division (D) (2) of that section, the reduction shall equal the 660
product obtained by multiplying fifty thousand dollars of the 661
true value of the property in money by the amounts described in 662
divisions (A) (2) (b) (ii) to (iv) of this section. 663

(2) For manufactured and mobile homes for which the tax 664
imposed by section 4503.06 of the Revised Code is computed under 665
division (D) (1) of that section, the reduction shall equal the 666
product obtained by multiplying fifty thousand dollars of the 667
cost to the owner, or the market value at the time of purchase, 668
whichever is greater, as those terms are used in division (D) (1) 669
of section 4503.06 of the Revised Code, by the amounts described 670

in divisions (A) (2) (d) (ii) to (iv) of this section. 671

The reduction is in lieu of any reduction under section 672
4503.0610 of the Revised Code or division (A) or (B) of this 673
section. The reduction applies to only one manufactured or 674
mobile home owned and occupied by such a surviving spouse. A 675
manufactured or mobile home qualifies for a reduction in taxes 676
under this division for the tax year in which the public service 677
officer dies through the tax year in which the surviving spouse 678
dies or remarries. 679

(D) If the owner or the spouse of the owner of a 680
manufactured or mobile home is eligible for a homestead 681
exemption on the land upon which the home is located, the 682
reduction to which the owner or spouse is entitled under this 683
section shall not exceed the difference between the reduction to 684
which the owner or spouse is entitled under division (A), (B), 685
or (C) of this section and the amount of the reduction under the 686
homestead exemption. 687

(E) No reduction shall be made with respect to the home of 688
any person convicted of violating division (C) or (D) of section 689
4503.066 of the Revised Code for a period of three years 690
following the conviction. 691

Sec. 4503.066. (A) (1) To obtain a tax reduction under 692
section 4503.065 of the Revised Code, the owner of the home 693
shall file an application with the county auditor of the county 694
in which the home is located. An application for reduction in 695
taxes based upon a physical disability shall be accompanied by a 696
certificate signed by a physician, and an application for 697
reduction in taxes based upon a mental disability shall be 698
accompanied by a certificate signed by a physician or 699
psychologist licensed to practice in this state. The certificate 700

shall attest to the fact that the applicant is permanently and 701
totally disabled, shall be in a form that the department of 702
taxation requires, and shall include the definition of totally 703
and permanently disabled as set forth in section 4503.064 of the 704
Revised Code. An application for reduction in taxes based upon a 705
disability certified as permanent and total by a state or 706
federal agency having the function of so classifying persons 707
shall be accompanied by a certificate from that agency. 708

An application by a disabled veteran for the reduction 709
under division (B) of section 4503.065 of the Revised Code shall 710
be accompanied by a letter or other written confirmation from 711
~~the United States department of veterans affairs, or its~~ 712
~~predecessor or successor agency, either of the following~~ showing 713
that the veteran qualifies as a disabled veteran and stating the 714
disabled veteran's disability rating: 715

(a) The United States department of veterans affairs, or 716
its predecessor or successor agency; 717

(b) A county veterans service officer who is employed 718
under section 5901.07 of the Revised Code in the county in which 719
the disabled veteran resides. 720

An application by the surviving spouse of a public service 721
officer killed in the line of duty for the reduction under 722
division (C) of section 4503.065 of the Revised Code shall be 723
accompanied by a letter or other written confirmation from an 724
officer or employee of the board of trustees of a retirement or 725
pension fund in this state or another state or from the chief or 726
other chief executive of the department, agency, or other 727
employer for which the public service officer served when killed 728
in the line of duty affirming that the public service officer 729
was killed in the line of duty. 730

