

As Reported by the Senate Ways and Means Committee

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Sub. H. B. No. 187

Representatives Hall, Bird

Cosponsors: Representatives Roemer, White, Creech, Schmidt, Dean, Plummer, Lear, Young, T., Demetriou, Jones, Carruthers, Kick, Fowler Arthur, Lorenz, Click, Cutrona, Dobos, Edwards, Gross, John, Johnson, Miller, M., Peterson, Williams

A BILL

To amend sections 323.152, 323.153, 323.156, 1
2506.01, 4503.065, 4503.066, 4503.068, 5713.01, 2
5713.03, 5715.012, 5715.19, 5715.24, 5715.25, 3
5715.251, 5715.26, and 5717.01 of the Revised 4
Code to make changes to the law governing real 5
property valuation and tax complaints, to 6
temporarily modify the computation of the 7
homestead exemption, to abate property taxes on 8
certain municipal and community improvement 9
corporation property, to make an appropriation, 10
and to declare an emergency. 11

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

Section 1. That sections 323.152, 323.153, 323.156, 12
2506.01, 4503.065, 4503.066, 4503.068, 5713.01, 5713.03, 13
5715.012, 5715.19, 5715.24, 5715.25, 5715.251, 5715.26, and 14
5717.01 of the Revised Code be amended to read as follows: 15

Sec. 323.152. In addition to the reduction in taxes 16
required under section 319.302 of the Revised Code, taxes shall 17

be reduced as provided in divisions (A) and (B) of this section. 18

(A) (1) (a) Division (A) (1) of this section applies to any 19
of the following persons: 20

(i) A person who is permanently and totally disabled; 21

(ii) A person who is sixty-five years of age or older; 22

(iii) A person who is the surviving spouse of a deceased 23
person who was permanently and totally disabled or sixty-five 24
years of age or older and who applied and qualified for a 25
reduction in taxes under this division in the year of death, 26
provided the surviving spouse is at least fifty-nine but not 27
sixty-five or more years of age on the date the deceased spouse 28
dies. 29

(b) Real property taxes on a homestead owned and occupied, 30
or a homestead in a housing cooperative occupied, by a person to 31
whom division (A) (1) of this section applies shall be reduced 32
for each year for which an application for the reduction has 33
been approved. ~~The~~ Except as provided in division (F) of this 34
section, the reduction shall equal one of the following amounts, 35
as applicable to the person: 36

(i) If the person received a reduction under division (A) 37
(1) of this section for tax year 2006, the greater of the 38
reduction for that tax year or the amount computed under 39
division (A) (1) (c) of this section; 40

(ii) If the person received, for any homestead, a 41
reduction under division (A) (1) of this section for tax year 42
2013 or under division (A) of section 4503.065 of the Revised 43
Code for tax year 2014 or the person is the surviving spouse of 44
such a person and the surviving spouse is at least fifty-nine 45
years of age on the date the deceased spouse dies, the amount 46

computed under division (A) (1) (c) of this section.	47
(iii) If the person is not described in division (A) (1) (b)	48
(i) or (ii) of this section and the person's total income does	49
not exceed thirty thousand dollars, as adjusted under division	50
(A) (1) (d) of this section, the amount computed under division	51
(A) (1) (c) of this section.	52
(c) The amount of the reduction under division (A) (1) (c)	53
of this section equals the product of the following:	54
(i) Twenty-five thousand dollars of the true value of the	55
property in money, as adjusted under division (A) (1) (d) of this	56
section;	57
(ii) The assessment percentage established by the tax	58
commissioner under division (B) of section 5715.01 of the	59
Revised Code, not to exceed thirty-five per cent;	60
(iii) The effective tax rate used to calculate the taxes	61
charged against the property for the current year, where	62
"effective tax rate" is defined as in section 323.08 of the	63
Revised Code;	64
(iv) The quantity equal to one minus the sum of the	65
percentage reductions in taxes received by the property for the	66
current tax year under section 319.302 of the Revised Code and	67
division (B) of section 323.152 of the Revised Code.	68
(d) The tax commissioner shall adjust the total income	69
threshold described in division (A) (1) (b) (iii) and the reduction	70
amounts described in divisions (A) (1) (c) (i), (A) (2), and (A) (3)	71
of this section by completing the following calculations in	72
September of each year:	73
(i) Determine the percentage increase in the gross	74

domestic product deflator determined by the bureau of economic 75
analysis of the United States department of commerce from the 76
first day of January of the preceding calendar year to the last 77
day of December of the preceding calendar year; 78

(ii) Multiply that percentage increase by the total income 79
threshold or reduction amount for the current tax year, as 80
applicable; 81

(iii) Add the resulting product to the total income 82
threshold or the reduction amount, as applicable, for the 83
current tax year; 84

(iv) Round the resulting sum to the nearest multiple of 85
one hundred dollars. 86

~~The~~ Except as otherwise provided in this division, the 87
commissioner shall certify the amount resulting from each 88
adjustment to each county auditor not later than the first day 89
of December each year. The certified total income threshold 90
amount applies to the following tax year for persons described 91
in division (A) (1) (b) (iii) of this section. The certified 92
reduction amount applies to the following tax year. The 93
commissioner shall not make the applicable adjustment in any 94
calendar year in which the amount resulting from the adjustment 95
would be less than the total income threshold or the reduction 96
amount for the current tax year. 97

For adjustments made in calendar year 2024, the 98
commissioner shall calculate the adjustments to the reduction 99
amounts but is not required to certify the resulting amounts to 100
county auditors. 101

(2) (a) Real property taxes on a homestead owned and 102
occupied, or a homestead in a housing cooperative occupied, by a 103

disabled veteran shall be reduced for each year for which an 104
application for the reduction has been approved. ~~The Except as~~ 105
provided in division (F) of this section, the reduction shall 106
equal the product obtained by multiplying fifty thousand dollars 107
of the true value of the property in money, as adjusted under 108
division (A) (1) (d) of this section, by the amounts described in 109
divisions (A) (1) (c) (ii) to (iv) of this section. The reduction 110
is in lieu of any reduction under section 323.158 of the Revised 111
Code or division (A) (1), (2) (b), or (3) of this section. The 112
reduction applies to only one homestead owned and occupied by a 113
disabled veteran. 114

(b) Real property taxes on a homestead owned and occupied, 115
or a homestead in a housing cooperative occupied, by the 116
surviving spouse of a disabled veteran shall be reduced for each 117
year an application for exemption is approved. ~~The Except as~~ 118
provided in division (F) of this section, the reduction shall 119
equal to the amount of the reduction authorized under division 120
(A) (2) (a) of this section. 121

The reduction is in lieu of any reduction under section 122
323.158 of the Revised Code or division (A) (1), (2) (a), or (3) 123
of this section. The reduction applies to only one homestead 124
owned and occupied by the surviving spouse of a disabled 125
veteran. A homestead qualifies for a reduction in taxes under 126
division (A) (2) (b) of this section beginning in one of the 127
following tax years: 128

(i) For a surviving spouse described in division (L) (1) of 129
section 323.151 of the Revised Code, the year the disabled 130
veteran dies; 131

(ii) For a surviving spouse described in division (L) (2) 132
of section 323.151 of the Revised Code, the first year on the 133

first day of January of which the total disability rating 134
described in division (F) of that section has been received for 135
the deceased spouse. 136

In either case, the reduction shall continue through the 137
tax year in which the surviving spouse dies or remarries. 138

(3) Real property taxes on a homestead owned and occupied, 139
or a homestead in a housing cooperative occupied, by the 140
surviving spouse of a public service officer killed in the line 141
of duty shall be reduced for each year for which an application 142
for the reduction has been approved. ~~The~~ Except as provided in 143
division (F) of this section, the reduction shall equal the 144
product obtained by multiplying fifty thousand dollars of the 145
true value of the property in money, as adjusted under division 146
(A) (1) (d) of this section, by the amounts described in divisions 147
(A) (1) (c) (ii) to (iv) of this section. The reduction is in lieu 148
of any reduction under section 323.158 of the Revised Code or 149
division (A) (1) or (2) of this section. The reduction applies to 150
only one homestead owned and occupied by such a surviving 151
spouse. A homestead qualifies for a reduction in taxes under 152
division (A) (3) of this section for the tax year in which the 153
public service officer dies through the tax year in which the 154
surviving spouse dies or remarries. 155

(B) To provide a partial exemption, real property taxes on 156
any homestead, and manufactured home taxes on any manufactured 157
or mobile home on which a manufactured home tax is assessed 158
pursuant to division (D) (2) of section 4503.06 of the Revised 159
Code, shall be reduced for each year for which an application 160
for the reduction has been approved. The amount of the reduction 161
shall equal two and one-half per cent of the amount of taxes to 162
be levied by qualifying levies on the homestead or the 163

manufactured or mobile home after applying section 319.301 of 164
the Revised Code. For the purposes of this division, "qualifying 165
levy" has the same meaning as in section 319.302 of the Revised 166
Code. 167

(C) The reductions granted by this section do not apply to 168
special assessments or respread of assessments levied against 169
the homestead, and if there is a transfer of ownership 170
subsequent to the filing of an application for a reduction in 171
taxes, such reductions are not forfeited for such year by virtue 172
of such transfer. 173

(D) The reductions in taxable value referred to in this 174
section shall be applied solely as a factor for the purpose of 175
computing the reduction of taxes under this section and shall 176
not affect the total value of property in any subdivision or 177
taxing district as listed and assessed for taxation on the tax 178
lists and duplicates, or any direct or indirect limitations on 179
indebtedness of a subdivision or taxing district. If after 180
application of sections 5705.31 and 5705.32 of the Revised Code, 181
including the allocation of all levies within the ten-mill 182
limitation to debt charges to the extent therein provided, there 183
would be insufficient funds for payment of debt charges not 184
provided for by levies in excess of the ten-mill limitation, the 185
reduction of taxes provided for in sections 323.151 to 323.159 186
of the Revised Code shall be proportionately adjusted to the 187
extent necessary to provide such funds from levies within the 188
ten-mill limitation. 189

(E) No reduction shall be made on the taxes due on the 190
homestead of any person convicted of violating division (D) or 191
(E) of section 323.153 of the Revised Code for a period of three 192
years following the conviction. 193

<u>(F) (1) As used in division (F) of this section:</u>	194
<u>(a) "Maximum value reduction" means thirty thousand</u>	195
<u>dollars of the true value of property in money for tax year</u>	196
<u>2023, thirty-two thousand one hundred dollars of the true value</u>	197
<u>of property in money for tax year 2024, and the amount</u>	198
<u>calculated under division (F) (4) of this section for tax year</u>	199
<u>2025.</u>	200
<u>(b) "Enhanced maximum value reduction" means sixty</u>	201
<u>thousand dollars of the true value of property in money for tax</u>	202
<u>year 2023, sixty-four thousand three hundred dollars of the true</u>	203
<u>value of property in money for tax year 2024, and the amount</u>	204
<u>calculated under division (F) (4) of this section for tax year</u>	205
<u>2025.</u>	206
<u>(c) "Income threshold" means the total income threshold</u>	207
<u>described in division (A) (1) (b) (iii) of this section, as</u>	208
<u>adjusted under division (A) (1) (d) of this section.</u>	209
<u>(2) (a) Notwithstanding division (A) (1) of this section,</u>	210
<u>for tax years 2023, 2024, and 2025, the amount of the reduction</u>	211
<u>authorized under that division shall equal one of the following</u>	212
<u>amounts, as applicable to the person:</u>	213
<u>(i) If the person received a reduction under division (A)</u>	214
<u>(1) of this section for tax year 2006, the greater of the</u>	215
<u>reduction for that tax year or the maximum value reduction</u>	216
<u>multiplied by the amounts described in divisions (A) (1) (c) (ii)</u>	217
<u>to (iv) of this section;</u>	218
<u>(ii) If the person is described in division (A) (1) (b) (ii)</u>	219
<u>of this section, the maximum value reduction multiplied by the</u>	220
<u>amounts described in divisions (A) (1) (c) (ii) to (iv) of this</u>	221
<u>section;</u>	222

<u>(iii) If the person is not described in division (F) (2) (a)</u>	223
<u>(i) or (ii) of this section and the person's total income does</u>	224
<u>not exceed seventy-five thousand dollars, the amount computed</u>	225
<u>under division (F) (2) (b) of this section.</u>	226
<u>(b) The amount of the reduction under division (F) (2) (b)</u>	227
<u>of this section equals the product of one of the following</u>	228
<u>amounts, as applicable to the person, multiplied by the amounts</u>	229
<u>described in divisions (A) (1) (c) (ii) to (iv) of this section:</u>	230
<u>(i) For a person whose total income does not exceed the</u>	231
<u>income threshold, the maximum value reduction;</u>	232
<u>(ii) For a person with total income greater than the</u>	233
<u>income threshold, but not more than forty-nine thousand dollars,</u>	234
<u>seventy-five per cent of the maximum value reduction;</u>	235
<u>(iii) For a person with total income greater than forty-</u>	236
<u>nine thousand dollars, but not more than sixty-two thousand</u>	237
<u>dollars, fifty per cent of the maximum value reduction;</u>	238
<u>(iv) For a person with total income greater than sixty-two</u>	239
<u>thousand dollars, but not more than seventy-five thousand</u>	240
<u>dollars, twenty-five per cent of the maximum value reduction.</u>	241
<u>(3) Notwithstanding division (A) (2) or (3) of this</u>	242
<u>section, for tax years 2023, 2024, or 2025, the amount of the</u>	243
<u>reduction authorized under each of those divisions shall equal</u>	244
<u>the enhanced maximum value reduction multiplied by the amounts</u>	245
<u>described in divisions (A) (1) (c) (ii) to (iv) of this section.</u>	246
<u>(4) In September 2024, the tax commissioner shall adjust</u>	247
<u>the maximum value reduction and enhanced maximum value</u>	248
<u>reduction, as follows:</u>	249
<u>(i) Determine the percentage increase in the gross</u>	250

domestic product deflator determined by the bureau of economic 251
analysis of the United States department of commerce from 252
January 1, 2023, to December 31, 2023; 253

(ii) Multiply that percentage increase by each reduction 254
amount for tax year 2024; 255

(iii) Add the resulting product to the applicable 256
reduction amount for tax year 2024; 257

(iv) Round the resulting sum to the nearest multiple of 258
one hundred dollars. 259

The commissioner shall certify the amounts resulting from 260
each adjustment to each county auditor not later than December 261
1, 2024. The certified amounts apply to tax year 2025. The 262
commissioner shall not make the adjustment if the amount 263
resulting from the adjustment would be less than the applicable 264
reduction amount for tax year 2024. 265

