

**As Introduced**

**135th General Assembly  
Regular Session  
2023-2024**

**H. B. No. 1**

**Representative Mathews**

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**A BILL**

To amend sections 319.30, 319.301, 321.24, 323.08, 1  
323.152, 323.153, 323.155, 323.158, 718.83, 2  
3354.24, 3354.25, 4503.06, 4503.065, 4503.066, 3  
5703.021, 5703.80, 5709.92, 5709.93, 5713.01, 4  
5715.01, 5715.19, 5715.24, 5715.30, 5747.02, 5  
5747.03, and 5751.20 and to repeal section 6  
319.302 of the Revised Code to modify the law 7  
regarding property taxation and income tax 8  
rates. 9

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

**Section 1.** That sections 319.30, 319.301, 321.24, 323.08, 10  
323.152, 323.153, 323.155, 323.158, 718.83, 3354.24, 3354.25, 11  
4503.06, 4503.065, 4503.066, 5703.021, 5703.80, 5709.92, 12  
5709.93, 5713.01, 5715.01, 5715.19, 5715.24, 5715.30, 5747.02, 13  
5747.03, and 5751.20 of the Revised Code be amended to read as 14  
follows: 15

**Sec. 319.30.** (A) After receiving from officers and 16  
authorities empowered to determine the rates or amounts of taxes 17  
to be levied for the various purposes authorized by law, 18  
statements of the rates and sums to be levied for the current 19

year, the county auditor shall proceed to determine the sums to 20  
be levied upon each tract and lot of real property, adding, 21  
except as provided under section 319.48 of the Revised Code for 22  
tracts and lots on the real property tax suspension list, the 23  
taxes of any previous year that have been omitted or that are 24  
delinquent, including the penalties and interest thereon, and 25  
upon the amount of public utility property listed on the general 26  
tax list and duplicate in the county, in the name of each public 27  
utility, which shall be assessed equally on all property subject 28  
to such taxes, and entered in one or more columns, in such 29  
manner and form as the tax commissioner prescribes. The auditor 30  
shall enter as separate items any interest required to be so 31  
entered under division (B) (1), (2), or (3) of section 323.121 of 32  
the Revised Code. 33

(B) If a taxing authority or unit has not certified the 34  
necessary levies to the county auditor by the time prescribed by 35  
section 5705.34 of the Revised Code and an appeal of an action 36  
of the budget commission with respect to the tax rate of that 37  
authority or unit has been initiated under section 5705.341 or 38  
5705.37 of the Revised Code but a final determination has not 39  
been made, the county auditor, in order to avoid a delay in the 40  
preparation of the tax list and duplicate, may proceed under 41  
division (A) of this section, using in lieu of the rate of tax 42  
to be levied for such authority or unit for any levy that has 43  
not been so certified, the estimated rate certified to the 44  
taxing authority or unit under section 5705.34 of the Revised 45  
Code. If as a result of the appeal the tax rate certified to the 46  
county auditor is not the same as the estimated rate used to 47  
determine the sums to be levied, the auditor shall proceed in 48  
the manner prescribed by this section and ~~sections~~ section 49  
319.301 ~~and 319.302~~ of the Revised Code to determine the correct 50

amount of taxes to be levied, charged, and payable for the year. 51  
If the correct amount of taxes charged and payable after the 52  
determination is complete is greater than or less than the taxes 53  
charged and payable as shown on the tax list and duplicate, a 54  
clerical error shall be deemed to have occurred in the 55  
preparation of the tax list and duplicate, and the auditor shall 56  
proceed in the manner prescribed by section 319.35 of the 57  
Revised Code. 58

(C) Notwithstanding section 2723.01 of the Revised Code, 59  
when any taxing district or the county auditor or county 60  
treasurer is involved in litigation, no court shall, with 61  
respect to such litigation, enjoin the collection of any taxes 62  
on real property, except assessments, for the current tax year, 63  
on or after the fifteenth day of November of that year. Any such 64  
injunction issued prior to that date shall expire on the 65  
fifteenth day of November of that year, and the county auditor 66  
and county treasurer shall proceed to levy and collect taxes for 67  
that year as required by law, in the following manner: 68

(1) Each tax that is a subject of the litigation and that 69  
was approved and authorized by the county budget commission 70  
pursuant to section 5705.31 of the Revised Code shall be levied 71  
by the county auditor at the rate approved and authorized by the 72  
budget commission. 73

(2) With respect to any other matter that was the subject 74  
of any order, determination, or certification required by law to 75  
be made by the tax commissioner, or is the subject of any rule, 76  
opinion, order, or instruction issued by the commissioner 77  
pursuant to section 5715.28, 5715.29, or 5715.30 of the Revised 78  
Code, the county auditor shall proceed in accordance with such 79  
authority. 80

The court shall attempt to decide the litigation prior to 81  
the first day of May, so that, absent an appeal, the county 82  
auditor may adjust the amount of taxes to be collected at the 83  
second-half collection in accordance with the order of the 84  
court. In such a case the adjustment shall be treated as the 85  
correction of a clerical error pursuant to section 319.35 of the 86  
Revised Code. 87

**Sec. 319.301.** (A) The reductions required by division (D) 88  
of this section do not apply to any of the following: 89

(1) Taxes levied at whatever rate is required to produce a 90  
specified amount of tax money, including a tax levied under 91  
section 5705.199 or 5748.09 of the Revised Code, or an amount to 92  
pay debt charges; 93

(2) Taxes levied within the one per cent limitation 94  
imposed by Section 2 of Article XII, Ohio Constitution; 95

(3) Taxes provided for by the charter of a municipal 96  
corporation. 97

(B) As used in this section: 98

(1) "Real property" includes real property owned by a 99  
railroad. 100

(2) "Carryover property" means all real property on the 101  
current year's tax list except: 102

(a) Land and improvements that were not taxed by the 103  
district in both the preceding year and the current year; 104

(b) Land and improvements that were not in the same class 105  
in both the preceding year and the current year. 106

(3) "Effective tax rate" means with respect to each class 107

of property:	108
(a) The sum of the total taxes that would have been	109
charged and payable for current expenses against real property	110
in that class if each of the district's taxes were reduced for	111
the current year under division (D) (1) of this section without	112
regard to the application of division (E) (3) of this section	113
divided by	114
(b) The taxable value of all real property in that class.	115
(4) "Taxes charged and payable" means the taxes charged	116
and payable prior to any reduction required by section <del>319.302-</del>	117
<u>323.152</u> of the Revised Code.	118
(C) The tax commissioner shall make the determinations	119
required by this section each year, without regard to whether a	120
taxing district has territory in a county to which section	121
5715.24 of the Revised Code applies for that year. Separate	122
determinations shall be made for each of the two classes	123
established pursuant to section 5713.041 of the Revised Code.	124
(D) With respect to each tax authorized to be levied by	125
each taxing district, the tax commissioner, annually, shall do	126
both of the following:	127
(1) Determine by what percentage, if any, the sums levied	128
by such tax against the carryover property in each class would	129
have to be reduced for the tax to levy the same number of	130
dollars against such property in that class in the current year	131
as were charged against such property by such tax in the	132
preceding year subsequent to the reduction made under this	133
section but before <del>the any</del> reduction made under section <del>319.302-</del>	134
<u>323.152</u> of the Revised Code. In the case of a tax levied for the	135
first time that is not a renewal of an existing tax, the	136

commissioner shall determine by what percentage the sums that 137  
would otherwise be levied by such tax against carryover property 138  
in each class would have to be reduced to equal the amount that 139  
would have been levied if the full rate thereof had been imposed 140  
against the total taxable value of such property in the 141  
preceding tax year. A tax or portion of a tax that is designated 142  
a replacement levy under section 5705.192 of the Revised Code is 143  
not a renewal of an existing tax for purposes of this division. 144

(2) Certify each percentage determined in division (D) (1) 145  
of this section, as adjusted under division (E) of this section, 146  
and the class of property to which that percentage applies to 147  
the auditor of each county in which the district has territory. 148  
The auditor, after complying with section 319.30 of the Revised 149  
Code, shall reduce the sum to be levied by such tax against each 150  
parcel of real property in the district by the percentage so 151  
certified for its class. Certification shall be made by the 152  
first day of September except in the case of a tax levied for 153  
the first time, in which case certification shall be made within 154  
fifteen days of the date the county auditor submits the 155  
information necessary to make the required determination. 156

(E) (1) As used in division (E) (2) of this section, "pre- 157  
1982 joint vocational taxes" means, with respect to a class of 158  
property, the difference between the following amounts: 159

(a) The taxes charged and payable in tax year 1981 against 160  
the property in that class for the current expenses of the joint 161  
vocational school district of which the school district is a 162  
part after making all reductions under this section; 163

(b) Two-tenths of one per cent of the taxable value of all 164  
real property in that class. 165

If the amount in division (E) (1) (b) of this section 166  
exceeds the amount in division (E) (1) (a) of this section, the 167  
pre-1982 joint vocational taxes shall be zero. 168

As used in divisions (E) (2) and (3) of this section, 169  
"taxes charged and payable" has the same meaning as in division 170  
(B) (4) of this section and excludes any tax charged and payable 171  
in 1985 or thereafter under sections 5705.194 to 5705.197 or 172  
section 5705.199, 5705.213, 5705.219, or 5748.09 of the Revised 173  
Code. 174

(2) If in the case of a school district other than a joint 175  
vocational or cooperative education school district any 176  
percentage required to be used in division (D) (2) of this 177  
section for either class of property could cause the total taxes 178  
charged and payable for current expenses to be less than two per 179  
cent of the taxable value of all real property in that class 180  
that is subject to taxation by the district, the commissioner 181  
shall determine what percentages would cause the district's 182  
total taxes charged and payable for current expenses against 183  
that class, after all reductions that would otherwise be made 184  
under this section, to equal, when combined with the pre-1982 185  
joint vocational taxes against that class, the lesser of the 186  
following: 187

(a) The sum of the rates at which those taxes are 188  
authorized to be levied; 189

(b) Two per cent of the taxable value of the property in 190  
that class. The auditor shall use such percentages in making the 191  
reduction required by this section for that class. 192

(3) If in the case of a joint vocational school district 193  
any percentage required to be used in division (D) (2) of this 194

section for either class of property could cause the total taxes 195  
charged and payable for current expenses for that class to be 196  
less than two-tenths of one per cent of the taxable value of 197  
that class, the commissioner shall determine what percentages 198  
would cause the district's total taxes charged and payable for 199  
current expenses for that class, after all reductions that would 200  
otherwise be made under this section, to equal that amount. The 201  
auditor shall use such percentages in making the reductions 202  
required by this section for that class. 203

(F) No reduction shall be made under this section in the 204  
rate at which any tax is levied. 205

(G) The commissioner may order a county auditor to furnish 206  
any information the commissioner needs to make the 207  
determinations required under division (D) or (E) of this 208  
section, and the auditor shall supply the information in the 209  
form and by the date specified in the order. If the auditor 210  
fails to comply with an order issued under this division, except 211  
for good cause as determined by the commissioner, the 212  
commissioner shall withhold from such county or taxing district 213  
therein fifty per cent of state revenues to local governments 214  
pursuant to section 5747.50 of the Revised Code or shall direct 215  
the department of education to withhold therefrom fifty per cent 216  
of state revenues to school districts pursuant to Chapter 3317. 217  
of the Revised Code. The commissioner shall withhold the 218  
distribution of such revenues until the county auditor has 219  
complied with this division, and the department shall withhold 220  
the distribution of such revenues until the commissioner has 221  
notified the department that the county auditor has complied 222  
with this division. 223

(H) If the commissioner is unable to certify a tax 224

reduction factor for either class of property in a taxing 225  
district located in more than one county by the last day of 226  
November because information required under division (G) of this 227  
section is unavailable, the commissioner may compute and certify 228  
an estimated tax reduction factor for that district for that 229  
class. The estimated factor shall be based upon an estimate of 230  
the unavailable information. Upon receipt of the actual 231  
information for a taxing district that received an estimated tax 232  
reduction factor, the commissioner shall compute the actual tax 233  
reduction factor and use that factor to compute the taxes that 234  
should have been charged and payable against each parcel of 235  
property for the year for which the estimated reduction factor 236  
was used. The amount by which the estimated factor resulted in 237  
an overpayment or underpayment in taxes on any parcel shall be 238  
added to or subtracted from the amount due on that parcel in the 239  
ensuing tax year. 240

A percentage or a tax reduction factor determined or 241  
computed by the commissioner under this section shall be used 242  
solely for the purpose of reducing the sums to be levied by the 243  
tax to which it applies for the year for which it was determined 244  
or computed. It shall not be used in making any tax computations 245  
for any ensuing tax year. 246

(I) In making the determinations under division (D) (1) of 247  
this section, the tax commissioner shall take account of changes 248  
in the taxable value of carryover property resulting from 249  
complaints filed under section 5715.19 of the Revised Code for 250  
determinations made for the tax year in which such changes are 251  
reported to the commissioner. Such changes shall be reported to 252  
the commissioner on the first abstract of real property filed 253  
with the commissioner under section 5715.23 of the Revised Code 254  
following the date on which the complaint is finally determined 255

by the board of revision or by a court or other authority with 256  
jurisdiction on appeal. The tax commissioner shall account for 257  
such changes in making the determinations only for the tax year 258  
in which the change in valuation is reported. Such a valuation 259  
change shall not be used to recompute the percentages determined 260  
under division (D) (1) of this section for any prior tax year. 261

(J) Except as otherwise provided in sections 323.152, 262  
323.158, 323.16, 505.06, and 715.263 of the Revised Code, the 263  
amount of the taxes remaining after any reduction under this 264  
section shall be the real and public utility property taxes 265  
charged and payable on each parcel of real property and the 266  
manufactured home tax charged and payable on each manufactured 267  
or mobile home, and shall be the amounts certified to the county 268  
treasurer for collection. 269

**Sec. 321.24.** (A) On or before the fifteenth day of 270  
February, in each year, the county treasurer shall settle with 271  
the county auditor for all taxes and assessments that the 272  
treasurer has collected on the general duplicate of real and 273  
public utility property at the time of making the settlement. If 274  
the county treasurer has made or will make advance payments to 275  
the several taxing districts of current year unpaid taxes under 276  
section 321.341 of the Revised Code before collecting them, the 277  
county treasurer shall take the advance payments into account 278  
for purposes of the settlement with the county auditor under 279  
this division. 280

(B) On or before the thirtieth day of June, in each year, 281  
the treasurer shall settle with the auditor for all advance 282  
payments of general personal and classified property taxes that 283  
the treasurer has received at the time of making the settlement. 284

(C) On or before the tenth day of August, in each year, 285

the treasurer shall settle with the auditor for all taxes and 286  
assessments that the treasurer has collected on the general 287  
duplicates of real and public utility property at the time of 288  
making such settlement, not included in the preceding February 289  
settlement. If the county treasurer has made or will make 290  
advance payments to the several taxing districts of the current 291  
year delinquent taxes under section 321.341 of the Revised Code 292  
before collecting them, the county treasurer shall take the 293  
advance payments into account for purposes of the settlement 294  
with the county auditor under this division. 295

(D) On or before the thirty-first day of October, in each 296  
year, the treasurer shall settle with the auditor for all taxes 297  
that the treasurer has collected on the general personal and 298  
classified property duplicates, and for all advance payments of 299  
general personal and classified property taxes, not included in 300  
the preceding June settlement, that the treasurer has received 301  
at the time of making such settlement. 302

(E) In the event the time for the payment of taxes is 303  
extended, pursuant to section 323.17 of the Revised Code, the 304  
date on or before which settlement for the taxes so extended 305  
must be made, as herein prescribed, shall be deemed to be 306  
extended for a like period of time. At each such settlement, the 307  
auditor shall allow to the treasurer, on the moneys received or 308  
collected and accounted for by the treasurer, the treasurer's 309  
fees, at the rate or percentage allowed by law, at a full 310  
settlement of the treasurer. 311

~~(F) Within thirty days after the day of each settlement of 312  
taxes required under divisions (A) and (C) of this section, the 313  
treasurer shall certify to the tax commissioner any adjustments 314  
that have been made to the amount certified previously pursuant 315~~

~~to section 319.302 of the Revised Code and that the settlement~~ 316  
~~has been completed. Upon receipt of such certification, the~~ 317  
~~commissioner shall provide for payment to the county treasurer~~ 318  
~~from the general revenue fund of an amount equal to one half of~~ 319  
~~the amount certified by the treasurer in the preceding tax year~~ 320  
~~under section 319.302 of the Revised Code, less the sum of (1)~~ 321  
~~one half of the amount computed for all taxing districts in that~~ 322  
~~county for the current fiscal year under section 5703.80 of the~~ 323  
~~Revised Code for crediting to the property tax administration~~ 324  
~~fund and (2) any reduction required by the commissioner under~~ 325  
~~division (D) of section 718.83 of the Revised Code. Such payment~~ 326  
~~shall be credited upon receipt to the county's undivided income~~ 327  
~~tax fund, and the county auditor shall transfer to the county~~ 328  
~~general fund from the amount thereof the total amount of all~~ 329  
~~fees and charges which the auditor and treasurer would have been~~ 330  
~~authorized to receive had such section not been in effect and~~ 331  
~~that amount had been levied and collected as taxes. The county~~ 332  
~~auditor shall distribute the amount remaining among the various~~ 333  
~~taxing districts in the county as if it had been levied,~~ 334  
~~collected, and settled as real property taxes. The amount~~ 335  
~~distributed to each taxing district shall be reduced by the~~ 336  
~~total of the amounts computed for the district under section~~ 337  
~~5703.80 of the Revised Code, but the reduction shall not exceed~~ 338  
~~the amount that otherwise would be distributed to the taxing~~ 339  
~~district under this division. The amount distributed to a taxing~~ 340  
~~district shall account for any reduction required by the~~ 341  
~~commissioner under division (D) of section 718.83 of the Revised~~ 342  
~~Code. The tax commissioner shall make available to taxing~~ 343  
~~districts such information as is sufficient for a taxing~~ 344  
~~district to be able to determine the amount of the reduction in~~ 345  
~~its distribution under this section.~~ 346

~~(G) (1)~~ (F) (1) Within thirty days after the day of the 347  
settlement required in division (D) of this section, the county 348  
treasurer shall notify the tax commissioner that the settlement 349  
has been completed. Upon receipt of that notification, the 350  
commissioner shall provide for payment to the county treasurer 351  
from the general revenue fund of an amount equal to the amount 352  
certified under former section 319.311 of the Revised Code and 353  
paid in the state's fiscal year 2003 multiplied by the 354  
percentage specified in division ~~(G) (2)~~ (F) (2) of this section. 355  
The payment shall be credited upon receipt to the county's 356  
undivided income tax fund, and the county auditor shall 357  
distribute the amount thereof among the various taxing districts 358  
of the county as if it had been levied, collected, and settled 359  
as personal property taxes. The amount received by a taxing 360  
district under this division shall be apportioned among its 361  
funds in the same proportion as the current year's personal 362  
property taxes are apportioned. 363

(2) Payments required under division ~~(G) (1)~~ (F) (1) of this 364  
section shall be made at the following percentages of the amount 365  
certified under former section 319.311 of the Revised Code and 366  
paid under division ~~(G) (1)~~ (F) (1) of this section in the state's 367  
fiscal year 2003: 368

- (a) In fiscal year 2004, ninety per cent; 369
- (b) In fiscal year 2005, eighty per cent; 370
- (c) In fiscal year 2006, sixty-four per cent; 371
- (d) In fiscal year 2007, forty per cent; 372
- (e) In fiscal year 2008, thirty-two per cent; 373
- (f) In fiscal year 2009, sixteen per cent. 374

After fiscal year 2009, no payments shall be made under 375  
division ~~(G) (1)~~ (F) (1) of this section. 376

~~(H) (1)~~ (G) (1) On or before the fifteenth day of April each 377  
year, the county treasurer shall settle with the county auditor 378  
for all manufactured home taxes that the county treasurer has 379  
collected on the manufactured home tax duplicate at the time of 380  
making the settlement. 381

(2) On or before the fifteenth day of September each year, 382  
the county treasurer shall settle with the county auditor for 383  
all remaining manufactured home taxes that the county treasurer 384  
has collected on the manufactured home tax duplicate at the time 385  
of making the settlement. 386

(3) If the time for payment of such taxes is extended 387  
under section 4503.06 of the Revised Code, the time for making 388  
the settlement as prescribed by divisions ~~(H) (1)~~ (G) (1) and (2) 389  
of this section is extended for a like period of time. 390

~~(I) On or before the second Monday in September of each 391  
year, the county treasurer shall certify to the tax commissioner 392  
the total amount by which the manufactured home taxes levied in 393  
that year were reduced pursuant to section 319.302 of the 394  
Revised Code. Within ninety days after the receipt of such 395  
certification, the commissioner shall provide for payment to the 396  
county treasurer from the general revenue fund of an amount 397  
equal to the amount certified by the treasurer. Such payment 398  
shall be credited upon receipt to the county's undivided income 399  
tax fund, and the county auditor shall transfer to the county 400  
general fund from the amount thereof the total amount of all 401  
fees and charges that the auditor and treasurer would have been 402  
authorized to receive had such section not been in effect and 403  
that amount had been levied and collected as manufactured home 404~~

~~taxes. The county auditor shall distribute the amount remaining— 405  
among the various taxing districts in the county as if it had— 406  
been levied, collected, and settled as manufactured home taxes.— 407~~

**Sec. 323.08.** After certifying the tax list and duplicate 408  
pursuant to section 319.28 of the Revised Code, the county 409  
auditor shall deliver a list of the tax rates, tax reduction 410  
factors, and effective tax rates assessed and applied against 411  
each of the two classes of property of the county to the county 412  
treasurer, who shall immediately cause a schedule of such tax 413  
rates and effective rates to be published in a newspaper of 414  
general circulation in the county or, in lieu of such 415  
publication, the county treasurer may insert a copy of such 416  
schedule with each tax bill mailed. Such schedule shall specify 417  
particularly the rates and effective rates of taxation levied 418  
for all purposes on the tax list and duplicate for the support 419  
of the various taxing units within the county, expressed in 420  
dollars and cents for each one thousand dollars of valuation. 421  
The effective tax rates shall be printed in boldface type. 422

The county treasurer shall publish notice of the date of 423  
the last date for payment of each installment of taxes once a 424  
week for two successive weeks prior to such date in a newspaper 425  
of general circulation within the county or as provided in 426  
section 7.16 of the Revised Code. The notice shall be inserted 427  
in a conspicuous place in the newspaper and shall also contain 428  
notice that any taxes paid after such date will accrue a penalty 429  
and interest and that failure to receive a tax bill will not 430  
avoid such penalty and interest. The notice shall contain a 431  
telephone number that may be called by taxpayers who have not 432  
received tax bills. 433

As used in this section and section 323.131 of the Revised 434

Code, "effective tax rate" means the effective rate after making 435  
the reduction required by section 319.301, but before making ~~the~~ 436  
any reduction required by section ~~319.302~~323.152 of the Revised 437  
Code. 438

**Sec. 323.152.** In addition to the reduction in taxes 439  
required under section ~~319.302~~319.301 of the Revised Code, 440  
taxes shall be reduced as provided in divisions (A) and (B) of 441  
this section. 442

(A) (1) (a) Division (A) (1) of this section applies to any 443  
of the following persons: 444

(i) A person who is permanently and totally disabled; 445

(ii) A person who is sixty-five years of age or older; 446

(iii) A person who is the surviving spouse of a deceased 447  
person who was permanently and totally disabled or sixty-five 448  
years of age or older and who applied and qualified for a 449  
reduction in taxes under this division in the year of death, 450  
provided the surviving spouse is at least fifty-nine but not 451  
sixty-five or more years of age on the date the deceased spouse 452  
dies. 453

(b) Real property taxes on a homestead owned and occupied, 454  
or a homestead in a housing cooperative occupied, by a person to 455  
whom division (A) (1) of this section applies shall be reduced 456  
for each year for which an application for the reduction has 457  
been approved. The reduction shall equal one of the following 458  
amounts, as applicable to the person: 459

(i) If the person received a reduction under division (A) 460  
(1) of this section for tax year 2006, the greater of the 461  
reduction for that tax year or the amount computed under 462  
division (A) (1) (c) of this section; 463

(ii) If the person received, for any homestead, a 464  
reduction under division (A) (1) of this section for tax year 465  
2013 or under division (A) of section 4503.065 of the Revised 466  
Code for tax year 2014 or the person is the surviving spouse of 467  
such a person and the surviving spouse is at least fifty-nine 468  
years of age on the date the deceased spouse dies, the amount 469  
computed under division (A) (1) (c) of this section. ~~For purposes~~ 470  
~~of divisions (A) (1) (b) (ii) and (iii) of this section, a person~~ 471  
~~receives a reduction under division (A) (1) of this section or~~ 472  
~~under division (A) of section 4503.065 of the Revised Code for~~ 473  
~~tax year 2013 or 2014, respectively, if the person files a late~~ 474  
~~application for that respective tax year that is approved by the~~ 475  
~~county auditor under section 323.153 or 4503.066 of the Revised~~ 476  
~~Code.~~ 477

(iii) If the person is not described in division (A) (1) (b) 478  
(i) or (ii) of this section and the person's total income does 479  
not exceed thirty thousand dollars, as adjusted under division 480  
(A) (1) (d) of this section, the amount computed under division 481  
(A) (1) (c) of this section. 482

(c) The amount of the reduction under division (A) (1) (c) 483  
of this section equals the product of the following: 484

(i) Twenty-five thousand dollars of the true value of the 485  
property in money, as adjusted under division (A) (1) (d) of this 486  
section; 487

(ii) The assessment percentage established by the tax 488  
commissioner under division (B) of section 5715.01 of the 489  
Revised Code, not to exceed thirty-five per cent; 490

(iii) The effective tax rate used to calculate the taxes 491  
charged against the property for the current year, where 492

"effective tax rate" is defined as in section 323.08 of the Revised Code; 493  
494

(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 this section ~~323.152 of the Revised Code.~~ 495  
496  
497  
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(d) ~~Each calendar year, the~~ The tax commissioner shall adjust the total income threshold described in division (A) (1) (b) (iii) and the reduction amounts described in divisions (A) (1) (c) (i), (A) (2), (3), and (4) of this section by completing the following calculations in September of each year: 499  
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501  
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503

(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; 504  
505  
506  
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(ii) Multiply that percentage increase by the total income threshold or reduction amount for the current tax year, as applicable; 509  
510  
511

(iii) Add the resulting product to the total income threshold or the reduction amount, as applicable, for the current tax year; 512  
513  
514

(iv) Round the resulting sum to the nearest multiple of one hundred dollars. 515  
516

The commissioner shall certify the amount resulting from ~~the each~~ adjustment to each county auditor not later than the first day of December each year. The certified total income threshold amount applies to the following tax year for persons described in division (A) (1) (b) (iii) of this section. The 517  
518  
519  
520  
521

certified reduction amount applies to the following tax year. 522  
The commissioner shall not make the applicable adjustment in any 523  
calendar year in which the amount resulting from the adjustment 524  
would be less than the total income threshold or the reduction 525  
amount for the current tax year. 526

(2) Real property taxes on a homestead owned and occupied, 527  
or a homestead in a housing cooperative occupied, by a disabled 528  
veteran shall be reduced for each year for which an application 529  
for the reduction has been approved. The reduction shall equal 530  
the product obtained by multiplying fifty thousand dollars of 531  
the true value of the property in money, as adjusted under 532  
division (A) (1) (d) of this section, by the amounts described in 533  
divisions (A) (1) (c) (ii) to (iv) of this section. The reduction 534  
is in lieu of any reduction under section 323.158 of the Revised 535  
Code or division (A) (1) or (3) of this section. The reduction 536  
applies to only one homestead owned and occupied by a disabled 537  
veteran. 538

If a homestead qualifies for a reduction in taxes under 539  
division (A) (2) of this section for the year in which the 540  
disabled veteran dies, and the disabled veteran is survived by a 541  
spouse who occupied the homestead when the disabled veteran died 542  
and who acquires ownership of the homestead or, in the case of a 543  
homestead that is a unit in a housing cooperative, continues to 544  
occupy the homestead, the reduction shall continue through the 545  
year in which the surviving spouse dies or remarries. 546

(3) Real property taxes on a homestead owned and occupied, 547  
or a homestead in a housing cooperative occupied, by the 548  
surviving spouse of a public service officer killed in the line 549  
of duty shall be reduced for each year for which an application 550  
for the reduction has been approved. The reduction shall equal 551

the product obtained by multiplying fifty thousand dollars of 552  
the true value of the property in money, as adjusted under 553  
division (A) (1) (d) of this section, by the amounts described in 554  
divisions (A) (1) (c) (ii) to (iv) of this section. The reduction 555  
is in lieu of any reduction under section 323.158 of the Revised 556  
Code or division (A) (1) or (2) of this section. The reduction 557  
applies to only one homestead owned and occupied by such a 558  
surviving spouse. A homestead qualifies for a reduction in taxes 559  
under division (A) (3) of this section for the tax year in which 560  
the public service officer dies through the tax year in which 561  
the surviving spouse dies or remarries. 562

(4) The following persons may, in lieu of any reduction 563  
under divisions (A) (1) to (3) of this section, claim a reduction 564  
equal to the product obtained by multiplying fifty thousand 565  
dollars of the true value of the property in money, as adjusted 566  
under division (A) (1) (d) of this section, by the amounts 567  
described in divisions (A) (1) (c) (ii) to (iv) of this section, 568  
for each year for which an application for the reduction has 569  
been approved: 570

(a) A person (i) to whom division (A) (1) of this section 571  
applies, (ii) whose total income does not exceed the threshold 572  
applicable under division (A) (1) (b) (iii) of this section for the 573  
tax year, and (iii) who has continuously owned and occupied the 574  
homestead for twenty or more years immediately preceding the 575  
first day of the tax year or, if the homestead is in a housing 576  
cooperative, continuously occupied the homestead for twenty or 577  
more years immediately preceding the first day of the tax year; 578

(b) The surviving spouse of a deceased person who applied 579  
for a reduction in taxes under division (A) (4) of this section 580  
in the year of death and qualified for that reduction under 581

division (A) (4) (a) of this section, provided the surviving 582  
spouse occupied the homestead when the deceased person died and 583  
has a total income that does not exceed the threshold applicable 584  
under division (A) (1) (b) (iii) of this section for the tax year. 585

A reduction in taxes under division (A) (4) of this section 586  
shall continue through the tax year in which the recipient dies 587  
or until the recipient no longer owns and occupies that property 588  
as a homestead or, in the case of a unit in a housing 589  
cooperative, occupies that property as a homestead. If the 590  
recipient qualifies for the reduction under division (A) (4) (b) 591  
of this section and does not meet the criteria prescribed by 592  
division (A) (4) (a) of this section, the reduction shall also 593  
terminate if the person remarries, beginning with the tax year 594  
of the recipient's marriage. 595

(B) To provide a partial exemption, real property taxes on 596  
any homestead, and manufactured home taxes on any manufactured 597  
or mobile home on which a manufactured home tax is assessed 598  
pursuant to division (D) (2) of section 4503.06 of the Revised 599  
Code, shall be reduced for each year for which an application 600  
for the reduction has been approved. The amount of the reduction 601  
shall equal ~~two and one-half per cent of the amount of taxes to~~ 602  
~~be levied by qualifying levies on the homestead or the~~ 603  
~~manufactured or mobile home after applying section 319.301 of~~ 604  
~~the Revised Code. For the purposes of this division, "qualifying~~ 605  
~~levy" has the same meaning as in section 319.302 of the Revised~~ 606  
~~Code~~one hundred twenty-five dollars, provided that the reduction 607  
shall not cause the amount of real property taxes or 608  
manufactured home taxes charged and payable against the property 609  
to be less than zero. 610

(C) The reductions granted by this section do not apply to 611

special assessments or respread of assessments levied against 612  
the homestead, and if there is a transfer of ownership 613  
subsequent to the filing of an application for a reduction in 614  
taxes, such reductions are not forfeited for such year by virtue 615  
of such transfer. 616

(D) The reductions in taxable value referred to in this 617  
section shall be applied solely as a factor for the purpose of 618  
computing the reduction of taxes under this section and shall 619  
not affect the total value of property in any subdivision or 620  
taxing district as listed and assessed for taxation on the tax 621  
lists and duplicates, or any direct or indirect limitations on 622  
indebtedness of a subdivision or taxing district. If after 623  
application of sections 5705.31 and 5705.32 of the Revised Code, 624  
including the allocation of all levies within the ten-mill 625  
limitation to debt charges to the extent therein provided, there 626  
would be insufficient funds for payment of debt charges not 627  
provided for by levies in excess of the ten-mill limitation, the 628  
reduction of taxes provided for in sections 323.151 to 323.159 629  
of the Revised Code shall be proportionately adjusted to the 630  
extent necessary to provide such funds from levies within the 631  
ten-mill limitation. 632

