

As Introduced

135th General Assembly

Regular Session

2023-2024

H. B. No. 274

Representatives Mathews, Dell'Aquila

**Cosponsors: Representatives Humphrey, McNally, Johnson, Miller, K.,
Richardson, Klopfenstein, Liston, Creech, Troy, Jarrells, Upchurch, Galonski,
Grim, Brown, Thomas, C., Miller, A., Miranda, Somani, Weinstein, Miller, J., Baker,
Brennan, Peterson, Williams, King, Carruthers, Demetriou**

A BILL

To amend sections 323.152, 323.153, 4503.065, and 1
4503.066 of the Revised Code to authorize an 2
enhanced property tax homestead exemption for 3
certain long-term homeowners. 4

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

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

Sec. 323.152. In addition to the reduction in taxes 7
required under section 319.302 of the Revised Code, taxes shall 8
be reduced as provided in divisions (A) and (B) of this section. 9

(A) (1) (a) Division (A) (1) of this section applies to any 10
of the following persons: 11

(i) A person who is permanently and totally disabled; 12

(ii) A person who is sixty-five years of age or older; 13

(iii) A person who is the surviving spouse of a deceased 14

person who was permanently and totally disabled or sixty-five 15
years of age or older and who applied and qualified for a 16
reduction in taxes under this division in the year of death, 17
provided the surviving spouse is at least fifty-nine but not 18
sixty-five or more years of age on the date the deceased spouse 19
dies. 20

(b) Real property taxes on a homestead owned and occupied, 21
or a homestead in a housing cooperative occupied, by a person to 22
whom division (A) (1) of this section applies shall be reduced 23
for each year for which an application for the reduction has 24
been approved. The reduction shall equal one of the following 25
amounts, as applicable to the person: 26

(i) If the person received a reduction under division (A) 27
(1) of this section for tax year 2006, the greater of the 28
reduction for that tax year or the amount computed under 29
division (A) (1) (c) of this section; 30

(ii) If the person received, for any homestead, a 31
reduction under division (A) (1) of this section for tax year 32
2013 or under division (A) of section 4503.065 of the Revised 33
Code for tax year 2014 or the person is the surviving spouse of 34
such a person and the surviving spouse is at least fifty-nine 35
years of age on the date the deceased spouse dies, the amount 36
computed under division (A) (1) (c) of this section. For purposes 37
of divisions (A) (1) (b) (ii) and (iii) of this section, a person 38
receives a reduction under division (A) (1) of this section or 39
under division (A) of section 4503.065 of the Revised Code for 40
tax year 2013 or 2014, respectively, if the person files a late 41
application for that respective tax year that is approved by the 42
county auditor under section 323.153 or 4503.066 of the Revised 43
Code. 44

(iii) If the person is not described in division (A) (1) (b) 45
(i) or (ii) of this section and the person's total income does 46
not exceed thirty thousand dollars, as adjusted under division 47
(A) (1) (d) of this section, the amount computed under division 48
(A) (1) (c) of this section. 49

(c) The amount of the reduction under division (A) (1) (c) 50
of this section equals the product of the following: 51

(i) Twenty-five thousand dollars of the true value of the 52
property in money; 53

(ii) The assessment percentage established by the tax 54
commissioner under division (B) of section 5715.01 of the 55
Revised Code, not to exceed thirty-five per cent; 56

(iii) The effective tax rate used to calculate the taxes 57
charged against the property for the current year, where 58
"effective tax rate" is defined as in section 323.08 of the 59
Revised Code; 60

(iv) The quantity equal to one minus the sum of the 61
percentage reductions in taxes received by the property for the 62
current tax year under section 319.302 of the Revised Code and 63
division (B) of section 323.152 of the Revised Code. 64

(d) Each calendar year, the tax commissioner shall adjust 65
the total income threshold described in division (A) (1) (b) (iii) 66
of this section by completing the following calculations in 67
September of each year: 68

(i) Determine the percentage increase in the gross 69
domestic product deflator determined by the bureau of economic 70
analysis of the United States department of commerce from the 71
first day of January of the preceding calendar year to the last 72
day of December of the preceding calendar year; 73

(ii) Multiply that percentage increase by the total income 74
threshold for the current tax year; 75

(iii) Add the resulting product to the total income 76
threshold for the current tax year; 77

(iv) Round the resulting sum to the nearest multiple of 78
one hundred dollars. 79

The commissioner shall certify the amount resulting from 80
the adjustment to each county auditor not later than the first 81
day of December each year. The certified amount applies to the 82
following tax year for persons described in division (A) (1) (b) 83
(iii) of this section. The commissioner shall not make the 84
adjustment in any calendar year in which the amount resulting 85
from the adjustment would be less than the total income 86
threshold for the current tax year. 87

(2) Real property taxes on a homestead owned and occupied, 88
or a homestead in a housing cooperative occupied, by a disabled 89
veteran shall be reduced for each year for which an application 90
for the reduction has been approved. The reduction shall equal 91
the product obtained by multiplying fifty thousand dollars of 92
the true value of the property in money by the amounts described 93
in divisions (A) (1) (c) (ii) to (iv) of this section. The 94
reduction is in lieu of any reduction under section 323.158 of 95
the Revised Code or division (A) (1) or (3) of this section. The 96
reduction applies to only one homestead owned and occupied by a 97
disabled veteran. 98