Sec. 323.153. (A) To obtain a reduction in real property 266
taxes under division (A) or (B) of section 323.152 of the 267
Revised Code or in manufactured home taxes under division (B) of 268
section 323.152 of the Revised Code, the owner shall file an 269
application with the county auditor of the county in which the 270
owner's homestead is located. 271

To obtain a reduction in real property taxes under 272
division (A) of section 323.152 of the Revised Code, the 273
occupant of a homestead in a housing cooperative shall file an 274
application with the nonprofit corporation that owns and 275
operates the housing cooperative, in accordance with this 276
paragraph. Not later than the first day of March each year, the 277
corporation shall obtain applications from the county auditor's 278
office and provide one to each new occupant. Not later than the 279

first day of May, any occupant who may be eligible for a 280
reduction in taxes under division (A) of section 323.152 of the 281
Revised Code shall submit the completed application to the 282
corporation. Not later than the fifteenth day of May, the 283
corporation shall file all completed applications, and the 284
information required by division (B) of section 323.159 of the 285
Revised Code, with the county auditor of the county in which the 286
occupants' homesteads are located. Continuing applications shall 287
be furnished to an occupant in the manner provided in division 288
~~(C) (4)~~ (C) (6) of this section. 289

(1) An application for reduction based upon a physical 290
disability shall be accompanied by a certificate signed by a 291
physician, and an application for reduction based upon a mental 292
disability shall be accompanied by a certificate signed by a 293
physician or psychologist licensed to practice in this state, 294
attesting to the fact that the applicant is permanently and 295
totally disabled. The certificate shall be in a form that the 296
tax commissioner requires and shall include the definition of 297
permanently and totally disabled as set forth in section 323.151 298
of the Revised Code. An application for reduction based upon a 299
disability certified as permanent and total by a state or 300
federal agency having the function of so classifying persons 301
shall be accompanied by a certificate from that agency. 302

An application by a disabled veteran or the surviving 303
spouse of a disabled veteran for the reduction under division 304
(A) (2) (a) or (b) of section 323.152 of the Revised Code shall be 305
accompanied by a letter or other written confirmation from the 306
United States department of veterans affairs, or its predecessor 307
or successor agency, showing that the veteran qualifies as a 308
disabled veteran. 309

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

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

(2) An application for a reduction in taxes under division (B) of section 323.152 of the Revised Code shall be filed only if the homestead or manufactured or mobile home was transferred in the preceding year or did not qualify for and receive the reduction in taxes under that division for the preceding tax year. The application for homesteads transferred in the preceding year shall be incorporated into any form used by the county auditor to administer the tax law in respect to the conveyance of real property pursuant to section 319.20 of the Revised Code or of used manufactured homes or used mobile homes as defined in section 5739.0210 of the Revised Code. The owner of a manufactured or mobile home who has elected under division (D) (4) of section 4503.06 of the Revised Code to be taxed under division (D) (2) of that section for the ensuing year may file the application at the time of making that election. The application shall contain a statement that failure by the applicant to affirm on the application that the dwelling on the

property conveyed is the applicant's homestead prohibits the 341
owner from receiving the reduction in taxes until a proper 342
application is filed within the period prescribed by division 343
(A) (3) of this section. Such an application constitutes a 344
continuing application for a reduction in taxes for each year in 345
which the dwelling is the applicant's homestead. 346

(3) Failure to receive a new application filed under 347
division (A) (1) or (2) or notification under division (C) of 348
this section after an application for reduction has been 349
approved is prima-facie evidence that the original applicant is 350
entitled to the reduction in taxes calculated on the basis of 351
the information contained in the original application. The 352
original application and any subsequent application, including 353
any late application, shall be in the form of a signed statement 354
and shall be filed on or before the thirty-first day of December 355
of the year for which the reduction is sought. The original 356
application and any subsequent application for a reduction in 357
manufactured home taxes shall be filed in the year preceding the 358
year for which the reduction is sought. The statement shall be 359
on a form, devised and supplied by the tax commissioner, which 360
shall require no more information than is necessary to establish 361
the applicant's eligibility for the reduction in taxes and the 362
amount of the reduction, and, except for homesteads that are 363
units in a housing cooperative, shall include an affirmation by 364
the applicant that ownership of the homestead was not acquired 365
from a person, other than the applicant's spouse, related to the 366
owner by consanguinity or affinity for the purpose of qualifying 367
for the real property or manufactured home tax reduction 368
provided for in division (A) or (B) of section 323.152 of the 369
Revised Code. The form shall contain a statement that conviction 370
of willfully falsifying information to obtain a reduction in 371

taxes or failing to comply with division (C) of this section 372
results in the revocation of the right to the reduction for a 373
period of three years. In the case of an application for a 374
reduction in taxes for persons described in division (A) (1) (b) 375
(iii) of section 323.152 of the Revised Code, the form shall 376
contain a statement that signing the application constitutes a 377
delegation of authority by the applicant to the tax commissioner 378
or the county auditor, individually or in consultation with each 379
other, to examine any tax or financial records relating to the 380
income of the applicant as stated on the application for the 381
purpose of determining eligibility for the exemption or a 382
possible violation of division (D) or (E) of this section. 383

(B) A late application for a tax reduction for the year 384
preceding the year in which an original application is filed, or 385
for a reduction in manufactured home taxes for the year in which 386
an original application is filed, may be filed with the original 387
application. If the county auditor determines the information 388
contained in the late application is correct, the auditor shall 389
determine the amount of the reduction in taxes to which the 390
applicant would have been entitled for the preceding tax year 391
had the applicant's application been timely filed and approved 392
in that year. 393

The amount of such reduction shall be treated by the 394
auditor as an overpayment of taxes by the applicant and shall be 395
refunded in the manner prescribed in section 5715.22 of the 396
Revised Code for making refunds of overpayments. The county 397
auditor shall certify the total amount of the reductions in 398
taxes made in the current year under this division to the tax 399
commissioner, who shall treat the full amount thereof as a 400
reduction in taxes for the preceding tax year and shall make 401
reimbursement to the county therefor in the manner prescribed by 402

section 323.156 of the Revised Code, from money appropriated for 403
that purpose. 404

(C) (1) If, in any year after an application has been filed 405
under division (A) (1) or (2) of this section, the owner does not 406
qualify for a reduction in taxes on the homestead or on the 407
manufactured or mobile home set forth on such application, the 408
owner shall notify the county auditor that the owner is not 409
qualified for a reduction in taxes. 410

(2) If, in any year after an application has been filed 411
under division (A) (1) of this section, the occupant of a 412
homestead in a housing cooperative does not qualify for a 413
reduction in taxes on the homestead, the occupant shall notify 414
the county auditor that the occupant is not qualified for a 415
reduction in taxes or file a new application under division (A) 416
(1) of this section. 417

(3) If the county auditor or county treasurer discovers 418
that an owner of property or occupant of a homestead in a 419
housing cooperative not entitled to the reduction in taxes under 420
division (A) or (B) of section 323.152 of the Revised Code 421
failed to notify the county auditor as required by division (C) 422
(1) or (2) of this section, a charge shall be imposed against 423
the property in the amount by which taxes were reduced under 424
that division for each tax year the county auditor ascertains 425
that the property was not entitled to the reduction and was 426
owned by the current owner or, in the case of a homestead in a 427
housing cooperative, occupied by the current occupant. 428

(4) If the county auditor or county treasurer discovers 429
that an owner of property or occupant of a homestead in a 430
housing cooperative claimed a reduction amount under division 431
(F) of section 323.152 of the Revised Code that is greater than 432

the amount to which that owner or occupant was entitled under 433
that division, a charge shall be imposed against the property 434
for each tax year the county auditor ascertains that the 435
reduction claimed was greater than the reduction to which the 436
owner or occupant was entitled. The charge for each such year 437
shall equal the difference between the amount that taxes were 438
reduced under that division for that year and the amount that 439
taxes should have been reduced for that year if the owner had 440
reported the owner's total income accurately. 441

(5) Interest shall accrue in the manner prescribed by 442
division (B) of section 323.121 or division (G) (2) of section 443
4503.06 of the Revised Code on the amount ~~by which taxes were~~ 444
~~reduced of any illegal tax reduction~~ for each such tax year as 445
if the reduction became delinquent taxes at the close of the 446
last day the second installment of taxes for that tax year could 447
be paid without penalty. The county auditor shall notify the 448
owner or occupant, by ordinary mail, of the charge, of the 449
owner's or occupant's right to appeal the charge, and of the 450
manner in which the owner or occupant may appeal. The owner or 451
occupant may appeal the imposition of the charge and interest by 452
filing an appeal with the county board of revision not later 453
than the last day prescribed for payment of real and public 454
utility property taxes under section 323.12 of the Revised Code 455
following receipt of the notice and occurring at least ninety 456
days after receipt of the notice. The appeal shall be treated in 457
the same manner as a complaint relating to the valuation or 458
assessment of real property under Chapter 5715. of the Revised 459
Code. The charge and any interest shall be collected as other 460
delinquent taxes. 461

~~(4)~~ (6) Each year during January, the county auditor shall 462
furnish by ordinary mail a continuing application to each person 463

receiving a reduction under division (A) of section 323.152 of 464
the Revised Code. The continuing application shall be used to 465
report changes in total income, ownership, occupancy, 466
disability, and other information earlier furnished the auditor 467
relative to the reduction in taxes on the property. The 468
continuing application shall be returned to the auditor not 469
later than the thirty-first day of December; provided, that if 470
such changes do not affect the status of the homestead exemption 471
or the amount of the reduction to which the owner is entitled 472
under division (A) of section 323.152 of the Revised Code or to 473
which the occupant is entitled under section 323.159 of the 474
Revised Code, the application does not need to be returned. 475

~~(5)~~ (7) Each year during February, the county auditor, 476
except as otherwise provided in this paragraph, shall furnish by 477
ordinary mail an original application to the owner, as of the 478
first day of January of that year, of a homestead or a 479
manufactured or mobile home that transferred during the 480
preceding calendar year and that qualified for and received a 481
reduction in taxes under division (B) of section 323.152 of the 482
Revised Code for the preceding tax year. In order to receive the 483
reduction under that division, the owner shall file the 484
application with the county auditor not later than the thirty- 485
first day of December. If the application is not timely filed, 486
the auditor shall not grant a reduction in taxes for the 487
homestead for the current year, and shall notify the owner that 488
the reduction in taxes has not been granted, in the same manner 489
prescribed under section 323.154 of the Revised Code for 490
notification of denial of an application. Failure of an owner to 491
receive an application does not excuse the failure of the owner 492
to file an original application. The county auditor is not 493
required to furnish an application under this paragraph for any 494

homestead for which application has previously been made on a 495
form incorporated into any form used by the county auditor to 496
administer the tax law in respect to the conveyance of real 497
property or of used manufactured homes or used mobile homes, and 498
an owner who previously has applied on such a form is not 499
required to return an application furnished under this 500
paragraph. 501

(D) No person shall knowingly make a false statement for 502
the purpose of obtaining a reduction in the person's real 503
property or manufactured home taxes under section 323.152 of the 504
Revised Code. 505

(E) No person shall knowingly fail to notify the county 506
auditor of changes required by division (C) of this section that 507
have the effect of maintaining or securing a reduction in taxes 508
under section 323.152 of the Revised Code. 509

(F) No person shall knowingly make a false statement or 510
certification attesting to any person's physical or mental 511
condition for purposes of qualifying such person for tax relief 512
pursuant to sections 323.151 to 323.159 of the Revised Code. 513

Sec. 323.156. (A) Within thirty days after a settlement of 514
taxes under divisions (A) and (C) of section 321.24 of the 515
Revised Code, and except as provided in division (D) (2) of this 516
section, the county treasurer shall certify to the tax 517
commissioner one-half of the total amount of taxes on real 518
property that were reduced pursuant to section 323.152 of the 519
Revised Code for the preceding tax year. The commissioner, 520
within thirty days of the receipt of such certifications, shall 521
provide for payment to the county treasurer, from the general 522
revenue fund, of the amount certified, which shall be credited 523
upon receipt to the county's undivided income tax fund, and an 524

amount equal to two per cent of the amount ~~by which taxes were~~ 525
~~reduced~~certified, which shall be credited upon receipt to the 526
county general fund as a payment, in addition to the fees and 527
charges authorized by sections 319.54 and 321.26 of the Revised 528
Code, to the county auditor and treasurer for the costs of 529
administering the exemption provided under sections 323.151 to 530
323.159 of the Revised Code. 531

(B) On or before the second Monday in September of each 532
year, the county treasurer shall certify to the tax commissioner 533
the total amount by which the manufactured home taxes levied in 534
that year were reduced pursuant to division (B) of section 535
323.152 of the Revised Code, as evidenced by the certificates of 536
reduction and the tax duplicate certified to the county 537
treasurer by the county auditor. The commissioner, within ninety 538
days after the receipt of such certifications, shall provide for 539
payment to the county treasurer, from the general revenue fund, 540
of the amount certified, which shall be credited upon receipt to 541
the county's undivided income tax fund, and an amount equal to 542
two per cent of the amount by which taxes were reduced, which 543
shall be credited upon receipt to the county general fund as a 544
payment, in addition to the fees and charges authorized by 545
sections 319.54 and 321.26 of the Revised Code, to the county 546
auditor and treasurer for the costs of administering the 547
exemption provided under sections 323.151 to 323.159 of the 548
Revised Code. 549

(C) Immediately upon receipt of funds into the county 550
undivided income tax fund under this section, and except as 551
provided in division (D) (4) of this section, the auditor shall 552
distribute the full amount thereof among the taxing districts in 553
the county as though the total had been paid as taxes by each 554
person for whom taxes were reduced under sections 323.151 to 555

323.159 of the Revised Code.	556
<u>(D) (1) As used in this section, "school district" means a</u>	557
<u>city, local, or exempted village school district.</u>	558
<u>(2) Notwithstanding division (A) of this section, the</u>	559
<u>amounts certified pursuant to that division in calendar years</u>	560
<u>2024, 2025, and 2026 shall equal one of the following, as</u>	561
<u>applicable:</u>	562
<u>(a) The amount certified within thirty days after a</u>	563
<u>settlement of taxes under division (A) of section 321.24 of the</u>	564
<u>Revised Code shall equal the difference between one-half of the</u>	565
<u>total amount of taxes on real property that were reduced</u>	566
<u>pursuant to section 323.152 of the Revised Code for the</u>	567
<u>preceding tax year, as determined at the time of certification,</u>	568
<u>and the distribution reduction for that tax year calculated</u>	569
<u>under division (D) (3) of this section on or before the fifteenth</u>	570
<u>day of March of the current calendar year.</u>	571
<u>(b) The amount certified within thirty days after a</u>	572
<u>settlement of taxes under division (C) of section 321.24 of the</u>	573
<u>Revised Code shall equal the result obtained by calculating the</u>	574
<u>sum of one-half of the total amount of taxes on real property</u>	575
<u>that were reduced pursuant to section 323.152 of the Revised</u>	576
<u>Code for the preceding tax year, as determined at the time of</u>	577
<u>certification, and the distribution supplement calculated for</u>	578
<u>that tax year under division (D) (3) of this section, if any, and</u>	579
<u>subtracting from that sum the distribution reduction for that</u>	580
<u>tax year calculated under division (D) (3) of this section on or</u>	581
<u>before the fifteenth day of September of the current calendar</u>	582
<u>year.</u>	583
<u>(3) On or before the fifteenth days of March and September</u>	584

of 2024, 2025, and 2026, the county treasurer shall calculate 585
the following amounts: 586