(E) No reduction shall be made on the taxes due on the 633  
homestead of any person convicted of violating division (D) or 634  
(E) of section 323.153 of the Revised Code for a period of three 635  
years following the conviction. 636

**Sec. 323.153.** (A) To obtain a reduction in real property 637  
taxes under division (A) or (B) of section 323.152 of the 638  
Revised Code or in manufactured home taxes under division (B) of 639  
section 323.152 of the Revised Code, the owner shall file an 640  
application with the county auditor of the county in which the 641

owner's homestead is located. 642

To obtain a reduction in real property taxes under 643  
division (A) of section 323.152 of the Revised Code, the 644  
occupant of a homestead in a housing cooperative shall file an 645  
application with the nonprofit corporation that owns and 646  
operates the housing cooperative, in accordance with this 647  
paragraph. Not later than the first day of March each year, the 648  
corporation shall obtain applications from the county auditor's 649  
office and provide one to each new occupant. Not later than the 650  
first day of May, any occupant who may be eligible for a 651  
reduction in taxes under division (A) of section 323.152 of the 652  
Revised Code shall submit the completed application to the 653  
corporation. Not later than the fifteenth day of May, the 654  
corporation shall file all completed applications, and the 655  
information required by division (B) of section 323.159 of the 656  
Revised Code, with the county auditor of the county in which the 657  
occupants' homesteads are located. Continuing applications shall 658  
be furnished to an occupant in the manner provided in division 659  
(C) (4) of this section. 660

(1) An application for reduction based upon a physical 661  
disability shall be accompanied by a certificate signed by a 662  
physician, and an application for reduction based upon a mental 663  
disability shall be accompanied by a certificate signed by a 664  
physician or psychologist licensed to practice in this state, 665  
attesting to the fact that the applicant is permanently and 666  
totally disabled. The certificate shall be in a form that the 667  
tax commissioner requires and shall include the definition of 668  
permanently and totally disabled as set forth in section 323.151 669  
of the Revised Code. An application for reduction based upon a 670  
disability certified as permanent and total by a state or 671  
federal agency having the function of so classifying persons 672

shall be accompanied by a certificate from that agency. 673

An application by a disabled veteran for the reduction 674  
under division (A) (2) of section 323.152 of the Revised Code 675  
shall be accompanied by a letter or other written confirmation 676  
from the United States department of veterans affairs, or its 677  
predecessor or successor agency, showing that the veteran 678  
qualifies as a disabled veteran. 679

An application by the surviving spouse of a public service 680  
officer killed in the line of duty for the reduction under 681  
division (A) (3) of section 323.152 of the Revised Code shall be 682  
accompanied by a letter or other written confirmation from an 683  
employee or officer of the board of trustees of a retirement or 684  
pension fund in this state or another state or from the chief or 685  
other chief executive of the department, agency, or other 686  
employer for which the public service officer served when killed 687  
in the line of duty affirming that the public service officer 688  
was killed in the line of duty. 689

An application for a reduction under division (A) (4) of 690  
section 323.152 of the Revised Code shall be accompanied by 691  
documentation sufficient to prove that the applicant meets all 692  
qualifications for that reduction. 693

An application for a reduction under division (A) of 694  
section 323.152 of the Revised Code constitutes a continuing 695  
application for a reduction in taxes for each year in which the 696  
dwelling is the applicant's homestead. 697

(2) An application for a reduction in taxes under division 698  
(B) of section 323.152 of the Revised Code shall be filed only 699  
if the homestead or manufactured or mobile home was transferred 700  
in the preceding year or did not qualify for and receive the 701

reduction in taxes under that division for the preceding tax 702  
year. The application for homesteads transferred in the 703  
preceding year shall be incorporated into any form used by the 704  
county auditor to administer the tax law in respect to the 705  
conveyance of real property pursuant to section 319.20 of the 706  
Revised Code or of used manufactured homes or used mobile homes 707  
as defined in section 5739.0210 of the Revised Code. The owner 708  
of a manufactured or mobile home who has elected under division 709  
(D) (4) of section 4503.06 of the Revised Code to be taxed under 710  
division (D) (2) of that section for the ensuing year may file 711  
the application at the time of making that election. The 712  
application shall contain a statement that failure by the 713  
applicant to affirm on the application that the dwelling on the 714  
property conveyed is the applicant's homestead prohibits the 715  
owner from receiving the reduction in taxes until a proper 716  
application is filed within the period prescribed by division 717  
(A) (3) of this section. Such an application constitutes a 718  
continuing application for a reduction in taxes for each year in 719  
which the dwelling is the applicant's homestead. 720

(3) Failure to receive a new application filed under 721  
division (A) (1) or (2) or notification under division (C) of 722  
this section after an application for reduction has been 723  
approved is prima-facie evidence that the original applicant is 724  
entitled to the reduction in taxes calculated on the basis of 725  
the information contained in the original application. The 726  
original application and any subsequent application, including 727  
any late application, shall be in the form of a signed statement 728  
and shall be filed on or before the thirty-first day of December 729  
of the year for which the reduction is sought. The original 730  
application and any subsequent application for a reduction in 731  
manufactured home taxes shall be filed in the year preceding the 732

year for which the reduction is sought. The statement shall be 733  
on a form, devised and supplied by the tax commissioner, which 734  
shall require no more information than is necessary to establish 735  
the applicant's eligibility for the reduction in taxes and the 736  
amount of the reduction, and, except for homesteads that are 737  
units in a housing cooperative, shall include an affirmation by 738  
the applicant that ownership of the homestead was not acquired 739  
from a person, other than the applicant's spouse, related to the 740  
owner by consanguinity or affinity for the purpose of qualifying 741  
for the real property or manufactured home tax reduction 742  
provided for in division (A) or (B) of section 323.152 of the 743  
Revised Code. The form shall contain a statement that conviction 744  
of willfully falsifying information to obtain a reduction in 745  
taxes or failing to comply with division (C) of this section 746  
results in the revocation of the right to the reduction for a 747  
period of three years. In the case of an application for a 748  
reduction in taxes for persons described in division (A) (1) (b) 749  
(iii) of section 323.152 of the Revised Code, the form shall 750  
contain a statement that signing the application constitutes a 751  
delegation of authority by the applicant to the tax commissioner 752  
or the county auditor, individually or in consultation with each 753  
other, to examine any tax or financial records relating to the 754  
income of the applicant as stated on the application for the 755  
purpose of determining eligibility for the exemption or a 756  
possible violation of division (D) or (E) of this section. 757

(B) A late application for a tax reduction for the year 758  
preceding the year in which an original application is filed, or 759  
for a reduction in manufactured home taxes for the year in which 760  
an original application is filed, may be filed with the original 761  
application. If the county auditor determines the information 762  
contained in the late application is correct, the auditor shall 763

determine the amount of the reduction in taxes to which the 764  
applicant would have been entitled for the preceding tax year 765  
had the applicant's application been timely filed and approved 766  
in that year. 767

The amount of such reduction shall be treated by the 768  
auditor as an overpayment of taxes by the applicant and shall be 769  
refunded in the manner prescribed in section 5715.22 of the 770  
Revised Code for making refunds of overpayments. The county 771  
auditor shall certify the total amount of the reductions in 772  
taxes made in the current year under this division to the tax 773  
commissioner, who shall treat the full amount thereof as a 774  
reduction in taxes for the preceding tax year and shall make 775  
reimbursement to the county therefor in the manner prescribed by 776  
section 323.156 of the Revised Code, from money appropriated for 777  
that purpose. 778

(C) (1) If, in any year after an application has been filed 779  
under division (A) (1) or (2) of this section, the owner does not 780  
qualify for a reduction in taxes on the homestead or on the 781  
manufactured or mobile home set forth on such application, the 782  
owner shall notify the county auditor that the owner is not 783  
qualified for a reduction in taxes. 784

(2) If, in any year after an application has been filed 785  
under division (A) (1) of this section, the occupant of a 786  
homestead in a housing cooperative does not qualify for a 787  
reduction in taxes on the homestead, the occupant shall notify 788  
the county auditor that the occupant is not qualified for a 789  
reduction in taxes or file a new application under division (A) 790  
(1) of this section. 791

(3) If the county auditor or county treasurer discovers 792  
that an owner of property or occupant of a homestead in a 793

housing cooperative not entitled to the reduction in taxes under 794  
division (A) or (B) of section 323.152 of the Revised Code 795  
failed to notify the county auditor as required by division (C) 796  
(1) or (2) of this section, a charge shall be imposed against 797  
the property in the amount by which taxes were reduced under 798  
that division for each tax year the county auditor ascertains 799  
that the property was not entitled to the reduction and was 800  
owned by the current owner or, in the case of a homestead in a 801  
housing cooperative, occupied by the current occupant. Interest 802  
shall accrue in the manner prescribed by division (B) of section 803  
323.121 or division (G) (2) of section 4503.06 of the Revised 804  
Code on the amount by which taxes were reduced for each such tax 805  
year as if the reduction became delinquent taxes at the close of 806  
the last day the second installment of taxes for that tax year 807  
could be paid without penalty. The county auditor shall notify 808  
the owner or occupant, by ordinary mail, of the charge, of the 809  
owner's or occupant's right to appeal the charge, and of the 810  
manner in which the owner or occupant may appeal. The owner or 811  
occupant may appeal the imposition of the charge and interest by 812  
filing an appeal with the county board of revision not later 813  
than the last day prescribed for payment of real and public 814  
utility property taxes under section 323.12 of the Revised Code 815  
following receipt of the notice and occurring at least ninety 816  
days after receipt of the notice. The appeal shall be treated in 817  
the same manner as a complaint relating to the valuation or 818  
assessment of real property under Chapter 5715. of the Revised 819  
Code. The charge and any interest shall be collected as other 820  
delinquent taxes. 821

(4) Each year during January, the county auditor shall 822  
furnish by ordinary mail a continuing application to each person 823  
receiving a reduction under division (A) of section 323.152 of 824

the Revised Code. The continuing application shall be used to 825  
report changes in total income, ownership, occupancy, 826  
disability, and other information earlier furnished the auditor 827  
relative to the reduction in taxes on the property. The 828  
continuing application shall be returned to the auditor not 829  
later than the thirty-first day of December; provided, that if 830  
such changes do not affect the status of the homestead exemption 831  
or the amount of the reduction to which the owner is entitled 832  
under division (A) of section 323.152 of the Revised Code or to 833  
which the occupant is entitled under section 323.159 of the 834  
Revised Code, the application does not need to be returned. 835

(5) Each year during February, the county auditor, except 836  
as otherwise provided in this paragraph, shall furnish by 837  
ordinary mail an original application to the owner, as of the 838  
first day of January of that year, of a homestead or a 839  
manufactured or mobile home that transferred during the 840  
preceding calendar year and that qualified for and received a 841  
reduction in taxes under division (B) of section 323.152 of the 842  
Revised Code for the preceding tax year. In order to receive the 843  
reduction under that division, the owner shall file the 844  
application with the county auditor not later than the thirty- 845  
first day of December. If the application is not timely filed, 846  
the auditor shall not grant a reduction in taxes for the 847  
homestead for the current year, and shall notify the owner that 848  
the reduction in taxes has not been granted, in the same manner 849  
prescribed under section 323.154 of the Revised Code for 850  
notification of denial of an application. Failure of an owner to 851  
receive an application does not excuse the failure of the owner 852  
to file an original application. The county auditor is not 853  
required to furnish an application under this paragraph for any 854  
homestead for which application has previously been made on a 855

form incorporated into any form used by the county auditor to 856  
administer the tax law in respect to the conveyance of real 857  
property or of used manufactured homes or used mobile homes, and 858  
an owner who previously has applied on such a form is not 859  
required to return an application furnished under this 860  
paragraph. 861

(D) No person shall knowingly make a false statement for 862  
the purpose of obtaining a reduction in the person's real 863  
property or manufactured home taxes under section 323.152 of the 864  
Revised Code. 865

(E) No person shall knowingly fail to notify the county 866  
auditor of changes required by division (C) of this section that 867  
have the effect of maintaining or securing a reduction in taxes 868  
under section 323.152 of the Revised Code. 869

(F) No person shall knowingly make a false statement or 870  
certification attesting to any person's physical or mental 871  
condition for purposes of qualifying such person for tax relief 872  
pursuant to sections 323.151 to 323.159 of the Revised Code. 873

**Sec. 323.155.** The tax bill prescribed under section 874  
323.131 of the Revised Code shall indicate the net amount of 875  
taxes due following the reductions in taxes under sections 876  
319.301, ~~319.302~~, 323.152, and 323.16 of the Revised Code. 877

Any reduction in taxes under section 323.152 of the 878  
Revised Code shall be disregarded as income or resources in 879  
determining eligibility for any program or calculating any 880  
payment under Title LI of the Revised Code. 881

**Sec. 323.158.** (A) As used in this section, "qualifying 882  
county" means a county to which both of the following apply: 883

(1) At least one major league professional athletic team 884

plays its home schedule in the county for the season beginning 885  
in 1996; 886

(2) The majority of the electors of the county, voting at 887  
an election held in 1996, approved a referendum on a resolution 888  
of the board of county commissioners levying a sales and use tax 889  
under sections 5739.026 and 5741.023 of the Revised Code. 890

(B) On or before December 31, 1996, the board of county 891  
commissioners of a qualifying county may adopt a resolution 892  
under this section. The resolution shall grant a partial real 893  
property tax exemption to each homestead in the county that also 894  
receives the tax reduction under division (B) of section 323.152 895  
of the Revised Code. The partial exemption shall take the form 896  
of the reduction by a specified percentage each year of the real 897  
property taxes on the homestead. The resolution shall specify 898  
the percentage, which may be any amount. The board may include 899  
in the resolution a condition that the partial exemption will 900  
apply only upon the receipt by the county of additional revenue 901  
from a source specified in the resolution. The resolution shall 902  
specify the tax year in which the partial exemption first 903  
applies, which may be the tax year in which the resolution takes 904  
effect as long as the resolution takes effect before the county 905  
auditor certifies the tax duplicate of real and public utility 906  
property for that tax year to the county treasurer. Upon 907  
adopting the resolution, the board shall certify copies of it to 908  
the county auditor and the tax commissioner. 909

(C) After complying with sections 319.301, ~~319.302~~, and 910  
323.152 of the Revised Code, the county auditor shall reduce the 911  
remaining sum to be levied against a homestead by the percentage 912  
called for in the resolution adopted under division (B) of this 913  
section. The auditor shall certify the amount of taxes remaining 914

after the reduction to the county treasurer for collection as 915  
the real property taxes charged and payable on the homestead. 916

(D) For each tax year, the county auditor shall certify to 917  
the board of county commissioners the total amount by which real 918  
property taxes were reduced under this section. At the time of 919  
each semi-annual settlement of real property taxes between the 920  
county auditor and county treasurer, the board of county 921  
commissioners shall pay to the auditor one-half of that total 922  
amount. Upon receipt of the payment, the county auditor shall 923  
distribute it among the various taxing districts in the county 924  
as if it had been levied, collected, and settled as real 925  
property taxes. The board of county commissioners shall make the 926  
payment from the county general fund or from any other county 927  
revenue that may be used for that purpose. In making the 928  
payment, the board may use revenue from taxes levied by the 929  
county to provide additional general revenue under sections 930  
5739.021 and 5741.021 of the Revised Code or to provide 931  
additional revenue for the county general fund under sections 932  
5739.026 and 5741.023 of the Revised Code. 933

(E) The partial exemption under this section shall not 934  
directly or indirectly affect the determination of the principal 935  
amount of notes that may be issued in anticipation of a tax levy 936  
or the amount of securities that may be issued for any permanent 937  
improvements authorized in conjunction with a tax levy. 938

(F) At any time, the board of county commissioners may 939  
adopt a resolution amending or repealing the partial exemption 940  
granted under this section. Upon adopting a resolution amending 941  
or repealing the partial exemption, the board shall certify 942  
copies of it to the county auditor and the tax commissioner. The 943  
resolution shall specify the tax year in which the amendment or 944

repeal first applies, which may be the tax year in which the 945  
resolution takes effect as long as the resolution takes effect 946  
before the county auditor certifies the tax duplicate of real 947  
and public utility property for that tax year to the county 948  
treasurer. 949

(G) If a person files a late application for a tax 950  
reduction under division (B) of section 323.152 of the Revised 951  
Code for the preceding year, and is granted the reduction, the 952  
person also shall receive the reduction under this section for 953  
the preceding year. The county auditor shall credit the amount 954  
of the reduction against the person's current year taxes, and 955  
shall include the amount of the reduction in the amount 956  
certified to the board of county commissioners under division 957  
(D) of this section. 958

**Sec. 718.83.** (A) On or before the last day of each month, 959  
the tax commissioner shall certify to the director of budget and 960  
management the amount to be paid to each municipal corporation, 961  
based on amounts reported on annual returns and declarations of 962  
estimated tax under sections 718.85 and 718.88 of the Revised 963  
Code, less any amounts previously distributed and net of any 964  
audit adjustments made or refunds granted by the commissioner, 965  
for the calendar month preceding the month in which the 966  
certification is made. Not later than the fifth day of each 967  
month, the director shall provide for payment of the amount 968  
certified to each municipal corporation from the municipal net 969  
profit tax fund, plus a pro rata share of any investment 970  
earnings accruing to the fund since the previous payment under 971  
this section, and minus any reduction required by the 972  
commissioner under division (D) of this section. Each municipal 973  
corporation's share of such earnings shall equal the proportion 974  
that the municipal corporation's certified tax payment is of the 975

total taxes certified to all municipal corporations in that 976  
quarter. All investment earnings on money in the municipal net 977  
profit tax fund shall be credited to that fund. 978

(B) If the tax commissioner determines that the amount of 979  
tax paid by a taxpayer and distributed to a municipal 980  
corporation under this section for a taxable year exceeds the 981  
amount payable to that municipal corporation under sections 982  
718.80 to 718.95 of the Revised Code after accounting for 983  
amounts remitted with the annual return and as estimated taxes, 984  
the commissioner shall proceed according to section 5703.77 of 985  
the Revised Code. 986

(C) If the amount of a municipal corporation's net 987  
distribution computed by the commissioner under division (A) of 988  
this section is less than zero, the commissioner may notify the 989  
municipal corporation of the deficiency. Within thirty days 990  
after receiving such a notice, the municipal corporation shall 991  
pay an amount equal to the deficiency to the treasurer of state. 992  
The treasurer of state shall credit any payment received under 993  
this division to the municipal net profit tax fund. 994

(D) If a municipal corporation fails to make a timely 995  
payment required under division (C) of this section, the 996  
commissioner may recover the deficiency using any or all of the 997  
following options: 998

(1) Deduct the amount of the deficiency from the next 999  
distribution to that municipal corporation under division (A) of 1000  
this section or, if the amount of the deficiency exceeds the 1001  
amount of such distribution, withhold such distributions 1002  
entirely until the withheld amount equals the amount of the 1003  
municipal corporation's deficiency; 1004

(2) Deduct the amount of the deficiency from the next  
payment to that municipal corporation under division (A) of  
section 5745.05 of the Revised Code or, if the amount of the  
deficiency exceeds the amount of such distribution, withhold  
such distributions entirely until the withheld amount equals the  
amount of the municipal corporation's deficiency;—

~~(3) Deduct the amount of the deficiency from the municipal  
corporation's share of the next payment made by the commissioner  
under division (F) of section 321.24 of the Revised Code or, if  
the amount of the deficiency exceeds the amount of the municipal  
corporation's share of such payment, withhold the municipal  
corporation's share of the payments entirely until the withheld  
amount equals the amount of the municipal corporation's  
deficiency.~~

(E) The total amount of payments and distributions  
withheld from a municipal corporation under division (D) of this  
section shall not exceed the unpaid portion of the municipal  
corporation's net distribution deficiency. All amounts withheld  
under division (D) of this section shall be credited to the  
municipal net profit tax fund.

(F) The commissioner may adopt rules necessary to  
administer this section.

**Sec. 3354.24.** (A) The provisions of this section prevail  
over conflicting provisions of this chapter; however, except as  
otherwise provided in this section, the eastern gateway  
community college district and its board of trustees shall  
comply with the provisions of this chapter.

(B) The territory of Columbiana, Mahoning, and Trumbull  
counties is hereby added to the territory of the community

college district of Jefferson county, creating a new community 1034  
college district to replace the former community college 1035  
district of Jefferson county. The district created under this 1036  
section shall be known as and operate under the name of "eastern 1037  
gateway community college district," and its charter shall be 1038  
amended to this name. The Jefferson county campus is hereby part 1039  
of the eastern gateway community college district and shall 1040  
remain in operation unless otherwise specified by the board of 1041  
trustees of the community college. 1042

The eastern gateway community college district is divided 1043  
into two taxing subdistricts, one consisting of the territory of 1044  
Jefferson county, and the other consisting of the territories of 1045  
Columbiana, Mahoning, and Trumbull counties. 1046

~~(C) On the effective date of this section as enacted by~~ 1047  
~~H.B. 1 of the 128th general assembly, October 16, 2009,~~ the 1048  
government of the eastern gateway community college district 1049  
shall be vested in a board of eleven trustees to be appointed by 1050  
the governor, with the advice and consent of the senate. The 1051  
board of trustees of the former community college district of 1052  
Jefferson county is abolished on that date. 1053

The governor shall appoint the members of the board of 1054  
trustees of the eastern gateway community college district as 1055  
successors to the board of trustees of Jefferson community 1056  
college as follows: Three members of the board of trustees shall 1057  
be residents of Jefferson county. (The initial Jefferson county 1058  
members shall be members of the board of trustees of the former 1059  
community college district of Jefferson county, as it existed 1060  
before ~~the effective date of this section, October 16, 2009.~~) 1061  
Eight members of the board of trustees shall be residents of 1062  
Columbiana, Mahoning, and Trumbull counties. 1063

The initial board of trustees shall be appointed within 1064  
ninety days after ~~the effective date of this section~~ October 16, 1065  
2009, for terms as follows: Of the trustees who are residents of 1066  
Jefferson county, one trustee shall be appointed for a one-year 1067  
term, one trustee shall be appointed for a three-year term, and 1068  
one trustee shall be appointed for a five-year term. Of the 1069  
trustees who are residents of Columbiana, Mahoning, and Trumbull 1070  
counties, one trustee shall be appointed for a one-year term, 1071  
two trustees shall be appointed for two-year terms, two trustees 1072  
shall be appointed for three-year terms, two trustees shall be 1073  
appointed for four-year terms, and one trustee shall be 1074  
appointed for a five-year term. 1075

At the conclusion of each initial term, the term of office 1076  
of each trustee shall be five years, each term ending on the 1077  
same day of the same month of the year as did the term that it 1078  
succeeds. 1079

Each trustee shall hold office from the date of the 1080  
trustee's appointment until the end of the term for which the 1081  
trustee was appointed. Any trustee appointed to fill a vacancy 1082  
occurring before the expiration of the term for which the 1083  
trustee's predecessor was appointed shall hold office for the 1084  
remainder of that term. Any trustee shall continue in office 1085  
subsequent to the expiration date of the trustee's term until 1086  
the trustee's successor takes office, or until a period of sixty 1087  
days has elapsed, whichever occurs first. 1088

If a vacancy occurs and the Jefferson county tax levy is 1089  
no longer in place or a conversion under division (H) of this 1090  
section has occurred, the governor shall fill the vacancy with a 1091  
person residing within the eastern gateway community college 1092  
district. 1093

(D) The board of trustees of the eastern gateway community college district shall continue to comply with division (G) of section 3354.09 of the Revised Code regarding tuition for students who are residents of Ohio but not residents of the district, and for students who are nonresidents of Ohio. The tuition rate shall be based on the student's county of residence and shall apply to all eastern gateway community college district classes in all district locations. Except as provided in division (F) (3) of this section, students who are residents of Columbiana, Mahoning, or Trumbull county shall continue to be charged tuition at the same rate as Ohio residents who are not residents of the district.

(E) (1) Except as provided in divisions (E) (2) and (3) of this section, each member of the board of trustees shall have full voting rights on all matters that come before the board.

(2) The three trustees representing Jefferson county shall have sole authority to vote on the following matters:

(a) The Jefferson county tax levy;

(b) The expenditure of revenue from that tax levy;

(c) Levy-subsidized tuition rates.

(3) The voting restrictions under division (E) (2) of this section apply until the electors of the Columbiana, Mahoning, and Trumbull county taxing subdistrict approve a tax levy under division (F) (3) of this section that is equivalent to the tax levy approved by the electors of Jefferson county for the support of the former community college district of Jefferson county on ~~the effective date of this section~~ October 16, 2009. For the purposes of this division, the tax levy is an equivalent tax levy if either:

(a) In the first tax year for which the tax is collected, 1123  
it yields revenue per capita equal to or greater than the yield 1124  
per capita of levies of the community college district in effect 1125  
that year in Jefferson county, as jointly determined by the 1126  
county auditors of Jefferson, Columbiana, Mahoning, and Trumbull 1127  
counties; or 1128

(b) In the first tax year for which the tax is collected, 1129  
the effective tax rate of the tax is equal to or greater than 1130  
the effective tax rate of levies of the community college 1131  
district in effect that tax year in Jefferson county, as jointly 1132  
determined by the county auditors of Jefferson, Columbiana, 1133  
Mahoning, and Trumbull counties. 1134

As used in this division, "effective tax rate" means the 1135  
quotient obtained by dividing the total taxes charged and 1136  
payable for a taxing subdistrict for a tax year after the 1137  
reduction prescribed by section 319.301 of the Revised Code but 1138  
before ~~the any~~ reduction prescribed by section ~~319.302 or~~ 1139  
323.152 of the Revised Code, by the taxable value for the taxing 1140  
subdistrict for that tax year. 1141

(F) (1) For each taxing subdistrict of the eastern gateway 1142  
community college district, the board of trustees may propose to 1143  
levy a tax in accordance with the procedures prescribed in 1144  
section 3354.12 of the Revised Code, except the following terms 1145  
used in that section shall have the meanings given them in this 1146  
section: 1147

(a) "District" and "community college district" mean the 1148  
appropriate taxing subdistrict defined in this section; 1149

(b) "Board of trustees of the community college district" 1150  
means the board of trustees for the entire eastern gateway 1151

community college district. That board of trustees may propose 1152  
separate levies for either of the two taxing subdistricts. 1153

(c) "Tax duplicate" means the tax duplicate of only the 1154  
appropriate taxing subdistrict and not the tax duplicate of the 1155  
entire eastern gateway community college district. 1156

(2) The board of trustees may propose to levy a tax on 1157  
taxable property in Jefferson county to be voted on by the 1158  
electors of Jefferson county as provided in division (F) (1) of 1159  
this section. An affirmative vote by a majority of the electors 1160  
of the subdistrict voting on the question is necessary for 1161  
passage. Any money raised by a tax levied by the former 1162  
community college district of Jefferson county or a subsequent 1163  
tax levied in Jefferson county in accordance with division (F) 1164  
(1) of this section shall be used solely for the benefit of 1165  
Jefferson county residents attending the eastern gateway 1166  
community college in the form of student tuition subsidies, 1167  
student scholarships, and instructional facilities, equipment, 1168  
and support services located within Jefferson county, or for any 1169  
purpose approved by the electors. Such amounts shall be 1170  
deposited into a separate fund of the taxing subdistrict, and 1171  
shall be budgeted separately. 1172

(3) The board of trustees may propose to levy a tax on 1173  
taxable property in Columbiana, Mahoning, and Trumbull counties 1174  
to be voted on by the electors of the counties as provided in 1175  
division (F) (1) of this section. An affirmative vote by a 1176  
majority of the electors of the subdistrict voting on the 1177  
question is necessary for passage. Any amounts raised by such a 1178  
tax in the tax subdistrict shall be used solely for the benefit 1179  
of residents of the subdistrict attending the eastern gateway 1180  
community college in the form of student tuition subsidies, 1181

student scholarships, and instructional facilities, equipment, 1182  
and support services located within Columbiana, Mahoning, and 1183  
Trumbull counties, or for any purpose approved by the electors. 1184  
Amounts collected shall be deposited into a separate fund from 1185  
all other revenues collected by each taxing subdistrict. 1186

The board of trustees may adjust the rate of tuition 1187  
charged to each taxing subdistrict's residents to an amount 1188  
commensurate with the amount of tax the board of trustees 1189  
dedicates for instructional and general services provided to the 1190  
residents of the subdistrict. 1191

(G) The board of trustees of the eastern gateway community 1192  
college district may issue bonds in accordance with section 1193  
3354.11 of the Revised Code, but the board may limit the 1194  
question of approval of the issue of those bonds to the electors 1195  
of only one of the two taxing subdistricts, in which case the 1196  
board also may limit the use of the property or improvements to 1197  
the residents of that subdistrict. 1198

(H) If the tax levy in Jefferson county expires, is not 1199  
renewed, or is not approved by the electors of Jefferson county 1200  
and the other taxing subdistrict does not levy a tax for the 1201  
purposes of this section, the board of trustees of the eastern 1202  
gateway community college district shall submit a proposal to 1203  
the chancellor of the board of regents to convert to a state 1204  
community college and, upon the chancellor's approval of the 1205  
proposal, enter into a transition agreement with the chancellor 1206  
following the procedures set forth in section 3358.05 of the 1207  
Revised Code for a technical college district. 1208

**Sec. 3354.25.** (A) The provisions of this section prevail 1209  
over conflicting provisions of this chapter; however, except as 1210  
provided in this section, the community college district and its 1211

board of trustees created by this section shall comply with the 1212  
provisions of this chapter. 1213

(B) (1) The territory of Warren county is hereby added to 1214  
the territory of the community college district of Montgomery 1215  
county, creating the Warren county Montgomery county community 1216  
college district and replacing the former community college 1217  
district of Montgomery county. The district created in this 1218  
section may be known as and operate under the name of the 1219  
Sinclair community college district. 1220

(2) The community college district created by this section 1221  
shall be divided into separate taxing subdistricts, one 1222  
consisting of the territory of Warren county, and another 1223  
consisting of the territory of Montgomery county. 1224

Taxes for the benefit of the community college district 1225  
shall be levied and the benefits from the revenues of those 1226  
taxes shall be apportioned among the subdistricts only in 1227  
accordance with this section. 1228

(C) The board of trustees of the two-county community 1229  
college district created by this section shall consist of eleven 1230  
members. 1231

(1) Nine members of the board of trustees shall be 1232  
residents of Montgomery county. The initial Montgomery county 1233  
members shall be the same members of the board of trustees of 1234  
the former community college district of Montgomery county, as 1235  
it existed prior to ~~the effective date of this section~~ September 1236  
29, 2005, whose terms shall expire and whose successors shall be 1237  
appointed as they would have otherwise under division (B) of 1238  
section 3354.05 of the Revised Code. 1239

(2) Two members of the board of trustees shall be 1240

residents of Warren county, one of whom shall be appointed by 1241  
the board of county commissioners of Warren county, and one of 1242  
whom shall be appointed by the governor with the advice and 1243  
consent of the senate. Each of the initial appointments under 1244  
division (C)(2) of this section shall be made within ninety days 1245  
after ~~the effective date of this section~~ September 29, 2005. At 1246  
the time of the initial meeting of the trustees of the community 1247  
college district created by this section, a drawing among the 1248  
Warren county appointees shall be held to determine the initial 1249  
term of each appointee, one trustee to serve for a term ending 1250  
three years after the expiration date of the Montgomery county 1251  
trustee's term that is the first to expire after ~~the effective~~ 1252  
~~date of this section~~ September 29, 2005, and the other trustee 1253  
to serve for a term ending five years after the expiration date 1254  
of the Montgomery county trustee's term that is the first to 1255  
expire after ~~the effective date of this section~~ September 29, 1256  
2005. Thereafter, the successive terms of the Warren county 1257  
members of the board of trustees shall be for five years, each 1258  
term ending on the same day of the same month of the year as did 1259  
the term which it succeeds. Each trustee shall hold office from 1260  
the date of the trustee's appointment until the end of the term 1261  
for which appointed. Any trustee appointed to fill a vacancy 1262  
occurring prior to the expiration of the term for which the 1263  
trustee's predecessor was appointed shall hold office for the 1264  
remainder of that term. Any trustee shall continue in office 1265  
subsequent to the expiration date of the trustee's term until 1266  
the trustee's successor takes office, or until a period of sixty 1267  
days has elapsed, whichever occurs first. 1268

(D) The board of trustees of the community college 1269  
district created by this section shall continue to comply with 1270  
division (G) of section 3354.09 of the Revised Code, regarding 1271

tuition for students who are residents of Ohio but not of the 1272  
district, and for students who are nonresidents of Ohio. The 1273  
tuition rate shall be based on the student's county of residence 1274  
and shall apply to all Sinclair community college classes in all 1275  
Sinclair community college locations. Except as provided in 1276  
division (G) (2) of this section, students who are residents of 1277  
Warren county shall continue to be charged tuition at the same 1278  
rate as Ohio residents who are not residents of the district. 1279

