

As Introduced

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

H. B. No. 447

Representative Loychik

A BILL

To amend sections 319.301, 323.151, 323.152, 1
323.153, 323.156, 3317.01, 4503.064, 4503.065, 2
4503.066, 4503.068, and 5715.01 of the Revised 3
Code to modify and expand property tax homestead 4
exemptions, to gradually reduce school 5
districts' 20-mill floor, and to modify the 6
formula for determining farmland's current 7
agricultural use value. 8

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

Section 1. That sections 319.301, 323.151, 323.152, 9
323.153, 323.156, 3317.01, 4503.064, 4503.065, 4503.066, 10
4503.068, and 5715.01 of the Revised Code be amended to read as 11
follows: 12

Sec. 319.301. (A) The reductions required by division (D) 13
of this section do not apply to any of the following: 14

(1) Taxes levied at whatever rate is required to produce a 15
specified amount of tax money, including a tax levied under 16
section 5705.199 or 5748.09 of the Revised Code, or an amount to 17
pay debt charges; 18

(2) Taxes levied within the one per cent limitation 19

imposed by Section 2 of Article XII, Ohio Constitution;	20
(3) Taxes provided for by the charter of a municipal corporation.	21 22
(B) As used in this section:	23
(1) "Real property" includes real property owned by a railroad.	24 25
(2) "Carryover property" means all real property on the current year's tax list except:	26 27
(a) Land and improvements that were not taxed by the district in both the preceding year and the current year;	28 29
(b) Land and improvements that were not in the same class in both the preceding year and the current year.	30 31
(3) "Effective tax rate" means with respect to each class of property:	32 33
(a) The sum of the total taxes that would have been charged and payable for current expenses against real property in that class if each of the district's taxes were reduced for the current year under division (D) (1) of this section without regard to the application of division (E) (3) of this section divided by	34 35 36 37 38 39
(b) The taxable value of all real property in that class.	40
(4) "Taxes charged and payable" means the taxes charged and payable prior to any reduction required by section 319.302 of the Revised Code.	41 42 43
(C) The tax commissioner shall make the determinations required by this section each year, without regard to whether a taxing district has territory in a county to which section	44 45 46

5715.24 of the Revised Code applies for that year. Separate 47
determinations shall be made for each of the two classes 48
established pursuant to section 5713.041 of the Revised Code. 49

(D) With respect to each tax authorized to be levied by 50
each taxing district, the tax commissioner, annually, shall do 51
both of the following: 52

(1) Determine by what percentage, if any, the sums levied 53
by such tax against the carryover property in each class would 54
have to be reduced for the tax to levy the same number of 55
dollars against such property in that class in the current year 56
as were charged against such property by such tax in the 57
preceding year subsequent to the reduction made under this 58
section but before the reduction made under section 319.302 of 59
the Revised Code. In the case of a tax levied for the first time 60
that is not a renewal of an existing tax, the commissioner shall 61
determine by what percentage the sums that would otherwise be 62
levied by such tax against carryover property in each class 63
would have to be reduced to equal the amount that would have 64
been levied if the full rate thereof had been imposed against 65
the total taxable value of such property in the preceding tax 66
year. A tax or portion of a tax that is designated a replacement 67
levy under section 5705.192 of the Revised Code is not a renewal 68
of an existing tax for purposes of this division. 69

(2) Certify each percentage determined in division (D) (1) 70
of this section, as adjusted under division (E) of this section, 71
and the class of property to which that percentage applies to 72
the auditor of each county in which the district has territory. 73
The auditor, after complying with section 319.30 of the Revised 74
Code, shall reduce the sum to be levied by such tax against each 75
parcel of real property in the district by the percentage so 76

certified for its class. Certification shall be made by the 77
first day of September except in the case of a tax levied for 78
the first time, in which case certification shall be made within 79
fifteen days of the date the county auditor submits the 80
information necessary to make the required determination. 81

(E) (1) As used in division ~~(E) (2)~~ (E) of this section, ~~—~~ 82
~~"pre-1982":~~ 83

(a) "Pre-1982 joint vocational taxes" means, with respect 84
to a class of property, the difference between the following 85
amounts: 86