(a) The "distribution base" for the preceding tax year, 587
which shall equal one of the following amounts: 588

(i) For the calculation made on or before the fifteenth 589
day of March, one-half of the difference between the total 590
amount of taxes on real property that were reduced pursuant to 591
divisions (A) and (F) of section 323.152 of the Revised Code for 592
that preceding tax year, as determined at the time of 593
calculation, and the total amount of taxes on real property that 594
would have been reduced pursuant to division (A) of that section 595
for that tax year if that section had not been amended by H.B. 596
187 of the 135th general assembly. 597

(ii) For the calculation made on or before the fifteenth 598
day of September, the sum of the following amounts: 599

(I) One-half of the difference between the total amount of 600
taxes on real property that were reduced pursuant to divisions 601
(A) and (F) of section 323.152 of the Revised Code for that 602
preceding tax year, as determined at the time of calculation, 603
and the total amount of taxes on real property that would have 604
been reduced pursuant to division (A) of that section for that 605
tax year if that section had not been amended by H.B. 187 of the 606
135th general assembly. 607

(II) The "distribution supplement" for the preceding tax 608
year, which shall equal the difference between the amount 609
calculated under division (D) (3) (a) (ii) (I) of this section and 610
the amount calculated under division (D) (3) (a) (i) of this 611
section on or before the fifteenth day of March of the current 612
calendar year, provided that such amount is greater than zero. 613

(b) The "distribution reduction," which shall equal fifty 614
per cent of the distribution base that is attributable to taxes 615
levied by school districts located in the county. 616

(4) For each amount credited to the county's undivided 617
income tax fund pursuant to division (A) of this section in 618
calendar years 2024, 2025, and 2026, the county auditor shall 619
determine the difference between that amount and the amount that 620
would have been credited under that division if section 323.152 621
of the Revised Code had not been amended by H.B. 187 of the 622
135th general assembly. The auditor shall distribute that 623
difference as follows: 624

(a) First, an amount shall be distributed to all taxing 625
districts in the county other than school districts equal to the 626
portion of the distribution base most recently calculated under 627
division (D)(3) of this section that is attributable to taxes 628
levied by those taxing districts. Each such taxing district 629
shall receive a portion of the amount allocated under this 630
division equal to that amount multiplied by a fraction, the 631
numerator of which is the amount otherwise distributed to the 632
taxing district under division (C) of this section and the 633
denominator of which is the total amount otherwise distributed 634
to all taxing districts in the county other than school 635
districts under division (C) of this section. 636

(b) The remainder of that difference, after subtracting 637
the portion distributed under division (D)(4)(a) of this 638
section, shall be distributed to all school districts in the 639
county. Each such school district shall receive a portion of the 640
amount allocated under this division equal to that amount 641
multiplied by a fraction, the numerator of which is the amount 642
otherwise distributed to the school district under division (C) 643

of this section and the denominator of which is the total amount 644
otherwise distributed to all school districts in the county 645
under division (C) of this section. 646

Sec. 2506.01. (A) Except as otherwise provided in sections 647
2506.05 to 2506.08 of the Revised Code and division (D) of this 648
section, and except as modified by this section and sections 649
2506.02 to 2506.04 of the Revised Code, every final order, 650
adjudication, or decision of any officer, tribunal, authority, 651
board, bureau, commission, department, or other division of any 652
political subdivision of the state may be reviewed by the court 653
of common pleas of the county in which the principal office of 654
the political subdivision is located as provided in Chapter 655
2505. of the Revised Code. 656

(B) The appeal provided in this section is in addition to 657
any other remedy of appeal provided by law. 658

(C) As used in this chapter, "final order, adjudication, 659
or decision" means an order, adjudication, or decision that 660
determines rights, duties, privileges, benefits, or legal 661
relationships of a person, but does not include any order, 662
adjudication, or decision from which an appeal is granted by 663
rule, ordinance, or statute to a higher administrative authority 664
if a right to a hearing on such appeal is provided, or any 665
order, adjudication, or decision that is issued preliminary to 666
or as a result of a criminal proceeding. 667

(D) This section does not authorize any person to file an 668
appeal under this section with respect to a decision of a board 669
of revision rendered under section 5715.19 of the Revised Code. 670

Sec. 4503.065. (A) (1) Division (A) of this section applies 671
to any of the following persons: 672

(a) An individual who is permanently and totally disabled;	673
(b) An individual who is sixty-five years of age or older;	674
(c) An individual who is the surviving spouse of a	675
deceased person who was permanently and totally disabled or	676
sixty-five years of age or older and who applied and qualified	677
for a reduction in assessable value under this section in the	678
year of death, provided the surviving spouse is at least fifty-	679
nine but not sixty-five or more years of age on the date the	680
deceased spouse dies.	681
(2) The manufactured home tax on a manufactured or mobile	682
home that is paid pursuant to division (C) of section 4503.06 of	683
the Revised Code and that is owned and occupied as a home by an	684
individual whose domicile is in this state and to whom this	685
section applies, shall be reduced for any tax year for which an	686
application for such reduction has been approved, provided the	687
individual did not acquire ownership from a person, other than	688
the individual's spouse, related by consanguinity or affinity	689
for the purpose of qualifying for the reduction. An owner	690
includes a settlor of a revocable or irrevocable inter vivos	691
trust holding the title to a manufactured or mobile home	692
occupied by the settlor as of right under the trust.	693
(a) For <u>Except as provided in division (F) of this</u>	694
<u>section, for</u> manufactured and mobile homes for which the tax	695
imposed by section 4503.06 of the Revised Code is computed under	696
division (D)(2) of that section, the reduction shall equal one	697
of the following amounts, as applicable to the person:	698
(i) If the person received a reduction under this section	699
for tax year 2007, the greater of the reduction for that tax	700
year or the amount computed under division (A)(2)(b) of this	701

section; 702

(ii) If the person received, for any homestead, a 703
reduction under division (A) of this section for tax year 2014 704
or under division (A) (1) of section 323.152 of the Revised Code 705
for tax year 2013 or the person is the surviving spouse of such 706
a person and the surviving spouse is at least fifty-nine years 707
of age on the date the deceased spouse dies, the amount computed 708
under division (A) (2) (b) of this section. 709

(iii) If the person is not described in division (A) (2) (a) 710
(i) or (ii) of this section and the person's total income does 711
not exceed thirty thousand dollars, as adjusted under division 712
(A) (2) (e) of this section, the amount computed under division 713
(A) (2) (b) of this section. 714

(b) The amount of the reduction under division (A) (2) (b) 715
of this section equals the product of the following: 716

(i) Twenty-five thousand dollars of the true value of the 717
property in money, as adjusted under division (A) (2) (e) of this 718
section; 719

(ii) The assessment percentage established by the tax 720
commissioner under division (B) of section 5715.01 of the 721
Revised Code, not to exceed thirty-five per cent; 722

(iii) The effective tax rate used to calculate the taxes 723
charged against the property for the current year, where 724
"effective tax rate" is defined as in section 323.08 of the 725
Revised Code; 726

(iv) The quantity equal to one minus the sum of the 727
percentage reductions in taxes received by the property for the 728
current tax year under section 319.302 of the Revised Code and 729
division (B) of section 323.152 of the Revised Code. 730

(c) ~~For~~ Except as provided in division (F) of this 731
section, for manufactured and mobile homes for which the tax 732
imposed by section 4503.06 of the Revised Code is computed under 733
division (D) (1) of that section, the reduction shall equal one 734
of the following amounts, as applicable to the person: 735

(i) If the person received a reduction under this section 736
for tax year 2007, the greater of the reduction for that tax 737
year or the amount computed under division (A) (2) (d) of this 738
section; 739

(ii) If the person received, for any homestead, a 740
reduction under division (A) of this section for tax year 2014 741
or under division (A) (1) of section 323.152 of the Revised Code 742
for tax year 2013 or the person is the surviving spouse of such 743
a person and the surviving spouse is at least fifty-nine years 744
of age on the date the deceased spouse dies, the amount computed 745
under division (A) (2) (d) of this section. 746

(iii) If the person is not described in division (A) (2) (c) 747
(i) or (ii) of this section and the person's total income does 748
not exceed thirty thousand dollars, as adjusted under division 749
(A) (2) (e) of this section, the amount computed under division 750
(A) (2) (d) of this section. 751

(d) The amount of the reduction under division (A) (2) (d) 752
of this section equals the product of the following: 753

(i) Twenty-five thousand dollars of the cost to the owner, 754
or the market value at the time of purchase, whichever is 755
greater, as those terms are used in division (D) (1) of section 756
4503.06 of the Revised Code, and as adjusted under division (A) 757
(2) (e) of this section; 758

(ii) The percentage from the appropriate schedule in 759

division (D) (1) (b) of section 4503.06 of the Revised Code;	760
(iii) The assessment percentage of forty per cent used in	761
division (D) (1) (b) of section 4503.06 of the Revised Code;	762
(iv) The tax rate of the taxing district in which the home	763
has its situs.	764
(e) The tax commissioner shall adjust the income threshold	765
described in divisions (A) (2) (a) (iii) and (A) (2) (c) (iii) and the	766
reduction amounts described in divisions (A) (2) (b) (i), (A) (2) (d)	767
(i), (B) (1), (B) (2), (C) (1), and (C) (2) of this section by	768
completing the following calculations in September of each year:	769
(i) Determine the percentage increase in the gross	770
domestic product deflator determined by the bureau of economic	771
analysis of the United States department of commerce from the	772
first day of January of the preceding calendar year to the last	773
day of December of the preceding calendar year;	774
(ii) Multiply that percentage increase by the total income	775
threshold or reduction amount for the ensuing tax year, as	776
applicable;	777
(iii) Add the resulting product to the total income	778
threshold or reduction amount, as applicable for the ensuing tax	779
year;	780
(iv) Round the resulting sum to the nearest multiple of	781
one hundred dollars.	782
The Except as otherwise provided in this division, the	783
commissioner shall certify the amount resulting from each	784
adjustment to each county auditor not later than the first day	785
of December each year. The certified amount applies to the	786
second ensuing tax year. The commissioner shall not make the	787

applicable adjustment in any calendar year in which the amount 788
resulting from the adjustment would be less than the total 789
income threshold or the reduction amount for the ensuing tax 790
year. 791

For adjustments made in calendar year 2024, the 792
commissioner shall calculate the adjustments to the reduction 793
amounts but is not required to certify the resulting amounts to 794
county auditors. 795

(B) (1) The manufactured home tax levied pursuant to 796
division (C) of section 4503.06 of the Revised Code on a 797
manufactured or mobile home that is owned and occupied by a 798
disabled veteran shall be reduced for any tax year for which an 799
application for such reduction has been approved, provided the 800
disabled veteran did not acquire ownership from a person, other 801
than the disabled veteran's spouse, related by consanguinity or 802
affinity for the purpose of qualifying for the reduction. An 803
owner includes an owner within the meaning of division (A) (2) of 804
this section. 805

(a) ~~For~~ Except as provided in division (F) of this 806
section, for manufactured and mobile homes for which the tax 807
imposed by section 4503.06 of the Revised Code is computed under 808
division (D) (2) of that section, the reduction shall equal the 809
product obtained by multiplying fifty thousand dollars of the 810
true value of the property in money, as adjusted under division 811
(A) (2) (e) of this section, by the amounts described in divisions 812
(A) (2) (b) (ii) to (iv) of this section. 813

(b) ~~For~~ Except as provided in division (F) of this 814
section, for manufactured and mobile homes for which the tax 815
imposed by section 4503.06 of the Revised Code is computed under 816
division (D) (1) of that section, the reduction shall equal the 817

product obtained by multiplying fifty thousand dollars of the 818
cost to the owner, or the market value at the time of purchase, 819
whichever is greater, as those terms are used in division (D) (1) 820
of section 4503.06 of the Revised Code, as adjusted under 821
division (A) (2) (e) of this section, by the amounts described in 822
divisions (A) (2) (d) (ii) to (iv) of this section. 823

The reduction is in lieu of any reduction under section 824
4503.0610 of the Revised Code or division (A), (B) (2), or (C) of 825
this section. The reduction applies to only one manufactured or 826
mobile home owned and occupied by a disabled veteran. 827

(2) The manufactured home tax levied pursuant to division 828
(C) of section 4503.06 of the Revised Code on a manufactured or 829
mobile home that is owned and occupied by the surviving spouse 830
of a disabled veteran shall be reduced for each tax year for 831
which an application for such reduction has been approved. ~~The~~ 832
Except as provided in division (F) of this section, the 833
reduction shall equal the amount of the reduction authorized 834
under division (B) (1) (a) or (b) of this section, as applicable. 835
An owner includes an owner within the meaning of division (A) (2) 836
of this section. 837

The reduction is in lieu of any reduction under section 838
4503.0610 of the Revised Code or division (A), (B) (1), or (C) of 839
this section. The reduction applies to only one manufactured or 840
mobile home owned and occupied by the surviving spouse of a 841
disabled veteran. A manufactured or mobile home qualifies for a 842
reduction in taxes under division (B) (2) of this section 843
beginning in one of the following tax years: 844

(a) For a surviving spouse described in division (H) (1) of 845
section 4503.064 of the Revised Code, the year the disabled 846
veteran dies; 847

(b) For a surviving spouse described in division (H) (2) of 848
section 4503.064 of the Revised Code, the first year on the 849
first day of January of which the total disability rating 850
described in division (F) of section 323.151 of the Revised Code 851
has been received for the deceased spouse. 852

In either case, the reduction shall continue through the 853
tax year in which the surviving spouse dies or remarries. 854

(C) The manufactured home tax levied pursuant to division 855
(C) of section 4503.06 of the Revised Code on a manufactured or 856
mobile home that is owned and occupied by the surviving spouse 857
of a public service officer killed in the line of duty shall be 858
reduced for any tax year for which an application for such 859
reduction has been approved, provided the surviving spouse did 860
not acquire ownership from a person, other than the surviving 861
spouse's deceased public service officer spouse, related by 862
consanguinity or affinity for the purpose of qualifying for the 863
reduction. An owner includes an owner within the meaning of 864
division (A) (2) of this section. 865