If a homestead qualifies for a reduction in taxes under 99
division (A) (2) of this section for the year in which the 100
disabled veteran dies, and the disabled veteran is survived by a 101
spouse who occupied the homestead when the disabled veteran died 102

and who acquires ownership of the homestead or, in the case of a 103
homestead that is a unit in a housing cooperative, continues to 104
occupy the homestead, the reduction shall continue through the 105
year in which the surviving spouse dies or remarries. 106

(3) Real property taxes on a homestead owned and occupied, 107
or a homestead in a housing cooperative occupied, by the 108
surviving spouse of a public service officer killed in the line 109
of duty shall be reduced for each year for which an application 110
for the reduction has been approved. The reduction shall equal 111
the product obtained by multiplying fifty thousand dollars of 112
the true value of the property in money by the amounts described 113
in divisions (A)(1)(c)(ii) to (iv) of this section. The 114
reduction is in lieu of any reduction under section 323.158 of 115
the Revised Code or division (A)(1) or (2) of this section. The 116
reduction applies to only one homestead owned and occupied by 117
such a surviving spouse. A homestead qualifies for a reduction 118
in taxes under division (A)(3) of this section for the tax year 119
in which the public service officer dies through the tax year in 120
which the surviving spouse dies or remarries. 121

(4) The following persons may, in lieu of any reduction 122
under divisions (A)(1) to (3) of this section, claim a reduction 123
equal to the product obtained by multiplying fifty thousand 124
dollars of the true value of the property in money by the 125
amounts described in divisions (A)(1)(c)(ii) to (iv) of this 126
section, for each year for which an application for the 127
reduction has been approved: 128

(a) A person (i) to whom division (A)(1) of this section 129
applies, (ii) whose total income does not exceed the threshold 130
applicable under division (A)(1)(b)(iii) of this section for the 131
tax year, and (iii) who has continuously owned and occupied the 132

homestead for twenty or more years immediately preceding the 133
first day of the tax year or, if the homestead is in a housing 134
cooperative, continuously occupied the homestead for twenty or 135
more years immediately preceding the first day of the tax year; 136

(b) The surviving spouse of a deceased person who applied 137
for a reduction in taxes under division (A) (4) of this section 138
in the year of death and qualified for that reduction under 139
division (A) (4) (a) of this section, provided the surviving 140
spouse occupied the homestead when the deceased person died and 141
has a total income that does not exceed the threshold applicable 142
under division (A) (1) (b) (iii) of this section for the tax year. 143

A reduction in taxes under division (A) (4) of this section 144
continues through the tax year in which the recipient dies or 145
until the recipient no longer owns and occupies that property as 146
a homestead or, in the case of a unit in a housing cooperative, 147
occupies that property as a homestead. If the recipient 148
qualifies for the reduction under division (A) (4) (b) of this 149
section and does not meet the criteria prescribed by division 150
(A) (4) (a) of this section, the reduction terminates if the 151
person remarries, beginning with the tax year of the recipient's 152
marriage. 153

(B) To provide a partial exemption, real property taxes on 154
any homestead, and manufactured home taxes on any manufactured 155
or mobile home on which a manufactured home tax is assessed 156
pursuant to division (D) (2) of section 4503.06 of the Revised 157
Code, shall be reduced for each year for which an application 158
for the reduction has been approved. The amount of the reduction 159
shall equal two and one-half per cent of the amount of taxes to 160
be levied by qualifying levies on the homestead or the 161
manufactured or mobile home after applying section 319.301 of 162

the Revised Code. For the purposes of this division, "qualifying
levy" has the same meaning as in section 319.302 of the Revised
Code.

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

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

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

Sec. 323.153. (A) To obtain a reduction in real property

taxes under division (A) or (B) of section 323.152 of the 193
Revised Code or in manufactured home taxes under division (B) of 194
section 323.152 of the Revised Code, the owner shall file an 195
application with the county auditor of the county in which the 196
owner's homestead is located. 197

To obtain a reduction in real property taxes under 198
division (A) of section 323.152 of the Revised Code, the 199
occupant of a homestead in a housing cooperative shall file an 200
application with the nonprofit corporation that owns and 201
operates the housing cooperative, in accordance with this 202
paragraph. Not later than the first day of March each year, the 203
corporation shall obtain applications from the county auditor's 204
office and provide one to each new occupant. Not later than the 205
first day of May, any occupant who may be eligible for a 206
reduction in taxes under division (A) of section 323.152 of the 207
Revised Code shall submit the completed application to the 208
corporation. Not later than the fifteenth day of May, the 209
corporation shall file all completed applications, and the 210
information required by division (B) of section 323.159 of the 211
Revised Code, with the county auditor of the county in which the 212
occupants' homesteads are located. Continuing applications shall 213
be furnished to an occupant in the manner provided in division 214
(C) (4) of this section. 215

(1) An application for reduction based upon a physical 216
disability shall be accompanied by a certificate signed by a 217
physician, and an application for reduction based upon a mental 218
disability shall be accompanied by a certificate signed by a 219
physician or psychologist licensed to practice in this state, 220
attesting to the fact that the applicant is permanently and 221
totally disabled. The certificate shall be in a form that the 222
tax commissioner requires and shall include the definition of 223

permanently and totally disabled as set forth in section 323.151 224
of the Revised Code. An application for reduction based upon a 225
disability certified as permanent and total by a state or 226
federal agency having the function of so classifying persons 227
shall be accompanied by a certificate from that agency. 228