~~(a) (i)~~ The taxes charged and payable in tax year 1981 87
against the property in that class for the current expenses of 88
the joint vocational school district of which the school 89
district is a part after making all reductions under this 90
section; 91

~~(b) (ii)~~ Two-tenths of one per cent of the taxable value 92
of all real property in that class. 93

If the amount in division ~~(E) (1) (b)~~ (E) (1) (a) (ii) of this 94
section exceeds the amount in division ~~(E) (1) (a)~~ (E) (1) (a) (i) of 95
this section, the pre-1982 joint vocational taxes shall be zero. 96

~~As used in divisions (E) (2) and (3) of this section,~~ 97
~~"taxes"~~ (b) "Taxes charged and payable" has the same meaning as 98
in division (B) (4) of this section and excludes any tax charged 99
and payable in 1985 or thereafter under sections 5705.194 to 100
5705.197 or section 5705.199, 5705.213, 5705.219, or 5748.09 of 101
the Revised Code. 102

(c) "Floor millage" means, for each school district other 103
than a joint vocational school district or cooperative education 104
school district, one of the following: 105

(i) For tax year 2022, the lesser of twenty mills or the 106
actual millage levied by the school district for current 107
operating expenses for that tax year; 108

(ii) For tax year 2023 and thereafter, the amount 109
calculated by the tax commissioner for each school district as 110
follows: 111

(I) Adjust the taxes charged and payable for current 112
expenses by the school district for the preceding tax year at 113
the floor rate applicable to that year by multiplying that tax 114
amount by the percentage increase in the consumer price index 115
for the calendar year preceding the current tax year, adding the 116
resulting product to that tax amount, and rounding the resulting 117
sum to the nearest one cent. 118

(II) Divide the adjusted tax amount computed under 119
division (E) (1) (c) (ii) (I) of this section by the taxable value 120
of all real property that is subject to taxation by the school 121
district for the current tax year. 122

The commissioner shall certify the amount resulting from 123
the calculation for each school district to the county auditor 124
of the county or counties in which the district is located not 125
later than the first day of September each year. The certified 126
amount applies to the current tax year. The commissioner shall 127
not make the adjustment in any tax year in which the amount 128
resulting from the adjustment would be less than zero or greater 129
than the floor millage for the preceding tax year. 130

(d) "Consumer price index" means the consumer price index 131
(all items, all urban consumers) prepared by the bureau of labor 132
statistics of the United States department of labor. 133

(2) If in the case of a school district other than a joint 134

vocational or cooperative education school district any 135
percentage required to be used in division (D) (2) of this 136
section for either class of property could cause the total taxes 137
charged and payable for current expenses to be less than ~~two per-~~ 138
~~cent of the product obtained by multiplying the floor millage by~~ 139
the taxable value of all real property in that class that is 140
subject to taxation by the district, the commissioner shall 141
determine what percentages would cause the district's total 142
taxes charged and payable for current expenses against that 143
class, after all reductions that would otherwise be made under 144
this section, to equal, when combined with the pre-1982 joint 145
vocational taxes against that class, the lesser of the 146
following: 147

(a) The sum of the rates at which those taxes are 148
authorized to be levied; 149

(b) ~~Two per cent of~~ The product obtained by multiplying 150
the floor millage by the taxable value of the property in that 151
class. The auditor shall use such percentages in making the 152
reduction required by this section for that class. 153

(3) If in the case of a joint vocational school district 154
any percentage required to be used in division (D) (2) of this 155
section for either class of property could cause the total taxes 156
charged and payable for current expenses for that class to be 157
less than two-tenths of one per cent of the taxable value of 158
that class, the commissioner shall determine what percentages 159
would cause the district's total taxes charged and payable for 160
current expenses for that class, after all reductions that would 161
otherwise be made under this section, to equal that amount. The 162
auditor shall use such percentages in making the reductions 163
required by this section for that class. 164

(F) No reduction shall be made under this section in the 165
rate at which any tax is levied. 166