(1) ~~For~~ Except as provided in division (F) of this 866
section, for manufactured and mobile homes for which the tax 867
imposed by section 4503.06 of the Revised Code is computed under 868
division (D) (2) of that section, the reduction shall equal the 869
product obtained by multiplying fifty thousand dollars of the 870
true value of the property in money, as adjusted under division 871
(A) (2) (e) of this section, by the amounts described in divisions 872
(A) (2) (b) (ii) to (iv) of this section. 873

(2) ~~For~~ Except as provided in division (F) of this 874
section, for manufactured and mobile homes for which the tax 875
imposed by section 4503.06 of the Revised Code is computed under 876
division (D) (1) of that section, the reduction shall equal the 877

product obtained by multiplying fifty thousand dollars of the 878
cost to the owner, or the market value at the time of purchase, 879
whichever is greater, as those terms are used in division (D) (1) 880
of section 4503.06 of the Revised Code, as adjusted under 881
division (A) (2) (e) of this section, by the amounts described in 882
divisions (A) (2) (d) (ii) to (iv) of this section. 883

The reduction is in lieu of any reduction under section 884
4503.0610 of the Revised Code or division (A) or (B) of this 885
section. The reduction applies to only one manufactured or 886
mobile home owned and occupied by such a surviving spouse. A 887
manufactured or mobile home qualifies for a reduction in taxes 888
under this division for the tax year in which the public service 889
officer dies through the tax year in which the surviving spouse 890
dies or remarries. 891

(D) If the owner or the spouse of the owner of a 892
manufactured or mobile home is eligible for a homestead 893
exemption on the land upon which the home is located, the 894
reduction to which the owner or spouse is entitled under this 895
section shall not exceed the difference between the reduction to 896
which the owner or spouse is entitled under division (A), (B), 897
or (C) of this section and the amount of the reduction under the 898
homestead exemption. 899

(E) No reduction shall be made with respect to the home of 900
any person convicted of violating division (C) or (D) of section 901
4503.066 of the Revised Code for a period of three years 902
following the conviction. 903

(F) (1) As used in division (F) of this section: 904

(a) "Maximum value reduction" means one of the following: 905

(i) For tax year 2024, thirty thousand dollars of the true 906

value of property in money or thirty thousand dollars of the 907
greater of the cost to the owner or the market value at the time 908
of purchase, as applicable and as those terms are used in 909
division (D) (1) of section 4503.06 of the Revised Code; 910

(ii) For tax year 2025, thirty-two thousand one hundred 911
dollars of the true value of property in money or thirty-two 912
thousand one hundred dollars of the greater of the cost to the 913
owner or the market value at the time of purchase, as applicable 914
and as those terms are used in division (D) (1) of section 915
4503.06 of the Revised Code; 916

(iii) For tax year 2026, the amount calculated under 917
division (F) (4) of this section. 918

(b) "Enhanced maximum value reduction" means one of the 919
following: 920

(i) For tax year 2024, sixty thousand dollars of the true 921
value of property in money or sixty thousand dollars of the 922
greater of the cost to the owner or the market value at the time 923
of purchase, as applicable and as those terms are used in 924
division (D) (1) of section 4503.06 of the Revised Code; 925

(ii) For tax year 2025, sixty-four thousand three hundred 926
dollars of the true value of property in money or sixty-four 927
thousand three hundred dollars of the greater of the cost to the 928
owner or the market value at the time of purchase, as applicable 929
and as those terms are used in division (D) (1) of section 930
4503.06 of the Revised Code; 931

(iii) For tax year 2026, the amount calculated under 932
division (F) (4) of this section. 933

(c) "Income threshold" means the total income threshold 934
described in division (A) (2) (a) (iii) or (A) (2) (c) (iii) of this 935

section, as applicable and as adjusted under division (A) (2) (e) 936
of this section. 937

(2) (a) Notwithstanding division (A) (2) (a) or (c) of this 938
section, for tax years 2024, 2025, and 2026, the amount of the 939
reduction authorized under those divisions shall equal one of 940
the following amounts, as applicable to the person: 941

(i) If the person received a reduction under this section 942
for tax year 2007, the greater of the reduction for that tax 943
year or the maximum value reduction multiplied by the amounts 944
described in divisions (A) (2) (b) (ii) to (iv) or (A) (2) (d) (ii) to 945
(iv) of this section, as applicable; 946

(ii) If the person is described in division (A) (2) (a) (ii) 947
or (A) (2) (c) (ii) of this section, the maximum value reduction 948
multiplied by the amounts described in divisions (A) (2) (b) (ii) 949
to (iv) or (A) (2) (d) (ii) to (iv) of this section, as applicable; 950

(iii) If the person is not described in division (F) (2) (a) 951
(i) or (ii) of this section and the person's total income does 952
not exceed seventy-five thousand dollars, the amount computed 953
under division (F) (2) (b) of this section. 954

(b) The amount of the reduction under division (F) (2) (b) 955
of this section equals the product of one of the following 956
amounts multiplied by the amounts described in divisions (A) (2) 957
(b) (ii) to (iv) or (A) (2) (d) (ii) to (iv) of this section, both 958
as applicable to the person: 959

(i) For a person whose total income does not exceed the 960
income threshold, the maximum value reduction; 961

(ii) For a person with total income greater than the 962
income threshold, but not more than forty-nine thousand dollars, 963
seventy-five per cent of the maximum value reduction; 964

(iii) For a person with total income greater than forty- 965
nine thousand dollars, but not more than sixty-two thousand 966
dollars, fifty per cent of the maximum value reduction; 967

(iv) For a person with total income greater than sixty-two 968
thousand dollars, but not more than seventy-five thousand 969
dollars, twenty-five per cent of the maximum value reduction. 970

(3) Notwithstanding division (B) or (C) of this section, 971
for tax years 2024, 2025, and 2026, the amount of the reduction 972
authorized under each of those divisions shall equal the 973
enhanced maximum value reduction multiplied by the amounts 974
described in divisions (A) (2) (b) (ii) to (iv) or (A) (2) (d) (ii) to 975
(iv) of this section, as applicable. 976

(4) In September 2024, the tax commissioner shall adjust 977
the maximum value reduction and enhanced maximum value 978
reduction, as follows: 979

(i) Determine the percentage increase in the gross 980
domestic product deflator determined by the bureau of economic 981
analysis of the United States department of commerce from 982
January 1, 2023, to December 31, 2023; 983

(ii) Multiply that percentage increase by each reduction 984
amount for tax year 2025; 985

(iii) Add the resulting product to the applicable 986
reduction amount for tax year 2025; 987

(iv) Round the resulting sum to the nearest multiple of 988
one hundred dollars. 989

The commissioner shall certify the amounts resulting from 990
each adjustment to each county auditor not later than December 991
1, 2024. The certified amounts apply to tax year 2026. The 992

commissioner shall not make the adjustment if the amount 993
resulting from the adjustment would be less than the applicable 994
reduction amount for tax year 2025. 995

Sec. 4503.066. (A) (1) To obtain a tax reduction under 996
section 4503.065 of the Revised Code, the owner of the home 997
shall file an application with the county auditor of the county 998
in which the home is located. An application for reduction in 999
taxes based upon a physical disability shall be accompanied by a 1000
certificate signed by a physician, and an application for 1001
reduction in taxes based upon a mental disability shall be 1002
accompanied by a certificate signed by a physician or 1003
psychologist licensed to practice in this state. The certificate 1004
shall attest to the fact that the applicant is permanently and 1005
totally disabled, shall be in a form that the department of 1006
taxation requires, and shall include the definition of totally 1007
and permanently disabled as set forth in section 4503.064 of the 1008
Revised Code. An application for reduction in taxes based upon a 1009
disability certified as permanent and total by a state or 1010
federal agency having the function of so classifying persons 1011
shall be accompanied by a certificate from that agency. 1012

An application by a disabled veteran or the surviving 1013
spouse of a disabled veteran for the reduction under division 1014
(B) (1) or (2) of section 4503.065 of the Revised Code shall be 1015
accompanied by a letter or other written confirmation from the 1016
United States department of veterans affairs, or its predecessor 1017
or successor agency, showing that the veteran qualifies as a 1018
disabled veteran. 1019

An application by the surviving spouse of a public service 1020
officer killed in the line of duty for the reduction under 1021
division (C) of section 4503.065 of the Revised Code shall be 1022

accompanied by a letter or other written confirmation from an 1023
officer or employee of the board of trustees of a retirement or 1024
pension fund in this state or another state or from the chief or 1025
other chief executive of the department, agency, or other 1026
employer for which the public service officer served when killed 1027
in the line of duty affirming that the public service officer 1028
was killed in the line of duty. 1029

(2) Each application shall constitute a continuing 1030
application for a reduction in taxes for each year in which the 1031
manufactured or mobile home is occupied by the applicant. 1032
Failure to receive a new application or notification under 1033
division (B) of this section after an application for reduction 1034
has been approved is prima-facie evidence that the original 1035
applicant is entitled to the reduction calculated on the basis 1036
of the information contained in the original application. The 1037
original application and any subsequent application shall be in 1038
the form of a signed statement and shall be filed on or before 1039
the thirty-first day of December of the year preceding the year 1040
for which the reduction is sought. The statement shall be on a 1041
form, devised and supplied by the tax commissioner, that shall 1042
require no more information than is necessary to establish the 1043
applicant's eligibility for the reduction in taxes and the 1044
amount of the reduction to which the applicant is entitled. The 1045
form shall contain a statement that signing such application 1046
constitutes a delegation of authority by the applicant to the 1047
tax commissioner or the county auditor, individually or in 1048
consultation with each other, to examine any tax or financial 1049
records that relate to the income of the applicant as stated on 1050
the application for the purpose of determining eligibility 1051
under, or possible violation of, division (C) or (D) of this 1052
section. The form also shall contain a statement that conviction 1053

of willfully falsifying information to obtain a reduction in 1054
taxes or failing to comply with division (B) of this section 1055
shall result in the revocation of the right to the reduction for 1056
a period of three years. 1057

(3) A late application for a reduction in taxes for the 1058
year preceding the year for which an original application is 1059
filed may be filed with an original application. If the auditor 1060
determines that the information contained in the late 1061
application is correct, the auditor shall determine both the 1062
amount of the reduction in taxes to which the applicant would 1063
have been entitled for the current tax year had the application 1064
been timely filed and approved in the preceding year, and the 1065
amount the taxes levied under section 4503.06 of the Revised 1066
Code for the current year would have been reduced as a result of 1067
the reduction. When an applicant is permanently and totally 1068
disabled on the first day of January of the year in which the 1069
applicant files a late application, the auditor, in making the 1070
determination of the amounts of the reduction in taxes under 1071
division (A) (3) of this section, is not required to determine 1072
that the applicant was permanently and totally disabled on the 1073
first day of January of the preceding year. 1074

The amount of the reduction in taxes pursuant to a late 1075
application shall be treated as an overpayment of taxes by the 1076
applicant. The auditor shall credit the amount of the 1077
overpayment against the amount of the taxes or penalties then 1078
due from the applicant, and, at the next succeeding settlement, 1079
the amount of the credit shall be deducted from the amount of 1080
any taxes or penalties distributable to the county or any taxing 1081
unit in the county that has received the benefit of the taxes or 1082
penalties previously overpaid, in proportion to the benefits 1083
previously received. If, after the credit has been made, there 1084

remains a balance of the overpayment, or if there are no taxes 1085
or penalties due from the applicant, the auditor shall refund 1086
that balance to the applicant by a warrant drawn on the county 1087
treasurer in favor of the applicant. The treasurer shall pay the 1088
warrant from the general fund of the county. If there is 1089
insufficient money in the general fund to make the payment, the 1090
treasurer shall pay the warrant out of any undivided 1091
manufactured or mobile home taxes subsequently received by the 1092
treasurer for distribution to the county or taxing district in 1093
the county that received the benefit of the overpaid taxes, in 1094
proportion to the benefits previously received, and the amount 1095
paid from the undivided funds shall be deducted from the money 1096
otherwise distributable to the county or taxing district in the 1097
county at the next or any succeeding distribution. At the next 1098
or any succeeding distribution after making the refund, the 1099
treasurer shall reimburse the general fund for any payment made 1100
from that fund by deducting the amount of that payment from the 1101
money distributable to the county or other taxing unit in the 1102
county that has received the benefit of the taxes, in proportion 1103
to the benefits previously received. On the second Monday in 1104
September of each year, the county auditor shall certify the 1105
total amount of the reductions in taxes made in the current year 1106
under division (A) (3) of this section to the tax commissioner 1107
who shall treat that amount as a reduction in taxes for the 1108
current tax year and shall make reimbursement to the county of 1109
that amount in the manner prescribed in section 4503.068 of the 1110
Revised Code, from moneys appropriated for that purpose. 1111

(B) (1) If in any year for which an application for 1112
reduction in taxes has been approved the owner no longer 1113
qualifies for the reduction, the owner shall notify the county 1114
auditor that the owner is not qualified for a reduction in 1115

taxes. 1116

(2) If the county auditor or county treasurer discovers 1117
that an owner not entitled to the reduction in manufactured home 1118
taxes under section 4503.065 of the Revised Code failed to 1119
notify the county auditor as required by division (B)(1) of this 1120
section, a charge shall be imposed against the manufactured or 1121
mobile home in the amount by which taxes were reduced under that 1122
section for each tax year the county auditor ascertains that the 1123
manufactured or mobile home was not entitled to the reduction 1124
and was owned by the current owner. 1125

(3) If the county auditor or county treasurer discovers 1126
that an owner claimed a reduction amount under division (F) of 1127
section 4503.065 of the Revised Code that is greater than the 1128
amount to which that owner was entitled, a charge shall be 1129
imposed against the manufactured or mobile home for each tax 1130
year the county auditor ascertains that the reduction claimed 1131
was greater than the reduction to which the owner was entitled. 1132
The charge for each such year shall equal the difference between 1133
the amount that taxes were reduced under that division for that 1134
year and the amount that taxes should have been reduced for that 1135
year if the owner had reported the owner's total income 1136
accurately. 1137

(4) Interest shall accrue in the manner prescribed by 1138
division (G)(2) of section 4503.06 of the Revised Code on the 1139
amount ~~by which taxes were reduced~~ of any illegal tax reduction 1140
for each such tax year as if the reduction became delinquent 1141
taxes at the close of the last day the second installment of 1142
taxes for that tax year could be paid without penalty. The 1143
county auditor shall notify the owner, by ordinary mail, of the 1144
charge, of the owner's right to appeal the charge, and of the 1145

manner in which the owner may appeal. The owner may appeal the 1146
imposition of the charge and interest by filing an appeal with 1147
the county board of revision not later than the last day 1148
prescribed for payment of manufactured home taxes under section 1149
4503.06 of the Revised Code following receipt of the notice and 1150
occurring at least ninety days after receipt of the notice. The 1151
appeal shall be treated in the same manner as a complaint 1152
relating to the valuation or assessment of manufactured or 1153
mobile homes under section 5715.19 of the Revised Code. The 1154
charge and any interest shall be collected as other delinquent 1155
taxes. 1156