(E) (1) Unless the conditions prescribed in division (F) of 1280  
this section are satisfied, the trustees from each respective 1281  
county of the community college district created by this section 1282  
shall have no vote on any of the following matters pertaining to 1283  
the other county: 1284

(a) Tax levies; 1285

(b) The expenditure of revenue from tax levies; 1286

(c) Levy-subsidized tuition rates. 1287

(2) As long as either of the conditions prescribed in 1288  
division (F) (1) or (2) of this section are satisfied, each 1289  
member of the board of trustees shall have full voting rights on 1290  
all matters coming before the board. 1291

(3) At all times, on any matter related to community 1292  
college programming or facilities within one county or the 1293  
other, both of the following are necessary: 1294

(a) The affirmative vote of a majority of the full 1295  
membership of the board of trustees; 1296

(b) The affirmative vote of at least fifty per cent of the 1297  
trustees from the affected county. 1298

(4) If the millage rate of the Warren county tax levy 1299

described in division (F) of this section is subsequently 1300  
reduced by a vote of the electors of Warren county to the extent 1301  
that it no longer satisfies a condition prescribed in either 1302  
division (F) (1) or (2) of this section, the voting restrictions 1303  
prescribed in division (E) (1) of this section again apply to the 1304  
board effective on the first day of the tax year that begins 1305  
after the reduction is approved by the electors. 1306

(F) The voting restrictions of division (E) (1) of this 1307  
section apply until the electors of Warren county approve a tax 1308  
levy, in accordance with division (G) (3) of this section, 1309  
equivalent to the tax levy approved by the electors of 1310  
Montgomery county for the support of the former community 1311  
college district of Montgomery county prior to ~~the effective~~ 1312  
~~date of this section~~ September 29, 2005. For this purpose, an 1313  
equivalent tax levy is a tax levied in Warren county that 1314  
either: 1315

(1) In the first tax year for which the tax is collected, 1316  
yields revenue per capita equal to or greater than the yield per 1317  
capita of levies of the community college district in effect 1318  
that tax year in Montgomery county, as jointly determined by the 1319  
county auditors of Montgomery and Warren counties; 1320

(2) In the first tax year for which the tax is collected, 1321  
imposes a millage rate that is equal to or greater than the 1322  
effective tax rate of levies of the community college district 1323  
in effect that tax year in Montgomery county, as jointly 1324  
determined by the county auditors of Montgomery and Warren 1325  
counties. 1326

As used in division (F) (2) of this section, "effective tax 1327  
rate" means the quotient obtained by dividing the total taxes 1328  
charged and payable for the taxing subdistrict for a tax year, 1329

after the reduction prescribed by section 319.301 of the Revised 1330  
Code but before ~~the any~~ reduction prescribed by section ~~319.302~~ 1331  
~~or~~ 323.152 of the Revised Code, by the taxable value for the 1332  
taxing subdistrict for that tax year. 1333

(G) (1) The board of trustees may propose to levy a tax on 1334  
taxable property in Montgomery county to be voted on by the 1335  
electors of Montgomery county as provided in division (G) (3) of 1336  
this section. Any money raised by a tax levied by the former 1337  
community college district of Montgomery county or a subsequent 1338  
tax levied in Montgomery county in accordance with division (G) 1339  
(3) of this section shall be used solely for the benefit of 1340  
Montgomery county residents attending Sinclair community college 1341  
in the form of student tuition subsidy, student scholarships, 1342  
and instructional facilities, equipment and support services 1343  
located within Montgomery county, shall be deposited into a 1344  
separate fund from all other revenues of the district, and shall 1345  
be budgeted separately. 1346

(2) The board of trustees may propose to levy a tax on 1347  
taxable property in Warren county to be voted on by electors of 1348  
Warren county as provided in division (G) (3) of this section. 1349  
Any money raised by the tax shall be used solely for the benefit 1350  
of Warren county residents attending Sinclair community college 1351  
in the form of student tuition subsidy, student scholarships, 1352  
and instructional facilities, equipment and support services 1353  
located within Warren county, shall be deposited into a separate 1354  
fund from all other revenues of the district, and shall be 1355  
budgeted separately. If the tax is approved in accordance with 1356  
division (G) (3) (c) of this section, the board of trustees may 1357  
adjust the rate of tuition charged to Warren county residents 1358  
commensurate with the amount of that tax the board of trustees 1359  
dedicates for instructional and general services provided to 1360

Warren county residents. 1361

(3) For each taxing subdistrict of the community college 1362  
district created by this section, the board of trustees may 1363  
propose to levy a tax in accordance with the procedures 1364  
prescribed in section 3354.12 of the Revised Code, except as 1365  
provided in divisions (G) (3) (a) to (c) of this section. 1366

(a) Wherein section 3354.12 of the Revised Code the terms 1367  
"district" and "community college district" are used, those 1368  
terms shall be construed to mean the appropriate taxing 1369  
subdistrict described in division (B) (2) of this section, except 1370  
that the "board of trustees of the community college district" 1371  
means the board of trustees for the entire community college 1372  
district as described in division (C) of this section. That 1373  
board of trustees may propose separate levies for either of the 1374  
two taxing subdistricts. 1375

(b) "Tax duplicate," as used in section 3354.12 of the 1376  
Revised Code, means the tax duplicate of only the appropriate 1377  
taxing subdistrict and not the tax duplicate of the entire 1378  
community college district. 1379

(c) The resolution of the board of trustees proposing a 1380  
tax levy in the Warren county taxing subdistrict is subject to 1381  
approval of a two-thirds vote of the board of county 1382  
commissioners of Warren county. If so approved by the board of 1383  
county commissioners of Warren county, that board shall certify 1384  
the resolution to the Warren county board of elections, which 1385  
shall place on the ballot for the electors of Warren county the 1386  
question of levying the tax proposed in the resolution on all 1387  
taxable property of the county. If approved by the electors of 1388  
the county, the tax shall be levied as provided in section 1389  
3354.12 of the Revised Code and anticipation notes may be issued 1390

by the board of trustees in accordance with that section. 1391

(H) (1) The board of trustees of the community college 1392  
district created by this section may issue bonds in accordance 1393  
with section 3354.11 of the Revised Code; however, the board may 1394  
limit the question of approval of the issue of those bonds to 1395  
the electors of only one of the two taxing subdistricts 1396  
described in division (B) (2) of this section, in which case the 1397  
board also may limit the use of the property or improvements to 1398  
the residents of that subdistrict. 1399

(2) A resolution of the board of trustees proposing the 1400  
issuance of bonds for only the Warren county taxing subdistrict 1401  
is subject to approval of a two-thirds vote of the board of 1402  
county commissioners of Warren county. If so approved by the 1403  
board of county commissioners of Warren county, that board shall 1404  
certify the resolution to the Warren county board of elections 1405  
which shall place on the ballot for the electors of Warren 1406  
county the question of issuing bonds as proposed in the 1407  
resolution. 1408

**Sec. 4503.06.** (A) The owner of each manufactured or mobile 1409  
home that has acquired situs in this state shall pay either a 1410  
real property tax pursuant to Title LVII of the Revised Code or 1411  
a manufactured home tax pursuant to division (C) of this 1412  
section. 1413

(B) The owner of a manufactured or mobile home shall pay 1414  
real property taxes if either of the following applies: 1415

(1) The manufactured or mobile home acquired situs in the 1416  
state or ownership in the home was transferred on or after 1417  
January 1, 2000, and all of the following apply: 1418

(a) The home is affixed to a permanent foundation as 1419

defined in division (C) (5) of section 3781.06 of the Revised Code. 1420  
1421

(b) The home is located on land that is owned by the owner of the home. 1422  
1423

(c) The certificate of title has been inactivated by the clerk of the court of common pleas that issued it, pursuant to division (H) of section 4505.11 of the Revised Code. 1424  
1425  
1426

(2) The manufactured or mobile home acquired situs in the state or ownership in the home was transferred before January 1, 2000, and all of the following apply: 1427  
1428  
1429

(a) The home is affixed to a permanent foundation as defined in division (C) (5) of section 3781.06 of the Revised Code. 1430  
1431  
1432

(b) The home is located on land that is owned by the owner of the home. 1433  
1434

(c) The owner of the home has elected to have the home taxed as real property and, pursuant to section 4505.11 of the Revised Code, has surrendered the certificate of title to the auditor of the county containing the taxing district in which the home has its situs, together with proof that all taxes have been paid. 1435  
1436  
1437  
1438  
1439  
1440

(d) The county auditor has placed the home on the real property tax list and delivered the certificate of title to the clerk of the court of common pleas that issued it and the clerk has inactivated the certificate. 1441  
1442  
1443  
1444

(C) (1) Any mobile or manufactured home that is not taxed as real property as provided in division (B) of this section is subject to an annual manufactured home tax, payable by the 1445  
1446  
1447

owner, for locating the home in this state. The tax as levied in 1448  
this section is for the purpose of supplementing the general 1449  
revenue funds of the local subdivisions in which the home has 1450  
its situs pursuant to this section. 1451

(2) The year for which the manufactured home tax is levied 1452  
commences on the first day of January and ends on the following 1453  
thirty-first day of December. The state shall have the first 1454  
lien on any manufactured or mobile home on the list for the 1455  
amount of taxes, penalties, and interest charged against the 1456  
owner of the home under this section. The lien of the state for 1457  
the tax for a year shall attach on the first day of January to a 1458  
home that has acquired situs on that date. The lien for a home 1459  
that has not acquired situs on the first day of January, but 1460  
that acquires situs during the year, shall attach on the next 1461  
first day of January. The lien shall continue until the tax, 1462  
including any penalty or interest, is paid. 1463

(3) (a) The situs of a manufactured or mobile home located 1464  
in this state on the first day of January is the local taxing 1465  
district in which the home is located on that date. 1466

(b) The situs of a manufactured or mobile home not located 1467  
in this state on the first day of January, but located in this 1468  
state subsequent to that date, is the local taxing district in 1469  
which the home is located thirty days after it is acquired or 1470  
first enters this state. 1471

(4) The tax is collected by and paid to the county 1472  
treasurer of the county containing the taxing district in which 1473  
the home has its situs. 1474

(D) The manufactured home tax shall be computed and 1475  
assessed by the county auditor of the county containing the 1476

taxing district in which the home has its situs as follows: 1477

(1) On a home that acquired situs in this state prior to 1478  
January 1, 2000: 1479

(a) By multiplying the assessable value of the home by the 1480  
tax rate of the taxing district in which the home has its situs, 1481  
and deducting from the product thus obtained any reduction 1482  
authorized under section 4503.065 of the Revised Code. The tax 1483  
levied under this formula shall not be less than thirty-six 1484  
dollars, unless the home qualifies for a reduction in assessable 1485  
value under section 4503.065 of the Revised Code, in which case 1486  
there shall be no minimum tax and the tax shall be the amount 1487  
calculated under this division. 1488

(b) The assessable value of the home shall be forty per 1489  
cent of the amount arrived at by the following computation: 1490

(i) If the cost to the owner, or market value at time of 1491  
purchase, whichever is greater, of the home includes the 1492  
furnishings and equipment, such cost or market value shall be 1493  
multiplied according to the following schedule: 1494

1495

	1	2	3
A	For the first calendar year in which the home is owned by the current owner	x	80%
B	2nd calendar year	x	75%
C	3rd "	x	70%
D	4th "	x	65%

E	5th "	x	60%
F	6th "	x	55%
G	7th "	x	50%
H	8th "	x	45%
I	9th "	x	40%
J	10th and each year thereafter	x	35%

The first calendar year means any period between the first day of January and the thirty-first day of December of the first year. 1496  
1497  
1498

(ii) If the cost to the owner, or market value at the time of purchase, whichever is greater, of the home does not include the furnishings and equipment, such cost or market value shall be multiplied according to the following schedule: 1499  
1500  
1501  
1502

1503

	1	2	3
A	For the first calendar year in which the home is owned by the current owner	x	95%
B	2nd calendar year	x	90%
C	3rd "	x	85%
D	4th "	x	80%

E	5th "	x	75%
F	6th "	x	70%
G	7th "	x	65%
H	8th "	x	60%
I	9th "	x	55%
J	10th and each year thereafter	x	50%

The first calendar year means any period between the first 1504  
day of January and the thirty-first day of December of the first 1505  
year. 1506

(2) On a home in which ownership was transferred or that 1507  
first acquired situs in this state on or after January 1, 2000: 1508

(a) By multiplying the assessable value of the home by the 1509  
effective tax rate, as defined in section 323.08 of the Revised 1510  
Code, for residential real property of the taxing district in 1511  
which the home has its situs, and deducting from the product 1512  
thus obtained the reductions required ~~or authorized~~ under 1513  
~~section 319.302,~~ division (B) of section 323.152~~7~~, or section 1514  
4503.065 of the Revised Code. 1515

(b) The assessable value of the home shall be ~~thirty-five-~~ 1516  
~~per cent of its~~ true value as determined under division (L) of 1517  
this section multiplied by the assessment percentage that 1518  
applies to real property for the preceding tax year, as 1519  
determined by the tax commissioner under section 5715.01 of the 1520  
Revised Code. 1521

(3) On or before the fifteenth day of January each year, 1522

the county auditor shall record the assessable value and the 1523  
amount of tax on the manufactured or mobile home on the tax list 1524  
and deliver a duplicate of the list to the county treasurer. In 1525  
the case of an emergency as defined in section 323.17 of the 1526  
Revised Code, the tax commissioner, by journal entry, may extend 1527  
the times for delivery of the duplicate for an additional 1528  
fifteen days upon receiving a written application from the 1529  
county auditor regarding an extension for the delivery of the 1530  
duplicate, or from the county treasurer regarding an extension 1531  
of the time for the billing and collection of taxes. The 1532  
application shall contain a statement describing the emergency 1533  
that will cause the unavoidable delay and must be received by 1534  
the tax commissioner on or before the last day of the month 1535  
preceding the day delivery of the duplicate is otherwise 1536  
required. When an extension is granted for delivery of the 1537  
duplicate, the time period for payment of taxes shall be 1538  
extended for a like period of time. When a delay in the closing 1539  
of a tax collection period becomes unavoidable, the tax 1540  
commissioner, upon application by the county auditor and county 1541  
treasurer, may order the time for payment of taxes to be 1542  
extended if the tax commissioner determines that penalties have 1543  
accrued or would otherwise accrue for reasons beyond the control 1544  
of the taxpayers of the county. The order shall prescribe the 1545  
final extended date for payment of taxes for that collection 1546  
period. 1547

(4) After January 1, 1999, the owner of a manufactured or 1548  
mobile home taxed pursuant to division (D)(1) of this section 1549  
may elect to have the home taxed pursuant to division (D)(2) of 1550  
this section by filing a written request with the county auditor 1551  
of the taxing district in which the home is located on or before 1552  
the first day of December of any year. Upon the filing of the 1553

request, the county auditor shall determine whether all taxes 1554  
levied under division (D) (1) of this section have been paid, and 1555  
if those taxes have been paid, the county auditor shall tax the 1556  
manufactured or mobile home pursuant to division (D) (2) of this 1557  
section commencing in the next tax year. 1558

(5) A manufactured or mobile home that acquired situs in 1559  
this state prior to January 1, 2000, shall be taxed pursuant to 1560  
division (D) (2) of this section if no manufactured home tax had 1561  
been paid for the home and the home was not exempted from 1562  
taxation pursuant to division (E) of this section for the year 1563  
for which the taxes were not paid. 1564

(6) (a) Immediately upon receipt of any manufactured home 1565  
tax duplicate from the county auditor, but not less than twenty 1566  
days prior to the last date on which the first one-half taxes 1567  
may be paid without penalty as prescribed in division (F) of 1568  
this section, the county treasurer shall cause to be prepared 1569  
and mailed or delivered to each person charged on that duplicate 1570  
with taxes, or to an agent designated by such person, the tax 1571  
bill prescribed by the tax commissioner under division (D) (7) of 1572  
this section. When taxes are paid by installments, the county 1573  
treasurer shall mail or deliver to each person charged on such 1574  
duplicate or the agent designated by that person a second tax 1575  
bill showing the amount due at the time of the second tax 1576  
collection. The second half tax bill shall be mailed or 1577  
delivered at least twenty days prior to the close of the second 1578  
half tax collection period. A change in the mailing address, 1579  
electronic mail address, or telephone number of any tax bill 1580  
shall be made in writing to the county treasurer. Failure to 1581  
receive a bill required by this section does not excuse failure 1582  
or delay to pay any taxes shown on the bill or, except as 1583  
provided in division (B) (1) of section 5715.39 of the Revised 1584

Code, avoid any penalty, interest, or charge for such delay. 1585

A policy adopted by a county treasurer under division (A) 1586  
(2) of section 323.13 of the Revised Code shall also allow any 1587  
person required to receive a tax bill under division (D) (6) (a) 1588  
of this section to request electronic delivery of that tax bill 1589  
in the same manner. A person may rescind such a request in the 1590  
same manner as a request made under division (A) (2) of section 1591  
323.13 of the Revised Code. The request shall terminate upon a 1592  
change in the name of the person charged with the taxes pursuant 1593  
to section 4503.061 of the Revised Code. 1594

(b) After delivery of the copy of the delinquent 1595  
manufactured home tax list under division (H) of this section, 1596  
the county treasurer may prepare and mail to each person in 1597  
whose name a home is listed an additional tax bill showing the 1598  
total amount of delinquent taxes charged against the home as 1599  
shown on the list. The tax bill shall include a notice that the 1600  
interest charge prescribed by division (G) of this section has 1601  
begun to accrue. 1602

(7) Each tax bill prepared and mailed or delivered under 1603  
division (D) (6) of this section shall be in the form and contain 1604  
the information required by the tax commissioner. The 1605  
commissioner may prescribe different forms for each county and 1606  
may authorize the county auditor to make up tax bills and tax 1607  
receipts to be used by the county treasurer. The tax bill shall 1608  
not contain or be mailed or delivered with any information or 1609  
material that is not required by this section or that is not 1610  
authorized by section 321.45 of the Revised Code or by the tax 1611  
commissioner. In addition to the information required by the 1612  
commissioner, each tax bill shall contain the following 1613  
information: 1614

(a) The taxes levied and the taxes charged and payable 1615  
against the manufactured or mobile home; 1616

(b) The following notice: "Notice: If the taxes are not 1617  
paid within sixty days after the county auditor delivers the 1618  
delinquent manufactured home tax list to the county treasurer, 1619  
you and your home may be subject to collection proceedings for 1620  
tax delinquency." Failure to provide such notice has no effect 1621  
upon the validity of any tax judgment to which a home may be 1622  
subjected. 1623

(c) In the case of manufactured or mobile homes taxed 1624  
under division (D) (2) of this section, the following additional 1625  
information: 1626

(i) The effective tax rate. The words "effective tax rate" 1627  
shall appear in boldface type. 1628

(ii) The following notice: "Notice: If the taxes charged 1629  
against this home have been reduced by the 2-1/2 per cent tax 1630  
reduction for residences occupied by the owner but the home is 1631  
not a residence occupied by the owner, the owner must notify the 1632  
county auditor's office not later than March 31 of the year for 1633  
which the taxes are due. Failure to do so may result in the 1634  
owner being convicted of a fourth degree misdemeanor, which is 1635  
punishable by imprisonment up to 30 days, a fine up to \$250, or 1636  
both, and in the owner having to repay the amount by which the 1637  
taxes were erroneously or illegally reduced, plus any interest 1638  
that may apply. 1639

If the taxes charged against this home have not been 1640  
reduced by the 2-1/2 per cent tax reduction and the home is a 1641  
residence occupied by the owner, the home may qualify for the 1642  
tax reduction. To obtain an application for the tax reduction or 1643

further information, the owner may contact the county auditor's office at \_\_\_\_\_ (insert the address and telephone number of the county auditor's office)." 1644  
1645  
1646

(E) (1) A manufactured or mobile home is not subject to this section when any of the following applies: 1647  
1648

(a) It is taxable as personal property pursuant to section 5709.01 of the Revised Code. Any manufactured or mobile home that is used as a residence shall be subject to this section and shall not be taxable as personal property pursuant to section 5709.01 of the Revised Code. 1649  
1650  
1651  
1652  
1653

(b) It bears a license plate issued by any state other than this state unless the home is in this state in excess of an accumulative period of thirty days in any calendar year. 1654  
1655  
1656

(c) The annual tax has been paid on the home in this state for the current year. 1657  
1658

(d) The tax commissioner has determined, pursuant to section 5715.27 of the Revised Code, that the property is exempt from taxation, or would be exempt from taxation under Chapter 5709. of the Revised Code if it were classified as real property. 1659  
1660  
1661  
1662  
1663

(2) A travel trailer or park trailer, as these terms are defined in section 4501.01 of the Revised Code, is not subject to this section if it is unused or unoccupied and stored at the owner's normal place of residence or at a recognized storage facility. 1664  
1665  
1666  
1667  
1668

(3) A travel trailer or park trailer, as these terms are defined in section 4501.01 of the Revised Code, is subject to this section and shall be taxed as a manufactured or mobile home if it has a situs longer than thirty days in one location and is 1669  
1670  
1671  
1672

connected to existing utilities, unless either of the following  
applies:

(a) The situs is in a state facility or a camping or park  
area as defined in division (C), (Q), (S), or (V) of section  
3729.01 of the Revised Code.

(b) The situs is in a camping or park area that is a tract  
of land that has been limited to recreational use by deed or  
zoning restrictions and subdivided for sale of five or more  
individual lots for the express or implied purpose of occupancy  
by either self-contained recreational vehicles as defined in  
division (T) of section 3729.01 of the Revised Code or by  
dependent recreational vehicles as defined in division (D) of  
section 3729.01 of the Revised Code.

(F) Except as provided in division (D) (3) of this section,  
the manufactured home tax is due and payable as follows:

(1) When a manufactured or mobile home has a situs in this  
state, as provided in this section, on the first day of January,  
one-half of the amount of the tax is due and payable on or  
before the first day of March and the balance is due and payable  
on or before the thirty-first day of July. At the option of the  
owner of the home, the tax for the entire year may be paid in  
full on the first day of March.

(2) When a manufactured or mobile home first acquires a  
situs in this state after the first day of January, no tax is  
due and payable for that year.

(G) (1) (a) Except as otherwise provided in division (G) (1)  
(b) of this section, if one-half of the current taxes charged  
under this section against a manufactured or mobile home,  
together with the full amount of any delinquent taxes, are not

paid on or before the first day of March in that year, or on or 1702  
before the last day for such payment as extended pursuant to 1703  
section 4503.063 of the Revised Code, a penalty of ten per cent 1704  
shall be charged against the unpaid balance of such half of the 1705  
current taxes. If the total amount of all such taxes is not paid 1706  
on or before the thirty-first day of July, next thereafter, or 1707  
on or before the last day for payment as extended pursuant to 1708  
section 4503.063 of the Revised Code, a like penalty shall be 1709  
charged on the balance of the total amount of the unpaid current 1710  
taxes. 1711

(b) After a valid delinquent tax contract that includes 1712  
unpaid current taxes from a first-half collection period 1713  
described in division (F) of this section has been entered into 1714  
under section 323.31 of the Revised Code, no ten per cent 1715  
penalty shall be charged against such taxes after the second- 1716  
half collection period while the delinquent tax contract remains 1717  
in effect. On the day a delinquent tax contract becomes void, 1718  
the ten per cent penalty shall be charged against such taxes and 1719  
shall equal the amount of penalty that would have been charged 1720  
against unpaid current taxes outstanding on the date on which 1721  
the second-half penalty would have been charged thereon under 1722  
division (G) (1) (a) of this section if the contract had not been 1723  
in effect. 1724

(2) (a) On the first day of the month following the last 1725  
day the second installment of taxes may be paid without penalty 1726  
beginning in 2000, interest shall be charged against and 1727  
computed on all delinquent taxes other than the current taxes 1728  
that became delinquent taxes at the close of the last day such 1729  
second installment could be paid without penalty. The charge 1730  
shall be for interest that accrued during the period that began 1731  
on the preceding first day of December and ended on the last day 1732

of the month that included the last date such second installment 1733  
could be paid without penalty. The interest shall be computed at 1734  
the rate per annum prescribed by section 5703.47 of the Revised 1735  
Code and shall be entered as a separate item on the delinquent 1736  
manufactured home tax list compiled under division (H) of this 1737  
section. 1738

(b) On the first day of December beginning in 2000, the 1739  
interest shall be charged against and computed on all delinquent 1740  
taxes. The charge shall be for interest that accrued during the 1741  
period that began on the first day of the month following the 1742  
last date prescribed for the payment of the second installment 1743  
of taxes in the current year and ended on the immediately 1744  
preceding last day of November. The interest shall be computed 1745  
at the rate per annum prescribed by section 5703.47 of the 1746  
Revised Code and shall be entered as a separate item on the 1747  
delinquent manufactured home tax list. 1748

(c) After a valid undertaking has been entered into for 1749  
the payment of any delinquent taxes, no interest shall be 1750  
charged against such delinquent taxes while the undertaking 1751  
remains in effect in compliance with section 323.31 of the 1752  
Revised Code. If a valid undertaking becomes void, interest 1753  
shall be charged against the delinquent taxes for the periods 1754  
that interest was not permitted to be charged while the 1755  
undertaking was in effect. The interest shall be charged on the 1756  
day the undertaking becomes void and shall equal the amount of 1757  
interest that would have been charged against the unpaid 1758  
delinquent taxes outstanding on the dates on which interest 1759  
would have been charged thereon under divisions (G) (1) and (2) 1760  
of this section had the undertaking not been in effect. 1761

(3) If the full amount of the taxes due at either of the 1762

times prescribed by division (F) of this section is paid within 1763  
ten days after such time, the county treasurer shall waive the 1764  
collection of and the county auditor shall remit one-half of the 1765  
penalty provided for in this division for failure to make that 1766  
payment by the prescribed time. 1767

(4) The treasurer shall compile and deliver to the county 1768  
auditor a list of all tax payments the treasurer has received as 1769  
provided in division (G) (3) of this section. The list shall 1770  
include any information required by the auditor for the 1771  
remission of the penalties waived by the treasurer. The taxes so 1772  
collected shall be included in the settlement next succeeding 1773  
the settlement then in process. 1774

(H) (1) The county auditor shall compile annually a 1775  
"delinquent manufactured home tax list" consisting of homes the 1776  
county treasurer's records indicate have taxes that were not 1777  
paid within the time prescribed by divisions (D) (3) and (F) of 1778  
this section, have taxes that remain unpaid from prior years, or 1779  
have unpaid tax penalties or interest that have been assessed. 1780

(2) Within thirty days after the settlement under division 1781  
~~(H) (2)~~ (G) (2) of section 321.24 of the Revised Code, the county 1782  
auditor shall deliver a copy of the delinquent manufactured home 1783  
tax list to the county treasurer. The auditor shall update and 1784  
publish the delinquent manufactured home tax list annually in 1785  
the same manner as delinquent real property tax lists are 1786  
published. The county auditor may apportion the cost of 1787  
publishing the list among taxing districts in proportion to the 1788  
amount of delinquent manufactured home taxes so published that 1789  
each taxing district is entitled to receive upon collection of 1790  
those taxes, or the county auditor may charge the owner of a 1791  
home on the list a flat fee established under section 319.54 of 1792

the Revised Code for the cost of publishing the list and, if the fee is not paid, may place the fee upon the delinquent manufactured home tax list as a lien on the listed home, to be collected as other manufactured home taxes.

(3) When taxes, penalties, or interest are charged against a person on the delinquent manufactured home tax list and are not paid within sixty days after the list is delivered to the county treasurer, the county treasurer shall, in addition to any other remedy provided by law for the collection of taxes, penalties, and interest, enforce collection of such taxes, penalties, and interest by civil action in the name of the treasurer against the owner for the recovery of the unpaid taxes following the procedures for the recovery of delinquent real property taxes in sections 323.25 to 323.28 of the Revised Code. The action may be brought in municipal or county court, provided the amount charged does not exceed the monetary limitations for original jurisdiction for civil actions in those courts.

It is sufficient, having made proper parties to the suit, for the county treasurer to allege in the treasurer's bill of particulars or petition that the taxes stand chargeable on the books of the county treasurer against such person, that they are due and unpaid, and that such person is indebted in the amount of taxes appearing to be due the county. The treasurer need not set forth any other matter relating thereto. If it is found on the trial of the action that the person is indebted to the state, judgment shall be rendered in favor of the county treasurer prosecuting the action. The judgment debtor is not entitled to the benefit of any law for stay of execution or exemption of property from levy or sale on execution in the enforcement of the judgment.

Upon the filing of an entry of confirmation of sale or an order of forfeiture in a proceeding brought under this division, title to the manufactured or mobile home shall be in the purchaser. The clerk of courts shall issue a certificate of title to the purchaser upon presentation of proof of filing of the entry of confirmation or order and, in the case of a forfeiture, presentation of the county auditor's certificate of sale.

(I) The total amount of taxes collected shall be distributed in the following manner: four per cent shall be allowed as compensation to the county auditor for the county auditor's service in assessing the taxes; two per cent shall be allowed as compensation to the county treasurer for the services the county treasurer renders as a result of the tax levied by this section. Such amounts shall be paid into the county treasury, to the credit of the county general revenue fund, on the warrant of the county auditor. Fees to be paid to the credit of the real estate assessment fund shall be collected pursuant to division (C) of section 319.54 of the Revised Code and paid into the county treasury, on the warrant of the county auditor. The balance of the taxes collected shall be distributed among the taxing subdivisions of the county in which the taxes are collected and paid in the same ratio as those taxes were collected for the benefit of the taxing subdivision. The taxes levied and revenues collected under this section shall be in lieu of any general property tax and any tax levied with respect to the privilege of using or occupying a manufactured or mobile home in this state except as provided in sections 4503.04 and 5741.02 of the Revised Code.