(G) The commissioner may order a county auditor to furnish 167
any information the commissioner needs to make the 168
determinations required under division (D) or (E) of this 169
section, and the auditor shall supply the information in the 170
form and by the date specified in the order. If the auditor 171
fails to comply with an order issued under this division, except 172
for good cause as determined by the commissioner, the 173
commissioner shall withhold from such county or taxing district 174
therein fifty per cent of state revenues to local governments 175
pursuant to section 5747.50 of the Revised Code or shall direct 176
the department of education and workforce to withhold therefrom 177
fifty per cent of state revenues to school districts pursuant to 178
Chapter 3317. of the Revised Code. The commissioner shall 179
withhold the distribution of such revenues until the county 180
auditor has complied with this division, and the department 181
shall withhold the distribution of such revenues until the 182
commissioner has notified the department that the county auditor 183
has complied with this division. 184

(H) If the commissioner is unable to certify a tax 185
reduction factor for either class of property in a taxing 186
district located in more than one county by the last day of 187
November because information required under division (G) of this 188
section is unavailable, the commissioner may compute and certify 189
an estimated tax reduction factor for that district for that 190
class. The estimated factor shall be based upon an estimate of 191
the unavailable information. Upon receipt of the actual 192
information for a taxing district that received an estimated tax 193
reduction factor, the commissioner shall compute the actual tax 194
reduction factor and use that factor to compute the taxes that 195

should have been charged and payable against each parcel of 196
property for the year for which the estimated reduction factor 197
was used. The amount by which the estimated factor resulted in 198
an overpayment or underpayment in taxes on any parcel shall be 199
added to or subtracted from the amount due on that parcel in the 200
ensuing tax year. 201

A percentage or a tax reduction factor determined or 202
computed by the commissioner under this section shall be used 203
solely for the purpose of reducing the sums to be levied by the 204
tax to which it applies for the year for which it was determined 205
or computed. It shall not be used in making any tax computations 206
for any ensuing tax year. 207

(I) In making the determinations under division (D) (1) of 208
this section, the tax commissioner shall take account of changes 209
in the taxable value of carryover property resulting from 210
complaints filed under section 5715.19 of the Revised Code for 211
determinations made for the tax year in which such changes are 212
reported to the commissioner. Such changes shall be reported to 213
the commissioner on the first abstract of real property filed 214
with the commissioner under section 5715.23 of the Revised Code 215
following the date on which the complaint is finally determined 216
by the board of revision or by a court or other authority with 217
jurisdiction on appeal. The tax commissioner shall account for 218
such changes in making the determinations only for the tax year 219
in which the change in valuation is reported. Such a valuation 220
change shall not be used to recompute the percentages determined 221
under division (D) (1) of this section for any prior tax year. 222

Sec. 323.151. As used in sections 323.151 to 323.159 of 223
the Revised Code: 224

(A) (1) "Homestead" means either of the following: 225

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

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

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

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

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

year in which application for a reduction in taxes is made. 256

(D) "Permanently and totally disabled" means that a person 257
other than a disabled veteran has, on the first day of January 258
of the year of application for reduction in real estate taxes, 259
some impairment in body or mind that makes the person unable to 260
work at any substantially remunerative employment that the 261
person is reasonably able to perform and that will, with 262
reasonable probability, continue for an indefinite period of at 263
least twelve months without any present indication of recovery 264
therefrom or has been certified as permanently and totally 265
disabled by a state or federal agency having the function of so 266
classifying persons. 267

(E) "Housing cooperative" means a housing complex of at 268
least two units that is owned and operated by a nonprofit 269
corporation that issues a share of the corporation's stock to an 270
individual, entitling the individual to live in a unit of the 271
complex, and collects a monthly maintenance fee from the 272
individual to maintain, operate, and pay the taxes of the 273
complex. 274

(F) "Disabled veteran" means a person who is a veteran of 275
the armed forces of the United States, including reserve 276
components thereof, or of the national guard, who has been 277
discharged or released from active duty in the armed forces 278
under honorable conditions, and who has received a ~~total-ten per~~ 279
cent or greater disability rating or a total disability rating 280
for compensation based on individual unemployability for a 281
service-connected disability or combination of service-connected 282
disabilities as prescribed in Title 38, Part 4 of the Code of 283
Federal Regulations, as amended. 284