~~(3)~~ (5) During January of each year, the county auditor 1157
shall furnish each person whose application for reduction has 1158
been approved, by ordinary mail, a form on which to report any 1159
changes in total income, ownership, occupancy, disability, and 1160
other information earlier furnished the auditor relative to the 1161
application. The form shall be completed and returned to the 1162
auditor not later than the thirty-first day of December if the 1163
changes would affect the person's eligibility for the reduction. 1164

(C) No person shall knowingly make a false statement for 1165
the purpose of obtaining a reduction in taxes under section 1166
4503.065 of the Revised Code. 1167

(D) No person shall knowingly fail to notify the county 1168
auditor of any change required by division (B) of this section 1169
that has the effect of maintaining or securing a reduction in 1170
taxes under section 4503.065 of the Revised Code. 1171

(E) No person shall knowingly make a false statement or 1172
certification attesting to any person's physical or mental 1173
condition for purposes of qualifying such person for tax relief 1174
pursuant to sections 4503.064 to 4503.069 of the Revised Code. 1175

(F) Whoever violates division (C), (D), or (E) of this 1176
section is guilty of a misdemeanor of the fourth degree. 1177

Sec. 4503.068. (A) On or before the second Monday in 1178
September of each year, the county treasurer shall total the 1179
amount by which the manufactured home taxes levied in that year 1180
were reduced pursuant to section 4503.065 of the Revised Code, 1181
subtract any distribution reduction for that year calculated 1182
under division (C) of this section, and certify ~~that amount the~~ 1183
difference to the tax commissioner. Within ninety days of the 1184
receipt of the certification, the commissioner shall provide for 1185
payment to the county treasurer, from the general revenue fund, 1186
of the amount certified, which shall be credited upon receipt to 1187
the county's undivided income tax fund, and an amount equal to 1188
two per cent of the amount ~~by which taxes were reduced~~certified, 1189
which shall be credited upon receipt to the county general fund 1190
as a payment, in addition to the fees and charges authorized by 1191
sections 319.54 and 321.26 of the Revised Code, to the county 1192
auditor and county treasurer for the costs of administering 1193
sections 4503.064 to 4503.069 of the Revised Code. 1194

(B) Immediately upon receipt of funds into the county 1195
undivided income tax fund under this section, and except as 1196
provided in division (C) (3) of this section, the county auditor 1197
shall distribute the full amount thereof among the taxing 1198
districts in the county as though it had been received as taxes 1199
under section 4503.06 of the Revised Code from each person for 1200
whom taxes were reduced under section 4503.065 of the Revised 1201
Code. 1202

(C) (1) As used in this section, "school district" means a 1203
city, local, or exempted village school district. 1204

(2) On or before the second Monday in September of 2024, 1205

2025, and 2026, the county treasurer shall calculate the 1206
following amounts: 1207

(a) The "distribution base" for the current tax year, 1208
which shall equal the difference between the total amount by 1209
which the manufactured home taxes levied in that year were 1210
reduced pursuant to section 4503.065 of the Revised Code and the 1211
total amount by which the manufactured home taxes levied in that 1212
year that would have been reduced pursuant to that section if 1213
that section had not been amended by H.B. 187 of the 135th 1214
general assembly; 1215

(b) The "distribution reduction," which shall equal fifty 1216
per cent of the distribution base that is attributable to taxes 1217
levied by school districts located in the county. 1218

(3) For each amount credited to the county's undivided 1219
income tax fund pursuant to division (A) of this section in 1220
calendar years 2024, 2025, and 2026, the county auditor shall 1221
determine the difference between that amount and the amount that 1222
would have been credited under that division if section 323.152 1223
of the Revised Code had not been amended by H.B. 187 of the 1224
135th general assembly. The auditor shall distribute that 1225
difference as follows: 1226

(a) First, an amount shall be distributed to all taxing 1227
districts in the county other than school districts equal to the 1228
portion of the distribution base most recently calculated under 1229
division (C)(2) of this section that is attributable to taxes 1230
levied by those taxing districts. Each such taxing district 1231
shall receive a portion of the amount allocated under this 1232
division equal to that amount multiplied by a fraction, the 1233
numerator of which is the amount otherwise distributed to the 1234
taxing district under division (B) of this section and the 1235

denominator of which is the total amount otherwise distributed 1236
to all taxing districts in the county other than school 1237
districts under division (B) of this section. 1238

(b) The remainder of that difference, after subtracting 1239
the portion distributed under division (C) (3) (a) of this 1240
section, shall be distributed to all school districts in the 1241
county. Each such school district shall receive a portion of the 1242
amount allocated under this division equal to that amount 1243
multiplied by a fraction, the numerator of which is the amount 1244
otherwise distributed to the school district under division (B) 1245
of this section and the denominator of which is the total amount 1246
otherwise distributed to all school districts in the county 1247
under division (B) of this section. 1248

Sec. 5713.01. (A) Each county shall be the unit for 1249
assessing real estate for taxation purposes. The county auditor 1250
shall be the assessor of all the real estate in the auditor's 1251
county for purposes of taxation, but this section does not 1252
affect the power conferred by Chapter 5727. of the Revised Code 1253
upon the tax commissioner regarding the valuation and assessment 1254
of real property used in railroad operations. 1255

(B) The auditor shall assess all the real estate situated 1256
in the county at its taxable value in accordance with sections 1257
5713.03, 5713.31, and 5715.01 of the Revised Code and with the 1258
rules and methods applicable to the auditor's county adopted, 1259
prescribed, and promulgated by the tax commissioner. The auditor 1260
shall view and appraise or cause to be viewed and appraised at 1261
its true value in money, each lot or parcel of real estate, 1262
including land devoted exclusively to agricultural use, and the 1263
improvements located thereon at least once in each six-year 1264
period and the taxable values required to be derived therefrom 1265

shall be placed on the auditor's tax list and the county 1266
treasurer's duplicate for the tax year ordered by the 1267
commissioner pursuant to section 5715.34 of the Revised Code. 1268
The commissioner may grant an extension of one year or less if 1269
the commissioner finds that good cause exists for the extension. 1270
When the auditor so views and appraises, the auditor may enter 1271
each structure located thereon to determine by actual view what 1272
improvements have been made therein or additions made thereto 1273
since the next preceding valuation. The auditor shall revalue 1274
and assess at any time all or any part of the real estate in 1275
such county, including land devoted exclusively to agricultural 1276
use, where the auditor finds that the true or taxable values 1277
thereof have changed, and when a conservation easement is 1278
created under sections 5301.67 to 5301.70 of the Revised Code. 1279
The auditor may increase or decrease the true or taxable value 1280
of any lot or parcel of real estate in any township, municipal 1281
corporation, or other taxing district by an amount which will 1282
cause all real property on the tax list to be valued as required 1283
by law, or the auditor may increase or decrease the aggregate 1284
value of all real property, or any class of real property, in 1285
the county, township, municipal corporation, or other taxing 1286
district, or in any ward or other division of a municipal 1287
corporation by a per cent or amount which will cause all 1288
property to be properly valued and assessed for taxation in 1289
accordance with Section 36, Article II, Section 2, Article XII, 1290
Ohio Constitution, this section, and sections 5713.03, 5713.31, 1291
and 5715.01 of the Revised Code. 1292

(C) When the auditor determines to reappraise all the real 1293
estate in the county or any class thereof, ~~when the tax-~~ 1294
~~commissioner orders an~~ or to increase in the aggregate true or 1295
taxable value of the real estate in any taxing subdivision, or 1296

when the taxable value of real estate is increased by the 1297
application of a uniform taxable value per cent of true value 1298
pursuant to the order of the commissioner, the auditor shall 1299
advertise the completion of the reappraisal or equalization 1300
action in a newspaper of general circulation in the county once 1301
a week for the three consecutive weeks next preceding the 1302
issuance of the tax bills, or as provided in section 7.16 of the 1303
Revised Code for the two consecutive weeks next preceding the 1304
issuance of the tax bills. When the auditor changes the true or 1305
taxable value of any individual parcels of real estate, the 1306
auditor shall notify the owner of the real estate, or the person 1307
in whose name the same stands charged on the duplicate, by mail 1308
or in person, of the changes the auditor has made in the 1309
assessments of such property. Such notice shall be given at 1310
least thirty days prior to the issuance of the tax bills. 1311
Failure to receive notice shall not invalidate any proceeding 1312
under this section. 1313

(D) The auditor shall make the necessary abstracts from 1314
books of the auditor's office containing descriptions of real 1315
estate in such county, together with such platbooks and lists of 1316
transfers of title to land as the auditor deems necessary in the 1317
performance of the auditor's duties in valuing such property for 1318
taxation. Such abstracts, platbooks, and lists shall be in such 1319
form and detail as the tax commissioner prescribes. 1320

(E) The auditor, with the approval of the tax 1321
commissioner, may appoint and employ such experts, deputies, 1322
clerks, or other employees as the auditor deems necessary to the 1323
performance of the auditor's duties as assessor, or, with the 1324
approval of the tax commissioner, the auditor may enter into a 1325
contract with an individual, partnership, firm, company, or 1326
corporation to do all or any part of the work; the amount to be 1327

expended in the payment of the compensation of such employees 1328
shall be fixed by the board of county commissioners. If, in the 1329
opinion of the auditor, the board of county commissioners fails 1330
to provide a sufficient amount for the compensation of such 1331
employees, the auditor may apply to the tax commissioner for an 1332
additional allowance, and the additional amount of compensation 1333
allowed by the commissioner shall be certified to the board of 1334
county commissioners, and the same shall be final. The salaries 1335
and compensation of such experts, deputies, clerks, and 1336
employees shall be paid upon the warrant of the auditor out of 1337
the general fund or the real estate assessment fund of the 1338
county, or both. If the salaries and compensation are in whole 1339
or in part fixed by the commissioner, they shall constitute a 1340
charge against the county regardless of the amount of money in 1341
the county treasury levied or appropriated for such purposes. 1342

(F) Any contract for goods or services related to the 1343
auditor's duties as assessor, including contracts for mapping, 1344
computers, and reproduction on any medium of any documents, 1345
records, photographs, microfiche, or magnetic tapes, but not 1346
including contracts for the professional services of an 1347
appraiser, shall be awarded pursuant to the competitive bidding 1348
procedures set forth in sections 307.86 to 307.92 of the Revised 1349
Code and shall be paid for, upon the warrant of the auditor, 1350
from the real estate assessment fund. 1351

(G) Experts, deputies, clerks, and other employees, in 1352
addition to their other duties, shall perform such services as 1353
the auditor directs in ascertaining such facts, description, 1354
location, character, dimensions of buildings and improvements, 1355
and other circumstances reflecting upon the value of real estate 1356
as will aid the auditor in fixing its true and taxable value 1357
and, in the case of land valued in accordance with section 1358

5713.31 of the Revised Code, its current agricultural use value. 1359
The auditor may also summon and examine any person under oath in 1360
respect to any matter pertaining to the value of any real 1361
property within the county. 1362

Sec. 5713.03. The county auditor, from the best sources of 1363
information available, shall determine, as nearly as 1364
practicable, the true value of the fee simple estate, as if 1365
unencumbered but subject to any effects from the exercise of 1366
police powers or from other governmental actions, of each 1367
separate tract, lot, or parcel of real property and of 1368
buildings, structures, and improvements located thereon and the 1369
current agricultural use value of land valued for tax purposes 1370
in accordance with section 5713.31 of the Revised Code, in every 1371
district, according to the rules prescribed by this chapter and 1372
section 5715.01 of the Revised Code, and in accordance with the 1373
uniform rules and methods of valuing and assessing real property 1374
as adopted, prescribed, and promulgated by the tax commissioner. 1375
The auditor shall determine the taxable value of all real 1376
property by reducing its true or current agricultural use value 1377
by the percentage ordered by the commissioner. In determining 1378
the true value of any tract, lot, or parcel of real estate under 1379
this section, if such tract, lot, or parcel has been the subject 1380
of an arm's length sale between a willing seller and a willing 1381
buyer within a reasonable length of time, either before or after 1382
the tax lien date, the auditor may consider the sale price of 1383
such tract, lot, or parcel to be the true value for taxation 1384
purposes. However, the sale price in an arm's length transaction 1385
between a willing seller and a willing buyer shall not be 1386
considered the true value of the property sold if subsequent to 1387
the sale: 1388

(A) The tract, lot, or parcel of real estate loses value 1389

due to some casualty; 1390

(B) An improvement is added to the property. 1391

Nothing in this section or section 5713.01 of the Revised 1392
Code and no rule adopted under section 5715.01 of the Revised 1393
Code shall require the county auditor to change the true value 1394
in money of any property in any year except a year ~~in to~~ which 1395
~~the tax commissioner is required to determine under section~~ 1396
5715.24 of the Revised Code ~~whether the property has been~~ 1397
~~assessed as required by law~~applies. 1398

The county auditor shall adopt and use a real property 1399
record approved by the commissioner for each tract, lot, or 1400
parcel of real property, setting forth the true and taxable 1401
value of land and, in the case of land valued in accordance with 1402
section 5713.31 of the Revised Code, its current agricultural 1403
use value, the number of acres of arable land, permanent pasture 1404
land, woodland, and wasteland in each tract, lot, or parcel. The 1405
auditor shall record pertinent information and the true and 1406
taxable value of each building, structure, or improvement to 1407
land, which value shall be included as a separate part of the 1408
total value of each tract, lot, or parcel of real property. 1409