An application by a disabled veteran for the reduction 229
under division (A) (2) of section 323.152 of the Revised Code 230
shall be accompanied by a letter or other written confirmation 231
from the United States department of veterans affairs, or its 232
predecessor or successor agency, showing that the veteran 233
qualifies as a disabled veteran. 234

An application by the surviving spouse of a public service 235
officer killed in the line of duty for the reduction under 236
division (A) (3) of section 323.152 of the Revised Code shall be 237
accompanied by a letter or other written confirmation from an 238
employee or officer of the board of trustees of a retirement or 239
pension fund in this state or another state or from the chief or 240
other chief executive of the department, agency, or other 241
employer for which the public service officer served when killed 242
in the line of duty affirming that the public service officer 243
was killed in the line of duty. 244

An application for a reduction under division (A) (4) of 245
section 323.152 of the Revised Code shall be accompanied by 246
documentation sufficient to prove that the applicant meets all 247
qualifications for that reduction. 248

An application for a reduction under division (A) of 249
section 323.152 of the Revised Code constitutes a continuing 250
application for a reduction in taxes for each year in which the 251
dwelling is the applicant's homestead. 252

(2) An application for a reduction in taxes under division 253
(B) of section 323.152 of the Revised Code shall be filed only 254
if the homestead or manufactured or mobile home was transferred 255
in the preceding year or did not qualify for and receive the 256
reduction in taxes under that division for the preceding tax 257
year. The application for homesteads transferred in the 258
preceding year shall be incorporated into any form used by the 259
county auditor to administer the tax law in respect to the 260
conveyance of real property pursuant to section 319.20 of the 261
Revised Code or of used manufactured homes or used mobile homes 262
as defined in section 5739.0210 of the Revised Code. The owner 263
of a manufactured or mobile home who has elected under division 264
(D) (4) of section 4503.06 of the Revised Code to be taxed under 265
division (D) (2) of that section for the ensuing year may file 266
the application at the time of making that election. The 267
application shall contain a statement that failure by the 268
applicant to affirm on the application that the dwelling on the 269
property conveyed is the applicant's homestead prohibits the 270
owner from receiving the reduction in taxes until a proper 271
application is filed within the period prescribed by division 272
(A) (3) of this section. Such an application constitutes a 273
continuing application for a reduction in taxes for each year in 274
which the dwelling is the applicant's homestead. 275

(3) Failure to receive a new application filed under 276
division (A) (1) or (2) or notification under division (C) of 277
this section after an application for reduction has been 278
approved is prima-facie evidence that the original applicant is 279
entitled to the reduction in taxes calculated on the basis of 280
the information contained in the original application. The 281
original application and any subsequent application, including 282
any late application, shall be in the form of a signed statement 283

and shall be filed on or before the thirty-first day of December 284
of the year for which the reduction is sought. The original 285
application and any subsequent application for a reduction in 286
manufactured home taxes shall be filed in the year preceding the 287
year for which the reduction is sought. The statement shall be 288
on a form, devised and supplied by the tax commissioner, which 289
shall require no more information than is necessary to establish 290
the applicant's eligibility for the reduction in taxes and the 291
amount of the reduction, and, except for homesteads that are 292
units in a housing cooperative, shall include an affirmation by 293
the applicant that ownership of the homestead was not acquired 294
from a person, other than the applicant's spouse, related to the 295
owner by consanguinity or affinity for the purpose of qualifying 296
for the real property or manufactured home tax reduction 297
provided for in division (A) or (B) of section 323.152 of the 298
Revised Code. The form shall contain a statement that conviction 299
of willfully falsifying information to obtain a reduction in 300
taxes or failing to comply with division (C) of this section 301
results in the revocation of the right to the reduction for a 302
period of three years. In the case of an application for a 303
reduction in taxes for persons described in division (A) (1) (b) 304
(iii) of section 323.152 of the Revised Code, the form shall 305
contain a statement that signing the application constitutes a 306
delegation of authority by the applicant to the tax commissioner 307
or the county auditor, individually or in consultation with each 308
other, to examine any tax or financial records relating to the 309
income of the applicant as stated on the application for the 310
purpose of determining eligibility for the exemption or a 311
possible violation of division (D) or (E) of this section. 312

(B) A late application for a tax reduction for the year 313
preceding the year in which an original application is filed, or 314

for a reduction in manufactured home taxes for the year in which 315
an original application is filed, may be filed with the original 316
application. If the county auditor determines the information 317
contained in the late application is correct, the auditor shall 318
determine the amount of the reduction in taxes to which the 319
applicant would have been entitled for the preceding tax year 320
had the applicant's application been timely filed and approved 321
in that year. 322

The amount of such reduction shall be treated by the 323
auditor as an overpayment of taxes by the applicant and shall be 324
refunded in the manner prescribed in section 5715.22 of the 325
Revised Code for making refunds of overpayments. The county 326
auditor shall certify the total amount of the reductions in 327
taxes made in the current year under this division to the tax 328
commissioner, who shall treat the full amount thereof as a 329
reduction in taxes for the preceding tax year and shall make 330
reimbursement to the county therefor in the manner prescribed by 331
section 323.156 of the Revised Code, from money appropriated for 332
that purpose. 333