(J) An agreement to purchase or a bill of sale for a manufactured home shall show whether or not the furnishings and

equipment are included in the purchase price. 1854

(K) If the county treasurer and the county prosecuting 1855  
attorney agree that an item charged on the delinquent 1856  
manufactured home tax list is uncollectible, they shall certify 1857  
that determination and the reasons to the county board of 1858  
revision. If the board determines the amount is uncollectible, 1859  
it shall certify its determination to the county auditor, who 1860  
shall strike the item from the list. 1861

(L) (1) The county auditor shall appraise at its true value 1862  
any manufactured or mobile home in which ownership is 1863  
transferred or which first acquires situs in this state on or 1864  
after January 1, 2000, and any manufactured or mobile home the 1865  
owner of which has elected, under division (D) (4) of this 1866  
section, to have the home taxed under division (D) (2) of this 1867  
section. The true value shall include the value of the home, any 1868  
additions, and any fixtures, but not any furnishings in the 1869  
home. In determining the true value of a manufactured or mobile 1870  
home, the auditor shall consider all facts and circumstances 1871  
relating to the value of the home, including its age, its 1872  
capacity to function as a residence, any obsolete 1873  
characteristics, and other factors that may tend to prove its 1874  
true value. 1875

(2) (a) If a manufactured or mobile home has been the 1876  
subject of an arm's length sale between a willing seller and a 1877  
willing buyer within a reasonable length of time prior to the 1878  
determination of true value, the county auditor shall consider 1879  
the sale price of the home to be the true value for taxation 1880  
purposes. 1881

(b) The sale price in an arm's length transaction between 1882  
a willing seller and a willing buyer shall not be considered the 1883

true value of the home if either of the following occurred after 1884  
the sale: 1885

(i) The home has lost value due to a casualty. 1886

(ii) An addition or fixture has been added to the home. 1887

(3) The county auditor shall have each home viewed and 1888  
appraised at least once in each six-year period in the same year 1889  
in which real property in the county is appraised pursuant to 1890  
Chapter 5713. of the Revised Code, and shall update the 1891  
appraised values in the third calendar year following the 1892  
appraisal. The person viewing or appraising a home may enter the 1893  
home to determine by actual view any additions or fixtures that 1894  
have been added since the last appraisal. In conducting the 1895  
appraisals and establishing the true value, the auditor shall 1896  
follow the procedures set forth for appraising real property in 1897  
sections 5713.01 and 5713.03 of the Revised Code. 1898

(4) The county auditor shall place the true value of each 1899  
home on the manufactured home tax list upon completion of an 1900  
appraisal. 1901

(5) (a) If the county auditor changes the true value of a 1902  
home, the auditor shall notify the owner of the home in writing, 1903  
delivered by mail or in person. The notice shall be given at 1904  
least thirty days prior to the issuance of any tax bill that 1905  
reflects the change. Failure to receive the notice does not 1906  
invalidate any proceeding under this section. 1907

(b) Any owner of a home or any other person or party that 1908  
would be authorized to file a complaint under division (A) of 1909  
section 5715.19 of the Revised Code if the home was real 1910  
property may file a complaint against the true value of the home 1911  
as appraised under this section. The complaint shall be filed 1912

with the county auditor on or before the thirty-first day of 1913  
March of the current tax year or the date of closing of the 1914  
collection for the first half of manufactured home taxes for the 1915  
current tax year, whichever is later. The auditor shall present 1916  
to the county board of revision all complaints filed with the 1917  
auditor under this section. The board shall hear and investigate 1918  
the complaint and may take action on it as provided under 1919  
sections 5715.11 to 5715.19 of the Revised Code. 1920

(c) If the county board of revision determines, pursuant 1921  
to a complaint against the valuation of a manufactured or mobile 1922  
home filed under this section, that the amount of taxes, 1923  
assessments, or other charges paid was in excess of the amount 1924  
due based on the valuation as finally determined, then the 1925  
overpayment shall be refunded in the manner prescribed in 1926  
section 5715.22 of the Revised Code. 1927

(d) Payment of all or part of a tax under this section for 1928  
any year for which a complaint is pending before the county 1929  
board of revision does not abate the complaint or in any way 1930  
affect the hearing and determination thereof. 1931

(M) If the county auditor determines that any tax or other 1932  
charge or any part thereof has been erroneously charged as a 1933  
result of a clerical error as defined in section 319.35 of the 1934  
Revised Code, the county auditor shall call the attention of the 1935  
county board of revision to the erroneous charges. If the board 1936  
finds that the taxes or other charges have been erroneously 1937  
charged or collected, it shall certify the finding to the 1938  
auditor. Upon receipt of the certification, the auditor shall 1939  
remove the erroneous charges on the manufactured home tax list 1940  
or delinquent manufactured home tax list in the same manner as 1941  
is prescribed in section 319.35 of the Revised Code for 1942

erroneous charges against real property, and refund any 1943  
erroneous charges that have been collected, with interest, in 1944  
the same manner as is prescribed in section 319.36 of the 1945  
Revised Code for erroneous charges against real property. 1946

(N) As used in this section and section 4503.061 of the 1947  
Revised Code: 1948

(1) "Manufactured home taxes" includes taxes, penalties, 1949  
and interest charged under division (C) or (G) of this section 1950  
and any penalties charged under division (G) or (H) (5) of 1951  
section 4503.061 of the Revised Code. 1952

(2) "Current taxes" means all manufactured home taxes 1953  
charged against a manufactured or mobile home that have not 1954  
appeared on the manufactured home tax list for any prior year. 1955  
Current taxes become delinquent taxes if they remain unpaid 1956  
after the last day prescribed for payment of the second 1957  
installment of current taxes without penalty, whether or not 1958  
they have been certified delinquent. 1959

(3) "Delinquent taxes" means: 1960

(a) Any manufactured home taxes that were charged against 1961  
a manufactured or mobile home for a prior year, including any 1962  
penalties or interest charged for a prior year and the costs of 1963  
publication under division (H) (2) of this section, and that 1964  
remain unpaid; 1965

(b) Any current manufactured home taxes charged against a 1966  
manufactured or mobile home that remain unpaid after the last 1967  
day prescribed for payment of the second installment of current 1968  
taxes without penalty, whether or not they have been certified 1969  
delinquent, including any penalties or interest and the costs of 1970  
publication under division (H) (2) of this section. 1971

Sec. 4503.065. (A) (1) Division (A) of this section applies	1972
to any of the following persons:	1973
(a) An individual who is permanently and totally disabled;	1974
(b) An individual who is sixty-five years of age or older;	1975
(c) An individual who is the surviving spouse of a	1976
deceased person who was permanently and totally disabled or	1977
sixty-five years of age or older and who applied and qualified	1978
for a reduction in assessable value under this section in the	1979
year of death, provided the surviving spouse is at least fifty-	1980
nine but not sixty-five or more years of age on the date the	1981
deceased spouse dies.	1982
(2) The manufactured home tax on a manufactured or mobile	1983
home that is paid pursuant to division (C) of section 4503.06 of	1984
the Revised Code and that is owned and occupied as a home by an	1985
individual whose domicile is in this state and to whom this	1986
section applies, shall be reduced for any tax year for which an	1987
application for such reduction has been approved, provided the	1988
individual did not acquire ownership from a person, other than	1989
the individual's spouse, related by consanguinity or affinity	1990
for the purpose of qualifying for the reduction. An owner	1991
includes a settlor of a revocable or irrevocable inter vivos	1992
trust holding the title to a manufactured or mobile home	1993
occupied by the settlor as of right under the trust.	1994
(a) For manufactured and mobile homes for which the tax	1995
imposed by section 4503.06 of the Revised Code is computed under	1996
division (D) (2) of that section, the reduction shall equal one	1997
of the following amounts, as applicable to the person:	1998
(i) If the person received a reduction under this section	1999
for tax year 2007, the greater of the reduction for that tax	2000

year or the amount computed under division (A) (2) (b) of this section; 2001  
2002

(ii) If the person received, for any homestead, a reduction under division (A) of this section for tax year 2014 or under division (A) (1) of section 323.152 of the Revised Code for tax year 2013 or the person is the surviving spouse of such a person and the surviving spouse is at least fifty-nine years of age on the date the deceased spouse dies, the amount computed under division (A) (2) (b) of this section. ~~For purposes of divisions (A) (2) (a) (ii) and (iii) of this section, a person receives a reduction under division (A) of this section or 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 that respective tax year that is approved by the county auditor under section 4503.066 or 323.153 of the Revised Code.~~ 2003  
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(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. 2017  
2018  
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(b) The amount of the reduction under division (A) (2) (b) of this section equals the product of the following: 2022  
2023

(i) Twenty-five thousand dollars of the true value of the property in money, as adjusted under division (A) (2) (e) of this section; 2024  
2025  
2026

(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; 2027  
2028  
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(iii) The effective tax rate used to calculate the taxes charged against the property for the current year, where "effective tax rate" is defined as in section 323.08 of the Revised Code;

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

(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:

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

(ii) If the person received, for any homestead, a reduction under division (A) of this section for tax year 2014 or under division (A)(1) of section 323.152 of the Revised Code for tax year 2013 or the person is the surviving spouse of such a person and the surviving spouse is at least fifty-nine years of age on the date the deceased spouse dies, the amount computed under division (A)(2)(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.~~

(iii) If the person is not described in division (A) (2) (c) 2060  
(i) or (ii) of this section and the person's total income does 2061  
not exceed thirty thousand dollars, as adjusted under division 2062  
(A) (2) (e) of this section, the amount computed under division 2063  
(A) (2) (d) of this section. 2064

(d) The amount of the reduction under division (A) (2) (d) 2065  
of this section equals the product of the following: 2066

(i) Twenty-five thousand dollars of the cost to the owner, 2067  
or the market value at the time of purchase, whichever is 2068  
greater, as those terms are used in division (D) (1) of section 2069  
4503.06 of the Revised Code, and as adjusted under division (A) 2070  
(2) (e) of this section; 2071

(ii) The percentage from the appropriate schedule in 2072  
division (D) (1) (b) of section 4503.06 of the Revised Code; 2073

(iii) The assessment percentage of forty per cent used in 2074  
division (D) (1) (b) of section 4503.06 of the Revised Code; 2075

(iv) The tax rate of the taxing district in which the home 2076  
has its situs. 2077

(e) ~~Each calendar year, the~~ The tax commissioner shall 2078  
adjust the income threshold described in divisions (A) (2) (a) 2079  
(iii) and (A) (2) (c) (iii) and the reduction amounts described in 2080  
divisions (A) (2) (b) (i), (A) (2) (d) (i), (B) (1), (B) (2), (C) (1), 2081  
(C) (2), and (F) of this section by completing the following 2082  
calculations in September of each year: 2083

(i) Determine the percentage increase in the gross 2084  
domestic product deflator determined by the bureau of economic 2085  
analysis of the United States department of commerce from the 2086  
first day of January of the preceding calendar year to the last 2087  
day of December of the preceding calendar year; 2088

(ii) Multiply that percentage increase by the total income threshold or reduction amount for the ensuing tax year, as applicable;

(iii) Add the resulting product to the total income threshold or reduction amount, as applicable for the ensuing tax year;

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

The commissioner shall certify the amount resulting from ~~the each~~ adjustment to each county auditor not later than the first day of December each year. The certified amount applies to the second ensuing tax year. The commissioner shall not make the applicable adjustment in any calendar year in which the amount resulting from the adjustment would be less than the total income threshold or the reduction amount for the ensuing tax year.

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

(1) For manufactured and mobile homes for which the tax imposed by section 4503.06 of the Revised Code is computed under division (D) (2) of that section, the reduction shall equal the product obtained by multiplying fifty thousand dollars of the

true value of the property in money, as adjusted under division (A) (2) (e) of this section, by the amounts described in divisions (A) (2) (b) (ii) to (iv) of this section. 2118  
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(2) 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 the product obtained by multiplying fifty 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, as adjusted under division (A) (2) (e) of this section, by the amounts described in divisions (A) (2) (d) (ii) to (iv) of this section. 2121  
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The reduction is in lieu of any reduction under section 4503.0610 of the Revised Code or division (A) or (C) of this section. The reduction applies to only one manufactured or mobile home owned and occupied by a disabled veteran. 2130  
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If a manufactured or mobile home qualifies for a reduction in taxes under this division for the year in which the disabled veteran dies, and the disabled veteran is survived by a spouse who occupied the home when the disabled veteran died and who acquires ownership of the home, the reduction shall continue through the year in which the surviving spouse dies or remarries. 2134  
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(C) The manufactured home tax levied pursuant to division (C) of section 4503.06 of the Revised Code on a manufactured or mobile home that is owned and occupied by the surviving spouse of a public service officer killed in the line of duty shall be reduced for any tax year for which an application for such reduction has been approved, provided the surviving spouse did not acquire ownership from a person, other than the surviving 2141  
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spouse's deceased public service officer spouse, related by 2148  
consanguinity or affinity for the purpose of qualifying for the 2149  
reduction. An owner includes an owner within the meaning of 2150  
division (A) (2) of this section. 2151

(1) For manufactured and mobile homes for which the tax 2152  
imposed by section 4503.06 of the Revised Code is computed under 2153  
division (D) (2) of that section, the reduction shall equal the 2154  
product obtained by multiplying fifty thousand dollars of the 2155  
true value of the property in money, as adjusted under division 2156  
(A) (2) (e) of this section, by the amounts described in divisions 2157  
(A) (2) (b) (ii) to (iv) of this section. 2158

(2) For manufactured and mobile homes for which the tax 2159  
imposed by section 4503.06 of the Revised Code is computed under 2160  
division (D) (1) of that section, the reduction shall equal the 2161  
product obtained by multiplying fifty thousand dollars of the 2162  
cost to the owner, or the market value at the time of purchase, 2163  
whichever is greater, as those terms are used in division (D) (1) 2164  
of section 4503.06 of the Revised Code, as adjusted under 2165  
division (A) (2) (e) of this section, by the amounts described in 2166  
divisions (A) (2) (d) (ii) to (iv) of this section. 2167

The reduction is in lieu of any reduction under section 2168  
4503.0610 of the Revised Code or division (A) or (B) of this 2169  
section. The reduction applies to only one manufactured or 2170  
mobile home owned and occupied by such a surviving spouse. A 2171  
manufactured or mobile home qualifies for a reduction in taxes 2172  
under this division for the tax year in which the public service 2173  
officer dies through the tax year in which the surviving spouse 2174  
dies or remarries. 2175

(D) If the owner or the spouse of the owner of a 2176  
manufactured or mobile home is eligible for a homestead 2177

exemption on the land upon which the home is located, the 2178  
reduction to which the owner or spouse is entitled under this 2179  
section shall not exceed the difference between the reduction to 2180  
which the owner or spouse is entitled under division (A), (B), 2181  
or (C) of this section and the amount of the reduction under the 2182  
homestead exemption. 2183

(E) No reduction shall be made with respect to the home of 2184  
any person convicted of violating division (C) or (D) of section 2185  
4503.066 of the Revised Code for a period of three years 2186  
following the conviction. 2187

(F) The following persons may, in lieu of any reduction 2188  
under divisions (A) to (C) of this section, claim a reduction on 2189  
the manufactured home tax levied pursuant to division (C) of 2190  
section 4503.06 of the Revised Code, equal to either the product 2191  
obtained by multiplying fifty thousand dollars of the true value 2192  
of the property in money as adjusted under division (A) (2) (e) of 2193  
this section, by the amounts described in divisions (A) (2) (b) 2194  
(ii) to (iv) of this section for manufactured and mobile homes 2195  
for which the tax imposed by section 4503.06 of the Revised Code 2196  
is computed under division (D) (2) of that section, or the 2197  
product obtained by multiplying fifty thousand dollars of the 2198  
cost to the owner, or the market value at the time of purchase, 2199  
whichever is greater, as those terms are used in division (D) (1) 2200  
of section 4503.06 of the Revised Code, by the amounts described 2201  
in divisions (A) (2) (d) (ii) to (iv) of this section for 2202  
manufactured and mobile homes for which the tax imposed by 2203  
section 4503.06 of the Revised Code is computed under division 2204  
(D) (1) of that section: 2205

(1) A person (i) to whom division (A) (1) of this section 2206  
applies, (ii) whose total income does not exceed the threshold 2207

applicable under division (A) (2) (a) (ii) or (c) (iii) of this 2208  
section for the tax year, as applicable, and (iii) who has 2209  
continuously owned and occupied the manufactured or mobile home 2210  
as a home for twenty or more years immediately preceding the 2211  
first day of the tax year; 2212

(2) The surviving spouse of a deceased person who applied 2213  
for a reduction in taxes under division (F) of this section in 2214  
the year of death and qualified for that reduction under 2215  
division (F) (1) of this section, provided the surviving spouse 2216  
occupied the manufactured or mobile home when the deceased 2217  
person died and has a total income that does not exceed the 2218  
threshold applicable under division (A) (2) (a) (ii) or (c) (iii) of 2219  
this section for the tax year, as applicable. 2220

A reduction in taxes under division (F) of this section 2221  
shall continue through the tax year in which the recipient dies 2222  
or until the recipient no longer owns and occupies that 2223  
manufactured or mobile home as a home. If the recipient 2224  
qualifies for the reduction under division (F) (2) of this 2225  
section and does not meet the criteria prescribed by division 2226  
(F) (1) of this section, the reduction shall also terminate if 2227  
the person remarries, beginning with the tax year of the 2228  
recipient's marriage. 2229

**Sec. 4503.066.** (A) (1) To obtain a tax reduction under 2230  
section 4503.065 of the Revised Code, the owner of the home 2231  
shall file an application with the county auditor of the county 2232  
in which the home is located. An application for reduction in 2233  
taxes based upon a physical disability shall be accompanied by a 2234  
certificate signed by a physician, and an application for 2235  
reduction in taxes based upon a mental disability shall be 2236  
accompanied by a certificate signed by a physician or 2237

psychologist licensed to practice in this state. The certificate 2238  
shall attest to the fact that the applicant is permanently and 2239  
totally disabled, shall be in a form that the department of 2240  
taxation requires, and shall include the definition of totally 2241  
and permanently disabled as set forth in section 4503.064 of the 2242  
Revised Code. An application for reduction in taxes based upon a 2243  
disability certified as permanent and total by a state or 2244  
federal agency having the function of so classifying persons 2245  
shall be accompanied by a certificate from that agency. 2246

An application by a disabled veteran for the reduction 2247  
under division (B) of section 4503.065 of the Revised Code shall 2248  
be accompanied by a letter or other written confirmation from 2249  
the United States department of veterans affairs, or its 2250  
predecessor or successor agency, showing that the veteran 2251  
qualifies as a disabled veteran. 2252

An application by the surviving spouse of a public service 2253  
officer killed in the line of duty for the reduction under 2254  
division (C) of section 4503.065 of the Revised Code shall be 2255  
accompanied by a letter or other written confirmation from an 2256  
officer or employee of the board of trustees of a retirement or 2257  
pension fund in this state or another state or from the chief or 2258  
other chief executive of the department, agency, or other 2259  
employer for which the public service officer served when killed 2260  
in the line of duty affirming that the public service officer 2261  
was killed in the line of duty. 2262

An application for a reduction under division (E) of 2263  
section 4503.065 of the Revised Code shall be accompanied by 2264  
documentation sufficient to prove that the applicant meets all 2265  
qualifications for that reduction. 2266

(2) Each application shall constitute a continuing 2267

application for a reduction in taxes for each year in which the 2268  
manufactured or mobile home is occupied by the applicant. 2269  
Failure to receive a new application or notification under 2270  
division (B) of this section after an application for reduction 2271  
has been approved is prima-facie evidence that the original 2272  
applicant is entitled to the reduction calculated on the basis 2273  
of the information contained in the original application. The 2274  
original application and any subsequent application shall be in 2275  
the form of a signed statement and shall be filed on or before 2276  
the thirty-first day of December of the year preceding the year 2277  
for which the reduction is sought. The statement shall be on a 2278  
form, devised and supplied by the tax commissioner, that shall 2279  
require no more information than is necessary to establish the 2280  
applicant's eligibility for the reduction in taxes and the 2281  
amount of the reduction to which the applicant is entitled. The 2282  
form shall contain a statement that signing such application 2283  
constitutes a delegation of authority by the applicant to the 2284  
tax commissioner or the county auditor, individually or in 2285  
consultation with each other, to examine any tax or financial 2286  
records that relate to the income of the applicant as stated on 2287  
the application for the purpose of determining eligibility 2288  
under, or possible violation of, division (C) or (D) of this 2289  
section. The form also shall contain a statement that conviction 2290  
of willfully falsifying information to obtain a reduction in 2291  
taxes or failing to comply with division (B) of this section 2292  
shall result in the revocation of the right to the reduction for 2293  
a period of three years. 2294

(3) A late application for a reduction in taxes for the 2295  
year preceding the year for which an original application is 2296  
filed may be filed with an original application. If the auditor 2297  
determines that the information contained in the late 2298

application is correct, the auditor shall determine both the 2299  
amount of the reduction in taxes to which the applicant would 2300  
have been entitled for the current tax year had the application 2301  
been timely filed and approved in the preceding year, and the 2302  
amount the taxes levied under section 4503.06 of the Revised 2303  
Code for the current year would have been reduced as a result of 2304  
the reduction. When an applicant is permanently and totally 2305  
disabled on the first day of January of the year in which the 2306  
applicant files a late application, the auditor, in making the 2307  
determination of the amounts of the reduction in taxes under 2308  
division (A) (3) of this section, is not required to determine 2309  
that the applicant was permanently and totally disabled on the 2310  
first day of January of the preceding year. 2311

The amount of the reduction in taxes pursuant to a late 2312  
application shall be treated as an overpayment of taxes by the 2313  
applicant. The auditor shall credit the amount of the 2314  
overpayment against the amount of the taxes or penalties then 2315  
due from the applicant, and, at the next succeeding settlement, 2316  
the amount of the credit shall be deducted from the amount of 2317  
any taxes or penalties distributable to the county or any taxing 2318  
unit in the county that has received the benefit of the taxes or 2319  
penalties previously overpaid, in proportion to the benefits 2320  
previously received. If, after the credit has been made, there 2321  
remains a balance of the overpayment, or if there are no taxes 2322  
or penalties due from the applicant, the auditor shall refund 2323  
that balance to the applicant by a warrant drawn on the county 2324  
treasurer in favor of the applicant. The treasurer shall pay the 2325  
warrant from the general fund of the county. If there is 2326  
insufficient money in the general fund to make the payment, the 2327  
treasurer shall pay the warrant out of any undivided 2328  
manufactured or mobile home taxes subsequently received by the 2329

treasurer for distribution to the county or taxing district in 2330  
the county that received the benefit of the overpaid taxes, in 2331  
proportion to the benefits previously received, and the amount 2332  
paid from the undivided funds shall be deducted from the money 2333  
otherwise distributable to the county or taxing district in the 2334  
county at the next or any succeeding distribution. At the next 2335  
or any succeeding distribution after making the refund, the 2336  
treasurer shall reimburse the general fund for any payment made 2337  
from that fund by deducting the amount of that payment from the 2338  
money distributable to the county or other taxing unit in the 2339  
county that has received the benefit of the taxes, in proportion 2340  
to the benefits previously received. On the second Monday in 2341  
September of each year, the county auditor shall certify the 2342  
total amount of the reductions in taxes made in the current year 2343  
under division (A) (3) of this section to the tax commissioner 2344  
who shall treat that amount as a reduction in taxes for the 2345  
current tax year and shall make reimbursement to the county of 2346  
that amount in the manner prescribed in section 4503.068 of the 2347  
Revised Code, from moneys appropriated for that purpose. 2348

(B) (1) If in any year for which an application for 2349  
reduction in taxes has been approved the owner no longer 2350  
qualifies for the reduction, the owner shall notify the county 2351  
auditor that the owner is not qualified for a reduction in 2352  
taxes. 2353

(2) If the county auditor or county treasurer discovers 2354  
that an owner not entitled to the reduction in manufactured home 2355  
taxes under section 4503.065 of the Revised Code failed to 2356  
notify the county auditor as required by division (B) (1) of this 2357  
section, a charge shall be imposed against the manufactured or 2358  
mobile home in the amount by which taxes were reduced under that 2359  
section for each tax year the county auditor ascertains that the 2360

manufactured or mobile home was not entitled to the reduction 2361  
and was owned by the current owner. Interest shall accrue in the 2362  
manner prescribed by division (G) (2) of section 4503.06 of the 2363  
Revised Code on the amount by which taxes were reduced for each 2364  
such tax year as if the reduction became delinquent taxes at the 2365  
close of the last day the second installment of taxes for that 2366  
tax year could be paid without penalty. The county auditor shall 2367  
notify the owner, by ordinary mail, of the charge, of the 2368  
owner's right to appeal the charge, and of the manner in which 2369  
the owner may appeal. The owner may appeal the imposition of the 2370  
charge and interest by filing an appeal with the county board of 2371  
revision not later than the last day prescribed for payment of 2372  
manufactured home taxes under section 4503.06 of the Revised 2373  
Code following receipt of the notice and occurring at least 2374  
ninety days after receipt of the notice. The appeal shall be 2375  
treated in the same manner as a complaint relating to the 2376  
valuation or assessment of manufactured or mobile homes under 2377  
section 5715.19 of the Revised Code. The charge and any interest 2378  
shall be collected as other delinquent taxes. 2379

(3) During January of each year, the county auditor shall 2380  
furnish each person whose application for reduction has been 2381  
approved, by ordinary mail, a form on which to report any 2382  
changes in total income, ownership, occupancy, disability, and 2383  
other information earlier furnished the auditor relative to the 2384  
application. The form shall be completed and returned to the 2385  
auditor not later than the thirty-first day of December if the 2386  
changes would affect the person's eligibility for the reduction. 2387

(C) No person shall knowingly make a false statement for 2388  
the purpose of obtaining a reduction in taxes under section 2389  
4503.065 of the Revised Code. 2390

(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. 5703.021.** (A) There is hereby established a small claims docket within the board of tax appeals.

(B) An appeal may be filed with the board of tax appeals and assigned to the small claims docket as authorized under division (C) of this section, provided the appeal is ~~either of the following:~~

~~(1) Commenced under section 5717.01 of the Revised Code in which the property at issue qualifies for the partial tax exemption described in section 319.302 of the Revised Code; or~~

~~(2) Commenced commenced under section 5717.011 or 5717.02 of the Revised Code ~~when and~~ the amount in controversy claimed by the taxpayer does not exceed ten thousand dollars exclusive of interest and penalty. The board by rule may modify the jurisdictional dollar threshold for cases qualifying for the small claims docket.~~

(C) (1) An appeal may be assigned to the small claims docket only if either of the following applies:

(a) The appellant is one or more taxpayers that requests

assignment of the appeal to the small claims docket; 2419

(b) The appellant is not a taxpayer, and the appellant 2420  
files with the notice of appeal a written statement from every 2421  
taxpayer that is a party to the appeal stating that each such 2422  
taxpayer consents to the appeal being assigned to the small 2423  
claims docket. 2424

(2) After an appeal is assigned to the small claims docket 2425  
or the regular docket, the board may reassign the case to the 2426  
regular docket or the small claims docket, respectively, only 2427  
with the written consent of all the parties or as authorized 2428  
under division (D) of this section. 2429

(D) Notwithstanding division (B) of this section, the 2430  
board shall reassign an appeal initially assigned to the small 2431  
claims docket to the regular docket upon the request of a party 2432  
that is a taxpayer, when the appeal presents an issue of public 2433  
or great general interest or presents a constitutional issue, or 2434  
when the board determines that the appeal does not meet the 2435  
requirements of division (B) of this section. 2436

(E) The board shall adopt rules to implement procedures to 2437  
provide informal review of the taxpayers' appeals in the small 2438  
claims docket, which may include telephonic hearings. 2439

(F) A decision or order for an appeal assigned to the 2440  
small claims docket shall be conclusive as to all parties and 2441  
may not be appealed, and shall be recorded in the journal 2442  
required by division (C) of section 5703.02 of the Revised Code, 2443  
but such a decision or order shall not be considered as 2444  
precedent in any other case, hearing, or proceeding. 2445

(G) The appearance of an attorney at law licensed to 2446  
practice law in this state on behalf of any party to an appeal 2447

assigned to the small claims docket is permitted but not 2448  
required. A person other than a natural person, which is a real 2449  
party in interest as taxpayer or claimant, or an entity that may 2450  
participate by statute, may commence such an appeal or appear 2451  
through an attorney at law licensed to practice law in this 2452  
state. Such an organization may, through any bona fide officer, 2453  
partner, member, trustee, or salaried employee, file and present 2454  
its claim or defense in any appeal assigned to the small claims 2455  
docket, provided the organization does not, in the absence of 2456  
representation by an attorney at law licensed to practice law in 2457  
this state, engage in cross-examination, argument, or other acts 2458  
of advocacy. The board may provide by rule for additional 2459  
guidelines applicable to practice before the board. 2460

**Sec. 5703.80.** (A) There is hereby created in the state 2461  
treasury the property tax administration fund. All money ~~to the~~ 2462  
~~credit of~~ credited to the fund shall be used to defray the costs 2463  
incurred by the department of taxation in administering the 2464  
taxation of property and the equalization of real property 2465  
valuation. 2466

(B) Each fiscal year between the first and fifteenth days 2467  
of July, the tax commissioner shall compute ~~the following~~ 2468  
~~amounts,~~ for the property in each taxing district in each 2469  
county, ~~and certify to the director of budget and management the~~ 2470  
~~sum of those amounts for all taxing districts in all counties.~~ 2471

~~(A) For fiscal year 2020 and thereafter, an amount not to~~ 2472  
~~exceed twenty five hundredths of one per cent of the total~~ 2473  
~~amount by which taxes charged against real property on the~~ 2474  
~~general tax list of real and public utility property were~~ 2475  
~~reduced under section 319.302 of the Revised Code for the~~ 2476  
~~preceding tax year;~~ 2477

~~(B) For fiscal year 2020 and thereafter,~~ an amount not to 2478  
exceed forty-five hundredths of one per cent of the sum of the 2479  
following: 2480

(1) The total amount of taxes charged and payable against 2481  
public utility personal property on the general tax list of real 2482  
and public utility property for the preceding tax year ~~and of~~ 2483  
~~the;~~ 2484

(2) The total amount of taxes charged and payable against 2485  
tangible personal property on the general tax list of personal 2486  
property ~~of for~~ the preceding tax year and for which returns 2487  
were filed with the tax commissioner under section 5711.13 of 2488  
the Revised Code. 2489

(C) In computing the amounts described in ~~divisions (A)~~ 2490  
~~and division~~ (B) of this section, the commissioner shall base 2491  
the actual percentages charged in any fiscal year on the 2492  
estimated costs incurred by the department of taxation in 2493  
administering the taxation of property and the equalization of 2494  
real property valuation for that fiscal year. 2495

(D) The commissioner shall certify to the director of 2496  
budget and management the sum of the amounts described in 2497  
division (B) of this section for all taxing districts in all 2498  
counties. After receiving the tax commissioner's certification, 2499  
the director of budget and management shall transfer from the 2500  
general revenue fund to the property tax administration fund the 2501  
amount certified or a lesser amount based on the availability of 2502  
cash balances in the property tax administration fund to cover 2503  
required expenditures. 2504

~~On or before the thirtieth day of June of the fiscal year,~~ 2505  
~~the tax commissioner shall certify to the director of budget and~~ 2506

~~management the sum of the amounts by which the amounts computed~~ 2507  
~~for a taxing district under this section exceeded the~~ 2508  
~~distributions to the taxing district under division (F) of~~ 2509  
~~section 321.24 of the Revised Code, and the director shall~~ 2510  
~~transfer that sum from the property tax administration fund to~~ 2511  
~~the general revenue fund.~~ 2512

**Sec. 5709.92.** (A) As used in this section: 2513

(1) "School district" means a city, local, or exempted 2514  
village school district. 2515

(2) "Joint vocational school district" means a joint 2516  
vocational school district created under section 3311.16 of the 2517  
Revised Code, and includes a cooperative education school 2518  
district created under section 3311.52 or 3311.521 of the 2519  
Revised Code and a county school financing district created 2520  
under section 3311.50 of the Revised Code. 2521

(3) "Total resources" means the sum of the amounts 2522  
described in divisions (A) (3) (a) to (g) of this section less any 2523  
reduction required under division (C) (3) (a) of this section. 2524

(a) The state education aid for fiscal year 2015; 2525

(b) The sum of the payments received in fiscal year 2015 2526  
for current expense levy losses under division (C) (3) of section 2527  
5727.85 and division (C) (12) of section 5751.21 of the Revised 2528  
Code, as they existed at that time, excluding the portion of 2529  
such payments attributable to levies for joint vocational school 2530  
district purposes; 2531

(c) The sum of fixed-sum levy loss payments received by 2532  
the school district in fiscal year 2015 under division (F) (1) of 2533  
section 5727.85 and division (E) (1) of section 5751.21 of the 2534  
Revised Code, as they existed at that time, for fixed-sum levies 2535

charged and payable for a purpose other than paying debt	2536
charges;	2537
(d) The district's taxes charged and payable against all	2538
property on the tax list of real and public utility property for	2539
current expense purposes for tax year 2014, including taxes	2540
charged and payable from emergency levies charged and payable	2541
under sections 5705.194 to 5705.197 of the Revised Code,	2542
excluding taxes levied for joint vocational school district	2543
purposes or levied under section 5705.23 of the Revised Code;	2544
(e) The amount certified for fiscal year 2015 under	2545
division (A) (2) of section 3317.08 of the Revised Code;	2546
(f) Distributions received during calendar year 2014 from	2547
taxes levied under section 718.09 of the Revised Code;	2548
(g) Distributions received during fiscal year 2015 from	2549
the gross casino revenue county student fund.	2550
(4) (a) "State education aid" for a school district means	2551
the sum of state amounts computed for the district under	2552
sections 3317.022 and 3317.0212 of the Revised Code after any	2553
amounts are added or subtracted under Section 263.240 of Am.	2554
Sub. H.B.59 of the 130th general assembly, entitled	2555
"TRANSITIONAL AID FOR CITY, LOCAL, AND EXEMPTED VILLAGE SCHOOL	2556
DISTRICTS."	2557
(b) "State education aid" for a joint vocational district	2558
means the amount computed for the district under section 3317.16	2559
of the Revised Code after any amounts are added or subtracted	2560
under Section 263.250 of Am. Sub. H.B.59 of the 130th general	2561
assembly, entitled "TRANSITIONAL AID FOR JOINT VOCATIONAL SCHOOL	2562
DISTRICTS."	2563
(5) "Taxes charged and payable" means taxes charged and	2564

payable after the reduction required by section 319.301 of the Revised Code but before ~~the reductions~~ any reduction required by ~~sections 319.302 and section~~ section 323.152 of the Revised Code.

(6) "Capacity quintile" means the capacity measure quintiles determined under division (B) of this section.

(7) "Threshold per cent" means the following:

(a) For a school district in the lowest capacity quintile, one per cent for fiscal year 2016 and two per cent for fiscal year 2017.

(b) For a school district in the second lowest capacity quintile, one and one-fourth per cent for fiscal year 2016 and two and one-half per cent for fiscal year 2017.

(c) For a school district in the third lowest capacity quintile, one and one-half per cent for fiscal year 2016 and three per cent for fiscal year 2017.

(d) For a school district in the second highest capacity quintile, one and three-fourths per cent for fiscal year 2016 and three and one-half per cent for fiscal year 2017.

(e) For a school district in the highest capacity quintile, two per cent for fiscal year 2016 and four per cent for fiscal year 2017.

(f) For a joint vocational school district, two per cent for fiscal year 2016 and four per cent for fiscal year 2017.