Sec. 5715.012. The tax commissioner shall make sales- 1410
assessment ratio studies of sales and assessments of real 1411
property for the purpose of determining the common level of 1412
assessment of real property within the counties pursuant to 1413
section 5715.19 of the Revised Code and for the purpose of 1414
making equalization determinations, for tax years before 2024, 1415
or recommendations, for tax year 2024 and thereafter, pursuant 1416
to section 5715.24 of the Revised Code. Such studies shall be 1417
based on a representative sampling during the three years prior 1418
to the tax year to which the sample is applied of open market 1419

arms' length sales by a willing seller to a willing buyer for a 1420
current like use within the class or classes of real property 1421
sampled by the board. Where there are not sufficient arms' 1422
length sales to constitute a representative sampling for such 1423
studies within a class, the commissioner may also conduct 1424
appraisals of real property in that class, which shall be a part 1425
of such studies. Such studies and other information of the 1426
commissioner may be used by the commissioner as guidelines, 1427
where applicable, in ~~the making equalization of determinations,~~ 1428
for tax years before 2024, or recommendations, for tax year 2024 1429
and thereafter, with respect to a class or classes of real 1430
property. ~~Such~~ The commissioner shall not use such studies or 1431
other information of the commissioner ~~shall not be applied by~~ 1432
~~the commissioner in making equalization determinations or~~ 1433
recommendations, as applicable, on a taxing district, 1434
countywide, or statewide basis ~~for the purpose of equalization~~ 1435
unless the commissioner first finds there are sufficient arms' 1436
length sales for a like use included in the sample in a class, 1437
or arms' length sales and appraisals conducted by the 1438
commissioner for a like use included in the sample in a class, 1439
to provide an indication that said sales or sales and appraisals 1440
in the class are representative of all parcels in the class. 1441

In addition, the commissioner shall make other studies of 1442
the value of real property within the counties which may be used 1443
as guidelines, where applicable, in the equalization of a class 1444
or classes of real property. 1445

Sec. 5715.19. (A) As used in this section: 1446

"Member" has the same meaning as in section 1706.01 of the 1447
Revised Code. 1448

"Internet identifier of record" has the same meaning as in 1449

section 9.312 of the Revised Code. 1450

"Interim" period" means, for each county, the tax year to 1451
which section 5715.24 of the Revised Code applies and each 1452
subsequent tax year until the tax year in which that section 1453
applies again. 1454

"Legislative authority" means a board of county 1455
commissioners, a board of township trustees of any township with 1456
territory in the county, the board of education of any school 1457
district with territory in the county, or the legislative 1458
authority of a municipal corporation with territory in the 1459
county. 1460

"Original complaint" means a complaint filed under 1461
division (A) of this section. 1462

"Counter-complaint" means a complaint filed under division 1463
(B) of this section in response to an original complaint. 1464

"Third party complainant" means a complainant other than 1465
the property owner, the owner's spouse, a tenant authorized to 1466
file an original complaint, or any person acting on behalf of a 1467
property owner. "Third party complainant" does not include a 1468
legislative authority or a mayor of a municipal corporation, but 1469
does include the prosecuting attorney or treasurer of a county. 1470

(1) Subject to division (A)(2) of this section, a 1471
complaint against any of the following determinations for the 1472
current tax year shall be filed with the county auditor on or 1473
before the thirty-first day of March of the ensuing tax year or 1474
the date of closing of the collection for the first half of real 1475
and public utility property taxes for the current tax year, 1476
whichever is later: 1477

(a) Any classification made under section 5713.041 of the 1478

Revised Code;	1479
(b) Any determination made under section 5713.32 or	1480
5713.35 of the Revised Code;	1481
(c) Any recoupment charge levied under section 5713.35 of	1482
the Revised Code;	1483
(d) The determination of the total valuation or assessment	1484
of any parcel that appears on the tax list, except parcels	1485
assessed by the tax commissioner pursuant to section 5727.06 of	1486
the Revised Code;	1487
(e) The determination of the total valuation of any parcel	1488
that appears on the agricultural land tax list, except parcels	1489
assessed by the tax commissioner pursuant to section 5727.06 of	1490
the Revised Code;	1491
(f) Any determination made under division (A) of section	1492
319.302 of the Revised Code.	1493
If such a complaint is filed by mail or certified mail,	1494
the date of the United States postmark placed on the envelope or	1495
sender's receipt by the postal service shall be treated as the	1496
date of filing. A private meter postmark on an envelope is not a	1497
valid postmark for purposes of establishing the filing date.	1498
Subject to division (A) (6) of this section, any person	1499
owning taxable real property in the county or in a taxing	1500
district with territory in the county; such a person's spouse; a	1501
tenant of the property owner, if the property is classified as	1502
to use for tax purposes as commercial or industrial, the lease	1503
requires the tenant to pay the entire amount of taxes charged	1504
against the property, and the lease allows, or the property	1505
owner otherwise authorizes, the tenant to file such a complaint	1506
with respect to the property; an individual who is retained by	1507

such a person or tenant and who holds a designation from a 1508
professional assessment organization, such as the institute for 1509
professionals in taxation, the national council of property 1510
taxation, or the international association of assessing 1511
officers; a public accountant who holds a permit under section 1512
4701.10 of the Revised Code, a general or residential real 1513
estate appraiser licensed or certified under Chapter 4763. of 1514
the Revised Code, or a real estate broker licensed under Chapter 1515
4735. of the Revised Code, who is retained by such a person or 1516
tenant; if the person or tenant is a firm, company, association, 1517
partnership, limited liability company, or corporation, an 1518
officer, a salaried employee, a partner, or a member of that 1519
person or tenant; if the person or tenant is a trust, a trustee 1520
of the trust; the prosecuting attorney or treasurer of the 1521
county; or the legislative authority of a subdivision or the 1522
mayor of a municipal corporation may file such a complaint 1523
regarding any such determination affecting any real property in 1524
the county, except that a person owning taxable real property in 1525
another county may file such a complaint only with regard to any 1526
such determination affecting real property in the county that is 1527
located in the same taxing district as that person's real 1528
property is located. The county auditor shall present to the 1529
county board of revision all complaints filed with the auditor. 1530

(2) No person, legislative authority, or officer shall 1531
file a complaint against the valuation or assessment of any 1532
parcel that appears on the tax list if it filed a complaint 1533
against the valuation or assessment of that parcel for any prior 1534
tax year in the same interim period, unless the person, 1535
legislative authority, or officer alleges that the valuation or 1536
assessment should be changed due to one or more of the following 1537
circumstances that occurred after the tax lien date for the tax 1538

year for which the prior complaint was filed and that the 1539
circumstances were not taken into consideration with respect to 1540
the prior complaint: 1541

(a) The property was sold in an arm's length transaction, 1542
as described in section 5713.03 of the Revised Code; 1543

(b) The property lost value due to some casualty; 1544

(c) Substantial improvement was added to the property; 1545

(d) An increase or decrease of at least fifteen per cent 1546
in the property's occupancy has had a substantial economic 1547
impact on the property. 1548

(3) If a county board of revision, the board of tax 1549
appeals, or any court dismisses a complaint filed under this 1550
section or section 5715.13 of the Revised Code for the reason 1551
that the act of filing the complaint was the unauthorized 1552
practice of law or the person filing the complaint was engaged 1553
in the unauthorized practice of law, the party affected by a 1554
decrease in valuation or the party's agent, or the person owning 1555
taxable real property in the county or in a taxing district with 1556
territory in the county, may refile the complaint, 1557
notwithstanding division (A) (2) of this section. 1558

(4) (a) No complaint filed under this section or section 1559
5715.13 of the Revised Code shall be dismissed for the reason 1560
that the complaint fails to accurately identify the owner of the 1561
property that is the subject of the complaint. 1562

(b) If a complaint fails to accurately identify the owner 1563
of the property that is the subject of the complaint, the board 1564
of revision shall exercise due diligence to ensure the correct 1565
property owner is notified as required by divisions (B) and (C) 1566
of this section. 1567

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

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

(a) If the complaint is based on a determination described in division (A)(1)(d) or (e) of this section, ~~the property was~~ (i) sold all of the following requirements are met:

(i) The complaint seeks an increase in the valuation of the property based upon the sale of the property in an arm's length transaction, as described in section 5713.03 of the Revised Code, before, but not after, .

(ii) That sale is evidenced by a conveyance fee statement, attached to the complaint, that declares the value of the property conveyed pursuant to section 319.202 of the Revised Code and that was filed during the two years preceding the tax lien date for the tax year for which the complaint is to be filed, and (ii) the .

(iii) That sale price exceeds the true value of the property appearing on the tax list for that tax year by both ten per cent and the amount of the filing threshold determined under

division (J) of this section~~+~~. 1597

(b) If the complaint is filed by a legislative authority 1598
or mayor, the legislative authority or, in the case of a mayor, 1599
the legislative authority of the municipal corporation, first 1600
adopts a resolution authorizing the filing of the original 1601
complaint at a public meeting of the legislative authority. 1602

(7) A resolution adopted under division (A) (6) (b) of this 1603
section shall include all of the following information: 1604

(a) Identification of the parcel or parcels that are the 1605
subject of the original complaint by street address, if 1606
available from online records of the county auditor, and by 1607
permanent parcel number; 1608

(b) The name of at least one of the record owners of the 1609
parcel or parcels; 1610

(c) The basis for the complaint under divisions (A) (1) (a) 1611
to (f) of this section relative to each parcel identified in the 1612
resolution; 1613

(d) The tax year for which the complaint will be filed, 1614
which shall be a year for which a complaint may be timely filed 1615
under this section at the time of the resolution's adoption. 1616

A legislative authority shall not adopt a resolution 1617
required under division (A) (6) (b) of this section that 1618
identifies more than one parcel under division (A) (7) (a) of this 1619
section, except that a single resolution may identify more than 1620
one parcel under that division if each parcel has the same 1621
record owner or the same record owners, as applicable. A 1622
legislative authority may adopt multiple resolutions required 1623
under division (A) (6) (b) of this section by a single vote, 1624
provided that the vote is separate from the question of whether 1625

to adopt any resolution that is not adopted under division (A) 1626
(6) (b) of this section. 1627

Before adopting a resolution required by division (A) (6) 1628
(b) of this section, the legislative authority shall mail a 1629
written notice to at least one of the record owners of the 1630
parcel or parcels identified in the resolution stating the 1631
intent of the legislative authority in adopting the resolution, 1632
the proposed date of adoption, and the basis for the complaint 1633
under divisions (A) (1) (a) to (f) of this section relative to 1634
each parcel identified in the resolution. The notice shall be 1635
sent by certified mail to the last known tax-mailing address of 1636
at least one of the record owners and, if different from that 1637
tax-mailing address, to the street address of the parcel or 1638
parcels identified in the resolution. Alternatively, if the 1639
legislative authority has record of an internet identifier of 1640
record associated with at least one of the record owners, the 1641
legislative authority may send the notice by ordinary mail and 1642
by that internet identifier of record. The notice shall be 1643
postmarked or, if sent by internet identifier of record, sent at 1644
least seven calendar days before the legislative authority 1645
adopts the resolution. 1646

A board of revision has jurisdiction to consider a 1647
complaint filed pursuant to a resolution adopted under division 1648
(A) (6) (b) of this section only if the legislative authority 1649
notifies the board of revision of the resolution in the manner 1650
prescribed in division (A) (8) of this section. The failure to 1651
accurately identify the street address or the name of the record 1652
owners of the parcel in the resolution does not invalidate the 1653
resolution nor is it a cause for dismissal of the complaint. 1654

(8) A complaint form prescribed by a board of revision or 1655

the tax commissioner for the purpose of this section shall 1656
include a box that must be checked, when a legislative authority 1657
files an original complaint, to indicate that a resolution 1658
authorizing the complaint was adopted in accordance with 1659
divisions (A) (6) (b) and (7) of this section and that notice was 1660
mailed or sent in accordance with division (A) (7) of this 1661
section before adoption of the resolution to at least one of the 1662
record owners of the property that is the subject of the 1663
complaint. 1664

~~(B)~~ (B) (1) Within thirty days after the last date such 1665
complaints may be filed, the auditor shall give notice of each 1666
complaint in which the stated amount of overvaluation, 1667
undervaluation, discriminatory valuation, illegal valuation, or 1668
incorrect determination is at least seventeen thousand five 1669
hundred dollars in taxable value to each property owner whose 1670
property is the subject of the complaint, if the complaint was 1671
not filed by the owner or the owner's spouse. A board of 1672
education, subject to this division; a property owner; the 1673
owner's spouse; a tenant of the owner, if that tenant would be 1674
eligible to file a complaint under division (A) of this section 1675
with respect to the property; an individual who is retained by 1676
such an owner or tenant and who holds a designation from a 1677
professional assessment organization, such as the institute for 1678
professionals in taxation, the national council of property 1679
taxation, or the international association of assessing 1680
officers; a public accountant who holds a permit under section 1681
4701.10 of the Revised Code, a general or residential real 1682
estate appraiser licensed or certified under Chapter 4763. of 1683
the Revised Code, or a real estate broker licensed under Chapter 1684
4735. of the Revised Code, who is retained by such an owner or 1685
tenant; or, if the owner or tenant is a firm, company, 1686

association, partnership, limited liability company, 1687
corporation, or trust, an officer, a salaried employee, a 1688
partner, a member, or trustee of that owner or tenant, may file 1689
a counter-complaint in support of or objecting to the amount of 1690
alleged overvaluation, undervaluation, discriminatory valuation, 1691
illegal valuation, or incorrect determination stated in a 1692
previously filed original complaint or objecting to the current 1693
valuation. 1694

(2) A board of education may file a counter-complaint only 1695
if the original complaint (a) was filed by the owner of the 1696
property that is the subject of the complaint, a tenant of that 1697
property owner, or any person acting on behalf of such owner or 1698
tenant, and (b) states an amount of overvaluation, 1699
undervaluation, discriminatory valuation, illegal valuation, or 1700
incorrect determination of at least seventeen thousand five 1701
hundred dollars in taxable value. ~~The~~ 1702

A board of education shall file the counter-complaint 1703
within thirty days after the original complaint is filed, and 1704
any other person shall file the counter-complaint within thirty 1705
days after receiving the notice required under this division. 1706

(3) Upon the filing of a counter-complaint, the board of 1707
education, property owner, or tenant shall be made a party to 1708
the action. 1709

(C) Each board of revision shall notify any complainant 1710
and counter-complainant, and also the property owner, if the 1711
property owner's address is known, and the complaint is filed by 1712
one other than the property owner, not less than ten days prior 1713
to the hearing, either by certified mail or, if the board has 1714
record of an internet identifier of record associated with the 1715
owner, by ordinary mail and by that internet identifier of 1716

record of the time and place the same will be heard. The board 1717
of revision shall hear and render its decision on an original 1718
complaint within one hundred eighty days after the last day such 1719
a complaint may be filed with the board under division (A) (1) of 1720
this section or, if a counter-complaint is filed, within one 1721
hundred eighty days after such filing. If the original complaint 1722
is filed by the legislative authority of a subdivision, the 1723
mayor of a municipal corporation with territory in the county, 1724
or a third party complainant, and if the board of revision has 1725
not rendered its decision on the complaint within one year after 1726
the date the complaint was filed, the board is without 1727
jurisdiction to hear, and shall dismiss, the complaint. 1728