(G) "Public service officer" means a peace officer, 285

firefighter, first responder, EMT-basic, EMT-I, or paramedic, or	286
an individual holding any equivalent position in another state.	287
(H) "Killed in the line of duty" means either of the	288
following:	289
(1) Death in the line of duty;	290
(2) Death from injury sustained in the line of duty,	291
including heart attack or other fatal injury or illness caused	292
while in the line of duty.	293
(I) "Peace officer" has the same meaning as in section	294
2935.01 of the Revised Code.	295
(J) "Firefighter" means a firefighter, whether paid or	296
volunteer, of a lawfully constituted fire department.	297
(K) "First responder," "EMT-basic," "EMT-I," and	298
"paramedic" have the same meanings as in section 4765.01 of the	299
Revised Code.	300
(L) "Surviving spouse of a disabled veteran" means either	301
of the following:	302
(1) The spouse of a disabled veteran who occupied the	303
homestead when the disabled veteran died and who acquires	304
ownership of the homestead or, in the case of a homestead that	305
is a unit in a housing cooperative, continues to occupy the	306
homestead;	307
(2) The surviving spouse of an individual to which all of	308
the following apply, provided the surviving spouse occupies the	309
homestead when that individual dies and who, following that	310
individual's death, acquires ownership of the homestead or, in	311
the case of a homestead that is a unit in a housing cooperative,	312
continues to occupy the homestead:	313

(a) The individual dies before receiving a total disability rating described in division (F) of this section. 314
315

(b) The individual otherwise qualifies as a disabled veteran. 316
317

(c) The individual owns and occupies a homestead or, in the case of a homestead that is a unit in a housing cooperative, occupies the homestead. 318
319
320

(M) "Qualifying service member" means a current or former member of the armed forces of the United States, including reserve components thereof, or of the national guard, excluding any former member who was discharged or released from such service under dishonorable conditions. 321
322
323
324
325

(N) "Minor child" means an unmarried individual who has not attained age eighteen. 326
327

Sec. 323.152. In addition to the reduction in taxes required under section 319.302 of the Revised Code, taxes shall be reduced as provided in divisions (A) and (B) of this section. 328
329
330

(A) (1) (a) Division (A) (1) of this section applies to any of the following persons: 331
332

(i) A person who is permanently and totally disabled; 333

(ii) A person who is sixty-five years of age or older; 334

(iii) A person who is the surviving spouse of a deceased person who was permanently and totally disabled or sixty-five years of age or older and who applied and qualified for a reduction in taxes under this division in the year of death, provided the surviving spouse is at least fifty-nine but not sixty-five or more years of age on the date the deceased spouse dies. 335
336
337
338
339
340
341

(b) Real property taxes on a homestead owned and occupied, 342
or a homestead in a housing cooperative occupied, by a person to 343
whom division (A) (1) of this section applies shall be reduced 344
for each year for which an application for the reduction has 345
been approved. ~~The~~ Except as provided in division (F) of this 346
section, the reduction shall equal one of the following amounts, 347
as applicable to the person: 348

(i) If the person received a reduction under division (A) 349
(1) of this section for tax year 2006, the greater of the 350
reduction for that tax year or the amount computed under 351
division (A) (1) (c) of this section; 352

(ii) If the person received, for any homestead, a 353
reduction under division (A) (1) of this section for tax year 354
2013 or under division (A) of section 4503.065 of the Revised 355
Code for tax year 2014 or the person is the surviving spouse of 356
such a person and the surviving spouse is at least fifty-nine 357
years of age on the date the deceased spouse dies, the amount 358
computed under division (A) (1) (c) of this section. 359

(iii) If the person is not described in division (A) (1) (b) 360
(i) or (ii) of this section and the person's total income does 361
not exceed thirty thousand dollars, as adjusted under division 362
(A) (1) (d) of this section, the amount computed under division 363
(A) (1) (c) of this section. 364

(c) The amount of the reduction under division (A) (1) (c) 365
of this section equals the product of the following: 366

(i) Twenty-five thousand dollars of the true value of the 367
property in money, as adjusted under division (A) (1) (d) of this 368
section; 369