(2) Each application shall constitute a continuing 731
application for a reduction in taxes for each year in which the 732
manufactured or mobile home is occupied by the applicant. 733
Failure to receive a new application or notification under 734
division (B) of this section after an application for reduction 735
has been approved is prima-facie evidence that the original 736
applicant is entitled to the reduction calculated on the basis 737
of the information contained in the original application. The 738
original application and any subsequent application shall be in 739
the form of a signed statement and shall be filed on or before 740
the thirty-first day of December of the year preceding the year 741
for which the reduction is sought. The statement shall be on a 742
form, devised and supplied by the tax commissioner, that shall 743
require no more information than is necessary to establish the 744
applicant's eligibility for the reduction in taxes and the 745
amount of the reduction to which the applicant is entitled. The 746
form shall contain a statement that signing such application 747
constitutes a delegation of authority by the applicant to the 748
tax commissioner or the county auditor, individually or in 749
consultation with each other, to examine any tax or financial 750
records that relate to the income of the applicant as stated on 751
the application for the purpose of determining eligibility 752
under, or possible violation of, division (C) or (D) of this 753
section. The form also shall contain a statement that conviction 754
of willfully falsifying information to obtain a reduction in 755
taxes or failing to comply with division (B) of this section 756
shall result in the revocation of the right to the reduction for 757
a period of three years. 758

(3) A late application for a reduction in taxes for the 759
year preceding the year for which an original application is 760
filed may be filed with an original application. If the auditor 761

determines that the information contained in the late 762
application is correct, the auditor shall determine both the 763
amount of the reduction in taxes to which the applicant would 764
have been entitled for the current tax year had the application 765
been timely filed and approved in the preceding year, and the 766
amount the taxes levied under section 4503.06 of the Revised 767
Code for the current year would have been reduced as a result of 768
the reduction. When an applicant is permanently and totally 769
disabled on the first day of January of the year in which the 770
applicant files a late application, the auditor, in making the 771
determination of the amounts of the reduction in taxes under 772
division (A) (3) of this section, is not required to determine 773
that the applicant was permanently and totally disabled on the 774
first day of January of the preceding year. 775

The amount of the reduction in taxes pursuant to a late 776
application shall be treated as an overpayment of taxes by the 777
applicant. The auditor shall credit the amount of the 778
overpayment against the amount of the taxes or penalties then 779
due from the applicant, and, at the next succeeding settlement, 780
the amount of the credit shall be deducted from the amount of 781
any taxes or penalties distributable to the county or any taxing 782
unit in the county that has received the benefit of the taxes or 783
penalties previously overpaid, in proportion to the benefits 784
previously received. If, after the credit has been made, there 785
remains a balance of the overpayment, or if there are no taxes 786
or penalties due from the applicant, the auditor shall refund 787
that balance to the applicant by a warrant drawn on the county 788
treasurer in favor of the applicant. The treasurer shall pay the 789
warrant from the general fund of the county. If there is 790
insufficient money in the general fund to make the payment, the 791
treasurer shall pay the warrant out of any undivided 792

manufactured or mobile home taxes subsequently received by the 793
treasurer for distribution to the county or taxing district in 794
the county that received the benefit of the overpaid taxes, in 795
proportion to the benefits previously received, and the amount 796
paid from the undivided funds shall be deducted from the money 797
otherwise distributable to the county or taxing district in the 798
county at the next or any succeeding distribution. At the next 799
or any succeeding distribution after making the refund, the 800
treasurer shall reimburse the general fund for any payment made 801
from that fund by deducting the amount of that payment from the 802
money distributable to the county or other taxing unit in the 803
county that has received the benefit of the taxes, in proportion 804
to the benefits previously received. On the second Monday in 805
September of each year, the county auditor shall certify the 806
total amount of the reductions in taxes made in the current year 807
under division (A) (3) of this section to the tax commissioner 808
who shall treat that amount as a reduction in taxes for the 809
current tax year and shall make reimbursement to the county of 810
that amount in the manner prescribed in section 4503.068 of the 811
Revised Code, from moneys appropriated for that purpose. 812

(B) (1) If in any year for which an application for 813
reduction in taxes has been approved the owner no longer 814
qualifies for the reduction, the owner shall notify the county 815
auditor that the owner is not qualified for a reduction in 816
taxes. 817