(8) "Current expense allocation" means the sum of the payments received by a school district or joint vocational school district in fiscal year 2015 for current expense levy losses under division (C) (3) of section 5727.85 and division (C) (12) of section 5751.21 of the Revised Code as they existed at

that time, less any reduction required under division (C) (3) (b) 2593  
of this section. 2594

(9) "Non-current expense allocation" means the sum of the 2595  
payments received by a school district or joint vocational 2596  
school district in fiscal year 2015 for levy losses under 2597  
division (C) (3) (c) of section 5727.85 and division (C) (12) (c) of 2598  
section 5751.21 of the Revised Code, as they existed at that 2599  
time, and levy losses in fiscal year 2015 under division (H) of 2600  
section 5727.84 of the Revised Code as that section existed at 2601  
that time attributable to levies for and payments received for 2602  
losses on levies intended to generate money for maintenance of 2603  
classroom facilities. 2604

(10) "Operating TPP fixed-sum levy losses" means the sum 2605  
of payments received by a school district in fiscal year 2015 2606  
for levy losses under division (E) of section 5751.21 of the 2607  
Revised Code, excluding levy losses for debt purposes. 2608

(11) "Operating S.B. 3 fixed-sum levy losses" means the 2609  
sum of payments received by the school district in fiscal year 2610  
2015 for levy losses under division (H) of section 5727.84 of 2611  
the Revised Code, excluding levy losses for debt purposes. 2612

(12) "TPP fixed-sum debt levy losses" means the sum of 2613  
payments received by a school district in fiscal year 2015 for 2614  
levy losses under division (E) of section 5751.21 of the Revised 2615  
Code for debt purposes. 2616

(13) "S.B. 3 fixed-sum debt levy losses" means the sum of 2617  
payments received by the school district in fiscal year 2015 for 2618  
levy losses under division (H) of section 5727.84 of the Revised 2619  
Code for debt purposes. 2620

(14) "Qualifying levies" means qualifying levies described 2621

in section 5751.20 of the Revised Code as that section was in 2622  
effect before July 1, 2015. 2623

(15) "Total taxable value" has the same meaning as in 2624  
section 3317.02 of the Revised Code. 2625

(B) The department of education shall rank all school 2626  
districts in the order of districts' capacity measures 2627  
determined under former section 3317.018 of the Revised Code 2628  
from lowest to highest, and divide such ranking into quintiles, 2629  
with the first quintile containing the twenty per cent of school 2630  
districts having the lowest capacity measure and the fifth 2631  
quintile containing the twenty per cent of school districts 2632  
having the highest capacity measure. This calculation and 2633  
ranking shall be performed once, in fiscal year 2016. 2634

(C) (1) In fiscal year 2016, payments shall be made to 2635  
school districts and joint vocational school districts equal to 2636  
the sum of the amounts described in divisions (C) (1) (a) or (b) 2637  
and (C) (1) (c) of this section. In fiscal year 2017, payments 2638  
shall be made to school districts and joint vocational school 2639  
districts equal to the amount described in division (C) (1) (a) or 2640  
(b) of this section. 2641

(a) If the ratio of the current expense allocation to 2642  
total resources is equal to or less than the district's 2643  
threshold percent, zero; 2644

(b) If the ratio of the current expense allocation to 2645  
total resources is greater than the district's threshold per 2646  
cent, the difference between the current expense allocation and 2647  
the product of the threshold percentage and total resources; 2648

(c) For fiscal year 2016, the product of the non-current 2649  
expense allocation multiplied by fifty per cent. 2650

(2) In fiscal year 2018 and subsequent fiscal years, 2651  
payments shall be made to school districts and joint vocational 2652  
school districts equal to the difference obtained by subtracting 2653  
the amount described in division (C) (2) (b) of this section from 2654  
the amount described in division (C) (2) (a) of this section, 2655  
provided that such amount is greater than zero. 2656

(a) The sum of the payments received by the district under 2657  
division (C) (1) (b) or (C) (2) of this section for the immediately 2658  
preceding fiscal year; 2659

(b) One-sixteenth of one per cent of the average of the 2660  
total taxable value of the district for tax years 2014, 2015, 2661  
and 2016. 2662

(3) (a) "Total resources" used to compute payments under 2663  
division (C) (1) of this section shall be reduced to the extent 2664  
that payments distributed in fiscal year 2015 were attributable 2665  
to levies no longer charged and payable for tax year 2014. 2666

(b) "Current expense allocation" used to compute payments 2667  
under division (C) (1) of this section shall be reduced to the 2668  
extent that the payments distributed in fiscal year 2015 were 2669  
attributable to levies no longer charged and payable for tax 2670  
year 2014. 2671

(4) The department of education shall report to each 2672  
school district and joint vocational school district the 2673  
apportionment of the payments under division (C) (1) of this 2674  
section among the district's funds based on qualifying levies. 2675

(D) (1) Payments in the following amounts shall be made to 2676  
school districts and joint vocational school districts in tax 2677  
years 2016 through 2021: 2678

(a) In tax year 2016, the sum of the district's operating 2679

TPP fixed-sum levy losses and operating S.B. 3 fixed-sum levy losses.	2680 2681
(b) In tax year 2017, the sum of the district's operating TPP fixed-sum levy losses and eighty per cent of operating S.B. 3 fixed-sum levy losses.	2682 2683 2684
(c) In tax year 2018, the sum of eighty per cent of the district's operating TPP fixed-sum levy losses and sixty per cent of its operating S.B. 3 fixed-sum levy losses.	2685 2686 2687
(d) In tax year 2019, the sum of sixty per cent of the district's operating TPP fixed-sum levy losses and forty per cent of its operating S.B. 3 fixed-sum levy losses.	2688 2689 2690
(e) In tax year 2020, the sum of forty per cent of the district's operating TPP fixed-sum levy losses and twenty per cent of its operating S.B. 3 fixed-sum levy losses.	2691 2692 2693
(f) In tax year 2021, twenty per cent of the district's operating TPP fixed-sum levy losses.	2694 2695
No payment shall be made under division (D) (1) of this section after tax year 2021.	2696 2697
(2) Amounts are payable under division (D) of this section for fixed-sum levy losses only to the extent of such losses for qualifying levies that remain in effect for the current tax year. For this purpose, a qualifying levy levied under section 5705.194 or 5705.213 of the Revised Code remains in effect for the current tax year only if a tax levied under either of those sections is charged and payable for the current tax year for an annual sum at least equal to the annual sum levied by the board of education for tax year 2004 under those sections less the amount of the payment under this division.	2698 2699 2700 2701 2702 2703 2704 2705 2706 2707

(E) (1) For fixed-sum levies for debt purposes, payments 2708  
shall be made to school districts and joint vocational school 2709  
districts equal to one hundred per cent of the district's fixed- 2710  
sum levy loss determined under division (E) of section 5751.20 2711  
and division (H) of section 5727.84 of the Revised Code as in 2712  
effect before July 1, 2015, and paid in tax year 2014. No 2713  
payment shall be made for qualifying levies that are no longer 2714  
charged and payable. 2715

(2) Beginning in 2016, by the thirty-first day of January 2716  
of each year, the tax commissioner shall review the calculation 2717  
of fixed-sum levy loss for debt purposes determined under 2718  
division (E) of section 5751.20 and division (H) of section 2719  
5727.84 of the Revised Code as in effect before July 1, 2015. If 2720  
the commissioner determines that a fixed-sum levy that had been 2721  
scheduled to be reimbursed in the current year is no longer 2722  
charged and payable, a revised calculation for that year and all 2723  
subsequent years shall be made. 2724

(F) (1) For taxes levied within the ten-mill limitation for 2725  
debt purposes in tax year 1998 in the case of electric company 2726  
tax value losses, and in tax year 1999 in the case of natural 2727  
gas company tax value losses, payments shall be made to school 2728  
districts and joint vocational school districts equal to one 2729  
hundred per cent of the loss computed under division (D) of 2730  
section 5727.85 of the Revised Code as in effect before July 1, 2731  
2015, as if the tax were a fixed-rate levy, but those payments 2732  
shall extend through fiscal year 2016. 2733

(2) For taxes levied within the ten-mill limitation for 2734  
debt purposes in tax year 2005, payments shall be made to school 2735  
districts and joint vocational school districts equal to one 2736  
hundred per cent of the loss computed under division (D) of 2737

section 5751.21 of the Revised Code as in effect before July 1, 2738  
2015, as if the tax were a fixed-rate levy, but those payments 2739  
shall extend through fiscal year 2018. 2740

(G) If all the territory of a school district or joint 2741  
vocational school district is merged with another district, or 2742  
if a part of the territory of a school district or joint 2743  
vocational school district is transferred to an existing or 2744  
newly created district, the department of education, in 2745  
consultation with the tax commissioner, shall adjust the 2746  
payments made under this section as follows: 2747

(1) For a merger of two or more districts, fixed-sum levy 2748  
losses, total resources, current expense allocation, and non- 2749  
current expense allocation of the successor district shall be 2750  
the sum of such items for each of the districts involved in the 2751  
merger. 2752

(2) If property is transferred from one district to a 2753  
previously existing district, the amount of the total resources, 2754  
current expense allocation, and non-current expense allocation 2755  
that shall be transferred to the recipient district shall be an 2756  
amount equal to the total resources, current expense allocation, 2757  
and non-current expense allocation of the transferor district 2758  
times a fraction, the numerator of which is the number of pupils 2759  
being transferred to the recipient district, measured, in the 2760  
case of a school district, by formula ADM as defined in section 2761  
3317.02 of the Revised Code or, in the case of a joint vocational 2762  
school district, by formula ADM as defined for a joint 2763  
vocational school district in that section, and the denominator 2764  
of which is the formula ADM of the transferor district. 2765

(3) After December 31, 2010, if property is transferred 2766  
from one or more districts to a district that is newly created 2767

out of the transferred property, the newly created district 2768  
shall be deemed not to have any total resources, current expense 2769  
allocation, total allocation, or non-current expense allocation. 2770

(4) If the recipient district under division (G) (2) of 2771  
this section or the newly created district under division (G) (3) 2772  
of this section is assuming debt from one or more of the 2773  
districts from which the property was transferred and any of the 2774  
districts losing the property had fixed-sum levy losses, the 2775  
department of education, in consultation with the tax 2776  
commissioner, shall make an equitable division of the 2777  
reimbursements for those losses. 2778

(H) The payments required by divisions (C), (D), (E), (F), 2779  
and (I) of this section shall be distributed periodically to 2780  
each school and joint vocational school district by the 2781  
department of education unless otherwise provided for. Except as 2782  
provided in division (D) of this section, if a levy that is a 2783  
qualifying levy is not charged and payable in any year after 2784  
2014, payments to the school district or joint vocational school 2785  
district shall be reduced to the extent that the payments 2786  
distributed in fiscal year 2015 were attributable to the levy 2787  
loss of that levy. 2788

(I) For fiscal years 2022 through 2026, if the total 2789  
amount to be received under divisions (C) and (E) of this 2790  
section by any school district that has a nuclear power plant 2791  
located within its territory is less than the amount the 2792  
district received under this section in fiscal year 2017, the 2793  
district shall receive a supplemental payment equal to the 2794  
difference between the amount to be received under those 2795  
divisions for the fiscal year and the amount received under this 2796  
section in fiscal year 2017. 2797

<b>Sec. 5709.93.</b> (A) As used in this section:	2798
(1) "Taxes charged and payable" means taxes charged and payable after the reduction required by section 319.301 of the Revised Code but before <del>the reductions</del> <u>any reduction</u> required by <del>sections 319.302 and section 323.152</del> of the Revised Code.	2799 2800 2801 2802
(2) "Threshold per cent" means two per cent for fiscal year 2016; and, for fiscal year 2017 and thereafter, the sum of the prior year's threshold per cent plus two percentage points.	2803 2804 2805
(3) "Public library" means a county, municipal, school district, or township public library that receives the proceeds of a tax levied under section 5705.23 of the Revised Code.	2806 2807 2808
(4) "Local taxing unit" means a subdivision or taxing unit, as defined in section 5705.01 of the Revised Code, a park district created under Chapter 1545. of the Revised Code, or a township park district established under section 511.23 of the Revised Code, but excludes school districts and joint vocational school districts.	2809 2810 2811 2812 2813 2814
(5) "Municipal current expense allocation" means the sum of the payments received by a municipal corporation in calendar year 2014 for current expense levy losses under division (A)(1)(e)(ii) of section 5727.86 and division (A)(1)(c)(ii) of section 5751.22 of the Revised Code as they existed at that time.	2815 2816 2817 2818 2819
(6) "Current expense allocation" means the sum of the payments received by a local taxing unit or public library in calendar year 2014 for current expense levy losses under division (A)(1) of section 5727.86 and divisions (A)(1) and (2) of section 5751.22 of the Revised Code as they existed at that time, less any reduction required under division (B)(2) of this section.	2820 2821 2822 2823 2824 2825 2826

(7) "TPP inside millage debt levy loss" means payments 2827  
made to local taxing units in calendar year 2014 under division 2828  
(A) (3) of section 5751.22 of the Revised Code as that section 2829  
existed at that time. 2830

(8) "S.B. 3 inside millage debt levy loss" means payments 2831  
made to local taxing units in calendar year 2014 under section 2832  
(A) (4) of section 5727.86 of the Revised Code as that section 2833  
existed at that time. 2834

(9) "Qualifying levy" means a levy for which payment was 2835  
made in calendar year 2014 under division (A) (1) of section 2836  
5727.86 and divisions (A) (1) and (2) of section 5751.22 of the 2837  
Revised Code as they existed at that time. 2838

(10) "Total resources," in the case of county mental 2839  
health and disability related functions, means the sum of the 2840  
amounts in divisions (A) (10) (a) and (b) of this section less any 2841  
reduction required under division (B) (1) of this section. 2842

(a) The sum of the payments received by the county for 2843  
mental health and developmental disability related functions in 2844  
calendar year 2014 under division (A) (1) of section 5727.86 and 2845  
division (A) (1) of section 5751.22 of the Revised Code as they 2846  
existed at that time; 2847

(b) With respect to taxes levied by the county for mental 2848  
health and developmental disability related purposes, the taxes 2849  
charged and payable for such purposes against all property on 2850  
the tax list of real and public utility property for tax year 2851  
2014. 2852

(11) "Total resources," in the case of county senior 2853  
services related functions, means the sum of the amounts in 2854  
divisions (A) (11) (a) and (b) of this section less any reduction 2855

required under division (B) (1) of this section. 2856

(a) The sum of the payments received by the county for 2857  
senior services related functions in calendar year 2014 under 2858  
division (A) (1) of section 5727.86 and division (A) (1) of 2859  
section 5751.22 of the Revised Code as they existed at that 2860  
time; 2861

(b) With respect to taxes levied by the county for senior 2862  
services related purposes, the taxes charged and payable for 2863  
such purposes against all property on the tax list of real and 2864  
public utility property for tax year 2014. 2865

(12) "Total resources," in the case of county children's 2866  
services related functions, means the sum of the amounts in 2867  
divisions (A) (12) (a) and (b) of this section less any reduction 2868  
required under division (B) (1) of this section. 2869

(a) The sum of the payments received by the county for 2870  
children's services related functions in calendar year 2014 2871  
under division (A) (1) of section 5727.86 and division (A) (1) of 2872  
section 5751.22 of the Revised Code as they existed at that 2873  
time; 2874

(b) With respect to taxes levied by the county for 2875  
children's services related purposes, the taxes charged and 2876  
payable for such purposes against all property on the tax list 2877  
of real and public utility property for tax year 2014. 2878

(13) "Total resources," in the case of county public 2879  
health related functions, means the sum of the amounts in 2880  
divisions (A) (13) (a) and (b) of this section less any reduction 2881  
required under division (B) (1) of this section. 2882

(a) The sum of the payments received by the county for 2883  
public health related functions in calendar year 2014 under 2884

division (A) (1) of section 5727.86 and division (A) (1) of 2885  
section 5751.22 of the Revised Code as they existed at that 2886  
time; 2887

(b) With respect to taxes levied by the county for public 2888  
health related purposes, the taxes charged and payable for such 2889  
purposes against all property on the tax list of real and public 2890  
utility property for tax year 2014. 2891

(14) "Total resources," in the case of all county 2892  
functions not included in divisions (A) (10) to (13) of this 2893  
section, means the sum of the amounts in divisions (A) (14) (a) to 2894  
(e) of this section less any reduction required under division 2895  
(B) (1) or (2) of this section. 2896

(a) The sum of the payments received by the county for all 2897  
other purposes in calendar year 2014 under division (A) (1) of 2898  
section 5727.86 and division (A) (1) of section 5751.22 of the 2899  
Revised Code as they existed at that time; 2900

(b) The county's percentage share of county undivided 2901  
local government fund allocations as certified to the tax 2902  
commissioner for calendar year 2015 by the county auditor under 2903  
division (J) of section 5747.51 of the Revised Code or division 2904  
(F) of section 5747.53 of the Revised Code multiplied by the 2905  
total amount actually distributed in calendar year 2014 from the 2906  
county undivided local government fund; 2907

(c) With respect to taxes levied by the county for all 2908  
other purposes, the taxes charged and payable for such purposes 2909  
against all property on the tax list of real and public utility 2910  
property for tax year 2014, excluding taxes charged and payable 2911  
for the purpose of paying debt charges; 2912

(d) The sum of the amounts distributed to the county in 2913

calendar year 2014 for the taxes levied pursuant to sections	2914
5739.021 and 5741.021 of the Revised Code;	2915
(e) The sum of amounts distributed to the county from the	2916
gross casino revenue county fund from July 2014 through April	2917
2015.	2918
(15) "Total resources," in the case of a municipal	2919
corporation, means the sum of the amounts in divisions (A) (15)	2920
(a) to (h) of this section less any reduction required under	2921
division (B) (1) or (2) of this section.	2922
(a) The sum of the payments received by the municipal	2923
corporation in calendar year 2014 for current expense levy	2924
losses under division (A) (1) of section 5727.86 and division (A)	2925
(1) of section 5751.22 of the Revised Code as they existed at	2926
that time;	2927
(b) The municipal corporation's percentage share of county	2928
undivided local government fund allocations as certified to the	2929
tax commissioner for calendar year 2015 by the county auditor	2930
under division (J) of section 5747.51 of the Revised Code or	2931
division (F) of section 5747.53 of the Revised Code multiplied	2932
by the total amount actually distributed in calendar year 2014	2933
from the county undivided local government fund;	2934
(c) The sum of the amounts distributed to the municipal	2935
corporation in calendar year 2014 pursuant to section 5747.50 of	2936
the Revised Code;	2937
(d) With respect to taxes levied by the municipal	2938
corporation, the taxes charged and payable against all property	2939
on the tax list of real and public utility property for	2940
municipal current expenses for tax year 2014;	2941
(e) The amount of admissions tax collected by the	2942

municipal corporation in calendar year 2013, or if such 2943  
information has not yet been reported to the tax commissioner, 2944  
in the most recent year before 2013 for which the municipal 2945  
corporation has reported data to the commissioner; 2946

(f) The amount of income taxes collected by the municipal 2947  
corporation in calendar year 2013 as certified to the tax 2948  
commissioner under section 5747.50 of the Revised Code in 2013, 2949  
or if such information has not yet been reported to the 2950  
commissioner, in the most recent year before 2014 for which the 2951  
municipal corporation has reported such data to the 2952  
commissioner; 2953

(g) The sum of the amounts distributed to the municipal 2954  
corporation from the gross casino revenue host city fund from 2955  
July 2014 through April 2015; 2956

(h) The sum of the amounts distributed to the municipal 2957  
corporation from the gross casino revenue county fund from July 2958  
2014 through April 2015. 2959

(16) "Total resources," in the case of a township, means 2960  
the sum of the amounts in divisions (A) (16) (a) to (c) of this 2961  
section less any reduction required under division (B) (1) or (2) 2962  
of this section. 2963

(a) The sum of the payments received by the township in 2964  
calendar year 2014 pursuant to division (A) (1) of section 2965  
5727.86 of the Revised Code and division (A) (1) of section 2966  
5751.22 of the Revised Code as they existed at that time, 2967  
excluding payments received for debt purposes; 2968

(b) The township's percentage share of county undivided 2969  
local government fund allocations as certified to the tax 2970  
commissioner for calendar year 2015 by the county auditor under 2971

division (J) of section 5747.51 of the Revised Code or division 2972  
(F) of section 5747.53 of the Revised Code multiplied by the 2973  
total amount actually distributed in calendar year 2014 from the 2974  
county undivided local government fund; 2975

(c) With respect to taxes levied by the township, the 2976  
taxes charged and payable against all property on the tax list 2977  
of real and public utility property for tax year 2014 excluding 2978  
taxes charged and payable for the purpose of paying debt charges 2979  
or from levies imposed under section 5705.23 of the Revised 2980  
Code. 2981

(17) "Total resources," in the case of a local taxing unit 2982  
that is not a county, municipal corporation, township, or public 2983  
library means the sum of the amounts in divisions (A) (17) (a) to 2984  
(e) of this section less any reduction required under division 2985  
(B) (1) of this section. 2986

(a) The sum of the payments received by the local taxing 2987  
unit in calendar year 2014 pursuant to division (A) (1) of 2988  
section 5727.86 of the Revised Code and division (A) (1) of 2989  
section 5751.22 of the Revised Code as they existed at that 2990  
time; 2991

(b) The local taxing unit's percentage share of county 2992  
undivided local government fund allocations as certified to the 2993  
tax commissioner for calendar year 2015 by the county auditor 2994  
under division (J) of section 5747.51 of the Revised Code or 2995  
division (F) of section 5747.53 of the Revised Code multiplied 2996  
by the total amount actually distributed in calendar year 2014 2997  
from the county undivided local government fund; 2998

(c) With respect to taxes levied by the local taxing unit, 2999  
the taxes charged and payable against all property on the tax 3000

list of real and public utility property for tax year 2014 3001  
excluding taxes charged and payable for the purpose of paying 3002  
debt charges or from a levy imposed under section 5705.23 of the 3003  
Revised Code; 3004

(d) The amount received from the tax commissioner during 3005  
calendar year 2014 for sales or use taxes authorized under 3006  
sections 5739.023 and 5741.022 of the Revised Code; 3007

(e) For institutions of higher education receiving tax 3008  
revenue from a local levy, as identified in section 3358.02 of 3009  
the Revised Code, the final state share of instruction 3010  
allocation for fiscal year 2014 as calculated by the chancellor 3011  
of higher education and reported to the state controlling board. 3012

(18) "Total resources," in the case of a county, municipal 3013  
corporation, school district, or township public library that 3014  
receives the proceeds of a tax levied under section 5705.23 of 3015  
the Revised Code, means the sum of the amounts in divisions (A) 3016  
(18) (a) to (d) of this section less any reduction required under 3017  
division (B) (1) of this section. 3018

(a) The sum of the payments received by the county, 3019  
municipal corporation, school district, or township public 3020  
library in calendar year 2014 pursuant to sections 5727.86 and 3021  
5751.22 of the Revised Code, as they existed at that time, for 3022  
fixed-rate levy losses attributable to a tax levied under 3023  
section 5705.23 of the Revised Code for the benefit of the 3024  
public library; 3025

(b) The public library's percentage share of county 3026  
undivided local government fund allocations as certified to the 3027  
tax commissioner for calendar year 2015 by the county auditor 3028  
under division (J) of section 5747.51 of the Revised Code or 3029

division (F) of section 5747.53 of the Revised Code multiplied 3030  
by the total amount actually distributed in calendar year 2014 3031  
from the county undivided local government fund; 3032

(c) With respect to a tax levied pursuant to section 3033  
5705.23 of the Revised Code for the benefit of the public 3034  
library, the amount of such tax that is charged and payable 3035  
against all property on the tax list of real and public utility 3036  
property for tax year 2014 excluding any tax that is charged and 3037  
payable for the purpose of paying debt charges; 3038

(d) The sum of the amounts distributed to the library 3039  
district from the county public library fund in calendar year 3040  
2014, as reported to the tax commissioner by the county auditor. 3041

(19) "Municipal current expense property tax levies" means 3042  
all property tax levies of a municipality, except those with the 3043  
following levy names: library; airport resurfacing; bond or any 3044  
levy name including the word "bond"; capital improvement or any 3045  
levy name including the word "capital"; debt or any levy name 3046  
including the word "debt"; equipment or any levy name including 3047  
the word "equipment," unless the levy is for combined operating 3048  
and equipment; employee termination fund; fire pension or any 3049  
levy containing the word "pension," including police pensions; 3050  
fireman's fund or any practically similar name; sinking fund; 3051  
road improvements or any levy containing the word "road"; fire 3052  
truck or apparatus; flood or any levy containing the word 3053  
"flood"; conservancy district; county health; note retirement; 3054  
sewage, or any levy containing the words "sewage" or "sewer"; 3055  
park improvement; parkland acquisition; storm drain; street or 3056  
any levy name containing the word "street"; lighting, or any 3057  
levy name containing the word "lighting"; and water. 3058

(20) "Operating fixed-rate levy loss" means, in the case 3059

of local taxing units other than municipal corporations, fixed- 3060  
rate levy losses of levies imposed for purposes other than 3061  
paying debt charges or, in the case of municipal corporations, 3062  
fixed-rate levy losses of municipal current expense property tax 3063  
levies. 3064

(21) (a) "Qualifying municipal corporation" means a 3065  
municipal corporation in the territory of which a qualifying end 3066  
user is located. 3067

(b) "Qualifying end user" means an end user of at least 3068  
seven million qualifying kilowatt hours of electricity annually. 3069

(c) "Qualifying kilowatt hours" means kilowatt hours of 3070  
electricity generated by a renewable energy resource, as defined 3071  
in section 5727.01 of the Revised Code, using wind energy and 3072  
the distribution of which is subject to the tax levied under 3073  
section 5727.81 of the Revised Code for any measurement period 3074  
beginning after June 30, 2015. 3075

(22) Any term used in this section has the same meaning as 3076  
in section 5727.84 or 5751.20 of the Revised Code unless 3077  
otherwise defined by this section. 3078

(B) (1) "Total resources" used to compute payments to be 3079  
made under division (C) of this section shall be reduced to the 3080  
extent that payments distributed in calendar year 2014 were 3081  
attributable to levies no longer charged and payable. 3082

(2) "Current expense allocation" used to compute payments 3083  
to be made under division (C) of this section shall be reduced 3084  
to the extent that payments distributed in calendar year 2014 3085  
were attributable to levies no longer charged and payable. 3086

(C) (1) Except as provided in division (D) of this section, 3087  
the tax commissioner shall compute payments for operating fixed- 3088

rate levy losses of local taxing units and public libraries for	3089
fiscal year 2016 and each year thereafter as prescribed in	3090
divisions (C) (1) (a) and (b) of this section:	3091
(a) For public libraries and local taxing units other than	3092
municipal corporations:	3093
(i) If the ratio of current expense allocation to total	3094
resources is equal to or less than the threshold per cent, zero;	3095
(ii) If the ratio of current expense allocation to total	3096
resources is greater than the threshold per cent, the current	3097
expense allocation minus the product of total resources	3098
multiplied by the threshold per cent.	3099
(b) For municipal corporations:	3100
(i) If the ratio of the municipal current expense	3101
allocation to total resources is equal to or less than the	3102
threshold per cent, zero;	3103
(ii) If the ratio of the municipal current expense	3104
allocation to total resources is greater than the threshold per	3105
cent, the municipal current expense allocation minus the product	3106
of total resources multiplied by the threshold per cent.	3107
(2) For any local taxing unit or public library with	3108
operating fixed-rate levy losses greater than zero, the	3109
operating fixed-rate levy loss shall be allocated among all	3110
qualifying operating fixed-rate levies in proportion to each	3111
such levy's share of the payments received in tax year 2014. In	3112
fiscal year 2016 and thereafter, if a levy to which operating	3113
fixed-rate levy loss is allocated is no longer charged and	3114
payable, the payment to the local taxing unit or public library	3115
shall be reduced by the amount allocated to the levy that is no	3116
longer charged and payable.	3117

(D) (1) Except as provided in division (D) (2) of this 3118  
section, the tax commissioner shall make payments to local 3119  
taxing units equal to the sum of TPP inside millage debt levy 3120  
loss and S.B. 3 inside millage debt levy loss. No payment shall 3121  
be made if the levy for which the levy loss is computed is not 3122  
charged and payable for debt purposes in fiscal year 2016 or any 3123  
year thereafter. 3124

(2) No payment shall be made for TPP inside millage debt 3125  
levy loss in calendar year 2018 or thereafter. No payment shall 3126  
be made for S.B.3 inside millage debt levy loss in calendar year 3127  
2017 or thereafter. 3128

(E) For a qualifying municipal corporation, the tax 3129  
commissioner shall compute payments for fiscal year 2016 and 3130  
each ensuing fiscal year in an amount equal to the amount of tax 3131  
imposed under section 5727.81 of the Revised Code and paid on 3132  
the basis of qualifying kilowatt hours of electricity 3133  
distributed through the meter of a qualifying end user located 3134  
in the municipal corporation for measurement periods ending in 3135  
the preceding calendar year. The payment shall be computed 3136  
regardless of whether the qualifying municipal corporation 3137  
qualifies for a payment under any other division of this section 3138  
for the fiscal year in which the payment is computed under this 3139  
division. For the purposes of this division, the commissioner 3140  
may require an electric distribution company distributing 3141  
qualifying kilowatt hours or, if the end user is a self- 3142  
assessing purchaser, the end user, to report to the commissioner 3143  
the number of qualifying kilowatt hours distributed through the 3144  
meter of the qualifying end user. 3145

(F) (1) The payments required to be made under divisions 3146  
(C), (D), and (H) of this section shall be paid from the local 3147

government tangible property tax replacement fund to the county 3148  
undivided income tax fund in the proper county treasury. 3149  
Beginning in August 2015, one-half of the amount determined 3150  
under each of those divisions shall be paid on or before the 3151  
last day of August each year, and one-half shall be paid on or 3152  
before the last day of February each year. Within thirty days 3153  
after receipt of such payments, the county treasurer shall 3154  
distribute amounts determined under this section to the proper 3155  
local taxing unit or public library as if they had been levied 3156  
and collected as taxes, and the local taxing unit or public 3157  
library shall allocate the amounts so received among its funds 3158  
in the same proportions as if those amounts had been levied and 3159  
collected as taxes. 3160

(2) On or before the last day of August and of February of 3161  
each fiscal year that follows a calendar year in which taxes are 3162  
paid on the basis of qualifying kilowatt hours of electricity 3163  
distributed through the meter of a qualifying end user located 3164  
in a qualifying municipal corporation, one-half of the payment 3165  
computed under division (E) of this section shall be paid from 3166  
the local government tangible personal property tax replacement 3167  
fund directly to the qualifying municipal corporation. The 3168  
municipal corporation shall credit the payments to a special 3169  
fund created for the purpose of providing grants or other 3170  
financial assistance to the qualifying end user or to compensate 3171  
the municipal corporation for municipal income tax or other tax 3172  
credits or reductions as the legislative authority may grant to 3173  
the qualifying end user. Such grants or other financial 3174  
assistance may be provided for by ordinance or resolution of the 3175  
legislative authority of the qualifying municipal corporation 3176  
and may continue for as long as is provided by the ordinance or 3177  
resolution. 3178

(G) If all or a part of the territories of two or more 3179  
local taxing units are merged, or unincorporated territory of a 3180  
township is annexed by a municipal corporation, the tax 3181  
commissioner shall adjust the payments made under this section 3182  
to each of the local taxing units in proportion to the square 3183  
mileage of the merged or annexed territory as a percentage of 3184  
the total square mileage of the jurisdiction from which the 3185  
territory originated, or as otherwise provided by a written 3186  
agreement between the legislative authorities of the local 3187  
taxing units certified to the commissioner not later than the 3188  
first day of June of the calendar year in which the payment is 3189  
to be made. 3190

(H) For fiscal years 2022 through 2026, if the total 3191  
amount to be received under division (C) of this section by a 3192  
joint fire district that has a nuclear power plant located 3193  
within its territory is less than the amount the district 3194  
received under this section in fiscal year 2017, the district 3195  
shall receive a supplemental payment equal to the difference 3196  
between the amount to be received under that division for the 3197  
fiscal year and the amount received under this section in fiscal 3198  
year 2017. 3199

**Sec. 5713.01.** (A) Each county shall be the unit for 3200  
assessing real estate for taxation purposes. The county auditor 3201  
shall be the assessor of all the real estate in the auditor's 3202  
county for purposes of taxation, but this section does not 3203  
affect the power conferred by Chapter 5727. of the Revised Code 3204  
upon the tax commissioner regarding the valuation and assessment 3205  
of real property used in railroad operations. 3206

(B) The auditor shall assess all the real estate situated 3207  
in the county at its taxable value in accordance with sections 3208