(ii) The assessment percentage established by the tax 370

commissioner under division (B) of section 5715.01 of the Revised Code, not to exceed thirty-five per cent;

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

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

(d) The tax commissioner shall adjust the total income threshold described in division (A) (1) (b) (iii) and the reduction amounts described in divisions (A) (1) (c) (i), (A) (2), ~~and (A) (3)~~, and (A) (4) of this section by completing the following calculations in September of each year:

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

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

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

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

~~The~~ Except as otherwise provided in this division, the 399
commissioner shall certify the amount resulting from each 400
adjustment to each county auditor not later than the first day 401
of December each year. The certified total income threshold 402
amount applies to the following tax year for persons described 403
in division (A) (1) (b) (iii) of this section. The certified 404
reduction amount applies to the following tax year. The 405
commissioner shall not make the applicable adjustment in any 406
calendar year in which the amount resulting from the adjustment 407
would be less than the total income threshold or the reduction 408
amount for the current tax year. 409

For adjustments made in calendar year 2024, the 410
commissioner shall calculate the adjustments to the reduction 411
amounts but is not required to certify the resulting amounts to 412
county auditors. 413

(2) (a) Real property taxes on a homestead owned and 414
occupied, or a homestead in a housing cooperative occupied, by a 415
disabled veteran shall be reduced for each year for which an 416
application for the reduction has been approved. ~~The~~ For tax 417
year 2024 and thereafter, the reduction shall be calculated as 418
follows: 419

(i) For a disabled veteran who has received a total 420
disability rating or a total disability rating for compensation 421
based on individual unemployability, the reduction shall equal 422
all current taxes charged and payable against the homestead for 423
the tax year. 424

(ii) For a disabled veteran who has received a disability 425
rating of less than a total rating but at least seventy per 426
cent; who is sixty-five years of age or older and has a 427
disability rate of at least ten per cent; who is totally blind 428

in one or both eyes; or who has lost the use of one or more 429
limbs, the reduction shall equal the product obtained by 430
multiplying twelve thousand dollars of the true value of the 431
property in money, as adjusted under division (A)(1)(d) of this 432
section, by the amounts described in divisions (A)(1)(c)(ii) to 433
(iv) of this section. 434

(iii) For a disabled veteran who has received a disability 435
rating of less than seventy per cent but at least fifty per 436
cent, the reduction shall equal the product obtained by 437
multiplying ten thousand dollars of the true value of the 438
property in money, as adjusted under division (A)(1)(d) of this 439
section, by the amounts described in divisions (A)(1)(c)(ii) to 440
(iv) of this section. 441

(iv) For a disabled veteran who has received a disability 442
rating of less than fifty per cent but at least thirty per cent, 443
the reduction shall equal the product obtained by multiplying 444
seven thousand five hundred dollars of the true value of the 445
property in money, as adjusted under division (A)(1)(d) of this 446
section, by the amounts described in divisions (A)(1)(c)(ii) to 447
(iv) of this section. 448

(v) For any other disabled veteran, the reduction shall 449
equal the product obtained by multiplying ~~fifty~~ five thousand 450
dollars of the true value of the property in money, as adjusted 451
under division (A)(1)(d) of this section, by the amounts 452
described in divisions (A)(1)(c)(ii) to (iv) of this section. 453
The 454

A reduction under division (A)(2) of this section is in 455
lieu of any reduction under section 323.158 of the Revised Code 456
or division (A)(1), (2)(b), ~~or~~ (3), or (4) of this section. The 457
reduction applies to only one homestead owned and occupied by, 458

or one homestead in a housing cooperative occupied by, a 459
disabled veteran. 460

(b) Real property taxes on a homestead owned and occupied, 461
or a homestead in a housing cooperative occupied, by the 462
surviving spouse of a disabled veteran shall be reduced for each 463
year an application for exemption is approved. The reduction 464
shall equal ~~to~~ the amount of the reduction authorized for the 465
disabled veteran under division (A) (2) (a) of this section. 466

The reduction is in lieu of any reduction under section 467
323.158 of the Revised Code or division (A) (1), (2) (a), ~~or~~ (3), 468
or (4) of this section. The reduction applies to only one 469
homestead owned and occupied by the surviving spouse of a 470
disabled veteran. A homestead qualifies for a reduction in taxes 471
under division (A) (2) (b) of this section beginning in one of the 472
following tax years: 473