(2) If the county auditor or county treasurer discovers 818
that an owner not entitled to the reduction in manufactured home 819
taxes under section 4503.065 of the Revised Code failed to 820
notify the county auditor as required by division (B) (1) of this 821
section, a charge shall be imposed against the manufactured or 822
mobile home in the amount by which taxes were reduced under that 823

section for each tax year the county auditor ascertains that the 824
manufactured or mobile home was not entitled to the reduction 825
and was owned by the current owner. Interest shall accrue in the 826
manner prescribed by division (G) (2) of section 4503.06 of the 827
Revised Code on the amount by which taxes were reduced for each 828
such tax year as if the reduction became delinquent taxes at the 829
close of the last day the second installment of taxes for that 830
tax year could be paid without penalty. The county auditor shall 831
notify the owner, by ordinary mail, of the charge, of the 832
owner's right to appeal the charge, and of the manner in which 833
the owner may appeal. The owner may appeal the imposition of the 834
charge and interest by filing an appeal with the county board of 835
revision not later than the last day prescribed for payment of 836
manufactured home taxes under section 4503.06 of the Revised 837
Code following receipt of the notice and occurring at least 838
ninety days after receipt of the notice. The appeal shall be 839
treated in the same manner as a complaint relating to the 840
valuation or assessment of manufactured or mobile homes under 841
section 5715.19 of the Revised Code. The charge and any interest 842
shall be collected as other delinquent taxes. 843

(3) During January of each year, the county auditor shall 844
furnish each person whose application for reduction has been 845
approved, by ordinary mail, a form on which to report any 846
changes in total income, ownership, occupancy, disability, and 847
other information earlier furnished the auditor relative to the 848
application. The form shall be completed and returned to the 849
auditor not later than the thirty-first day of December if the 850
changes would affect the person's eligibility for the reduction. 851

(C) No person shall knowingly make a false statement for 852
the purpose of obtaining a reduction in taxes under section 853
4503.065 of the Revised Code. 854

(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.

Sec. 5901.07. The veterans service commission shall employ one or more county veterans service officers, one of whom may act as executive director. Each service officer shall be a veteran. Within sixty days after the date of initial employment, each service officer shall file a copy of the officer's form DD214 with the department of veterans services in accordance with guidelines established by the director of that department. Each service officer shall be employed in the classified service and is exempt from civil service examination. The commission may remove a veterans service officer who fails to maintain accreditation or whose certification is revoked by the director of veterans services. The A service officers officer shall advise and assist present and former members of the armed forces of the United States, veterans, and their spouses, surviving spouses, children, parents, and dependents in presenting claims or obtaining rights or benefits under any law of the United States or of this state. A service officer shall provide a disabled veteran, upon request, with a letter or other written confirmation of the disabled veteran's qualification as a disabled veteran for the reduction under division (A) (2) of

section 323.152 of the Revised Code or division (B) of section 885
4503.065 of the Revised Code. 886

The commission shall employ each service officer on a 887
part- or full-time basis and fix the officer's compensation. No 888
county commissioner or member of the veterans service commission 889
shall be employed as a service officer. 890

The commission shall employ the necessary clerks, 891
stenographers, and other personnel to assist the service 892
officers in the performance of duties and shall fix their 893
compensation. Each of these employees shall be a veteran or, if 894
a qualified veteran is not available, the spouse, surviving 895
spouse, child, or parent of a veteran. Each of these employees 896
shall be employed in the classified service and is exempt from 897
civil service examination. 898

The board of county commissioners, upon the recommendation 899
or approval of the veterans service commission, may provide 900
suitable office space, supplies, and office and incidental 901
expenses for each service officer. The compensation of each 902
service officer and of any employee and any expenses incurred 903
under this section shall be paid out of funds appropriated to 904
the commission, as provided in section 5901.11 of the Revised 905
Code. 906

Section 2. That existing sections 323.151, 323.152, 907
323.153, 4503.065, 4503.066, and 5901.07 of the Revised Code are 908
hereby repealed. 909

Section 3. The amendment by this act of sections 323.151, 910
323.152, and 323.153 of the Revised Code applies to tax years 911
ending on or after the effective date of this section. The 912
amendment by this act of sections 4503.065 and 4503.066 of the 913

Revised Code applies to tax years beginning on or after the 914
effective date of this section. 915

Section 4. Section 323.151 of the Revised Code is 916
presented in this act as a composite of the section as amended 917
by both H.B. 17 and H.B. 166 of the 133rd General Assembly. The 918
General Assembly, applying the principle stated in division (B) 919
of section 1.52 of the Revised Code that amendments are to be 920
harmonized if reasonably capable of simultaneous operation, 921
finds that the composite is the resulting version of the section 922
in effect prior to the effective date of the section as 923
presented in this act. 924