(C) (1) If, in any year after an application has been filed 334
under division (A) (1) or (2) of this section, the owner does not 335
qualify for a reduction in taxes on the homestead or on the 336
manufactured or mobile home set forth on such application, the 337
owner shall notify the county auditor that the owner is not 338
qualified for a reduction in taxes. 339

(2) If, in any year after an application has been filed 340
under division (A) (1) of this section, the occupant of a 341
homestead in a housing cooperative does not qualify for a 342
reduction in taxes on the homestead, the occupant shall notify 343
the county auditor that the occupant is not qualified for a 344

reduction in taxes or file a new application under division (A) 345
(1) of this section. 346

(3) If the county auditor or county treasurer discovers 347
that an owner of property or occupant of a homestead in a 348
housing cooperative not entitled to the reduction in taxes under 349
division (A) or (B) of section 323.152 of the Revised Code 350
failed to notify the county auditor as required by division (C) 351
(1) or (2) of this section, a charge shall be imposed against 352
the property in the amount by which taxes were reduced under 353
that division for each tax year the county auditor ascertains 354
that the property was not entitled to the reduction and was 355
owned by the current owner or, in the case of a homestead in a 356
housing cooperative, occupied by the current occupant. Interest 357
shall accrue in the manner prescribed by division (B) of section 358
323.121 or division (G) (2) of section 4503.06 of the Revised 359
Code on the amount by which taxes were reduced for each such tax 360
year as if the reduction became delinquent taxes at the close of 361
the last day the second installment of taxes for that tax year 362
could be paid without penalty. The county auditor shall notify 363
the owner or occupant, by ordinary mail, of the charge, of the 364
owner's or occupant's right to appeal the charge, and of the 365
manner in which the owner or occupant may appeal. The owner or 366
occupant may appeal the imposition of the charge and interest by 367
filing an appeal with the county board of revision not later 368
than the last day prescribed for payment of real and public 369
utility property taxes under section 323.12 of the Revised Code 370
following receipt of the notice and occurring at least ninety 371
days after receipt of the notice. The appeal shall be treated in 372
the same manner as a complaint relating to the valuation or 373
assessment of real property under Chapter 5715. of the Revised 374
Code. The charge and any interest shall be collected as other 375

delinquent taxes. 376

(4) Each year during January, the county auditor shall 377
furnish by ordinary mail a continuing application to each person 378
receiving a reduction under division (A) of section 323.152 of 379
the Revised Code. The continuing application shall be used to 380
report changes in total income, ownership, occupancy, 381
disability, and other information earlier furnished the auditor 382
relative to the reduction in taxes on the property. The 383
continuing application shall be returned to the auditor not 384
later than the thirty-first day of December; provided, that if 385
such changes do not affect the status of the homestead exemption 386
or the amount of the reduction to which the owner is entitled 387
under division (A) of section 323.152 of the Revised Code or to 388
which the occupant is entitled under section 323.159 of the 389
Revised Code, the application does not need to be returned. 390

(5) Each year during February, the county auditor, except 391
as otherwise provided in this paragraph, shall furnish by 392
ordinary mail an original application to the owner, as of the 393
first day of January of that year, of a homestead or a 394
manufactured or mobile home that transferred during the 395
preceding calendar year and that qualified for and received a 396
reduction in taxes under division (B) of section 323.152 of the 397
Revised Code for the preceding tax year. In order to receive the 398
reduction under that division, the owner shall file the 399
application with the county auditor not later than the thirty- 400
first day of December. If the application is not timely filed, 401
the auditor shall not grant a reduction in taxes for the 402
homestead for the current year, and shall notify the owner that 403
the reduction in taxes has not been granted, in the same manner 404
prescribed under section 323.154 of the Revised Code for 405
notification of denial of an application. Failure of an owner to 406

receive an application does not excuse the failure of the owner 407
to file an original application. The county auditor is not 408
required to furnish an application under this paragraph for any 409
homestead for which application has previously been made on a 410
form incorporated into any form used by the county auditor to 411
administer the tax law in respect to the conveyance of real 412
property or of used manufactured homes or used mobile homes, and 413
an owner who previously has applied on such a form is not 414
required to return an application furnished under this 415
paragraph. 416

(D) No person shall knowingly make a false statement for 417
the purpose of obtaining a reduction in the person's real 418
property or manufactured home taxes under section 323.152 of the 419
Revised Code. 420

(E) No person shall knowingly fail to notify the county 421
auditor of changes required by division (C) of this section that 422
have the effect of maintaining or securing a reduction in taxes 423
under section 323.152 of the Revised Code. 424

(F) No person shall knowingly make a false statement or 425
certification attesting to any person's physical or mental 426
condition for purposes of qualifying such person for tax relief 427
pursuant to sections 323.151 to 323.159 of the Revised Code. 428

Sec. 4503.065. (A) (1) Division (A) of this section applies 429
to any of the following persons: 430

(a) An individual who is permanently and totally disabled; 431

(b) An individual who is sixty-five years of age or older; 432

(c) An individual who is the surviving spouse of a 433
deceased person who was permanently and totally disabled or 434
sixty-five years of age or older and who applied and qualified 435

for a reduction in assessable value under this section in the 436
year of death, provided the surviving spouse is at least fifty- 437
nine but not sixty-five or more years of age on the date the 438
deceased spouse dies. 439