(i) For a surviving spouse described in division (L) (1) of 474
section 323.151 of the Revised Code, the year the disabled 475
veteran dies; 476

(ii) For a surviving spouse described in division (L) (2) 477
of section 323.151 of the Revised Code, the first year on the 478
first day of January of which the total disability rating 479
described in division (F) of that section has been received for 480
the deceased spouse. 481

In either case, the reduction shall continue through the 482
tax year in which the surviving spouse dies or remarries. 483

(3) Real property taxes on a homestead owned and occupied, 484
or a homestead in a housing cooperative occupied, by the 485
surviving spouse of a public service officer killed in the line 486
of duty shall be reduced for each year for which an application 487

for the reduction has been approved. ~~The~~ Except as provided in 488
division (F) of this section, the reduction shall equal the 489
product obtained by multiplying fifty thousand dollars of the 490
true value of the property in money, as adjusted under division 491
(A) (1) (d) of this section, by the amounts described in divisions 492
(A) (1) (c) (ii) to (iv) of this section. The reduction is in lieu 493
of any reduction under section 323.158 of the Revised Code or 494
division (A) (1) ~~or~~, (2), or (4) of this section. The reduction 495
applies to only one homestead owned and occupied by such a 496
surviving spouse. A homestead qualifies for a reduction in taxes 497
under division (A) (3) of this section for the tax year in which 498
the public service officer dies through the tax year in which 499
the surviving spouse dies or remarries. 500

(4) For tax year 2024 and thereafter, real property taxes 501
on a homestead owned and occupied, or a homestead in a housing 502
cooperative occupied, by the surviving spouse or minor child of 503
a qualifying service member killed in the line of duty while 504
serving in the armed forces of the United States, including 505
reserve components thereof, or the national guard shall be 506
reduced for each year for which an application for the reduction 507
has been approved. For a surviving spouse, the reduction shall 508
equal the product obtained by multiplying five thousand dollars 509
of the true value of the property in money, as adjusted under 510
division (A) (1) (d) of this section, by the amounts described in 511
divisions (A) (1) (c) (ii) to (iv) of this section. For a minor 512
child, the reduction shall equal that amount multiplied by a 513
fraction, the numerator of which is one and the denominator is 514
the number of the qualifying service member's minor children. 515
The reduction is in lieu of any reduction under section 323.158 516
of the Revised Code or division (A) (1), (2), or (3) of this 517
section. The reduction applies to only one homestead owned and 518

occupied by such a surviving spouse or minor child. A homestead 519
qualifies for a reduction in taxes under division (A) (4) of this 520
section for the tax year in which the qualifying service member 521
dies through the tax year in which the surviving spouse or minor 522
child dies, marries, or remarries or the child is no longer a 523
minor child. 524

(B) To provide a partial exemption, real property taxes on 525
any homestead, and manufactured home taxes on any manufactured 526
or mobile home on which a manufactured home tax is assessed 527
pursuant to division (D) (2) of section 4503.06 of the Revised 528
Code, shall be reduced for each year for which an application 529
for the reduction has been approved. The amount of the reduction 530
shall equal two and one-half per cent of the amount of taxes to 531
be levied by qualifying levies on the homestead or the 532
manufactured or mobile home after applying section 319.301 of 533
the Revised Code. For the purposes of this division, "qualifying 534
levy" has the same meaning as in section 319.302 of the Revised 535
Code. 536

(C) The reductions granted by this section do not apply to 537
special assessments or respread of assessments levied against 538
the homestead, and if there is a transfer of ownership 539
subsequent to the filing of an application for a reduction in 540
taxes, such reductions are not forfeited for such year by virtue 541
of such transfer. 542