5713.03, 5713.31, and 5715.01 of the Revised Code and with the 3209  
rules and methods applicable to the auditor's county adopted, 3210  
prescribed, and promulgated by the tax commissioner. The auditor 3211  
shall view and appraise or cause to be viewed and appraised at 3212  
its true value in money, each lot or parcel of real estate, 3213  
including land devoted exclusively to agricultural use, and the 3214  
improvements located thereon at least once in each six-year 3215  
period, subject to division (H) of this section, and the taxable 3216  
values required to be derived therefrom shall be placed on the 3217  
auditor's tax list and the county treasurer's duplicate for the 3218  
tax year ordered by the commissioner pursuant to section 5715.34 3219  
of the Revised Code. The commissioner may grant an extension of 3220  
one year or less if the commissioner finds that good cause 3221  
exists for the extension. When the auditor so views and 3222  
appraises, the auditor may enter each structure located thereon 3223  
to determine by actual view what improvements have been made 3224  
therein or additions made thereto since the next preceding 3225  
valuation. The auditor shall revalue and assess at any time all 3226  
or any part of the real estate in such county, including land 3227  
devoted exclusively to agricultural use, where the auditor finds 3228  
that the true or taxable values thereof have changed, and when a 3229  
conservation easement is created under sections 5301.67 to 3230  
5301.70 of the Revised Code. The auditor may increase or 3231  
decrease the true or taxable value of any lot or parcel of real 3232  
estate in any township, municipal corporation, or other taxing 3233  
district by an amount which will cause all real property on the 3234  
tax list to be valued as required by law, or the auditor may 3235  
increase or decrease the aggregate value of all real property, 3236  
or any class of real property, in the county, township, 3237  
municipal corporation, or other taxing district, or in any ward 3238  
or other division of a municipal corporation by a per cent or 3239  
amount which will cause all property to be properly valued and 3240

assessed for taxation in accordance with Section 36, Article II, 3241  
Section 2, Article XII, Ohio Constitution, this section, and 3242  
sections 5713.03, 5713.31, and 5715.01 of the Revised Code. 3243

(C) When the auditor determines to reappraise all the real 3244  
estate in the county or any class thereof, when the tax 3245  
commissioner orders an increase in the aggregate true or taxable 3246  
value of the real estate in any taxing subdivision, or when the 3247  
taxable value of real estate is increased by the application of 3248  
a uniform taxable value per cent of true value pursuant to the 3249  
order of the commissioner, the auditor shall advertise the 3250  
completion of the reappraisal or equalization action in a 3251  
newspaper of general circulation in the county once a week for 3252  
the three consecutive weeks next preceding the issuance of the 3253  
tax bills, or as provided in section 7.16 of the Revised Code 3254  
for the two consecutive weeks next preceding the issuance of the 3255  
tax bills. When the auditor changes the true or taxable value of 3256  
any individual parcels of real estate, the auditor shall notify 3257  
the owner of the real estate, or the person in whose name the 3258  
same stands charged on the duplicate, by mail or in person, of 3259  
the changes the auditor has made in the assessments of such 3260  
property. Such notice shall be given at least thirty days prior 3261  
to the issuance of the tax bills. Failure to receive notice 3262  
shall not invalidate any proceeding under this section. 3263

(D) The auditor shall make the necessary abstracts from 3264  
books of the auditor's office containing descriptions of real 3265  
estate in such county, together with such platbooks and lists of 3266  
transfers of title to land as the auditor deems necessary in the 3267  
performance of the auditor's duties in valuing such property for 3268  
taxation. Such abstracts, platbooks, and lists shall be in such 3269  
form and detail as the tax commissioner prescribes. 3270

(E) The auditor, with the approval of the tax 3271  
commissioner, may appoint and employ such experts, deputies, 3272  
clerks, or other employees as the auditor deems necessary to the 3273  
performance of the auditor's duties as assessor, or, with the 3274  
approval of the tax commissioner, the auditor may enter into a 3275  
contract with an individual, partnership, firm, company, or 3276  
corporation to do all or any part of the work; the amount to be 3277  
expended in the payment of the compensation of such employees 3278  
shall be fixed by the board of county commissioners. If, in the 3279  
opinion of the auditor, the board of county commissioners fails 3280  
to provide a sufficient amount for the compensation of such 3281  
employees, the auditor may apply to the tax commissioner for an 3282  
additional allowance, and the additional amount of compensation 3283  
allowed by the commissioner shall be certified to the board of 3284  
county commissioners, and the same shall be final. The salaries 3285  
and compensation of such experts, deputies, clerks, and 3286  
employees shall be paid upon the warrant of the auditor out of 3287  
the general fund or the real estate assessment fund of the 3288  
county, or both. If the salaries and compensation are in whole 3289  
or in part fixed by the commissioner, they shall constitute a 3290  
charge against the county regardless of the amount of money in 3291  
the county treasury levied or appropriated for such purposes. 3292

(F) Any contract for goods or services related to the 3293  
auditor's duties as assessor, including contracts for mapping, 3294  
computers, and reproduction on any medium of any documents, 3295  
records, photographs, microfiche, or magnetic tapes, but not 3296  
including contracts for the professional services of an 3297  
appraiser, shall be awarded pursuant to the competitive bidding 3298  
procedures set forth in sections 307.86 to 307.92 of the Revised 3299  
Code and shall be paid for, upon the warrant of the auditor, 3300  
from the real estate assessment fund. 3301

(G) Experts, deputies, clerks, and other employees, in 3302  
addition to their other duties, shall perform such services as 3303  
the auditor directs in ascertaining such facts, description, 3304  
location, character, dimensions of buildings and improvements, 3305  
and other circumstances reflecting upon the value of real estate 3306  
as will aid the auditor in fixing its true and taxable value 3307  
and, in the case of land valued in accordance with section 3308  
5713.31 of the Revised Code, its current agricultural use value. 3309  
The auditor may also summon and examine any person under oath in 3310  
respect to any matter pertaining to the value of any real 3311  
property within the county. 3312

(H) For the purpose of equalizing and regionalizing real 3313  
property assessment cycles, beginning in tax year 2024 and 3314  
continuing for not more than five years, the tax commissioner 3315  
may extend the revaluation of real property required under this 3316  
section or section 5715.24 of the Revised Code in any county by 3317  
not more than one year. 3318

**Sec. 5715.01.** (A) The tax commissioner shall direct and 3319  
supervise the assessment for taxation of all real property. The 3320  
commissioner shall adopt, prescribe, and promulgate rules for 3321  
the determination of true value and taxable value of real 3322  
property by uniform rule for such values and for the 3323  
determination of the current agricultural use value of land 3324  
devoted exclusively to agricultural use. 3325

(1) The uniform rules shall prescribe methods of 3326  
determining the true value and taxable value of real property. 3327  
The rules shall provide that in determining the true value of 3328  
lands or improvements thereon for tax purposes, all facts and 3329  
circumstances relating to the value of the property, its 3330  
availability for the purposes for which it is constructed or 3331

being used, its obsolete character, if any, the income capacity 3332  
of the property, if any, and any other factor that tends to 3333  
prove its true value shall be used. In determining the true 3334  
value of minerals or rights to minerals for the purpose of real 3335  
property taxation, the tax commissioner shall not include in the 3336  
value of the minerals or rights to minerals the value of any 3337  
tangible personal property used in the recovery of those 3338  
minerals. 3339

(2) The uniform rules shall prescribe the method for 3340  
determining the current agricultural use value of land devoted 3341  
exclusively to agricultural use, which method shall reflect 3342  
standard and modern appraisal techniques that take into 3343  
consideration the productivity of the soil under normal 3344  
management practices, typical cropping and land use patterns, 3345  
the average price patterns of the crops and products produced 3346  
and the typical production costs to determine the net income 3347  
potential to be capitalized, and other pertinent factors. 3348

In determining the agricultural land capitalization rate 3349  
to be applied to the net income potential from agricultural use, 3350  
the commissioner shall use standard and modern appraisal 3351  
techniques. In calculating the capitalization rate for any year, 3352  
the commissioner shall comply with both of the following 3353  
requirements: 3354

(a) The commissioner shall use an equity yield rate equal 3355  
to the greater of (i) the average of the total rates of return 3356  
on farm equity for the twenty-five most recent years for which 3357  
those rates have been calculated and published by the United 3358  
States department of agriculture economic research service or 3359  
another published source or (ii) the loan interest rate the 3360  
commissioner uses for that year to calculate the capitalization 3361

rate; 3362

(b) The commissioner shall assume that the holding period 3363  
for agricultural land is twenty-five years for the purpose of 3364  
computing buildup of equity or appreciation with respect to that 3365  
land. 3366

The commissioner shall add to the overall capitalization 3367  
rate a tax additur. The sum of the overall capitalization rate 3368  
and the tax additur shall represent as nearly as possible the 3369  
rate of return a prudent investor would expect from an average 3370  
or typical farm in this state considering only agricultural 3371  
factors. 3372

The commissioner shall annually determine and announce the 3373  
overall capitalization rate, tax additur, agricultural land 3374  
capitalization rate, and the individual components used in 3375  
computing such amounts in a determination, finding, computation, 3376  
or order of the commissioner published simultaneously with the 3377  
commissioner's annual publication of the per-acre agricultural 3378  
use values for each soil type. 3379

(3) Notwithstanding any other provision of this chapter 3380  
and Chapter 5713. of the Revised Code, the current agricultural 3381  
use value of land devoted exclusively to agricultural use shall 3382  
equal the following amounts for the years specified: 3383

(a) In counties that undergo a reappraisal or triennial 3384  
update in 2017, the current agricultural use value of the land 3385  
for each of the 2017, 2018, and 2019 tax years shall equal the 3386  
sum of the following amounts: 3387

(i) The current agricultural use value of the land for 3388  
that tax year, as determined under this section and section 3389  
5713.31 of the Revised Code, and rules adopted pursuant those 3390

sections, without regard to the adjustment under division (A) (3) 3391  
(a) (ii) of this section; 3392

(ii) One-half of the amount, if any, by which the value of 3393  
the land for the 2016 tax year, as determined under this 3394  
section, section 5713.31 of the Revised Code, and the rules 3395  
adopted pursuant those sections and issued by the tax 3396  
commissioner for counties undergoing a reappraisal or triennial 3397  
update in the 2016 tax year, exceeds the value determined under 3398  
division (A) (3) (a) (i) of this section. 3399

(b) In counties that undergo a reappraisal or triennial 3400  
update in 2018, the current agricultural use value of the land 3401  
for each of the 2018, 2019, and 2020 tax years shall equal the 3402  
sum of the following amounts: 3403

(i) The current agricultural use value of the land for 3404  
that tax year, as determined under this section and section 3405  
5713.31 of the Revised Code, and rules adopted pursuant those 3406  
sections, without regard to the adjustment under division (A) (3) 3407  
(b) (ii) of this section; 3408

(ii) One-half of the amount, if any, by which the value of 3409  
the land for the 2017 tax year, as determined under this 3410  
section, section 5713.31 of the Revised Code, and the rules 3411  
adopted pursuant those sections and issued by the tax 3412  
commissioner for counties undergoing a reappraisal or triennial 3413  
update in the 2017 tax year, exceeds the value determined under 3414  
division (A) (3) (b) (i) of this section. 3415

(c) In counties that undergo a reappraisal or triennial 3416  
update in 2019, the current agricultural use value of the land 3417  
for each of the 2019, 2020, and 2021 tax years shall equal the 3418  
sum of the following amounts: 3419

(i) The current agricultural use value of the land for 3420  
that tax year, as determined under this section and section 3421  
5713.31 of the Revised Code, and rules adopted pursuant those 3422  
sections, without regard to the adjustment under division (A) (3) 3423  
(c) (ii) of this section; 3424

(ii) One-half of the amount, if any, by which the value of 3425  
the land for the 2018 tax year, as determined under this 3426  
section, section 5713.31 of the Revised Code, and the rules 3427  
adopted pursuant those sections and issued by the tax 3428  
commissioner for counties undergoing a reappraisal or triennial 3429  
update in the 2018 tax year, exceeds the value determined under 3430  
division (A) (3) (c) (i) of this section. 3431

(B) The taxable value shall be ~~that per cent of the~~ true 3432  
value in money, or current agricultural use value in the case of 3433  
land valued in accordance with section 5713.31 of the Revised 3434  
Code, multiplied by the assessment percentage for the tax year 3435  
determined by the commissioner by rule establishes, but it shall 3436  
not exceed under this division. The assessment percentage for 3437  
the first tax year ending after the effective date of this 3438  
amendment shall be thirty-one and one-half per cent. In August 3439  
of each year, beginning with the first full year following the 3440  
effective date of this amendment, the commissioner shall adjust 3441  
the assessment percentage applicable to the current tax year by 3442  
multiplying the percentage increase in the gross domestic 3443  
product deflator computed that year under section 5747.025 of 3444  
the Revised Code by the assessment percentage for the preceding 3445  
tax year, then subtracting the resulting product from that 3446  
assessment percentage, and rounding the difference to the 3447  
nearest one-thousandth of one per cent. If the adjusted 3448  
assessment percentage computed under this division exceeds 3449  
thirty five thirty-one and one-half per cent, the assessment 3450

percentage for that tax year shall instead be thirty-one and 3451  
one-half per cent. The commissioner shall publish the adjusted 3452  
assessment percentage on the web site of the department of 3453  
taxation not later than the last day of August, beginning the 3454  
first full year following the effective date of this amendment. 3455

(C) The uniform rules shall also prescribe methods of 3456  
making the appraisals set forth in section 5713.03 of the 3457  
Revised Code. The taxable value of each tract, lot, or parcel of 3458  
real property and improvements thereon, determined in accordance 3459  
with the uniform rules and methods prescribed thereby, shall be 3460  
the taxable value of the tract, lot, or parcel for all purposes 3461  
of sections 5713.01 to 5713.26, 5715.01 to 5715.51, and 5717.01 3462  
to 5717.06 of the Revised Code. County auditors shall, under the 3463  
direction and supervision of the commissioner, be the chief 3464  
assessing officers of their respective counties, and shall list 3465  
and value the real property within their respective counties for 3466  
taxation in accordance with this section and sections 5713.03 3467  
and 5713.31 of the Revised Code and with such rules of the 3468  
commissioner. There shall also be a board in each county, known 3469  
as the county board of revision, which shall hear complaints and 3470  
revise assessments of real property for taxation. 3471

~~(C)~~ (D) The commissioner shall neither adopt nor enforce 3472  
any rule that requires true value for any tax year to be any 3473  
value other than the true value in money on the tax lien date of 3474  
such tax year or that requires taxable value to be obtained in 3475  
any way other than by reducing the true value, or in the case of 3476  
land valued in accordance with section 5713.31 of the Revised 3477  
Code, its current agricultural use value, by a specified, 3478  
uniform percentage. 3479

**Sec. 5715.19.** (A) As used in this section: 3480

"Member" has the same meaning as in section 1706.01 of the Revised Code. 3481  
3482

"Internet identifier of record" has the same meaning as in section 9.312 of the Revised Code. 3483  
3484

"Interim" period" means, for each county, the tax year to which section 5715.24 of the Revised Code applies and each subsequent tax year until the tax year in which that section applies again. 3485  
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"Legislative authority" means a board of county commissioners, a board of township trustees of any township with territory in the county, the board of education of any school district with territory in the county, or the legislative authority of a municipal corporation with territory in the county. 3489  
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"Original complaint" means a complaint filed under division (A) of this section. 3495  
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"Counter-complaint" means a complaint filed under division (B) of this section in response to an original complaint. 3497  
3498

"Third party complainant" means a complainant other than the property owner, the owner's spouse, a tenant authorized to file an original complaint, or any person acting on behalf of a property owner. "Third party complainant" does not include a legislative authority or a mayor of a municipal corporation, but does include the prosecuting attorney or treasurer of a county. 3499  
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(1) Subject to division (A)(2) of this section, a complaint against any of the following determinations for the current tax year shall be filed with the county auditor on or before the thirty-first day of March of the ensuing tax year or the date of closing of the collection for the first half of real 3505  
3506  
3507  
3508  
3509

and public utility property taxes for the current tax year, 3510  
whichever is later: 3511

(a) Any classification made under section 5713.041 of the 3512  
Revised Code; 3513

(b) Any determination made under section 5713.32 or 3514  
5713.35 of the Revised Code; 3515

(c) Any recoupment charge levied under section 5713.35 of 3516  
the Revised Code; 3517

(d) The determination of the total valuation or assessment 3518  
of any parcel that appears on the tax list, except parcels 3519  
assessed by the tax commissioner pursuant to section 5727.06 of 3520  
the Revised Code; 3521

(e) The determination of the total valuation of any parcel 3522  
that appears on the agricultural land tax list, except parcels 3523  
assessed by the tax commissioner pursuant to section 5727.06 of 3524  
the Revised Code; 3525

~~(f) Any determination made under division (A) of section 3526  
319.302 of the Revised Code. 3527~~

If such a complaint is filed by mail or certified mail, 3528  
the date of the United States postmark placed on the envelope or 3529  
sender's receipt by the postal service shall be treated as the 3530  
date of filing. A private meter postmark on an envelope is not a 3531  
valid postmark for purposes of establishing the filing date. 3532

Subject to division (A) (6) of this section, any person 3533  
owning taxable real property in the county or in a taxing 3534  
district with territory in the county; such a person's spouse; a 3535  
tenant of the property owner, if the property is classified as 3536  
to use for tax purposes as commercial or industrial, the lease 3537

requires the tenant to pay the entire amount of taxes charged 3538  
against the property, and the lease allows, or the property 3539  
owner otherwise authorizes, the tenant to file such a complaint 3540  
with respect to the property; an individual who is retained by 3541  
such a person or tenant and who holds a designation from a 3542  
professional assessment organization, such as the institute for 3543  
professionals in taxation, the national council of property 3544  
taxation, or the international association of assessing 3545  
officers; a public accountant who holds a permit under section 3546  
4701.10 of the Revised Code, a general or residential real 3547  
estate appraiser licensed or certified under Chapter 4763. of 3548  
the Revised Code, or a real estate broker licensed under Chapter 3549  
4735. of the Revised Code, who is retained by such a person or 3550  
tenant; if the person or tenant is a firm, company, association, 3551  
partnership, limited liability company, or corporation, an 3552  
officer, a salaried employee, a partner, or a member of that 3553  
person or tenant; if the person or tenant is a trust, a trustee 3554  
of the trust; the prosecuting attorney or treasurer of the 3555  
county; or the legislative authority of a subdivision or the 3556  
mayor of a municipal corporation may file such a complaint 3557  
regarding any such determination affecting any real property in 3558  
the county, except that a person owning taxable real property in 3559  
another county may file such a complaint only with regard to any 3560  
such determination affecting real property in the county that is 3561  
located in the same taxing district as that person's real 3562  
property is located. The county auditor shall present to the 3563  
county board of revision all complaints filed with the auditor. 3564

(2) No person, legislative authority, or officer shall 3565  
file a complaint against the valuation or assessment of any 3566  
parcel that appears on the tax list if it filed a complaint 3567  
against the valuation or assessment of that parcel for any prior 3568

tax year in the same interim period, unless the person, 3569  
legislative authority, or officer alleges that the valuation or 3570  
assessment should be changed due to one or more of the following 3571  
circumstances that occurred after the tax lien date for the tax 3572  
year for which the prior complaint was filed and that the 3573  
circumstances were not taken into consideration with respect to 3574  
the prior complaint: 3575

(a) The property was sold in an arm's length transaction, 3576  
as described in section 5713.03 of the Revised Code; 3577

(b) The property lost value due to some casualty; 3578

(c) Substantial improvement was added to the property; 3579

(d) An increase or decrease of at least fifteen per cent 3580  
in the property's occupancy has had a substantial economic 3581  
impact on the property. 3582

(3) If a county board of revision, the board of tax 3583  
appeals, or any court dismisses a complaint filed under this 3584  
section or section 5715.13 of the Revised Code for the reason 3585  
that the act of filing the complaint was the unauthorized 3586  
practice of law or the person filing the complaint was engaged 3587  
in the unauthorized practice of law, the party affected by a 3588  
decrease in valuation or the party's agent, or the person owning 3589  
taxable real property in the county or in a taxing district with 3590  
territory in the county, may refile the complaint, 3591  
notwithstanding division (A)(2) of this section. 3592

(4) (a) No complaint filed under this section or section 3593  
5715.13 of the Revised Code shall be dismissed for the reason 3594  
that the complaint fails to accurately identify the owner of the 3595  
property that is the subject of the complaint. 3596

(b) If a complaint fails to accurately identify the owner 3597

of the property that is the subject of the complaint, the board 3598  
of revision shall exercise due diligence to ensure the correct 3599  
property owner is notified as required by divisions (B) and (C) 3600  
of this section. 3601

(5) Notwithstanding division (A)(2) of this section, a 3602  
person, legislative authority, or officer may file a complaint 3603  
against the valuation or assessment of any parcel that appears 3604  
on the tax list if it filed a complaint against the valuation or 3605  
assessment of that parcel for any prior tax year in the same 3606  
interim period if the person, legislative authority, or officer 3607  
withdrew the complaint before the complaint was heard by the 3608  
board. 3609

(6) The legislative authority of a subdivision, the mayor 3610  
of a municipal corporation, or a third party complainant shall 3611  
not file an original complaint with respect to property the 3612  
subdivision or complainant does not own or lease unless both of 3613  
the following conditions are met: 3614

(a) If the complaint is based on a determination described 3615  
in division (A)(1)(d) or (e) of this section, the property was 3616  
(i) sold in an arm's length transaction, as described in section 3617  
5713.03 of the Revised Code, before, but not after, the tax lien 3618  
date for the tax year for which the complaint is to be filed, 3619  
and (ii) the sale price exceeds the true value of the property 3620  
appearing on the tax list for that tax year by both ten per cent 3621  
and the amount of the filing threshold determined under division 3622  
(J) of this section; 3623

(b) If the complaint is filed by a legislative authority 3624  
or mayor, the legislative authority or, in the case of a mayor, 3625  
the legislative authority of the municipal corporation, first 3626  
adopts a resolution authorizing the filing of the original 3627

complaint at a public meeting of the legislative authority. 3628

(7) A resolution adopted under division (A) (6) (b) of this 3629  
section shall include all of the following information: 3630

(a) Identification of the parcel or parcels that are the 3631  
subject of the original complaint by street address, if 3632  
available from online records of the county auditor, and by 3633  
permanent parcel number; 3634

(b) The name of at least one of the record owners of the 3635  
parcel or parcels; 3636

(c) The basis for the complaint under divisions (A) (1) (a) 3637  
to (f) of this section relative to each parcel identified in the 3638  
resolution; 3639

(d) The tax year for which the complaint will be filed, 3640  
which shall be a year for which a complaint may be timely filed 3641  
under this section at the time of the resolution's adoption. 3642

A legislative authority shall not adopt a resolution 3643  
required under division (A) (6) (b) of this section that 3644  
identifies more than one parcel under division (A) (7) (a) of this 3645  
section, except that a single resolution may identify more than 3646  
one parcel under that division if each parcel has the same 3647  
record owner or the same record owners, as applicable. A 3648  
legislative authority may adopt multiple resolutions required 3649  
under division (A) (6) (b) of this section by a single vote, 3650  
provided that the vote is separate from the question of whether 3651  
to adopt any resolution that is not adopted under division (A) 3652  
(6) (b) of this section. 3653

Before adopting a resolution required by division (A) (6) 3654  
(b) of this section, the legislative authority shall mail a 3655  
written notice to at least one of the record owners of the 3656

parcel or parcels identified in the resolution stating the 3657  
intent of the legislative authority in adopting the resolution, 3658  
the proposed date of adoption, and the basis for the complaint 3659  
under divisions (A) (1) (a) to (f) of this section relative to 3660  
each parcel identified in the resolution. The notice shall be 3661  
sent by certified mail to the last known tax-mailing address of 3662  
at least one of the record owners and, if different from that 3663  
tax-mailing address, to the street address of the parcel or 3664  
parcels identified in the resolution. Alternatively, if the 3665  
legislative authority has record of an internet identifier of 3666  
record associated with at least one of the record owners, the 3667  
legislative authority may send the notice by ordinary mail and 3668  
by that internet identifier of record. The notice shall be 3669  
postmarked or, if sent by internet identifier of record, sent at 3670  
least seven calendar days before the legislative authority 3671  
adopts the resolution. 3672

A board of revision has jurisdiction to consider a 3673  
complaint filed pursuant to a resolution adopted under division 3674  
(A) (6) (b) of this section only if the legislative authority 3675  
notifies the board of revision of the resolution in the manner 3676  
prescribed in division (A) (8) of this section. The failure to 3677  
accurately identify the street address or the name of the record 3678  
owners of the parcel in the resolution does not invalidate the 3679  
resolution nor is it a cause for dismissal of the complaint. 3680

(8) A complaint form prescribed by a board of revision or 3681  
the tax commissioner for the purpose of this section shall 3682  
include a box that must be checked, when a legislative authority 3683  
files an original complaint, to indicate that a resolution 3684  
authorizing the complaint was adopted in accordance with 3685  
divisions (A) (6) (b) and (7) of this section and that notice was 3686  
mailed or sent in accordance with division (A) (7) of this 3687

section before adoption of the resolution to at least one of the 3688  
record owners of the property that is the subject of the 3689  
complaint. 3690

(B) Within thirty days after the last date such complaints 3691  
may be filed, the auditor shall give notice of each complaint in 3692  
which the stated amount of overvaluation, undervaluation, 3693  
discriminatory valuation, illegal valuation, or incorrect 3694  
determination is at least seventeen thousand five hundred 3695  
dollars in taxable value to each property owner whose property 3696  
is the subject of the complaint, if the complaint was not filed 3697  
by the owner or the owner's spouse. A board of education, 3698  
subject to this division; a property owner; the owner's spouse; 3699  
a tenant of the owner, if that tenant would be eligible to file 3700  
a complaint under division (A) of this section with respect to 3701  
the property; an individual who is retained by such an owner or 3702  
tenant and who holds a designation from a professional 3703  
assessment organization, such as the institute for professionals 3704  
in taxation, the national council of property taxation, or the 3705  
international association of assessing officers; a public 3706  
accountant who holds a permit under section 4701.10 of the 3707  
Revised Code, a general or residential real estate appraiser 3708  
licensed or certified under Chapter 4763. of the Revised Code, 3709  
or a real estate broker licensed under Chapter 4735. of the 3710  
Revised Code, who is retained by such an owner or tenant; or, if 3711  
the owner or tenant is a firm, company, association, 3712  
partnership, limited liability company, corporation, or trust, 3713  
an officer, a salaried employee, a partner, a member, or trustee 3714  
of that owner or tenant, may file a counter-complaint in support 3715  
of or objecting to the amount of alleged overvaluation, 3716  
undervaluation, discriminatory valuation, illegal valuation, or 3717  
incorrect determination stated in a previously filed original 3718

complaint or objecting to the current valuation. 3719

A board of education may file a counter-complaint only if 3720  
the original complaint states an amount of overvaluation, 3721  
undervaluation, discriminatory valuation, illegal valuation, or 3722  
incorrect determination of at least seventeen thousand five 3723  
hundred dollars in taxable value. The board shall file the 3724  
counter-complaint within thirty days after the original 3725  
complaint is filed, and any other person shall file the counter- 3726  
complaint within thirty days after receiving the notice required 3727  
under this division. 3728

Upon the filing of a counter-complaint, the board of 3729  
education, property owner, or tenant shall be made a party to 3730  
the action. 3731

(C) Each board of revision shall notify any complainant 3732  
and counter-complainant, and also the property owner, if the 3733  
property owner's address is known, and the complaint is filed by 3734  
one other than the property owner, not less than ten days prior 3735  
to the hearing, either by certified mail or, if the board has 3736  
record of an internet identifier of record associated with the 3737  
owner, by ordinary mail and by that internet identifier of 3738  
record of the time and place the same will be heard. The board 3739  
of revision shall hear and render its decision on an original 3740  
complaint within one hundred eighty days after the last day such 3741  
a complaint may be filed with the board under division (A) (1) of 3742  
this section or, if a counter-complaint is filed, within one 3743  
hundred eighty days after such filing. If the original complaint 3744  
is filed by the legislative authority of a subdivision, the 3745  
mayor of a municipal corporation with territory in the county, 3746  
or a third party complainant, and if the board of revision has 3747  
not rendered its decision on the complaint within one year after 3748

the date the complaint was filed, the board is without 3749  
jurisdiction to hear, and shall dismiss, the complaint. 3750

(D) The determination of any such original complaint or 3751  
counter-complaint shall relate back to the date when the lien 3752  
for taxes or recoupment charges for the current year attached or 3753  
the date as of which liability for such year was determined. 3754  
Liability for taxes and recoupment charges for such year and 3755  
each succeeding year until the complaint is finally determined 3756  
and for any penalty and interest for nonpayment thereof within 3757  
the time required by law shall be based upon the determination, 3758  
valuation, or assessment as finally determined. Each complaint 3759  
shall state the amount of overvaluation, undervaluation, 3760  
discriminatory valuation, illegal valuation, or incorrect 3761  
classification or determination upon which the complaint is 3762  
based. The treasurer shall accept any amount tendered as taxes 3763  
or recoupment charge upon property concerning which a complaint 3764  
is then pending, computed upon the claimed valuation as set 3765  
forth in the complaint. Unless dismissal is required under 3766  
division (C) of this section, if an original complaint or 3767  
counter-complaint filed for the current year is not determined 3768  
by the board within the time prescribed for such determination, 3769  
the complaint and any proceedings in relation thereto shall be 3770  
continued by the board as a valid complaint for any ensuing year 3771  
until that original complaint or counter-complaint is finally 3772  
determined by the board or upon any appeal from a decision of 3773  
the board. In such case, the original complaint and counter- 3774  
complaint shall continue in effect without further filing by the 3775  
original taxpayer, the original taxpayer's assignee, or any 3776  
other person or entity authorized to file a complaint under this 3777  
section. 3778

(E) If a taxpayer files a complaint as to the 3779

classification, valuation, assessment, or any determination 3780  
affecting the taxpayer's own property and tenders less than the 3781  
full amount of taxes or recoupment charges as finally 3782  
determined, an interest charge shall accrue as follows: 3783

(1) If the amount finally determined is less than the 3784  
amount billed but more than the amount tendered, the taxpayer 3785  
shall pay interest at the rate per annum prescribed by section 3786  
5703.47 of the Revised Code, computed from the date that the 3787  
taxes were due on the difference between the amount finally 3788  
determined and the amount tendered. This interest charge shall 3789  
be in lieu of any penalty or interest charge under section 3790  
323.121 of the Revised Code unless the taxpayer failed to file a 3791  
complaint and tender an amount as taxes or recoupment charges 3792  
within the time required by this section, in which case section 3793  
323.121 of the Revised Code applies. 3794

(2) If the amount of taxes finally determined is equal to 3795  
or greater than the amount billed and more than the amount 3796  
tendered, the taxpayer shall pay interest at the rate prescribed 3797  
by section 5703.47 of the Revised Code from the date the taxes 3798  
were due on the difference between the amount finally determined 3799  
and the amount tendered, such interest to be in lieu of any 3800  
interest charge but in addition to any penalty prescribed by 3801  
section 323.121 of the Revised Code. 3802

(F) Upon request of a complainant, the tax commissioner 3803  
shall determine the common level of assessment of real property 3804  
in the county for the year stated in the request that is not 3805  
valued under section 5713.31 of the Revised Code, which common 3806  
level of assessment shall be expressed as a percentage of true 3807  
value and the common level of assessment of lands valued under 3808  
such section, which common level of assessment shall also be 3809

expressed as a percentage of the current agricultural use value 3810  
of such lands. Such determination shall be made on the basis of 3811  
the most recent available sales ratio studies of the 3812  
commissioner and such other factual data as the commissioner 3813  
deems pertinent. 3814

(G) A complainant shall provide to the board of revision 3815  
all information or evidence within the complainant's knowledge 3816  
or possession that affects the real property that is the subject 3817  
of the complaint. A complainant who fails to provide such 3818  
information or evidence is precluded from introducing it on 3819  
appeal to the board of tax appeals or the court of common pleas, 3820  
except that the board of tax appeals or court may admit and 3821  
consider the evidence if the complainant shows good cause for 3822  
the complainant's failure to provide the information or evidence 3823  
to the board of revision. 3824

(H) In case of the pendency of any proceeding in court 3825  
based upon an alleged excessive, discriminatory, or illegal 3826  
valuation or incorrect classification or determination, the 3827  
taxpayer may tender to the treasurer an amount as taxes upon 3828  
property computed upon the claimed valuation as set forth in the 3829  
complaint to the court. The treasurer may accept the tender. If 3830  
the tender is not accepted, no penalty shall be assessed because 3831  
of the nonpayment of the full taxes assessed. 3832

(I) A legislative authority may not enter into a private 3833  
payment agreement with respect to any complaint filed or 3834  
contemplated under this section or section 5715.13 of the 3835  
Revised Code, and any such agreement is void and unenforceable. 3836  
As used in this division, "private payment agreement" means any 3837  
type of agreement in which a property owner, a tenant authorized 3838  
to file a complaint under division (A) of this section, or any 3839

person acting on behalf of a property owner or such a tenant 3840  
agrees to make one or more payments to a subdivision in exchange 3841  
for the legislative authority of that subdivision doing any of 3842  
the following: 3843

(1) Refraining from filing a complaint or counter- 3844  
complaint under this section; 3845

(2) Dismissing a complaint or counter-complaint filed by 3846  
the legislative authority under this section; 3847