(2) The manufactured home tax on a manufactured or mobile 440
home that is paid pursuant to division (C) of section 4503.06 of 441
the Revised Code and that is owned and occupied as a home by an 442
individual whose domicile is in this state and to whom this 443
section applies, shall be reduced for any tax year for which an 444
application for such reduction has been approved, provided the 445
individual did not acquire ownership from a person, other than 446
the individual's spouse, related by consanguinity or affinity 447
for the purpose of qualifying for the reduction. An owner 448
includes a settlor of a revocable or irrevocable inter vivos 449
trust holding the title to a manufactured or mobile home 450
occupied by the settlor as of right under the trust. 451

(a) For manufactured and mobile homes for which the tax 452
imposed by section 4503.06 of the Revised Code is computed under 453
division (D)(2) of that section, the reduction shall equal one 454
of the following amounts, as applicable to the person: 455

(i) If the person received a reduction under this section 456
for tax year 2007, the greater of the reduction for that tax 457
year or the amount computed under division (A)(2)(b) of this 458
section; 459

(ii) If the person received, for any homestead, a 460
reduction under division (A) of this section for tax year 2014 461
or under division (A)(1) of section 323.152 of the Revised Code 462
for tax year 2013 or the person is the surviving spouse of such 463
a person and the surviving spouse is at least fifty-nine years 464
of age on the date the deceased spouse dies, the amount computed 465

under division (A) (2) (b) of this section. For purposes of 466
divisions (A) (2) (a) (ii) and (iii) of this section, a person 467
receives a reduction under division (A) of this section or 468
division (A) (1) of section 323.152 of the Revised Code for tax 469
year 2014 or 2013, respectively, if the person files a late 470
application for that respective tax year that is approved by the 471
county auditor under section 4503.066 or 323.153 of the Revised 472
Code. 473

(iii) If the person is not described in division (A) (2) (a) 474
(i) or (ii) of this section and the person's total income does 475
not exceed thirty thousand dollars, as adjusted under division 476
(A) (2) (e) of this section, the amount computed under division 477
(A) (2) (b) of this section. 478

(b) The amount of the reduction under division (A) (2) (b) 479
of this section equals the product of the following: 480

(i) Twenty-five thousand dollars of the true value of the 481
property in money; 482

(ii) The assessment percentage established by the tax 483
commissioner under division (B) of section 5715.01 of the 484
Revised Code, not to exceed thirty-five per cent; 485

(iii) The effective tax rate used to calculate the taxes 486
charged against the property for the current year, where 487
"effective tax rate" is defined as in section 323.08 of the 488
Revised Code; 489

(iv) The quantity equal to one minus the sum of the 490
percentage reductions in taxes received by the property for the 491
current tax year under section 319.302 of the Revised Code and 492
division (B) of section 323.152 of the Revised Code. 493

(c) For manufactured and mobile homes for which the tax 494

imposed by section 4503.06 of the Revised Code is computed under 495
division (D) (1) of that section, the reduction shall equal one 496
of the following amounts, as applicable to the person: 497

(i) If the person received a reduction under this section 498
for tax year 2007, the greater of the reduction for that tax 499
year or the amount computed under division (A) (2) (d) of this 500
section; 501

(ii) If the person received, for any homestead, a 502
reduction under division (A) of this section for tax year 2014 503
or under division (A) (1) of section 323.152 of the Revised Code 504
for tax year 2013 or the person is the surviving spouse of such 505
a person and the surviving spouse is at least fifty-nine years 506
of age on the date the deceased spouse dies, the amount computed 507
under division (A) (2) (d) of this section. For purposes of 508
divisions (A) (2) (c) (ii) and (iii) of this section, a person 509
receives a reduction under division (A) of this section or under 510
division (A) (1) of section 323.152 of the Revised Code for tax 511
year 2014 or 2013, respectively, if the person files a late 512
application for a refund of overpayments for that respective tax 513
year that is approved by the county auditor under section 514
4503.066 of the Revised Code. 515

(iii) If the person is not described in division (A) (2) (c) 516
(i) or (ii) of this section and the person's total income does 517
not exceed thirty thousand dollars, as adjusted under division 518
(A) (2) (e) of this section, the amount computed under division 519
(A) (2) (d) of this section. 520

(d) The amount of the reduction under division (A) (2) (d) 521
of this section equals the product of the following: 522

(i) Twenty-five thousand dollars of the cost to the owner, 523

or the market value at the time of purchase, whichever is 524
greater, as those terms are used in division (D) (1) of section 525
4503.06 of the Revised Code; 526

(ii) The percentage from the appropriate schedule in 527
division (D) (1) (b) of section 4503.06 of the Revised Code; 528

(iii) The assessment percentage of forty per cent used in 529
division (D) (1) (b) of section 4503.06 of the Revised Code; 530

(iv) The tax rate of the taxing district in which the home 531
has its situs. 532

(e) Each calendar year, the tax commissioner shall adjust 533
the income threshold described in divisions (A) (2) (a) (iii) and 534
(A) (2) (c) (iii) of this section by completing the following 535
calculations in September of each year: 536

(i) Determine the percentage increase in the gross 537
domestic product deflator determined by the bureau of economic 538
analysis of the United States department of commerce from the 539
first day of January of the preceding calendar year to the last 540
day of December of the preceding calendar year; 541

(ii) Multiply that percentage increase by the total income 542
threshold for the ensuing tax year; 543