(D) The reductions in taxable value referred to in this 543
section shall be applied solely as a factor for the purpose of 544
computing the reduction of taxes under this section and shall 545
not affect the total value of property in any subdivision or 546
taxing district as listed and assessed for taxation on the tax 547
lists and duplicates, or any direct or indirect limitations on 548

indebtedness of a subdivision or taxing district. If after 549
application of sections 5705.31 and 5705.32 of the Revised Code, 550
including the allocation of all levies within the ten-mill 551
limitation to debt charges to the extent therein provided, there 552
would be insufficient funds for payment of debt charges not 553
provided for by levies in excess of the ten-mill limitation, the 554
reduction of taxes provided for in sections 323.151 to 323.159 555
of the Revised Code shall be proportionately adjusted to the 556
extent necessary to provide such funds from levies within the 557
ten-mill limitation. 558

(E) No reduction shall be made on the taxes due on the 559
homestead of any person convicted of violating division (D) or 560
(E) of section 323.153 of the Revised Code for a period of three 561
years following the conviction. 562

(F) (1) As used in division (F) of this section: 563

(a) "Maximum value reduction" means thirty-five thousand 564
dollars of the true value of property in money for tax year 565
2023, thirty-seven thousand five hundred dollars of the true 566
value of property in money for tax year 2024, and the amount 567
calculated under division (F) (5) of this section for tax year 568
2025. 569

(b) "Enhanced maximum value reduction" means sixty-five 570
thousand dollars of the true value of property in money for tax 571
year 2023, sixty-nine thousand six hundred dollars of the true 572
value of property in money for tax year 2024, and the amount 573
calculated under division (F) (5) of this section for tax year 574
2025. 575

(c) "Income threshold" means the total income threshold 576
described in division (A) (1) (b) (iii) of this section, as 577

<u>adjusted under division (A) (1) (d) of this section.</u>	578
<u>(2) (a) Notwithstanding division (A) (1) of this section,</u>	579
<u>for tax years 2023, 2024, and 2025, the amount of the reduction</u>	580
<u>authorized under that division shall equal one of the following</u>	581
<u>amounts, as applicable to the person:</u>	582
<u>(i) If the person received a reduction under division (A)</u>	583
<u>(1) of this section for tax year 2006, the greater of the</u>	584
<u>reduction for that tax year or the maximum value reduction</u>	585
<u>multiplied by the amounts described in divisions (A) (1) (c) (ii)</u>	586
<u>to (iv) of this section;</u>	587
<u>(ii) If the person is described in division (A) (1) (b) (ii)</u>	588
<u>of this section, the maximum value reduction multiplied by the</u>	589
<u>amounts described in divisions (A) (1) (c) (ii) to (iv) of this</u>	590
<u>section;</u>	591
<u>(iii) If the person is not described in division (F) (2) (a)</u>	592
<u>(i) or (ii) of this section and the person's total income does</u>	593
<u>not exceed eighty thousand dollars, the amount computed under</u>	594
<u>division (F) (2) (b) of this section.</u>	595
<u>(b) The amount of the reduction under division (F) (2) (b)</u>	596
<u>of this section equals the product of one of the following</u>	597
<u>amounts, as applicable to the person, multiplied by the amounts</u>	598
<u>described in divisions (A) (1) (c) (ii) to (iv) of this section:</u>	599
<u>(i) For a person whose total income does not exceed the</u>	600
<u>income threshold, the maximum value reduction;</u>	601
<u>(ii) For a person with total income greater than the</u>	602
<u>income threshold, but not more than fifty-one thousand dollars,</u>	603
<u>seventy-five per cent of the maximum value reduction;</u>	604
<u>(iii) For a person with total income greater than fifty-</u>	605

one thousand dollars, but not more than sixty-six thousand 606
dollars, fifty per cent of the maximum value reduction; 607

(iv) For a person with total income greater than sixty-six 608
thousand dollars, but not more than eighty thousand dollars, 609
twenty-five per cent of the maximum value reduction. 610

(3) Notwithstanding division (A)(2) of this section, for 611
tax year 2023, the amount of the reduction authorized under that 612
division shall equal the enhanced maximum value reduction 613
multiplied by the amounts described in divisions (A)(1)(c)(ii) 614
to (iv) of this section. 615

(4) Notwithstanding division (A)(3) of this section, for 616
tax years 2023, 2024, and 2025, the amount of the reduction 617
authorized under that division shall equal the enhanced maximum 618
value reduction multiplied by the amounts described in divisions 619
(A)(1)(c)(ii) to (iv) of this section. 620