(D) The determination of any such original complaint or 1729
counter-complaint shall relate back to the date when the lien 1730
for taxes or recoupment charges for the current year attached or 1731
the date as of which liability for such year was determined. 1732
Liability for taxes and recoupment charges for such year and 1733
each succeeding year until the complaint is finally determined 1734
and for any penalty and interest for nonpayment thereof within 1735
the time required by law shall be based upon the determination, 1736
valuation, or assessment as finally determined. Each complaint 1737
shall state the amount of overvaluation, undervaluation, 1738
discriminatory valuation, illegal valuation, or incorrect 1739
classification or determination upon which the complaint is 1740
based. The treasurer shall accept any amount tendered as taxes 1741
or recoupment charge upon property concerning which a complaint 1742
is then pending, computed upon the claimed valuation as set 1743
forth in the complaint. Unless dismissal is required under 1744
division (C) of this section, if an original complaint or 1745
counter-complaint filed for the current year is not determined 1746
by the board within the time prescribed for such determination, 1747

the complaint and any proceedings in relation thereto shall be 1748
continued by the board as a valid complaint for any ensuing year 1749
until that original complaint or counter-complaint is finally 1750
determined by the board or upon any appeal from a decision of 1751
the board. In such case, the original complaint and counter- 1752
complaint shall continue in effect without further filing by the 1753
original taxpayer, the original taxpayer's assignee, or any 1754
other person or entity authorized to file a complaint under this 1755
section. 1756

(E) If a taxpayer files a complaint as to the 1757
classification, valuation, assessment, or any determination 1758
affecting the taxpayer's own property and tenders less than the 1759
full amount of taxes or recoupment charges as finally 1760
determined, an interest charge shall accrue as follows: 1761

(1) If the amount finally determined is less than the 1762
amount billed but more than the amount tendered, the taxpayer 1763
shall pay interest at the rate per annum prescribed by section 1764
5703.47 of the Revised Code, computed from the date that the 1765
taxes were due on the difference between the amount finally 1766
determined and the amount tendered. This interest charge shall 1767
be in lieu of any penalty or interest charge under section 1768
323.121 of the Revised Code unless the taxpayer failed to file a 1769
complaint and tender an amount as taxes or recoupment charges 1770
within the time required by this section, in which case section 1771
323.121 of the Revised Code applies. 1772

(2) If the amount of taxes finally determined is equal to 1773
or greater than the amount billed and more than the amount 1774
tendered, the taxpayer shall pay interest at the rate prescribed 1775
by section 5703.47 of the Revised Code from the date the taxes 1776
were due on the difference between the amount finally determined 1777

and the amount tendered, such interest to be in lieu of any 1778
interest charge but in addition to any penalty prescribed by 1779
section 323.121 of the Revised Code. 1780

(F) Upon request of a complainant, the tax commissioner 1781
shall determine the common level of assessment of real property 1782
in the county for the year stated in the request that is not 1783
valued under section 5713.31 of the Revised Code, which common 1784
level of assessment shall be expressed as a percentage of true 1785
value and the common level of assessment of lands valued under 1786
such section, which common level of assessment shall also be 1787
expressed as a percentage of the current agricultural use value 1788
of such lands. Such determination shall be made on the basis of 1789
the most recent available sales ratio studies of the 1790
commissioner and such other factual data as the commissioner 1791
deems pertinent. 1792

(G) A complainant shall provide to the board of revision 1793
all information or evidence within the complainant's knowledge 1794
or possession that affects the real property that is the subject 1795
of the complaint. A complainant who fails to provide such 1796
information or evidence is precluded from introducing it on 1797
appeal to the board of tax appeals or the court of common pleas, 1798
except that the board of tax appeals or court may admit and 1799
consider the evidence if the complainant shows good cause for 1800
the complainant's failure to provide the information or evidence 1801
to the board of revision. 1802

(H) In case of the pendency of any proceeding in court 1803
based upon an alleged excessive, discriminatory, or illegal 1804
valuation or incorrect classification or determination, the 1805
taxpayer may tender to the treasurer an amount as taxes upon 1806
property computed upon the claimed valuation as set forth in the 1807

complaint to the court. The treasurer may accept the tender. If 1808
the tender is not accepted, no penalty shall be assessed because 1809
of the nonpayment of the full taxes assessed. 1810

(I) A legislative authority may not enter into a private 1811
payment agreement with respect to any complaint filed or 1812
contemplated under this section or section 5715.13 of the 1813
Revised Code, and any such agreement is void and unenforceable. 1814
As used in this division, "private payment agreement" means any 1815
type of agreement in which a property owner, a tenant authorized 1816
to file a complaint under division (A) of this section, or any 1817
person acting on behalf of a property owner or such a tenant 1818
agrees to make one or more payments to a subdivision in exchange 1819
for the legislative authority of that subdivision doing any of 1820
the following: 1821

(1) Refraining from filing a complaint or counter- 1822
complaint under this section; 1823

(2) Dismissing a complaint or counter-complaint filed by 1824
the legislative authority under this section; 1825

(3) Resolving a claim under this section by settlement 1826
agreement. 1827

A "private payment agreement" does not include any 1828
agreement to resolve a claim under this section pursuant to 1829
which an agreed-upon valuation for the property that is the 1830
subject of the claim is approved by the county auditor and 1831
reflected on the tax list, provided that agreement does not 1832
require any payments described in this division. 1833

(J) For the purpose of division ~~(A) (6) (b)~~ (A) (6) (a) of 1834
this section, the filing threshold for tax year 2022 equals five 1835
hundred thousand dollars. For tax year 2023 and each tax year 1836

thereafter, the tax commissioner shall adjust the filing 1837
threshold used in that division by completing the following 1838
calculations in September of each year: 1839

~~(a)~~ (1) Determine the percentage increase in the gross 1840
domestic product deflator determined by the bureau of economic 1841
analysis of the United States department of commerce from the 1842
first day of January of the preceding year to the last day of 1843
December of the preceding year; 1844

~~(b)~~ (2) Multiply that percentage increase by the filing 1845
threshold for the current year; 1846

~~(c)~~ (3) Add the resulting product to the filing threshold 1847
for the current year; 1848

~~(d)~~ (4) Round the resulting sum to the nearest multiple of 1849
one thousand dollars. 1850

The commissioner shall certify the amount resulting from 1851
the adjustment to each county auditor not later than the first 1852
day of October each year. The certified amount applies to 1853
complaints filed for the tax year in which the amount is 1854
certified. The commissioner shall not make the adjustment for 1855
any tax year in which the amount resulting from the adjustment 1856
would be less than the filing threshold for the current tax 1857
year. 1858

Sec. 5715.24. (A) The tax commissioner, annually, shall 1859
~~determine~~ analyze whether the real property and the various 1860
classes thereof in the several counties, municipal corporations, 1861
and taxing districts which have completed a sexennial 1862
reappraisal in the current year and which will have the new 1863
taxable values placed on the tax list and duplicate have been 1864
assessed as required by law, and whether the values set forth in 1865

the agricultural land tax list in such taxing districts 1866
correctly reflect the true and agricultural use values of the 1867
lands contained therein. The ~~determination shall be made~~ 1868
commissioner shall complete this analysis prior to the first 1869
Monday in August unless the commissioner, for good cause, 1870
extends the date. If, in the ~~commissioner finds that~~ 1871
commissioner's opinion, the real property or any class thereof 1872
in any such county, municipal corporation, or taxing district, 1873
as reported to it by the several county auditors of the counties 1874
that have completed such reappraisal, is not listed for taxation 1875
or recorded on the agricultural land tax list in accordance 1876
therewith, the commissioner shall recommend an increase or 1877
decrease in the appropriate aggregate value of the real property 1878
or any class thereof in any such county, township, municipal 1879
corporation, taxing district, or ward or division of a municipal 1880
corporation, by a per cent or amount that, in the commissioner's 1881
opinion, will cause such property to be correctly valued on the 1882
agricultural land tax list and to be correctly assessed on the 1883
tax list at its taxable value so that every class of real 1884
property shall be listed and valued for taxation and valued for 1885
purposes of sections 5713.33 to 5713.35 of the Revised Code as 1886
required by law. In ~~determining~~ analyzing whether a class of 1887
real property has been assessed at its correct taxable value and 1888
in ~~determining~~ recommending any per cent or amount by which the 1889
aggregate value of the class from a prior year ~~shall~~ should be 1890
increased or decreased to be correctly assessed, the 1891
commissioner shall consider only the aggregate values of 1892
property that existed in the prior year and that is to be taxed 1893
in the current year. In addition to any other adjustments the 1894
commissioner ~~considers~~ recommends as necessary to comply with 1895
this requirement, the value of new construction shall not be 1896
regarded as an increase in such aggregate value from the prior 1897

year, and the value of property destroyed or demolished since 1898
the prior year shall be deducted from the aggregate value of 1899
that class for the prior year. 1900

~~In implementing~~ A county auditor may implement all or a 1901
portion of any increase or decrease in valuation of real 1902
property ordered recommended by the commissioner pursuant to 1903
this section, ~~the county~~. When implementing any such increase 1904
or decrease, the auditor shall, when practicable, increase or 1905
decrease the taxable valuation of parcels in accordance with 1906
actual changes in valuation of real property which occur in 1907
different subdivisions, neighborhoods, or among classes of real 1908
property in the county. 1909

(B) Division (A) of this section also applies to a county 1910
in the third calendar year following the year in which a 1911
sexennial reappraisal is completed. 1912

Sec. 5715.25. If the tax commissioner ~~increases~~ recommends 1913
an increase or decreases ~~decrease in~~ the aggregate value of the 1914
real property or any class thereof on the tax list or 1915
agricultural land tax list in any taxing district or subdivision 1916
of the state under section 5715.24 of the Revised Code, ~~he~~ the 1917
commissioner shall transmit to each county auditor a statement 1918
which specifies the amount or per cent ~~to~~ that the commissioner 1919
recommends be added to or deducted from the valuation of such 1920
property or class thereof in each taxing district or subdivision 1921
in ~~his~~ the county auditor's county. 1922

Sec. 5715.251. The ~~county auditor~~ tax commissioner may 1923
appeal to the board of tax appeals any ~~determination of change~~ 1924
county auditor's adjustment, or lack of adjustment, in the 1925
abstract of real property of a taxing district in the auditor's 1926
county that ~~is made by~~ does not conform with the recommendations 1927

made by the tax commissioner under section 5715.24 of the 1928
Revised Code. The ~~appeal~~ ~~commissioner shall be taken~~ ~~file the~~ 1929
~~notice of appeal with the board and the auditor~~ within thirty 1930
days after receipt of ~~the statement by the county auditor of the~~ 1931
~~commissioner's determination by the filing by the county auditor~~ 1932
~~of a notice of appeal with the board and the commissioner~~ an 1933
~~adjusted abstract or notice declining to make adjustments under~~ 1934
~~division (A) of section 5715.26 of the Revised Code. Such notice~~ 1935
of appeal shall set forth the ~~determination~~ recommendations of 1936
the commissioner, as well as the auditor's abstract or adjusted 1937
~~abstract~~ appealed from and the errors therein complained of. 1938
Proof of the filing of such notice with the ~~commissioner~~ auditor 1939
shall be filed with the board. The board shall have exclusive 1940
jurisdiction of the appeal. 1941

In all such appeals, the ~~commissioner~~ county auditor shall 1942
be made appellee. Unless waived, notice of the appeal shall be 1943
served upon the ~~commissioner~~ auditor by certified mail. The 1944
prosecuting attorney shall represent the ~~county~~ auditor in such 1945
an appeal. 1946

The ~~commissioner~~ auditor, upon written demand filed by the 1947
~~county auditor~~ commissioner, shall within thirty days after the 1948
filing of such demand file with the board ~~a certified transcript~~ 1949
~~of the record of the commissioner's proceedings pertaining any~~ 1950
records or evidence that the auditor used to compile the 1951
~~determination~~ abstract or adjusted abstract complained of ~~and,~~ 1952
including the evidence the ~~commissioner~~ auditor considered in 1953
~~making such determination~~ declining to make the commissioner's 1954
recommended changes. 1955

If upon hearing and consideration of such record and 1956
evidence the board decides that the ~~determination~~ abstract or 1957

adjusted abstract appealed from is reasonable and lawful, it 1958
shall affirm the same, but if the board decides that such 1959
~~determination abstract~~ is unreasonable or unlawful, the board 1960
shall ~~reverse and vacate the determination or~~ order the auditor 1961
to modify it and shall enter final order in accordance with such 1962
modification. 1963

The secretary of the board shall send the order of the 1964
board to the county auditor and to the commissioner, and they 1965
shall take such action in connection therewith as is required to 1966
give effect to the order of the board. At the request of the 1967
county auditor, the board of tax appeal's order shall be sent by 1968
certified mail at the county auditor's expense. 1969

Sec. 5715.26. (A) (1) Upon receiving the statement required 1970
by section 5715.25 of the Revised Code, the county auditor ~~shall~~ 1971
~~forthwith~~ may add to or deduct from each tract, lot, or parcel 1972
of real property or class of real property all or a portion of 1973
the ~~required recommended~~ percentage or amount of the valuation 1974
thereof, adding or deducting any sum less than five dollars so 1975
that the value of any separate tract, lot, or parcel of real 1976
property shall be ten dollars or some multiple thereof. 1977

(2) After making ~~the any~~ additions or deductions ~~required~~ 1978
~~by under~~ this section, the auditor shall transmit to the tax 1979
commissioner the appropriate adjusted abstract of the real 1980
property of each taxing district in the auditor's county in 1981
which an adjustment was ~~required~~ made. If the auditor does not 1982
make any adjustments to the abstract of real property of any 1983
taxing district, the auditor shall so notify the tax 1984
commissioner. 1985

~~(3) If the commissioner increases or decreases the~~ 1986
~~aggregate value of the real property or any class thereof in any~~ 1987

~~county or taxing district thereof and does not receive within 1988
ninety days thereafter an adjusted abstract conforming to its 1989
statement for such county or taxing district therein, the 1990
commissioner shall withhold from such county or taxing district 1991
therein fifty per cent of its share in the distribution of state 1992
revenues to local governments pursuant to sections 5747.50 to 1993
5747.55 of the Revised Code and shall direct the department of 1994
education and workforce to withhold therefrom fifty per cent of 1995
state revenues to school districts pursuant to Chapter 3317. of 1996
the Revised Code. The commissioner shall withhold the 1997
distribution of such funds until such county auditor has 1998
complied with this division, and the department shall withhold 1999
the distribution of such funds until the commissioner has 2000
notified the department that such county auditor has complied 2001
with this division. 2002~~