(iii) Add the resulting product to the total income 544
threshold for the ensuing tax year; 545

(iv) Round the resulting sum to the nearest multiple of 546
one hundred dollars. 547

The commissioner shall certify the amount resulting from 548
the adjustment to each county auditor not later than the first 549
day of December each year. The certified amount applies to the 550
second ensuing tax year. The commissioner shall not make the 551

adjustment in any calendar year in which the amount resulting 552
from the adjustment would be less than the total income 553
threshold for the ensuing tax year. 554

(B) The manufactured home tax levied pursuant to division 555
(C) of section 4503.06 of the Revised Code on a manufactured or 556
mobile home that is owned and occupied by a disabled veteran 557
shall be reduced for any tax year for which an application for 558
such reduction has been approved, provided the disabled veteran 559
did not acquire ownership from a person, other than the disabled 560
veteran's spouse, related by consanguinity or affinity for the 561
purpose of qualifying for the reduction. An owner includes an 562
owner within the meaning of division (A) (2) of this section. 563

(1) For manufactured and mobile homes for which the tax 564
imposed by section 4503.06 of the Revised Code is computed under 565
division (D) (2) of that section, the reduction shall equal the 566
product obtained by multiplying fifty thousand dollars of the 567
true value of the property in money by the amounts described in 568
divisions (A) (2) (b) (ii) to (iv) of this section. 569

(2) For manufactured and mobile homes for which the tax 570
imposed by section 4503.06 of the Revised Code is computed under 571
division (D) (1) of that section, the reduction shall equal the 572
product obtained by multiplying fifty thousand dollars of the 573
cost to the owner, or the market value at the time of purchase, 574
whichever is greater, as those terms are used in division (D) (1) 575
of section 4503.06 of the Revised Code, by the amounts described 576
in divisions (A) (2) (d) (ii) to (iv) of this section. 577

The reduction is in lieu of any reduction under section 578
4503.0610 of the Revised Code or division (A) or (C) of this 579
section. The reduction applies to only one manufactured or 580
mobile home owned and occupied by a disabled veteran. 581

If a manufactured or mobile home qualifies for a reduction 582
in taxes under this division for the year in which the disabled 583
veteran dies, and the disabled veteran is survived by a spouse 584
who occupied the home when the disabled veteran died and who 585
acquires ownership of the home, the reduction shall continue 586
through the year in which the surviving spouse dies or 587
remarries. 588

(C) The manufactured home tax levied pursuant to division 589
(C) of section 4503.06 of the Revised Code on a manufactured or 590
mobile home that is owned and occupied by the surviving spouse 591
of a public service officer killed in the line of duty shall be 592
reduced for any tax year for which an application for such 593
reduction has been approved, provided the surviving spouse did 594
not acquire ownership from a person, other than the surviving 595
spouse's deceased public service officer spouse, related by 596
consanguinity or affinity for the purpose of qualifying for the 597
reduction. An owner includes an owner within the meaning of 598
division (A) (2) of this section. 599

(1) For manufactured and mobile homes for which the tax 600
imposed by section 4503.06 of the Revised Code is computed under 601
division (D) (2) of that section, the reduction shall equal the 602
product obtained by multiplying fifty thousand dollars of the 603
true value of the property in money by the amounts described in 604
divisions (A) (2) (b) (ii) to (iv) of this section. 605

(2) For manufactured and mobile homes for which the tax 606
imposed by section 4503.06 of the Revised Code is computed under 607
division (D) (1) of that section, the reduction shall equal the 608
product obtained by multiplying fifty thousand dollars of the 609
cost to the owner, or the market value at the time of purchase, 610
whichever is greater, as those terms are used in division (D) (1) 611

of section 4503.06 of the Revised Code, by the amounts described 612
in divisions (A) (2) (d) (ii) to (iv) of this section. 613

The reduction is in lieu of any reduction under section 614
4503.0610 of the Revised Code or division (A) or (B) of this 615
section. The reduction applies to only one manufactured or 616
mobile home owned and occupied by such a surviving spouse. A 617
manufactured or mobile home qualifies for a reduction in taxes 618
under this division for the tax year in which the public service 619
officer dies through the tax year in which the surviving spouse 620
dies or remarries. 621

(D) If the owner or the spouse of the owner of a 622
manufactured or mobile home is eligible for a homestead 623
exemption on the land upon which the home is located, the 624
reduction to which the owner or spouse is entitled under this 625
section shall not exceed the difference between the reduction to 626
which the owner or spouse is entitled under division (A), (B), 627
or (C) of this section and the amount of the reduction under the 628
homestead exemption. 629

(E) No reduction shall be made with respect to the home of 630
any person convicted of violating division (C) or (D) of section 631
4503.066 of the Revised Code for a period of three years 632
following the conviction. 633

(F) The following persons may, in lieu of any reduction 634
under divisions (A) to (C) of this section, claim a reduction on 635
the manufactured home tax levied pursuant to division (C) of 636
section 4503.06 of the Revised Code, equal to either the product 637
obtained by multiplying fifty thousand dollars of the true value 638
of the property in money by the amounts described in divisions 639
(A) (2) (b) (ii) to (iv) of this section for manufactured and 640
mobile homes for which the tax imposed by section 4503.06 of the 641