(3) Resolving a claim under this section by settlement 3848  
agreement. 3849

A "private payment agreement" does not include any 3850  
agreement to resolve a claim under this section pursuant to 3851  
which an agreed-upon valuation for the property that is the 3852  
subject of the claim is approved by the county auditor and 3853  
reflected on the tax list, provided that agreement does not 3854  
require any payments described in this division. 3855

(J) For the purpose of division ~~(A) (6) (b)~~ (A) (6) (a) of 3856  
this section, the filing threshold for tax year 2022 equals five 3857  
hundred thousand dollars. For tax year 2023 and each tax year 3858  
thereafter, the tax commissioner shall adjust the filing 3859  
threshold used in that division by completing the following 3860  
calculations in September of each year: 3861

~~(a)~~ (1) Determine the percentage increase in the gross 3862  
domestic product deflator determined by the bureau of economic 3863  
analysis of the United States department of commerce from the 3864  
first day of January of the preceding year to the last day of 3865  
December of the preceding year; 3866

~~(b)~~ (2) Multiply that percentage increase by the filing 3867  
threshold for the current year; 3868

~~(e)~~ (3) Add the resulting product to the filing threshold 3869  
for the current year; 3870

~~(d)~~ (4) Round the resulting sum to the nearest multiple of 3871  
one thousand dollars. 3872

The commissioner shall certify the amount resulting from 3873  
the adjustment to each county auditor not later than the first 3874  
day of October each year. The certified amount applies to 3875  
complaints filed for the tax year in which the amount is 3876  
certified. The commissioner shall not make the adjustment for 3877  
any tax year in which the amount resulting from the adjustment 3878  
would be less than the filing threshold for the current tax 3879  
year. 3880

**Sec. 5715.24.** (A) The tax commissioner, annually, shall 3881  
determine whether the real property and the various classes 3882  
thereof in the several counties, municipal corporations, and 3883  
taxing districts which have completed a sexennial reappraisal in 3884  
the current year and which will have the new taxable values 3885  
placed on the tax list and duplicate have been assessed as 3886  
required by law, and whether the values set forth in the 3887  
agricultural land tax list in such taxing districts correctly 3888  
reflect the true and agricultural use values of the lands 3889  
contained therein. The determination shall be made prior to the 3890  
first Monday in August unless the commissioner, for good cause, 3891  
extends the date. If the commissioner finds that the real 3892  
property or any class thereof in any such county, municipal 3893  
corporation, or taxing district, as reported to it by the 3894  
several county auditors of the counties that have completed such 3895  
reappraisal is not listed for taxation or recorded on the 3896  
agricultural land tax list in accordance therewith, the 3897  
commissioner shall increase or decrease the appropriate 3898

aggregate value of the real property or any class thereof in any 3899  
such county, township, municipal corporation, taxing district, 3900  
or ward or division of a municipal corporation, by a per cent or 3901  
amount that will cause such property to be correctly valued on 3902  
the agricultural land tax list and to be correctly assessed on 3903  
the tax list at its taxable value so that every class of real 3904  
property shall be listed and valued for taxation and valued for 3905  
purposes of sections 5713.33 to 5713.35 of the Revised Code as 3906  
required by law. In determining whether a class of real property 3907  
has been assessed at its correct taxable value and in 3908  
determining any per cent or amount by which the aggregate value 3909  
of the class from a prior year shall be increased or decreased 3910  
to be correctly assessed, the commissioner shall consider only 3911  
the aggregate values of property that existed in the prior year 3912  
and that is to be taxed in the current year. In addition to any 3913  
other adjustments the commissioner considers necessary to comply 3914  
with this requirement, the value of new construction shall not 3915  
be regarded as an increase in such aggregate value from the 3916  
prior year, and the value of property destroyed or demolished 3917  
since the prior year shall be deducted from the aggregate value 3918  
of that class for the prior year. 3919

In implementing any increase or decrease in valuation of 3920  
real property ordered by the commissioner pursuant to this 3921  
section, the county auditor shall, when practicable, increase or 3922  
decrease the taxable valuation of parcels in accordance with 3923  
actual changes in valuation of real property which occur in 3924  
different subdivisions, neighborhoods, or among classes of real 3925  
property in the county. 3926

(B) Division (A) of this section also applies to a county 3927  
in the third calendar year following the year in which a 3928  
sexennial reappraisal is completed, subject to division (H) of 3929

section 5713.01 of the Revised Code. 3930

**Sec. 5715.30.** The tax commissioner shall prescribe for and 3931  
furnish to all county boards of revision, county auditors, and 3932  
county treasurers blank forms for all oaths of office, 3933  
statements, returns, reports, tax lists and duplicates, 3934  
abstracts, records of proceedings, complaints, notices of 3935  
appeal, tax bills, receipts, and all other documents, files, and 3936  
records authorized or required by any law which relates to the 3937  
assessment, levy, or collection of taxes or the reduction of 3938  
taxes or by any rules, orders, or instructions of the 3939  
commissioner. The commissioner shall prescribe a form for tax 3940  
lists and duplicates to insure proper administration of sections 3941  
319.301, ~~319.302~~, and 323.151 to 323.159 of the Revised Code. 3942  
The commissioner shall prescribe and furnish blank forms of 3943  
records and papers for all proceedings and official actions 3944  
authorized or required by any law which relates to the 3945  
assessment, levy, or collection of taxes or by any rules, 3946  
orders, or instruction of the commissioner. Auditors, 3947  
treasurers, all other officers, and all persons required to list 3948  
property for taxation shall use true copies of such blank forms. 3949

**Sec. 5747.02.** (A) For the purpose of providing revenue for 3950  
the support of schools and local government functions, to 3951  
provide relief to property taxpayers, to provide revenue for the 3952  
general revenue fund, and to meet the expenses of administering 3953  
the tax levied by this chapter, there is hereby levied on every 3954  
individual, trust, and estate residing in or earning or 3955  
receiving income in this state, on every individual, trust, and 3956  
estate earning or receiving lottery winnings, prizes, or awards 3957  
pursuant to Chapter 3770. of the Revised Code, on every 3958  
individual, trust, and estate earning or receiving winnings on 3959  
casino or sports gaming, and on every individual, trust, and 3960

estate otherwise having nexus with or in this state under the 3961  
Constitution of the United States, an annual tax measured as 3962  
prescribed in divisions (A) (1) to (4) of this section. 3963

(1) In the case of trusts, the tax imposed by this section 3964  
shall be measured by modified Ohio taxable income under division 3965  
(D) of this section and levied in the same amount as the tax is 3966  
imposed on estates as prescribed in division (A) (2) of this 3967  
section. 3968

(2) In the case of estates, the tax imposed by this 3969  
section shall be measured by Ohio taxable income. The tax shall 3970  
be levied at the rate of 1.38462% for the first ~~twenty-five-~~ 3971  
twenty-six thousand fifty dollars of such income and, for income 3972  
in excess of that amount, the tax shall be levied at the same 3973  
rates prescribed in division (A) (3) of this section for 3974  
individuals. 3975

(3) In the case of individuals, the tax imposed by this 3976  
section on income other than taxable business income shall be 3977  
measured by Ohio adjusted gross income, less taxable business 3978  
income and less an exemption for the taxpayer, the taxpayer's 3979  
spouse, and each dependent as provided in section 5747.025 of 3980  
the Revised Code. If the balance thus obtained is equal to or 3981  
less than ~~twenty-five-~~ twenty-six thousand fifty dollars, no tax 3982  
shall be imposed on that balance. If the balance thus obtained 3983  
is greater than ~~twenty-five-~~ twenty-six thousand fifty dollars, 3984  
the tax is hereby levied as follows: 3985

(a) For taxable years beginning in 2022: 3986

3987

A	OHIO ADJUSTED GROSS INCOME LESS TAXABLE BUSINESS INCOME AND EXEMPTIONS (INDIVIDUALS) OR MODIFIED OHIO TAXABLE INCOME (TRUSTS) OR OHIO TAXABLE INCOME (ESTATES)	TAX	
B	More than <del>\$25,000</del> <u>\$26,050</u> but not more than <del>\$44,250</del> <u>\$46,100</u>	<del>\$346.16</del> <u>\$360.69</u> plus 2.765% of the amount in excess of <del>\$25,000</del> <u>\$26,050</u>	
C	More than <del>\$44,250</del> <u>\$46,100</u> but not more than <del>\$88,450</del> <u>\$92,150</u>	<del>\$878.42</del> <u>\$915.07</u> plus 3.226% of the amount in excess of <del>\$44,250</del> <u>\$46,100</u>	
D	More than <del>\$88,450</del> <u>\$92,150</u> but not more than <del>\$110,650</del> <u>\$115,300</u>	<del>\$2,304.31</del> <u>\$2,400.64</u> plus 3.688% of the amount in excess of <del>\$88,450</del> <u>\$92,150</u>	
E	More than <del>\$110,650</del> <u>\$115,300</u>	<del>\$3,123.05</del> <u>\$3,254.41</u> plus 3.990% of the amount in excess of <del>\$110,650</del> <u>\$115,300</u>	
	<u>(b) For taxable years beginning in or after 2023, \$360.69</u>		3988
	<u>plus 2.75% of the amount in excess of \$26,050.</u>		3989
	(4) (a) In the case of individuals, the tax imposed by this		3990
	section on taxable business income shall equal three per cent of		3991
	the result obtained by subtracting any amount allowed under		3992
	division (A) (4) (b) of this section from the individual's taxable		3993
	business income.		3994
	(b) If the exemptions allowed to an individual under		3995
	division (A) (3) of this section exceed the taxpayer's Ohio		3996
	adjusted gross income less taxable business income, the excess		3997

shall be deducted from taxable business income before computing 3998  
the tax under division (A) (4) (a) of this section. 3999

(5) Except as otherwise provided in this division, in 4000  
August of each year, the tax commissioner shall make a new 4001  
adjustment to the income amounts prescribed in divisions (A) (2) 4002  
and (3) of this section by multiplying the percentage increase 4003  
in the gross domestic product deflator computed that year under 4004  
section 5747.025 of the Revised Code by each of the income 4005  
amounts resulting from the adjustment under this division in the 4006  
preceding year, adding the resulting product to the 4007  
corresponding income amount resulting from the adjustment in the 4008  
preceding year, and rounding the resulting sum to the nearest 4009  
multiple of fifty dollars. The tax commissioner also shall 4010  
recompute each of the tax dollar amounts to the extent necessary 4011  
to reflect the new adjustment of the income amounts. To 4012  
recompute the tax dollar amount corresponding to the lowest tax 4013  
rate in division (A) (3) of this section, the commissioner shall 4014  
multiply the tax rate prescribed in division (A) (2) of this 4015  
section by the income amount specified in that division and as 4016  
adjusted according to this paragraph. The rates of taxation 4017  
shall not be adjusted. 4018

The adjusted amounts apply to taxable years beginning in 4019  
the calendar year in which the adjustments are made and to 4020  
taxable years beginning in each ensuing calendar year until a 4021  
calendar year in which a new adjustment is made pursuant to this 4022  
division. The tax commissioner shall not make a new adjustment 4023  
in any year in which the amount resulting from the adjustment 4024  
would be less than the amount resulting from the adjustment in 4025  
the preceding year. 4026

(B) If the director of budget and management makes a 4027

certification to the tax commissioner under division (B) of 4028  
section 131.44 of the Revised Code, the amount of tax as 4029  
determined under divisions (A) (1) to (3) of this section shall 4030  
be reduced by the percentage prescribed in that certification 4031  
for taxable years beginning in the calendar year in which that 4032  
certification is made. 4033

(C) (1) The tax imposed by this section on a trust shall be 4034  
computed by multiplying the Ohio modified taxable income of the 4035  
trust by the rates prescribed by division (A) of this section. 4036

(2) A resident trust may claim a credit against the tax 4037  
computed under division (C) of this section equal to the lesser 4038  
of (a) the tax paid to another state or the District of Columbia 4039  
on the resident trust's modified nonbusiness income, other than 4040  
the portion of the resident trust's nonbusiness income that is 4041  
qualifying investment income as defined in section 5747.012 of 4042  
the Revised Code, or (b) the effective tax rate, based on 4043  
modified Ohio taxable income, multiplied by the resident trust's 4044  
modified nonbusiness income other than the portion of the 4045  
resident trust's nonbusiness income that is qualifying 4046  
investment income. The credit applies before any other 4047  
applicable credits. 4048

(3) Any credit authorized against the tax imposed by this 4049  
section applies to a trust subject to division (C) of this 4050  
section only if the trust otherwise qualifies for the credit. To 4051  
the extent that the trust distributes income for the taxable 4052  
year for which a credit is available to the trust, the credit 4053  
shall be shared by the trust and its beneficiaries. The tax 4054  
commissioner and the trust shall be guided by applicable 4055  
regulations of the United States treasury regarding the sharing 4056  
of credits. 4057

(D) For the purposes of this section, "trust" means any trust described in Subchapter J of Chapter 1 of the Internal Revenue Code, excluding trusts that are not irrevocable as defined in division (I) (3) (b) of section 5747.01 of the Revised Code and that have no modified Ohio taxable income for the taxable year, charitable remainder trusts, qualified funeral trusts and preneed funeral contract trusts established pursuant to sections 4717.31 to 4717.38 of the Revised Code that are not qualified funeral trusts, endowment and perpetual care trusts, qualified settlement trusts and funds, designated settlement trusts and funds, and trusts exempted from taxation under section 501(a) of the Internal Revenue Code.

(E) Nothing in division (A) (3) of this section shall prohibit an individual with an Ohio adjusted gross income, less taxable business income and exemptions, of ~~twenty-five~~ twenty-six thousand fifty dollars or less from filing a return under this chapter to receive a refund of taxes withheld or to claim any refundable credit allowed under this chapter.

**Sec. 5747.03.** (A) (1) All money collected under this chapter arising from the taxes imposed by section 5747.02, 5747.38, or 5747.41 of the Revised Code shall be credited to the general revenue fund and distributed pursuant to ~~division (F) of section 321.24 and section 323.156~~ of the Revised Code; to make subsidy payments to institutions of higher education from appropriations to the department of higher education; to support expenditures for programs and services for persons with mental illnesses, persons with developmental disabilities, and the elderly; for primary and secondary education; for medical assistance; and for any other purposes authorized by law, subject to the limitation that at least fifty per cent of the income tax collected by the state from the tax imposed by

section 5747.02 of the Revised Code shall be returned pursuant 4089  
to Section 9 of Article XII, Ohio Constitution. 4090

(2) To ensure that such constitutional requirement is 4091  
satisfied the tax commissioner shall, on or before the thirtieth 4092  
day of June of each year, from the best information available to 4093  
the tax commissioner, determine and certify for each county to 4094  
the director of budget and management the amount of taxes 4095  
collected under this chapter from the tax imposed under section 4096  
5747.02 of the Revised Code during the preceding calendar year 4097  
that are required to be returned to the county by Section 9 of 4098  
Article XII, Ohio Constitution. The director shall provide for 4099  
payment from the general revenue fund to the county in the 4100  
amount, if any, that the sum of the amount so certified for that 4101  
county exceeds the sum of the following: 4102

(a) The sum of the payments from the general revenue fund 4103  
for the preceding calendar year credited to the county's 4104  
undivided income tax fund pursuant to ~~division (F) of section~~ 4105  
~~321.24 and~~ section 323.156 of the Revised Code or made directly 4106  
from the general revenue fund to political subdivisions located 4107  
in the county; 4108

(b) The sum of the amounts from the general revenue fund 4109  
distributed in the county during the preceding calendar year for 4110  
subsidy payments to institutions of higher education from 4111  
appropriations to the department of higher education; for 4112  
programs and services for persons with mental illnesses, persons 4113  
with developmental disabilities, and elderly persons; for 4114  
primary and secondary education; and for medical assistance. 4115

(c) In the case of payments made by the director under 4116  
this division in 2007, the total amount distributed to the 4117  
county during the preceding calendar year from the local 4118

government fund and the local government revenue assistance 4119  
fund, and, in the case of payments made by the director under 4120  
this division in subsequent calendar years, the amount 4121  
distributed to the county from the local government fund; 4122

(d) In the case of payments made by the director under 4123  
this division, the total amount distributed to the county during 4124  
the preceding calendar year from the public library fund. 4125

Payments under this division shall be credited to the 4126  
county's undivided income tax fund, except that, notwithstanding 4127  
section 5705.14 of the Revised Code, such payments may be 4128  
transferred by the board of county commissioners to the county 4129  
general fund by resolution adopted with the affirmative vote of 4130  
two-thirds of the members thereof. 4131

(B) All payments received in each month from taxes imposed 4132  
under Chapter 5748. of the Revised Code and any penalties or 4133  
interest thereon shall be paid into the school district income 4134  
tax fund, which is hereby created in the state treasury, except 4135  
that an amount equal to the following portion of such payments 4136  
shall be paid into the general school district income tax 4137  
administrative fund, which is hereby created in the state 4138  
treasury: 4139

(1) One and three-quarters of one per cent of those 4140  
received in fiscal year 1996; 4141

(2) One and one-half per cent of those received in fiscal 4142  
year 1997 and thereafter. 4143

Money in the school district income tax administrative 4144  
fund shall be used by the tax commissioner to defray costs 4145  
incurred in administering the school district's income tax, 4146  
including the cost of providing employers with information 4147

regarding the rate of tax imposed by any school district. Any 4148  
moneys remaining in the fund after such use shall be deposited 4149  
in the school district income tax fund. 4150

All interest earned on moneys in the school district 4151  
income tax fund shall be credited to the fund. 4152

(C) (1) (a) Within thirty days of the end of each calendar 4153  
quarter ending on the last day of March, June, September, and 4154  
December, the director of budget and management shall make a 4155  
payment from the school district income tax fund to each school 4156  
district for which school district income tax revenue was 4157  
received during that quarter. The amount of the payment shall 4158  
equal the balance in the school district's account at the end of 4159  
that quarter. 4160

(b) After a school district ceases to levy an income tax, 4161  
the director of budget and management shall adjust the payments 4162  
under division (C) (1) (a) of this section to retain sufficient 4163  
money in the school district's account to pay refunds. For the 4164  
calendar quarters ending on the last day of March and December 4165  
of the calendar year following the last calendar year the tax is 4166  
levied, the director shall make the payments in the amount 4167  
required under division (C) (1) (a) of this section. For the 4168  
calendar quarter ending on the last day of June of the calendar 4169  
year following the last calendar year the tax is levied, the 4170  
director shall make a payment equal to nine-tenths of the 4171  
balance in the account at the end of that quarter. For the 4172  
calendar quarter ending on the last day of September of the 4173  
calendar year following the last calendar year the tax is 4174  
levied, the director shall make no payment. For the second and 4175  
succeeding calendar years following the last calendar year the 4176  
tax is levied, the director shall make one payment each year, 4177

within thirty days of the last day of June, in an amount equal 4178  
to the balance in the district's account on the last day of 4179  
June. 4180

(2) Moneys paid to a school district under this division 4181  
shall be deposited in its school district income tax fund. All 4182  
interest earned on moneys in the school district income tax fund 4183  
shall be apportioned by the tax commissioner pro rata among the 4184  
school districts in the proportions and at the times the 4185  
districts are entitled to receive payments under this division. 4186

**Sec. 5751.20.** No determinations, computations, 4187  
certifications, or payments shall be made under this section 4188  
after June 30, 2015. 4189

(A) As used in sections 5751.20 to 5751.22 of the Revised 4190  
Code: 4191

(1) "School district," "joint vocational school district," 4192  
"local taxing unit," "recognized valuation," "fixed-rate levy," 4193  
and "fixed-sum levy" have the same meanings as used in section 4194  
5727.84 of the Revised Code. 4195

(2) "State education aid" for a school district means the 4196  
following: 4197

(a) For fiscal years prior to fiscal year 2010, the sum of 4198  
state aid amounts computed for the district under the following 4199  
provisions, as they existed for the applicable fiscal year: 4200  
division (A) of section 3317.022 of the Revised Code, including 4201  
the amounts calculated under former section 3317.029 and section 4202  
3317.0217 of the Revised Code; divisions (C) (1), (C) (4), (D), 4203  
(E), and (F) of section 3317.022; divisions (B), (C), and (D) of 4204  
section 3317.023; divisions (L) and (N) of section 3317.024; 4205  
section 3317.0216; and any unit payments for gifted student 4206

services paid under section 3317.05 and former sections 3317.052 4207  
and 3317.053 of the Revised Code; except that, for fiscal years 4208  
2008 and 2009, the amount computed for the district under 4209  
Section 269.20.80 of H.B. 119 of the 127th general assembly and 4210  
as that section subsequently may be amended shall be substituted 4211  
for the amount computed under division (D) of section 3317.022 4212  
of the Revised Code, and the amount computed under Section 4213  
269.30.80 of H.B. 119 of the 127th general assembly and as that 4214  
section subsequently may be amended shall be included. 4215

(b) For fiscal years 2010 and 2011, the sum of the amounts 4216  
computed under former sections 3306.052, 3306.12, 3306.13, 4217  
3306.19, 3306.191, and 3306.192 of the Revised Code; 4218

(c) For fiscal years 2012 and 2013, the sum of the amounts 4219  
paid under Sections 267.30.50, 267.30.53, and 267.30.56 of H.B. 4220  
153 of the 129th general assembly; 4221

(d) For fiscal year 2014 and each fiscal year thereafter, 4222  
the sum of state amounts computed for the district under section 4223  
3317.022 of the Revised Code; except that, for fiscal years 2014 4224  
and 2015, the amount computed for the district under the section 4225  
of this act entitled "TRANSITIONAL AID FOR CITY, LOCAL, AND 4226  
EXEMPTED VILLAGE SCHOOL DISTRICTS" shall be included. 4227

(3) "State education aid" for a joint vocational school 4228  
district means the following: 4229

(a) For fiscal years prior to fiscal year 2010, the sum of 4230  
the state aid computed for the district under division (N) of 4231  
section 3317.024 and former section 3317.16 of the Revised Code, 4232  
except that, for fiscal years 2008 and 2009, the amount computed 4233  
under Section 269.30.80 of H.B. 119 of the 127th general 4234  
assembly and as that section subsequently may be amended shall 4235

be included. 4236

(b) For fiscal years 2010 and 2011, the amount paid in 4237  
accordance with Section 265.30.50 of H.B. 1 of the 128th general 4238  
assembly. 4239

(c) For fiscal years 2012 and 2013, the amount paid in 4240  
accordance with Section 267.30.60 of H.B. 153 of the 129th 4241  
general assembly. 4242

(d) For fiscal year 2014 and each fiscal year thereafter, 4243  
the amount computed for the district under section 3317.16 of 4244  
the Revised Code; except that, for fiscal years 2014 and 2015, 4245  
the amount computed for the district under the section of this 4246  
act entitled "TRANSITIONAL AID FOR JOINT VOCATIONAL SCHOOL 4247  
DISTRICTS" shall be included. 4248

(4) "State education aid offset" means the amount 4249  
determined for each school district or joint vocational school 4250  
district under division (A) (1) of section 5751.21 of the Revised 4251  
Code. 4252

(5) "Machinery and equipment property tax value loss" 4253  
means the amount determined under division (C) (1) of this 4254  
section. 4255

(6) "Inventory property tax value loss" means the amount 4256  
determined under division (C) (2) of this section. 4257

(7) "Furniture and fixtures property tax value loss" means 4258  
the amount determined under division (C) (3) of this section. 4259

(8) "Machinery and equipment fixed-rate levy loss" means 4260  
the amount determined under division (D) (1) of this section. 4261

(9) "Inventory fixed-rate levy loss" means the amount 4262  
determined under division (D) (2) of this section. 4263

- (10) "Furniture and fixtures fixed-rate levy loss" means 4264  
the amount determined under division (D) (3) of this section. 4265
- (11) "Total fixed-rate levy loss" means the sum of the 4266  
machinery and equipment fixed-rate levy loss, the inventory 4267  
fixed-rate levy loss, the furniture and fixtures fixed-rate levy 4268  
loss, and the telephone company fixed-rate levy loss. 4269
- (12) "Fixed-sum levy loss" means the amount determined 4270  
under division (E) of this section. 4271
- (13) "Machinery and equipment" means personal property 4272  
subject to the assessment rate specified in division (F) of 4273  
section 5711.22 of the Revised Code. 4274
- (14) "Inventory" means personal property subject to the 4275  
assessment rate specified in division (E) of section 5711.22 of 4276  
the Revised Code. 4277
- (15) "Furniture and fixtures" means personal property 4278  
subject to the assessment rate specified in division (G) of 4279  
section 5711.22 of the Revised Code. 4280
- (16) "Qualifying levies" are levies in effect for tax year 4281  
2004 or applicable to tax year 2005 or approved at an election 4282  
conducted before September 1, 2005. For the purpose of 4283  
determining the rate of a qualifying levy authorized by section 4284  
5705.212 or 5705.213 of the Revised Code, the rate shall be the 4285  
rate that would be in effect for tax year 2010. 4286
- (17) "Telephone property" means tangible personal property 4287  
of a telephone, telegraph, or interexchange telecommunications 4288  
company subject to an assessment rate specified in section 4289  
5727.111 of the Revised Code in tax year 2004. 4290
- (18) "Telephone property tax value loss" means the amount 4291

determined under division (C) (4) of this section.	4292
(19) "Telephone property fixed-rate levy loss" means the amount determined under division (D) (4) of this section.	4293 4294
(20) "Taxes charged and payable" means taxes charged and payable after the reduction required by section 319.301 of the Revised Code but before <del>the reductions</del> <u>any reduction</u> required by <del>sections 319.302 and section 323.152</del> of the Revised Code.	4295 4296 4297 4298
(21) "Median estate tax collections" means, in the case of a municipal corporation to which revenue from the taxes levied in Chapter 5731. of the Revised Code was distributed in each of calendar years 2006, 2007, 2008, and 2009, the median of those distributions. In the case of a municipal corporation to which no distributions were made in one or more of those years, "median estate tax collections" means zero.	4299 4300 4301 4302 4303 4304 4305
(22) "Total resources," in the case of a school district, means the sum of the amounts in divisions (A) (22) (a) to (h) of this section less any reduction required under division (A) (32) or (33) of this section.	4306 4307 4308 4309
(a) The state education aid for fiscal year 2010;	4310
(b) The sum of the payments received by the school district in fiscal year 2010 for current expense levy losses pursuant to division (C) (2) of section 5727.85 and divisions (C) (8) and (9) of section 5751.21 of the Revised Code, excluding the portion of such payments attributable to levies for joint vocational school district purposes;	4311 4312 4313 4314 4315 4316
(c) The sum of fixed-sum levy loss payments received by the school district in fiscal year 2010 pursuant to division (E) (1) of section 5727.85 and division (E) (1) of section 5751.21 of the Revised Code for fixed-sum levies charged and payable for a	4317 4318 4319 4320

purpose other than paying debt charges;	4321
(d) Fifty per cent of the school district's taxes charged	4322
and payable against all property on the tax list of real and	4323
public utility property for current expense purposes for tax	4324
year 2008, including taxes charged and payable from emergency	4325
levies charged and payable under section 5709.194 of the Revised	4326
Code and excluding taxes levied for joint vocational school	4327
district purposes;	4328
(e) Fifty per cent of the school district's taxes charged	4329
and payable against all property on the tax list of real and	4330
public utility property for current expenses for tax year 2009,	4331
including taxes charged and payable from emergency levies and	4332
excluding taxes levied for joint vocational school district	4333
purposes;	4334
(f) The school district's taxes charged and payable	4335
against all property on the general tax list of personal	4336
property for current expenses for tax year 2009, including taxes	4337
charged and payable from emergency levies;	4338
(g) The amount certified for fiscal year 2010 under	4339
division (A) (2) of section 3317.08 of the Revised Code;	4340
(h) Distributions received during calendar year 2009 from	4341
taxes levied under section 718.09 of the Revised Code.	4342
(23) "Total resources," in the case of a joint vocational	4343
school district, means the sum of amounts in divisions (A) (23)	4344
(a) to (g) of this section less any reduction required under	4345
division (A) (32) of this section.	4346
(a) The state education aid for fiscal year 2010;	4347
(b) The sum of the payments received by the joint	4348

vocational school district in fiscal year 2010 for current 4349  
expense levy losses pursuant to division (C) (2) of section 4350  
5727.85 and divisions (C) (8) and (9) of section 5751.21 of the 4351  
Revised Code; 4352

(c) Fifty per cent of the joint vocational school 4353  
district's taxes charged and payable against all property on the 4354  
tax list of real and public utility property for current expense 4355  
purposes for tax year 2008; 4356

(d) Fifty per cent of the joint vocational school 4357  
district's taxes charged and payable against all property on the 4358  
tax list of real and public utility property for current 4359  
expenses for tax year 2009; 4360

(e) Fifty per cent of a city, local, or exempted village 4361  
school district's taxes charged and payable against all property 4362  
on the tax list of real and public utility property for current 4363  
expenses of the joint vocational school district for tax year 4364  
2008; 4365

(f) Fifty per cent of a city, local, or exempted village 4366  
school district's taxes charged and payable against all property 4367  
on the tax list of real and public utility property for current 4368  
expenses of the joint vocational school district for tax year 4369  
2009; 4370

(g) The joint vocational school district's taxes charged 4371  
and payable against all property on the general tax list of 4372  
personal property for current expenses for tax year 2009. 4373

(24) "Total resources," in the case of county mental 4374  
health and disability related functions, means the sum of the 4375  
amounts in divisions (A) (24) (a) and (b) of this section less any 4376  
reduction required under division (A) (32) of this section. 4377

(a) The sum of the payments received by the county for 4378  
mental health and developmental disability related functions in 4379  
calendar year 2010 under division (A) (1) of section 5727.86 and 4380  
divisions (A) (1) and (2) of section 5751.22 of the Revised Code 4381  
as they existed at that time; 4382

(b) With respect to taxes levied by the county for mental 4383  
health and developmental disability related purposes, the taxes 4384  
charged and payable for such purposes against all property on 4385  
the tax list of real and public utility property for tax year 4386  
2009. 4387

(25) "Total resources," in the case of county senior 4388  
services related functions, means the sum of the amounts in 4389  
divisions (A) (25) (a) and (b) of this section less any reduction 4390  
required under division (A) (32) of this section. 4391

(a) The sum of the payments received by the county for 4392  
senior services related functions in calendar year 2010 under 4393  
division (A) (1) of section 5727.86 and divisions (A) (1) and (2) 4394  
of section 5751.22 of the Revised Code as they existed at that 4395  
time; 4396

(b) With respect to taxes levied by the county for senior 4397  
services related purposes, the taxes charged and payable for 4398  
such purposes against all property on the tax list of real and 4399  
public utility property for tax year 2009. 4400

(26) "Total resources," in the case of county children's 4401  
services related functions, means the sum of the amounts in 4402  
divisions (A) (26) (a) and (b) of this section less any reduction 4403  
required under division (A) (32) of this section. 4404

(a) The sum of the payments received by the county for 4405  
children's services related functions in calendar year 2010 4406

under division (A) (1) of section 5727.86 and divisions (A) (1) 4407  
and (2) of section 5751.22 of the Revised Code as they existed 4408  
at that time; 4409

(b) With respect to taxes levied by the county for 4410  
children's services related purposes, the taxes charged and 4411  
payable for such purposes against all property on the tax list 4412  
of real and public utility property for tax year 2009. 4413

(27) "Total resources," in the case of county public 4414  
health related functions, means the sum of the amounts in 4415  
divisions (A) (27) (a) and (b) of this section less any reduction 4416  
required under division (A) (32) of this section. 4417

(a) The sum of the payments received by the county for 4418  
public health related functions in calendar year 2010 under 4419  
division (A) (1) of section 5727.86 and divisions (A) (1) and (2) 4420  
of section 5751.22 of the Revised Code as they existed at that 4421  
time; 4422

(b) With respect to taxes levied by the county for public 4423  
health related purposes, the taxes charged and payable for such 4424  
purposes against all property on the tax list of real and public 4425  
utility property for tax year 2009. 4426

(28) "Total resources," in the case of all county 4427  
functions not included in divisions (A) (24) to (27) of this 4428  
section, means the sum of the amounts in divisions (A) (28) (a) to 4429  
(d) of this section less any reduction required under division 4430  
(A) (32) or (33) of this section. 4431

(a) The sum of the payments received by the county for all 4432  
other purposes in calendar year 2010 under division (A) (1) of 4433  
section 5727.86 and divisions (A) (1) and (2) of section 5751.22 4434  
of the Revised Code as they existed at that time; 4435

(b) The county's percentage share of county undivided 4436  
local government fund allocations as certified to the tax 4437  
commissioner for calendar year 2010 by the county auditor under 4438  
division (J) of section 5747.51 of the Revised Code or division 4439  
(F) of section 5747.53 of the Revised Code multiplied by the 4440  
total amount actually distributed in calendar year 2010 from the 4441  
county undivided local government fund; 4442