(B) (1) ~~If the commissioner's determination is appealed 2003
commissioner files an appeal under section 5715.251 of the 2004
Revised Code, the county auditor, treasurer, and all other 2005
officers shall forthwith proceed with the levy and collection of 2006
the current year's taxes in the manner prescribed by law. The 2007
taxes shall be determined and collected as ~~if the commissioner 2008
had determined under section 5715.24 of the Revised Code that 2009
the real property and the various classes thereof in the county 2010
as shown in the auditor's abstract were assessed for taxation 2011
and the true and agricultural use values were recorded on the 2012
agricultural land tax list as required by law, as adjusted under 2013
division (A) of this section. 2014~~~~

(2) If as a result of the appeal to the board it is 2015
finally determined either that all real property and the various 2016
classes thereof have not been assessed as required by law or 2017
that the values set forth in the agricultural land tax list do 2018

not correctly reflect the true and agricultural use values of 2019
the lands contained therein, the county auditor shall forthwith 2020
add to or deduct from each tract, lot, or parcel of real 2021
property or class of real property the required percentage or 2022
amount of the valuation in accordance with the order of the 2023
board or judgment of the court to which the board's order was 2024
appealed, and the taxes on each tract, lot, or parcel and the 2025
percentages required by section 319.301 of the Revised Code 2026
shall be recomputed using the valuation as finally determined. 2027
The order or judgment making the final determination shall 2028
prescribe the time and manner for collecting, crediting, or 2029
refunding the resultant increases or decreases in taxes. 2030

Sec. 5717.01. An appeal from a decision of a county board 2031
of revision may be taken to the board of tax appeals within 2032
thirty days after notice of the decision of the county board of 2033
revision is mailed as provided in division (A) of section 2034
5715.20 of the Revised Code. Such an appeal may be taken by the 2035
county auditor, the tax commissioner, or any board, legislative 2036
authority, public official, or taxpayer authorized by section 2037
5715.19 of the Revised Code to file complaints against 2038
valuations or assessments with the auditor, except that a 2039
~~subdivision that files an original complaint or counter-~~ 2040
~~complaint under that section with respect to property the~~ 2041
~~subdivision does not own or lease may not appeal the decision of~~ 2042
~~the board of revision with respect to that original complaint or~~ 2043
~~counter-complaint~~ or the legislative authority or mayor of a 2044
subdivision may file such an appeal only if the subdivision owns 2045
or leases the property that is the subject of the board of 2046
revision's decision, and except that no such appeal may be taken 2047
by a third party complainant, as defined in that section. Such 2048
appeal shall be taken by the filing of a notice of appeal, in 2049

person or by certified mail, express mail, facsimile 2050
transmission, electronic transmission, or by authorized delivery 2051
service, with the board of tax appeals and with the county board 2052
of revision. If notice of appeal is filed by certified mail, 2053
express mail, or authorized delivery service as provided in 2054
section 5703.056 of the Revised Code, the date of the United 2055
States postmark placed on the sender's receipt by the postal 2056
service or the date of receipt recorded by the authorized 2057
delivery service shall be treated as the date of filing. If 2058
notice of appeal is filed by facsimile transmission or 2059
electronic transmission, the date and time the notice is 2060
received by the board shall be the date and time reflected on a 2061
timestamp provided by the board's electronic system, and the 2062
appeal shall be considered filed with the board on the date 2063
reflected on that timestamp. Any timestamp provided by another 2064
computer system or electronic submission device shall not affect 2065
the time and date the notice is received by the board. Upon 2066
receipt of such notice of appeal such county board of revision 2067
shall notify all persons thereof who were parties to the 2068
proceeding before such county board of revision by either 2069
certified mail or, if the board has record of an internet 2070
identifier of record associated with such a person, by ordinary 2071
mail and by that internet identifier of record, and shall file 2072
proof of such notice or, in the case of ordinary mail, an 2073
affidavit attesting that the board sent the notice with the 2074
board of tax appeals. The county board of revision shall 2075
thereupon certify to the board of tax appeals a transcript of 2076
the record of the proceedings of the county board of revision 2077
pertaining to the original complaint, and all evidence offered 2078
in connection therewith. Such appeal may be heard by the board 2079
of tax appeals at its offices in Columbus or in the county where 2080
the property is listed for taxation, or the board of tax appeals 2081

may cause its examiners to conduct such hearing and to report to 2082
it their findings for affirmation or rejection. An appeal may 2083
proceed pursuant to section 5703.021 of the Revised Code on the 2084
small claims docket if the appeal qualifies under that section. 2085

The board of tax appeals may order the appeal to be heard 2086
on the record and the evidence certified to it by the county 2087
board of revision, or it may order the hearing of additional 2088
evidence, and it may make such investigation concerning the 2089
appeal as it deems proper. 2090

As used in this section, "internet identifier of record" 2091
has the same meaning as in section 9.312 of the Revised Code. 2092

Section 2. That existing sections 323.152, 323.153, 2093
323.156, 2506.01, 4503.065, 4503.066, 4503.068, 5713.01, 2094
5713.03, 5715.012, 5715.19, 5715.24, 5715.25, 5715.251, 5715.26, 2095
and 5717.01 of the Revised Code are hereby repealed. 2096

Section 3. (A) As used in this section: 2097

(1) "Community improvement corporation" means a community 2098
improvement corporation created under Chapter 1724. of the 2099
Revised Code. 2100

(2) "Qualified property" means property that satisfies the 2101
qualifications for tax exemption under section 5709.08 of the 2102
Revised Code or any other section of the Revised Code that 2103
provides a tax exemption for property owned or used by a 2104
municipal corporation or community improvement corporation and 2105
that meets either of the following requirements: 2106

(a) The property is owned by a municipal corporation or a 2107
community improvement corporation and was acquired by a 2108
municipal corporation which recorded the deed for the property 2109
between the following dates: 2110

(i) April 15, 2013, and April 30, 2013;	2111
(ii) January 1, 2008, and January 31, 2008;	2112
(iii) January 1, 2006, and January 15, 2006;	2113
(iv) February 1, 2000, and February 15, 2000.	2114
(b) The property is a parcel of real property that is	2115
owned by a municipal corporation or community improvement	2116
corporation and to which one of the following applies:	2117
(i) The parcel was created pursuant to the subdivision,	2118
between August 1, 2004, and August 15, 2004, of an existing	2119
parcel that had been previously acquired by a municipal	2120
corporation and where the deed for the previously existing	2121
parcel was recorded by a municipal corporation between December	2122
15, 1999, and December 31, 1999;	2123
(ii) The parcel was created pursuant to the subdivision,	2124
between January 1, 2008, and January 31, 2008, of an existing	2125
parcel that had been previously acquired by a municipal	2126
corporation and where the deed for the previously existing	2127
parcel was recorded by a municipal corporation between February	2128
15, 2002, and March 1, 2002;	2129
(iii) The parcel was created pursuant to the subdivision,	2130
between January 1, 2008, and January 15, 2008, of an existing	2131
parcel that had been previously acquired by a municipal	2132
corporation and where the deed for the previously existing	2133
parcel was recorded by a municipal corporation between December	2134
20, 2007, and January 10, 2008.	2135
(B) Notwithstanding sections 5713.08, 5713.081, and	2136
5715.27 of the Revised Code, and without regard to any time or	2137
payment limitations under any section of the Revised Code, the	2138

owner of qualified property at any time within twelve months 2139
after the effective date of this section may file an application 2140
with the Tax Commissioner requesting that the qualified property 2141
be placed on the exempt list and that all unpaid taxes, 2142
penalties, and interest on the property be abated, including 2143
taxes, penalties, and interest that have become a lien prior to 2144
the date of acquisition of title to the property by the 2145
qualified property's owner. 2146

(C) The application shall be made on the form prescribed 2147
by the Tax Commissioner under section 5715.27 of the Revised 2148
Code and shall list the name of the county in which the property 2149
is located; the property's legal description, taxable value, and 2150
the amount, in dollars, of the unpaid taxes, penalties, and 2151
interest; the date of acquisition of title to the property; the 2152
use of the property during any time that the unpaid taxes 2153
accrued; and any other information required by the Commissioner. 2154
The county auditor shall supply the required information upon 2155
request of the applicant. 2156

(D) Upon request of the applicant, the county treasurer 2157
shall determine if all taxes, penalties, and interest that 2158
became a lien on the qualified property before it was first used 2159
by the property's owner or a prior owner for an exempt purpose 2160
have been paid in full. If so, the county treasurer shall issue 2161
a certificate to the applicant stating that all such taxes, 2162
penalties, and interest have been paid in full. The applicant 2163
shall attach the county treasurer's certificate to the 2164
application filed with the Tax Commissioner under this section. 2165

(E) Upon receipt of an application, the Tax Commissioner 2166
shall determine if the qualified property meets the 2167
qualifications set forth in this section and if so shall issue 2168

an order directing that the property be placed on the exempt 2169
list of the county in which it is located and that all unpaid 2170
taxes, penalties, and interest for each year that the property 2171
met the qualifications for exemption described in section 2172
5709.08 or another section of the Revised Code be abated. If the 2173
Commissioner finds that the property is or previously was being 2174
used for a purpose that would disqualify it for such exemption, 2175
the Tax Commissioner shall issue an order denying the 2176
application with respect to such tax years where the 2177
Commissioner finds that disqualifying use. 2178

(F) If the Tax Commissioner finds that the property is not 2179
entitled to the tax exemption and abatement of unpaid taxes, 2180
penalties, and interest for any of the years for which the 2181
applicant claims an exemption or abatement, the Commissioner 2182
shall order the county treasurer of the county in which the 2183
property is located to collect all taxes, penalties, and 2184
interest on the property for those years as required by law. 2185

Section 4. (A) Notwithstanding sections 323.153, 323.154, 2186
4503.066, and 4503.067 of the Revised Code, all of the following 2187
apply: 2188

(1) A person may file an application for reduction under 2189
division (A)(1) of section 323.152 of the Revised Code, as 2190
amended by this act, for tax year 2023 or division (A) of 2191
section 4503.065 of the Revised Code, as amended by this act, 2192
for tax year 2024 not later than December 31, 2024. 2193

(2) The county auditor shall approve or deny that 2194
application within thirty days after receiving it. 2195

(3) Any such application shall be considered a late 2196
application under section 323.153 or 4503.066 of the Revised 2197

Code for that tax year, and overpayments shall be credited or 2198
refunded in the same manner as for those applications. 2199

(4) If a person believes that the person's application for 2200
that tax year has been improperly denied or is for less than 2201
that to which the person is entitled, the person may file an 2202
appeal with the county board of revision not later than thirty 2203
days after the date the county auditor approves or denies that 2204
application. 2205

(5) A person shall not be required to submit a new 2206
application, or return a continuing application, to receive the 2207
tax reduction described in division (F) (2) (b) (i) of section 2208
323.152 or section 4503.065 of the Revised Code, both as amended 2209
by this act, if the person submitted an application for the 2210
reduction under division (A) of either of those sections, as 2211
applicable, before the effective date of the amendment of those 2212
sections by this act, was determined to be eligible for that 2213
reduction, and has not experienced any changes that the person 2214
would otherwise be required to report under division (C) (6) of 2215
section 323.153 or division (B) (5) of section 4503.066 of the 2216
Revised Code, as amended by this act. 2217

(B) The amendment by this act of sections 5713.01, 2218
5713.03, 5715.24, 5715.25, 5715.251, and 5715.26 of the Revised 2219
Code applies to tax year 2024 and every tax year thereafter. 2220

Section 5. (A) The amendment by this act of section 2221
2506.01 of the Revised Code is intended to be a remedial measure 2222
to clarify existing law and applies to any proceeding pending on 2223
or after the effective date of that amendment. With respect to a 2224
political subdivision, the amendment applies to any proceeding 2225
that concerns the valuation of property for tax year 2021 or 2226
after. 2227

(B) (1) The amendment by this act of division (A) of 2228
section 5715.19 of the Revised Code is intended to be a remedial 2229
measure to clarify existing law and, with respect to political 2230
subdivisions, applies to tax year 2022 and after. With respect 2231
to third party complainants, as defined in that section, the 2232
amendment applies to tax year 2023 and after. 2233

(2) The amendment by this act of division (B) of section 2234
5715.19 of the Revised Code is intended to be a remedial measure 2235
to clarify existing law and applies to tax year 2022 and after. 2236

(C) The amendment by this act of section 5717.01 of the 2237
Revised Code is intended to be a remedial measure and applies to 2238
any appeal taken from a decision of a board of revision rendered 2239
on or after July 21, 2022, except that the amendment of that 2240
section prohibiting an appeal by a third party complainant, as 2241
defined in section 5715.19 of the Revised Code, applies to any 2242
appeal taken from a board of revision decision rendered after 2243
the effective date of that amendment. 2244

Section 6. All items in this act are hereby appropriated 2245
as designated out of any money in the state treasury to the 2246
credit of the designated fund. For all operating appropriations 2247
made in this act, those in the first column are for fiscal year 2248
2024 and those in the second column are for fiscal year 2025. 2249
The operating appropriations made in this act are in addition to 2250
any other operating appropriations made for these fiscal years. 2251

Section 7. 2252

2253

A			RDF STATE REVENUE DISTRIBUTIONS		
B			General Revenue Fund Group		
C	GRF	110908	Property Tax Reimbursement - Local Government	\$9,000,000	\$17,500,000
D	GRF	200903	Property Tax Reimbursement - Education	\$16,000,000	\$32,500,000
E			TOTAL GRF General Revenue Fund Group	\$25,000,000	\$50,000,000
F			TOTAL ALL BUDGET FUND GROUPS	\$25,000,000	\$50,000,000

Section 8. Within the limits set forth in this act, the 2254
Director of Budget and Management shall establish accounts 2255
indicating the source and amount of funds for each appropriation 2256
made in this act, and shall determine the manner in which 2257
appropriation accounts shall be maintained. Expenditures from 2258
operating appropriations contained in this act shall be 2259
accounted for as though made in, and are subject to all 2260
applicable provisions of, H.B. 33 of the 135th General Assembly. 2261

Section 9. The General Assembly, applying the principle 2262
stated in division (B) of section 1.52 of the Revised Code that 2263
amendments are to be harmonized if reasonably capable of 2264
simultaneous operation, finds that the following sections, 2265
presented in this act as composites of the sections as amended 2266
by the acts indicated, are the resulting versions of the 2267
sections in effect prior to the effective date of the sections 2268
as presented in this act: 2269

Section 323.152 of the Revised Code as amended by both 2270
H.B. 33 and S.B. 43 of the 135th General Assembly. 2271

Section 4503.065 of the Revised Code as amended by both	2272
H.B. 33 and S.B. 43 of the 135th General Assembly.	2273
Section 10. This act is hereby declared to be an emergency	2274
measure necessary for the immediate preservation of the public	2275
peace, health, and safety. The reason for such necessity is to	2276
provide immediate property tax relief to senior citizen	2277
homeowners. Therefore, this act shall go into immediate effect.	2278