Revised Code is computed under division (D) (2) of that section, 642
or the product obtained by multiplying fifty thousand dollars of 643
the cost to the owner, or the market value at the time of 644
purchase, whichever is greater, as those terms are used in 645
division (D) (1) of section 4503.06 of the Revised Code, by the 646
amounts described in divisions (A) (2) (d) (ii) to (iv) of this 647
section for manufactured and mobile homes for which the tax 648
imposed by section 4503.06 of the Revised Code is computed under 649
division (D) (1) of that section: 650

(1) A person (a) to whom division (A) (1) of this section 651
applies, (b) whose total income does not exceed the threshold 652
applicable under division (A) (2) (a) (ii) or (A) (2) (c) (iii) of 653
this tax year, as applicable, and (c) who has continuously owned 654
and occupied the manufactured or mobile home as a home for 655
twenty or more years immediately preceding the first day of the 656
tax year; 657

(2) The surviving spouse of a deceased person who applied 658
for a reduction in taxes under division (F) of this section in 659
the year of death and qualified for that reduction under 660
division (F) (1) of this section, provided the surviving spouse 661
occupied the manufactured or mobile home when the deceased 662
person died and has a total income that does not exceed the 663
threshold applicable under division (A) (2) (a) (ii) or (A) (2) (c) 664
(iii) of this section for the tax year, as applicable. 665

A reduction in taxes under division (F) of this section 666
shall continue through the tax year in which the recipient dies 667
or until the recipient no longer owns and occupies that 668
manufactured or mobile home as a home. If the recipient 669
qualifies for the reduction under division (F) (2) of this 670
section and does not meet the criteria prescribed by division 671

(F) (1) of this section, the reduction terminates if the person 672
remarries, beginning with the tax year of the recipient's 673
marriage. 674

Sec. 4503.066. (A) (1) To obtain a tax reduction under 675
section 4503.065 of the Revised Code, the owner of the home 676
shall file an application with the county auditor of the county 677
in which the home is located. An application for reduction in 678
taxes based upon a physical disability shall be accompanied by a 679
certificate signed by a physician, and an application for 680
reduction in taxes based upon a mental disability shall be 681
accompanied by a certificate signed by a physician or 682
psychologist licensed to practice in this state. The certificate 683
shall attest to the fact that the applicant is permanently and 684
totally disabled, shall be in a form that the department of 685
taxation requires, and shall include the definition of totally 686
and permanently disabled as set forth in section 4503.064 of the 687
Revised Code. An application for reduction in taxes based upon a 688
disability certified as permanent and total by a state or 689
federal agency having the function of so classifying persons 690
shall be accompanied by a certificate from that agency. 691

An application by a disabled veteran for the reduction 692
under division (B) of section 4503.065 of the Revised Code shall 693
be accompanied by a letter or other written confirmation from 694
the United States department of veterans affairs, or its 695
predecessor or successor agency, showing that the veteran 696
qualifies as a disabled veteran. 697

An application by the surviving spouse of a public service 698
officer killed in the line of duty for the reduction under 699
division (C) of section 4503.065 of the Revised Code shall be 700
accompanied by a letter or other written confirmation from an 701

officer or employee of the board of trustees of a retirement or 702
pension fund in this state or another state or from the chief or 703
other chief executive of the department, agency, or other 704
employer for which the public service officer served when killed 705
in the line of duty affirming that the public service officer 706
was killed in the line of duty. 707

An application for a reduction under division (F) of 708
section 4503.065 of the Revised Code shall be accompanied by 709
documentation sufficient to prove that the applicant meets all 710
qualifications for that reduction. 711

(2) Each application shall constitute a continuing 712
application for a reduction in taxes for each year in which the 713
manufactured or mobile home is occupied by the applicant. 714
Failure to receive a new application or notification under 715
division (B) of this section after an application for reduction 716
has been approved is prima-facie evidence that the original 717
applicant is entitled to the reduction calculated on the basis 718
of the information contained in the original application. The 719
original application and any subsequent application shall be in 720
the form of a signed statement and shall be filed on or before 721
the thirty-first day of December of the year preceding the year 722
for which the reduction is sought. The statement shall be on a 723
form, devised and supplied by the tax commissioner, that shall 724
require no more information than is necessary to establish the 725
applicant's eligibility for the reduction in taxes and the 726
amount of the reduction to which the applicant is entitled. The 727
form shall contain a statement that signing such application 728
constitutes a delegation of authority by the applicant to the 729
tax commissioner or the county auditor, individually or in 730
consultation with each other, to examine any tax or financial 731
records that relate to the income of the applicant as stated on 732

the application for the purpose of determining eligibility 733
under, or possible violation of, division (C) or (D) of this 734
section. The form also shall contain a statement that conviction 735
of willfully falsifying information to obtain a reduction in 736
taxes or failing to comply with division (B) of this section 737
shall result in the revocation of the right to the reduction for 738
a period of three years. 739

(3) A late application for a reduction in taxes for the 740
year preceding the year for which an original application is 741
filed may be filed with an original application. If the auditor 742
determines that the information contained in the late 743
application is correct, the auditor shall determine both the 744
amount of the reduction in taxes to which the applicant would 745
have been entitled for the current tax year had the application 746
been timely filed and approved in the preceding year, and the 747
amount the taxes levied under section 4503.06 of the Revised 748
Code for the current year would have been reduced as a result of 749
the reduction. When an applicant is permanently and totally 750
disabled on the first day of January of the year in which the 751
applicant files a late application, the auditor, in making the 752
determination of the amounts of the reduction in taxes under 753
division (A)(3) of this section, is not required to determine 754
that the applicant was permanently and totally disabled on the 755
first day of January of the preceding year. 756