(c) With respect to taxes levied by the county for all 4443  
other purposes, the taxes charged and payable for such purposes 4444  
against all property on the tax list of real and public utility 4445  
property for tax year 2009, excluding taxes charged and payable 4446  
for the purpose of paying debt charges; 4447

(d) The sum of the amounts distributed to the county in 4448  
calendar year 2010 for the taxes levied pursuant to sections 4449  
5739.021 and 5741.021 of the Revised Code. 4450

(29) "Total resources," in the case of a municipal 4451  
corporation, means the sum of the amounts in divisions (A) (29) 4452  
(a) to (g) of this section less any reduction required under 4453  
division (A) (32) or (33) of this section. 4454

(a) The sum of the payments received by the municipal 4455  
corporation in calendar year 2010 for current expense levy 4456  
losses under division (A) (1) of section 5727.86 and divisions 4457  
(A) (1) and (2) of section 5751.22 of the Revised Code as they 4458  
existed at that time; 4459

(b) The municipal corporation's percentage share of county 4460  
undivided local government fund allocations as certified to the 4461  
tax commissioner for calendar year 2010 by the county auditor 4462  
under division (J) of section 5747.51 of the Revised Code or 4463  
division (F) of section 5747.53 of the Revised Code multiplied 4464

by the total amount actually distributed in calendar year 2010 4465  
from the county undivided local government fund; 4466

(c) The sum of the amounts distributed to the municipal 4467  
corporation in calendar year 2010 pursuant to section 5747.50 of 4468  
the Revised Code; 4469

(d) With respect to taxes levied by the municipal 4470  
corporation, the taxes charged and payable against all property 4471  
on the tax list of real and public utility property for current 4472  
expenses, defined in division (A) (35) of this section, for tax 4473  
year 2009; 4474

(e) The amount of admissions tax collected by the 4475  
municipal corporation in calendar year 2008, or if such 4476  
information has not yet been reported to the tax commissioner, 4477  
in the most recent year before 2008 for which the municipal 4478  
corporation has reported data to the commissioner; 4479

(f) The amount of income taxes collected by the municipal 4480  
corporation in calendar year 2008, or if such information has 4481  
not yet been reported to the tax commissioner, in the most 4482  
recent year before 2008 for which the municipal corporation has 4483  
reported data to the commissioner; 4484

(g) The municipal corporation's median estate tax 4485  
collections. 4486

(30) "Total resources," in the case of a township, means 4487  
the sum of the amounts in divisions (A) (30) (a) to (c) of this 4488  
section less any reduction required under division (A) (32) or 4489  
(33) of this section. 4490

(a) The sum of the payments received by the township in 4491  
calendar year 2010 pursuant to division (A) (1) of section 4492  
5727.86 of the Revised Code and divisions (A) (1) and (2) of 4493

section 5751.22 of the Revised Code as they existed at that 4494  
time, excluding payments received for debt purposes; 4495

(b) The township's percentage share of county undivided 4496  
local government fund allocations as certified to the tax 4497  
commissioner for calendar year 2010 by the county auditor under 4498  
division (J) of section 5747.51 of the Revised Code or division 4499  
(F) of section 5747.53 of the Revised Code multiplied by the 4500  
total amount actually distributed in calendar year 2010 from the 4501  
county undivided local government fund; 4502

(c) With respect to taxes levied by the township, the 4503  
taxes charged and payable against all property on the tax list 4504  
of real and public utility property for tax year 2009 excluding 4505  
taxes charged and payable for the purpose of paying debt 4506  
charges. 4507

(31) "Total resources," in the case of a local taxing unit 4508  
that is not a county, municipal corporation, or township, means 4509  
the sum of the amounts in divisions (A) (31) (a) to (e) of this 4510  
section less any reduction required under division (A) (32) of 4511  
this section. 4512

(a) The sum of the payments received by the local taxing 4513  
unit in calendar year 2010 pursuant to division (A) (1) of 4514  
section 5727.86 of the Revised Code and divisions (A) (1) and (2) 4515  
of section 5751.22 of the Revised Code as they existed at that 4516  
time; 4517

(b) The local taxing unit's percentage share of county 4518  
undivided local government fund allocations as certified to the 4519  
tax commissioner for calendar year 2010 by the county auditor 4520  
under division (J) of section 5747.51 of the Revised Code or 4521  
division (F) of section 5747.53 of the Revised Code multiplied 4522

by the total amount actually distributed in calendar year 2010 4523  
from the county undivided local government fund; 4524

(c) With respect to taxes levied by the local taxing unit, 4525  
the taxes charged and payable against all property on the tax 4526  
list of real and public utility property for tax year 2009 4527  
excluding taxes charged and payable for the purpose of paying 4528  
debt charges; 4529

(d) The amount received from the tax commissioner during 4530  
calendar year 2010 for sales or use taxes authorized under 4531  
sections 5739.023 and 5741.022 of the Revised Code; 4532

(e) For institutions of higher education receiving tax 4533  
revenue from a local levy, as identified in section 3358.02 of 4534  
the Revised Code, the final state share of instruction 4535  
allocation for fiscal year 2010 as calculated by the chancellor 4536  
of higher education and reported to the state controlling board. 4537

(32) If a fixed-rate levy that is a qualifying levy is not 4538  
charged and payable in any year after tax year 2010, "total 4539  
resources" used to compute payments to be made under division 4540  
(C) (12) of section 5751.21 or division (A) (1) (b) or (c) of 4541  
section 5751.22 of the Revised Code in the tax years following 4542  
the last year the levy is charged and payable shall be reduced 4543  
to the extent that the payments are attributable to the fixed- 4544  
rate levy loss of that levy as would be computed under division 4545  
(C) (2) of section 5727.85, division (A) (1) of section 5727.85, 4546  
divisions (C) (8) and (9) of section 5751.21, or division (A) (1) 4547  
of section 5751.22 of the Revised Code. 4548

(33) In the case of a county, municipal corporation, 4549  
school district, or township with fixed-rate levy losses 4550  
attributable to a tax levied under section 5705.23 of the 4551

Revised Code, "total resources" used to compute payments to be 4552  
made under division (C) (3) of section 5727.85, division (A) (1) 4553  
(d) of section 5727.86, division (C) (12) of section 5751.21, or 4554  
division (A) (1) (c) of section 5751.22 of the Revised Code shall 4555  
be reduced by the amounts described in divisions (A) (34) (a) to 4556  
(c) of this section to the extent that those amounts were 4557  
included in calculating the "total resources" of the school 4558  
district or local taxing unit under division (A) (22), (28), 4559  
(29), or (30) of this section. 4560

(34) "Total library resources," in the case of a county, 4561  
municipal corporation, school district, or township public 4562  
library that receives the proceeds of a tax levied under section 4563  
5705.23 of the Revised Code, means the sum of the amounts in 4564  
divisions (A) (34) (a) to (c) of this section less any reduction 4565  
required under division (A) (32) of this section. 4566

(a) The sum of the payments received by the county, 4567  
municipal corporation, school district, or township public 4568  
library in calendar year 2010 pursuant to sections 5727.86 and 4569  
5751.22 of the Revised Code, as they existed at that time, for 4570  
fixed-rate levy losses attributable to a tax levied under 4571  
section 5705.23 of the Revised Code for the benefit of the 4572  
public library; 4573

(b) The public library's percentage share of county 4574  
undivided local government fund allocations as certified to the 4575  
tax commissioner for calendar year 2010 by the county auditor 4576  
under division (J) of section 5747.51 of the Revised Code or 4577  
division (F) of section 5747.53 of the Revised Code multiplied 4578  
by the total amount actually distributed in calendar year 2010 4579  
from the county undivided local government fund; 4580

(c) With respect to a tax levied pursuant to section 4581

5705.23 of the Revised Code for the benefit of the public 4582  
library, the amount of such tax that is charged and payable 4583  
against all property on the tax list of real and public utility 4584  
property for tax year 2009 excluding any tax that is charged and 4585  
payable for the purpose of paying debt charges. 4586

(35) "Municipal current expense property tax levies" means 4587  
all property tax levies of a municipality, except those with the 4588  
following levy names: airport resurfacing; bond or any levy name 4589  
including the word "bond"; capital improvement or any levy name 4590  
including the word "capital"; debt or any levy name including 4591  
the word "debt"; equipment or any levy name including the word 4592  
"equipment," unless the levy is for combined operating and 4593  
equipment; employee termination fund; fire pension or any levy 4594  
containing the word "pension," including police pensions; 4595  
fireman's fund or any practically similar name; sinking fund; 4596  
road improvements or any levy containing the word "road"; fire 4597  
truck or apparatus; flood or any levy containing the word 4598  
"flood"; conservancy district; county health; note retirement; 4599  
sewage, or any levy containing the words "sewage" or "sewer"; 4600  
park improvement; parkland acquisition; storm drain; street or 4601  
any levy name containing the word "street"; lighting, or any 4602  
levy name containing the word "lighting"; and water. 4603

(36) "Current expense TPP allocation" means, in the case 4604  
of a school district or joint vocational school district, the 4605  
sum of the payments received by the school district in fiscal 4606  
year 2011 pursuant to divisions (C) (10) and (11) of section 4607  
5751.21 of the Revised Code to the extent paid for current 4608  
expense levies. In the case of a municipal corporation, "current 4609  
expense TPP allocation" means the sum of the payments received 4610  
by the municipal corporation in calendar year 2010 pursuant to 4611  
divisions (A) (1) and (2) of section 5751.22 of the Revised Code 4612

to the extent paid for municipal current expense property tax 4613  
levies as defined in division (A) (35) of this section, excluding 4614  
any such payments received for current expense levy losses 4615  
attributable to a tax levied under section 5705.23 of the 4616  
Revised Code. If a fixed-rate levy that is a qualifying levy is 4617  
not charged and payable in any year after tax year 2010, 4618  
"current expense TPP allocation" used to compute payments to be 4619  
made under division (C) (12) of section 5751.21 or division (A) 4620  
(1) (b) or (c) of section 5751.22 of the Revised Code in the tax 4621  
years following the last year the levy is charged and payable 4622  
shall be reduced to the extent that the payments are 4623  
attributable to the fixed-rate levy loss of that levy as would 4624  
be computed under divisions (C) (10) and (11) of section 5751.21 4625  
or division (A) (1) of section 5751.22 of the Revised Code. 4626

(37) "TPP allocation" means the sum of payments received 4627  
by a local taxing unit in calendar year 2010 pursuant to 4628  
divisions (A) (1) and (2) of section 5751.22 of the Revised Code, 4629  
excluding any such payments received for fixed-rate levy losses 4630  
attributable to a tax levied under section 5705.23 of the 4631  
Revised Code. If a fixed-rate levy that is a qualifying levy is 4632  
not charged and payable in any year after tax year 2010, "TPP 4633  
allocation" used to compute payments to be made under division 4634  
(A) (1) (b) or (c) of section 5751.22 of the Revised Code in the 4635  
tax years following the last year the levy is charged and 4636  
payable shall be reduced to the extent that the payments are 4637  
attributable to the fixed-rate levy loss of that levy as would 4638  
be computed under division (A) (1) of that section. 4639

(38) "Total TPP allocation" means, in the case of a school 4640  
district or joint vocational school district, the sum of the 4641  
amounts received in fiscal year 2011 pursuant to divisions (C) 4642  
(10) and (11) and (D) of section 5751.21 of the Revised Code. In 4643

the case of a local taxing unit, "total TPP allocation" means 4644  
the sum of payments received by the unit in calendar year 2010 4645  
pursuant to divisions (A) (1), (2), and (3) of section 5751.22 of 4646  
the Revised Code. If a fixed-rate levy that is a qualifying levy 4647  
is not charged and payable in any year after tax year 2010, 4648  
"total TPP allocation" used to compute payments to be made under 4649  
division (C) (12) of section 5751.21 or division (A) (1) (b) or (c) 4650  
of section 5751.22 of the Revised Code in the tax years 4651  
following the last year the levy is charged and payable shall be 4652  
reduced to the extent that the payments are attributable to the 4653  
fixed-rate levy loss of that levy as would be computed under 4654  
divisions (C) (10) and (11) of section 5751.21 or division (A) (1) 4655  
of section 5751.22 of the Revised Code. 4656

(39) "Non-current expense TPP allocation" means the 4657  
difference of total TPP allocation minus the sum of current 4658  
expense TPP allocation and the portion of total TPP allocation 4659  
constituting reimbursement for debt levies, pursuant to division 4660  
(D) of section 5751.21 of the Revised Code in the case of a 4661  
school district or joint vocational school district and pursuant 4662  
to division (A) (3) of section 5751.22 of the Revised Code in the 4663  
case of a municipal corporation. 4664

(40) "TPP allocation for library purposes" means the sum 4665  
of payments received by a county, municipal corporation, school 4666  
district, or township public library in calendar year 2010 4667  
pursuant to section 5751.22 of the Revised Code for fixed-rate 4668  
levy losses attributable to a tax levied under section 5705.23 4669  
of the Revised Code. If a fixed-rate levy authorized under 4670  
section 5705.23 of the Revised Code that is a qualifying levy is 4671  
not charged and payable in any year after tax year 2010, "TPP 4672  
allocation for library purposes" used to compute payments to be 4673  
made under division (A) (1) (d) of section 5751.22 of the Revised 4674

Code in the tax years following the last year the levy is 4675  
charged and payable shall be reduced to the extent that the 4676  
payments are attributable to the fixed-rate levy loss of that 4677  
levy as would be computed under division (A) (1) of section 4678  
5751.22 of the Revised Code. 4679

(41) "Threshold per cent" means, in the case of a school 4680  
district or joint vocational school district, two per cent for 4681  
fiscal year 2012 and four per cent for fiscal years 2013 and 4682  
thereafter. In the case of a local taxing unit or public library 4683  
that receives the proceeds of a tax levied under section 5705.23 4684  
of the Revised Code, "threshold per cent" means two per cent for 4685  
tax year 2011, four per cent for tax year 2012, and six per cent 4686  
for tax years 2013 and thereafter. 4687

(B) (1) The commercial activities tax receipts fund is 4688  
hereby created in the state treasury and shall consist of money 4689  
arising from the tax imposed under this chapter. Eighty-five 4690  
one-hundredths of one per cent of the money credited to that 4691  
fund shall be credited to the revenue enhancement fund and shall 4692  
be used to defray the costs incurred by the department of 4693  
taxation in administering the tax imposed by this chapter and in 4694  
implementing tax reform measures. The remainder of the money in 4695  
the commercial activities tax receipts fund shall first be 4696  
credited to the commercial activity tax motor fuel receipts 4697  
fund, pursuant to division (B) (2) of this section, and the 4698  
remainder shall be credited in the following percentages each 4699  
fiscal year to the general revenue fund, to the school district 4700  
tangible property tax replacement fund, which is hereby created 4701  
in the state treasury for the purpose of making the payments 4702  
described in section 5751.21 of the Revised Code, and to the 4703  
local government tangible property tax replacement fund, which 4704  
is hereby created in the state treasury for the purpose of 4705

making the payments described in section 5751.22 of the Revised Code, in the following percentages:

	1	2	3	4
A	Fiscal year	General Revenue Fund	School District Tangible Property Tax Replacement Fund	Local Government Tangible Property Tax Replacement Fund
B	2006	67.7%	22.6%	9.7%
C	2007	0%	70.0%	30.0%
D	2008	0%	70.0%	30.0%
E	2009	0%	70.0%	30.0%
F	2010	0%	70.0%	30.0%
G	2011	0%	70.0%	30.0%
H	2012	25.0%	52.5%	22.5%
I	2013 and thereafter	50.0%	35.0%	15.0%

(2) Not later than the twentieth day of February, May, August, and November of each year, the commissioner shall provide for payment from the commercial activities tax receipts

fund to the commercial activity tax motor fuel receipts fund an 4712  
amount that bears the same ratio to the balance in the 4713  
commercial activities tax receipts fund that (a) the taxable 4714  
gross receipts attributed to motor fuel used for propelling 4715  
vehicles on public highways as indicated by returns filed by the 4716  
tenth day of that month for a liability that is due and payable 4717  
on or after July 1, 2013, for a tax period ending before July 1, 4718  
2014, bears to (b) all taxable gross receipts as indicated by 4719  
those returns for such liabilities. 4720

(C) Not later than September 15, 2005, the tax 4721  
commissioner shall determine for each school district, joint 4722  
vocational school district, and local taxing unit its machinery 4723  
and equipment, inventory property, furniture and fixtures 4724  
property, and telephone property tax value losses, which are the 4725  
applicable amounts described in divisions (C) (1), (2), (3), and 4726  
(4) of this section, except as provided in division (C) (5) of 4727  
this section: 4728

(1) Machinery and equipment property tax value loss is the 4729  
taxable value of machinery and equipment property as reported by 4730  
taxpayers for tax year 2004 multiplied by: 4731

(a) For tax year 2006, thirty-three and eight-tenths per 4732  
cent; 4733

(b) For tax year 2007, sixty-one and three-tenths per 4734  
cent; 4735

(c) For tax year 2008, eighty-three per cent; 4736

(d) For tax year 2009 and thereafter, one hundred per 4737  
cent. 4738

(2) Inventory property tax value loss is the taxable value 4739  
of inventory property as reported by taxpayers for tax year 2004 4740

multiplied by: 4741

(a) For tax year 2006, a fraction, the numerator of which 4742  
is five and three-fourths and the denominator of which is 4743  
twenty-three; 4744

(b) For tax year 2007, a fraction, the numerator of which 4745  
is nine and one-half and the denominator of which is twenty- 4746  
three; 4747

(c) For tax year 2008, a fraction, the numerator of which 4748  
is thirteen and one-fourth and the denominator of which is 4749  
twenty-three; 4750

(d) For tax year 2009 and thereafter a fraction, the 4751  
numerator of which is seventeen and the denominator of which is 4752  
twenty-three. 4753

(3) Furniture and fixtures property tax value loss is the 4754  
taxable value of furniture and fixture property as reported by 4755  
taxpayers for tax year 2004 multiplied by: 4756

(a) For tax year 2006, twenty-five per cent; 4757

(b) For tax year 2007, fifty per cent; 4758

(c) For tax year 2008, seventy-five per cent; 4759

(d) For tax year 2009 and thereafter, one hundred per 4760  
cent. 4761

The taxable value of property reported by taxpayers used 4762  
in divisions (C) (1), (2), and (3) of this section shall be such 4763  
values as determined to be final by the tax commissioner as of 4764  
August 31, 2005. Such determinations shall be final except for 4765  
any correction of a clerical error that was made prior to August 4766  
31, 2005, by the tax commissioner. 4767

(4) Telephone property tax value loss is the taxable value 4768  
of telephone property as taxpayers would have reported that 4769  
property for tax year 2004 if the assessment rate for all 4770  
telephone property for that year were twenty-five per cent, 4771  
multiplied by: 4772

(a) For tax year 2006, zero per cent; 4773

(b) For tax year 2007, zero per cent; 4774

(c) For tax year 2008, zero per cent; 4775

(d) For tax year 2009, sixty per cent; 4776

(e) For tax year 2010, eighty per cent; 4777

(f) For tax year 2011 and thereafter, one hundred per 4778  
cent. 4779

(5) Division (C) (5) of this section applies to any school 4780  
district, joint vocational school district, or local taxing unit 4781  
in a county in which is located a facility currently or formerly 4782  
devoted to the enrichment or commercialization of uranium or 4783  
uranium products, and for which the total taxable value of 4784  
property listed on the general tax list of personal property for 4785  
any tax year from tax year 2001 to tax year 2004 was fifty per 4786  
cent or less of the taxable value of such property listed on the 4787  
general tax list of personal property for the next preceding tax 4788  
year. 4789

In computing the fixed-rate levy losses under divisions 4790  
(D) (1), (2), and (3) of this section for any school district, 4791  
joint vocational school district, or local taxing unit to which 4792  
division (C) (5) of this section applies, the taxable value of 4793  
such property as listed on the general tax list of personal 4794  
property for tax year 2000 shall be substituted for the taxable 4795

value of such property as reported by taxpayers for tax year 4796  
2004, in the taxing district containing the uranium facility, if 4797  
the taxable value listed for tax year 2000 is greater than the 4798  
taxable value reported by taxpayers for tax year 2004. For the 4799  
purpose of making the computations under divisions (D) (1), (2), 4800  
and (3) of this section, the tax year 2000 valuation is to be 4801  
allocated to machinery and equipment, inventory, and furniture 4802  
and fixtures property in the same proportions as the tax year 4803  
2004 values. For the purpose of the calculations in division (A) 4804  
of section 5751.21 of the Revised Code, the tax year 2004 4805  
taxable values shall be used. 4806

To facilitate the calculations required under division (C) 4807  
of this section, the county auditor, upon request from the tax 4808  
commissioner, shall provide by August 1, 2005, the values of 4809  
machinery and equipment, inventory, and furniture and fixtures 4810  
for all single-county personal property taxpayers for tax year 4811  
2004. 4812

(D) Not later than September 15, 2005, the tax 4813  
commissioner shall determine for each tax year from 2006 through 4814  
2009 for each school district, joint vocational school district, 4815  
and local taxing unit its machinery and equipment, inventory, 4816  
and furniture and fixtures fixed-rate levy losses, and for each 4817  
tax year from 2006 through 2011 its telephone property fixed- 4818  
rate levy loss. Except as provided in division (F) of this 4819  
section, such losses are the applicable amounts described in 4820  
divisions (D) (1), (2), (3), and (4) of this section: 4821

(1) The machinery and equipment fixed-rate levy loss is 4822  
the machinery and equipment property tax value loss multiplied 4823  
by the sum of the tax rates of fixed-rate qualifying levies. 4824

(2) The inventory fixed-rate loss is the inventory 4825

property tax value loss multiplied by the sum of the tax rates 4826  
of fixed-rate qualifying levies. 4827

(3) The furniture and fixtures fixed-rate levy loss is the 4828  
furniture and fixture property tax value loss multiplied by the 4829  
sum of the tax rates of fixed-rate qualifying levies. 4830

(4) The telephone property fixed-rate levy loss is the 4831  
telephone property tax value loss multiplied by the sum of the 4832  
tax rates of fixed-rate qualifying levies. 4833

(E) Not later than September 15, 2005, the tax 4834  
commissioner shall determine for each school district, joint 4835  
vocational school district, and local taxing unit its fixed-sum 4836  
levy loss. The fixed-sum levy loss is the amount obtained by 4837  
subtracting the amount described in division (E)(2) of this 4838  
section from the amount described in division (E)(1) of this 4839  
section: 4840

(1) The sum of the machinery and equipment property tax 4841  
value loss, the inventory property tax value loss, and the 4842  
furniture and fixtures property tax value loss, and, for 2008 4843  
through 2010, the telephone property tax value loss of the 4844  
district or unit multiplied by the sum of the fixed-sum tax 4845  
rates of qualifying levies. For 2006 through 2010, this 4846  
computation shall include all qualifying levies remaining in 4847  
effect for the current tax year and any school district levies 4848  
charged and payable under section 5705.194 or 5705.213 of the 4849  
Revised Code that are qualifying levies not remaining in effect 4850  
for the current year. For 2011 through 2017 in the case of 4851  
school district levies charged and payable under section 4852  
5705.194 or 5705.213 of the Revised Code and for all years after 4853  
2010 in the case of other fixed-sum levies, this computation 4854  
shall include only qualifying levies remaining in effect for the 4855

current year. For purposes of this computation, a qualifying 4856  
school district levy charged and payable under section 5705.194 4857  
or 5705.213 of the Revised Code remains in effect in a year 4858  
after 2010 only if, for that year, the board of education levies 4859  
a school district levy charged and payable under section 4860  
5705.194, 5705.199, 5705.213, or 5705.219 of the Revised Code 4861  
for an annual sum at least equal to the annual sum levied by the 4862  
board in tax year 2004 less the amount of the payment certified 4863  
under this division for 2006. 4864

(2) The total taxable value in tax year 2004 less the sum 4865  
of the machinery and equipment, inventory, furniture and 4866  
fixtures, and telephone property tax value losses in each school 4867  
district, joint vocational school district, and local taxing 4868  
unit multiplied by one-half of one mill per dollar. 4869

(3) For the calculations in divisions (E) (1) and (2) of 4870  
this section, the tax value losses are those that would be 4871  
calculated for tax year 2009 under divisions (C) (1), (2), and 4872  
(3) of this section and for tax year 2011 under division (C) (4) 4873  
of this section. 4874

(4) To facilitate the calculation under divisions (D) and 4875  
(E) of this section, not later than September 1, 2005, any 4876  
school district, joint vocational school district, or local 4877  
taxing unit that has a qualifying levy that was approved at an 4878  
election conducted during 2005 before September 1, 2005, shall 4879  
certify to the tax commissioner a copy of the county auditor's 4880  
certificate of estimated property tax millage for such levy as 4881  
required under division (B) of section 5705.03 of the Revised 4882  
Code, which is the rate that shall be used in the calculations 4883  
under such divisions. 4884

If the amount determined under division (E) of this 4885

section for any school district, joint vocational school 4886  
district, or local taxing unit is greater than zero, that amount 4887  
shall equal the reimbursement to be paid pursuant to division 4888  
(E) of section 5751.21 or division (A) (3) of section 5751.22 of 4889  
the Revised Code, and the one-half of one mill that is 4890  
subtracted under division (E) (2) of this section shall be 4891  
apportioned among all contributing fixed-sum levies in the 4892  
proportion that each levy bears to the sum of all fixed-sum 4893  
levies within each school district, joint vocational school 4894  
district, or local taxing unit. 4895

(F) If a school district levies a tax under section 4896  
5705.219 of the Revised Code, the fixed-rate levy loss for 4897  
qualifying levies, to the extent repealed under that section, 4898  
shall equal the sum of the following amounts in lieu of the 4899  
amounts computed for such levies under division (D) of this 4900  
section: 4901

(1) The sum of the rates of qualifying levies to the 4902  
extent so repealed multiplied by the sum of the machinery and 4903  
equipment, inventory, and furniture and fixtures tax value 4904  
losses for 2009 as determined under that division; 4905

(2) The sum of the rates of qualifying levies to the 4906  
extent so repealed multiplied by the telephone property tax 4907  
value loss for 2011 as determined under that division. 4908

The fixed-rate levy losses for qualifying levies to the 4909  
extent not repealed under section 5705.219 of the Revised Code 4910  
shall be as determined under division (D) of this section. The 4911  
revised fixed-rate levy losses determined under this division 4912  
and division (D) of this section first apply in the year 4913  
following the first year the district levies the tax under 4914  
section 5705.219 of the Revised Code. 4915

(G) Not later than October 1, 2005, the tax commissioner 4916  
shall certify to the department of education for every school 4917  
district and joint vocational school district the machinery and 4918  
equipment, inventory, furniture and fixtures, and telephone 4919  
property tax value losses determined under division (C) of this 4920  
section, the machinery and equipment, inventory, furniture and 4921  
fixtures, and telephone fixed-rate levy losses determined under 4922  
division (D) of this section, and the fixed-sum levy losses 4923  
calculated under division (E) of this section. The calculations 4924  
under divisions (D) and (E) of this section shall separately 4925  
display the levy loss for each levy eligible for reimbursement. 4926

(H) Not later than October 1, 2005, the tax commissioner 4927  
shall certify the amount of the fixed-sum levy losses to the 4928  
county auditor of each county in which a school district, joint 4929  
vocational school district, or local taxing unit with a fixed- 4930  
sum levy loss reimbursement has territory. 4931

(I) Not later than the twenty-eighth day of February each 4932  
year beginning in 2011 and ending in 2014, the tax commissioner 4933  
shall certify to the department of education for each school 4934  
district first levying a tax under section 5705.219 of the 4935  
Revised Code in the preceding year the revised fixed-rate levy 4936  
losses determined under divisions (D) and (F) of this section. 4937

(J) (1) There is hereby created in the state treasury the 4938  
commercial activity tax motor fuel receipts fund. 4939

(2) (a) On or before June 15, 2014, the director of the 4940  
Ohio public works commission shall certify to the director of 4941  
budget and management the amount of debt service paid from the 4942  
general revenue fund in fiscal years 2013 and 2014 on bonds 4943  
issued to finance or assist in the financing of the cost of 4944  
local subdivision public infrastructure capital improvement 4945

projects, as provided for in Sections 2k, 2m, 2p, and 2s of 4946  
Article VIII, Ohio Constitution, that are attributable to costs 4947  
for construction, reconstruction, maintenance, or repair of 4948  
public highways and bridges and other statutory highway 4949  
purposes. That certification shall allocate the total amount of 4950  
debt service paid from the general revenue fund and attributable 4951  
to those costs in each of fiscal years 2013 and 2014 according 4952  
to the applicable section of the Ohio Constitution under which 4953  
the bonds were originally issued. 4954

(b) On or before June 30, 2014, the director of budget and 4955  
management shall determine an amount up to but not exceeding the 4956  
amount certified under division (J) (2) (a) of this section and 4957  
shall reserve that amount from the cash balance in the 4958  
commercial activity tax motor fuel receipts fund for transfer to 4959  
the general revenue fund at times and in amounts to be 4960  
determined by the director. The director shall transfer the cash 4961  
balance in the commercial activity tax motor fuel receipts fund 4962  
in excess of the amount so reserved to the highway operating 4963  
fund on or before June 30, 2014. 4964

(3) (a) On or before the fifteenth day of June of each 4965  
fiscal year beginning with fiscal year 2015, the director of the 4966  
Ohio public works commission shall certify to the director of 4967  
budget and management the amount of debt service paid from the 4968  
general revenue fund in the current fiscal year on bonds issued 4969  
to finance or assist in the financing of the cost of local 4970  
subdivision public infrastructure capital improvement projects, 4971  
as provided for in Sections 2k, 2m, and 2p of Article VIII, Ohio 4972  
Constitution, that are attributable to costs for construction, 4973  
reconstruction, maintenance, or repair of public highways and 4974  
bridges and other statutory highway purposes. That certification 4975  
shall allocate the total amount of debt service paid from the 4976

general revenue fund and attributable to those costs in the 4977  
current fiscal year according to the applicable section of the 4978  
Ohio Constitution under which the bonds were originally issued. 4979

(b) On or before the thirtieth day of June of each fiscal 4980  
year beginning with fiscal year 2015, the director of budget and 4981  
management shall determine an amount up to but not exceeding the 4982  
amount certified under division (J) (3) (a) of this section and 4983  
shall reserve that amount from the cash balance in the petroleum 4984  
activity tax public highways fund or the commercial activity tax 4985  
motor fuel receipts fund for transfer to the general revenue 4986  
fund at times and in amounts to be determined by the director. 4987  
The director shall transfer the cash balance in the petroleum 4988  
activity tax public highways fund or the commercial activity tax 4989  
motor fuel receipts fund in excess of the amount so reserved to 4990  
the highway operating fund on or before the thirtieth day of 4991  
June of the current fiscal year. 4992

**Section 2.** That existing sections 319.30, 319.301, 321.24, 4993  
323.08, 323.152, 323.153, 323.155, 323.158, 718.83, 3354.24, 4994  
3354.25, 4503.06, 4503.065, 4503.066, 5703.021, 5703.80, 4995  
5709.92, 5709.93, 5713.01, 5715.01, 5715.19, 5715.24, 5715.30, 4996  
5747.02, 5747.03, and 5751.20 of the Revised Code are hereby 4997  
repealed. 4998

**Section 3.** That section 319.302 of the Revised Code is 4999  
hereby repealed. 5000

**Section 4.** The amendment or repeal by this act of sections 5001  
319.30, 319.301, 319.302, 321.24, 323.08, 323.152, 323.153, 5002  
323.155, 323.158, 718.83, 3354.24, 3354.25, 4503.06, 4503.065, 5003  
4503.066, 5703.021, 5703.80, 5709.92, 5709.93, 5715.19, 5715.30, 5004  
5747.03, and 5751.20 of the Revised Code applies, with respect 5005  
to real property, to tax year 2024 and each tax year thereafter 5006

or, with respect to manufactured and mobile homes, to tax year 5007  
2025 and each tax year thereafter. 5008

**Section 5.** The Tax Commissioner shall not make adjustments 5009  
in 2023 to the income amounts in divisions (A)(2) and (3) of 5010  
section 5747.02 of the Revised Code, as otherwise required by 5011  
division (A)(5) of that section. 5012

**Section 6.** It is the intent of the General Assembly to 5013  
appropriate funds in fiscal years 2024 and 2025 to local 5014  
governments impacted by the changes in this act. 5015

**Section 7.** Section 5747.03 of the Revised Code is 5016  
presented in this act as a composite of the section as amended 5017  
by H.B. 281 and S.B. 246, both of the 134th General Assembly. 5018  
The General Assembly, applying the principle stated in division 5019  
(B) of section 1.52 of the Revised Code that amendments are to 5020  
be harmonized if reasonably capable of simultaneous operation, 5021  
finds that the composite is the resulting version of the section 5022  
in effect prior to the effective date of the section as 5023  
presented in this act. 5024