The amount of the reduction in taxes pursuant to a late 757
application shall be treated as an overpayment of taxes by the 758
applicant. The auditor shall credit the amount of the 759
overpayment against the amount of the taxes or penalties then 760
due from the applicant, and, at the next succeeding settlement, 761
the amount of the credit shall be deducted from the amount of 762
any taxes or penalties distributable to the county or any taxing 763

unit in the county that has received the benefit of the taxes or 764
penalties previously overpaid, in proportion to the benefits 765
previously received. If, after the credit has been made, there 766
remains a balance of the overpayment, or if there are no taxes 767
or penalties due from the applicant, the auditor shall refund 768
that balance to the applicant by a warrant drawn on the county 769
treasurer in favor of the applicant. The treasurer shall pay the 770
warrant from the general fund of the county. If there is 771
insufficient money in the general fund to make the payment, the 772
treasurer shall pay the warrant out of any undivided 773
manufactured or mobile home taxes subsequently received by the 774
treasurer for distribution to the county or taxing district in 775
the county that received the benefit of the overpaid taxes, in 776
proportion to the benefits previously received, and the amount 777
paid from the undivided funds shall be deducted from the money 778
otherwise distributable to the county or taxing district in the 779
county at the next or any succeeding distribution. At the next 780
or any succeeding distribution after making the refund, the 781
treasurer shall reimburse the general fund for any payment made 782
from that fund by deducting the amount of that payment from the 783
money distributable to the county or other taxing unit in the 784
county that has received the benefit of the taxes, in proportion 785
to the benefits previously received. On the second Monday in 786
September of each year, the county auditor shall certify the 787
total amount of the reductions in taxes made in the current year 788
under division (A) (3) of this section to the tax commissioner 789
who shall treat that amount as a reduction in taxes for the 790
current tax year and shall make reimbursement to the county of 791
that amount in the manner prescribed in section 4503.068 of the 792
Revised Code, from moneys appropriated for that purpose. 793

(B) (1) If in any year for which an application for 794

reduction in taxes has been approved the owner no longer 795
qualifies for the reduction, the owner shall notify the county 796
auditor that the owner is not qualified for a reduction in 797
taxes. 798

(2) If the county auditor or county treasurer discovers 799
that an owner not entitled to the reduction in manufactured home 800
taxes under section 4503.065 of the Revised Code failed to 801
notify the county auditor as required by division (B)(1) of this 802
section, a charge shall be imposed against the manufactured or 803
mobile home in the amount by which taxes were reduced under that 804
section for each tax year the county auditor ascertains that the 805
manufactured or mobile home was not entitled to the reduction 806
and was owned by the current owner. Interest shall accrue in the 807
manner prescribed by division (G)(2) of section 4503.06 of the 808
Revised Code on the amount by which taxes were reduced for each 809
such tax year as if the reduction became delinquent taxes at the 810
close of the last day the second installment of taxes for that 811
tax year could be paid without penalty. The county auditor shall 812
notify the owner, by ordinary mail, of the charge, of the 813
owner's right to appeal the charge, and of the manner in which 814
the owner may appeal. The owner may appeal the imposition of the 815
charge and interest by filing an appeal with the county board of 816
revision not later than the last day prescribed for payment of 817
manufactured home taxes under section 4503.06 of the Revised 818
Code following receipt of the notice and occurring at least 819
ninety days after receipt of the notice. The appeal shall be 820
treated in the same manner as a complaint relating to the 821
valuation or assessment of manufactured or mobile homes under 822
section 5715.19 of the Revised Code. The charge and any interest 823
shall be collected as other delinquent taxes. 824

(3) During January of each year, the county auditor shall 825

furnish each person whose application for reduction has been 826
approved, by ordinary mail, a form on which to report any 827
changes in total income, ownership, occupancy, disability, and 828
other information earlier furnished the auditor relative to the 829
application. The form shall be completed and returned to the 830
auditor not later than the thirty-first day of December if the 831
changes would affect the person's eligibility for the reduction. 832

(C) No person shall knowingly make a false statement for 833
the purpose of obtaining a reduction in taxes under section 834
4503.065 of the Revised Code. 835

(D) No person shall knowingly fail to notify the county 836
auditor of any change required by division (B) of this section 837
that has the effect of maintaining or securing a reduction in 838
taxes under section 4503.065 of the Revised Code. 839

(E) No person shall knowingly make a false statement or 840
certification attesting to any person's physical or mental 841
condition for purposes of qualifying such person for tax relief 842
pursuant to sections 4503.064 to 4503.069 of the Revised Code. 843

(F) Whoever violates division (C), (D), or (E) of this 844
section is guilty of a misdemeanor of the fourth degree. 845

Section 2. That existing sections 323.152, 323.153, 846
4503.065, and 4503.066 of the Revised Code are hereby repealed. 847

Section 3. The amendment by this act of sections 323.152 848
and 323.153 of the Revised Code applies to tax year 2023 and 849
every tax year thereafter. The amendment by this act of sections 850
4503.065 and 4503.066 of the Revised Code applies to tax year 851
2024 and every tax year thereafter. 852