(5) In September 2024, the tax commissioner shall adjust 621
the maximum value reduction and enhanced maximum value 622
reduction, as follows: 623

(i) Determine the percentage increase in the gross 624
domestic product deflator determined by the bureau of economic 625
analysis of the United States department of commerce from 626
January 1, 2023, to December 31, 2023; 627

(ii) Multiply that percentage increase by each reduction 628
amount for tax year 2024; 629

(iii) Add the resulting product to the applicable 630
reduction amount for tax year 2024; 631

(iv) Round the resulting sum to the nearest multiple of 632
one hundred dollars. 633

The commissioner shall certify the amounts resulting from 634
each adjustment to each county auditor not later than December 635
1, 2024. The certified amounts apply to tax year 2025. The 636
commissioner shall not make the adjustment if the amount 637
resulting from the adjustment would be less than the applicable 638
reduction amount for tax year 2024. 639

Sec. 323.153. (A) To obtain a reduction in real property 640
taxes under division (A) or (B) of section 323.152 of the 641
Revised Code or in manufactured home taxes under division (B) of 642
section 323.152 of the Revised Code, the owner shall file an 643
application with the county auditor of the county in which the 644
owner's homestead is located. 645

To obtain a reduction in real property taxes under 646
division (A) of section 323.152 of the Revised Code, the 647
occupant of a homestead in a housing cooperative shall file an 648
application with the nonprofit corporation that owns and 649
operates the housing cooperative, in accordance with this 650
paragraph. Not later than the first day of March each year, the 651
corporation shall obtain applications from the county auditor's 652
office and provide one to each new occupant. Not later than the 653
first day of May, any occupant who may be eligible for a 654
reduction in taxes under division (A) of section 323.152 of the 655
Revised Code shall submit the completed application to the 656
corporation. Not later than the fifteenth day of May, the 657
corporation shall file all completed applications, and the 658
information required by division (B) of section 323.159 of the 659
Revised Code, with the county auditor of the county in which the 660
occupants' homesteads are located. Continuing applications shall 661
be furnished to an occupant in the manner provided in division 662
~~(C) (4)~~ (C) (6) of this section. 663

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

An application by a disabled veteran or the surviving spouse of a disabled veteran for the reduction under division (A) (2) (a) or (b) of section 323.152 of the Revised Code shall be accompanied by a letter or other written confirmation from the United States department of veterans affairs, or its predecessor or successor agency, showing that the veteran qualifies as a disabled veteran and stating the disabled veteran's disability rating or circumstances.

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 the reduction under division (A) (4) of 695
section 323.152 of the Revised Code by the surviving spouse or 696
minor child of a qualifying service member killed in the line of 697
duty shall be accompanied by a copy of United States department 698
of defense form DD-1300 report of casualty or other 699
documentation from a branch of the armed forces of the United 700
States or the United States department of veterans affairs 701
affirming or verifying that the qualifying service member died 702
under such circumstances. 703

An application for a reduction under division (A) of 704
section 323.152 of the Revised Code constitutes a continuing 705
application for a reduction in taxes for each year in which the 706
dwelling is the applicant's homestead. 707

(2) An application for a reduction in taxes under division 708
(B) of section 323.152 of the Revised Code shall be filed only 709
if the homestead or manufactured or mobile home was transferred 710
in the preceding year or did not qualify for and receive the 711
reduction in taxes under that division for the preceding tax 712
year. The application for homesteads transferred in the 713
preceding year shall be incorporated into any form used by the 714
county auditor to administer the tax law in respect to the 715
conveyance of real property pursuant to section 319.20 of the 716
Revised Code or of used manufactured homes or used mobile homes 717
as defined in section 5739.0210 of the Revised Code. The owner 718
of a manufactured or mobile home who has elected under division 719
(D) (4) of section 4503.06 of the Revised Code to be taxed under 720
division (D) (2) of that section for the ensuing year may file 721
the application at the time of making that election. The 722
application shall contain a statement that failure by the 723
applicant to affirm on the application that the dwelling on the 724
property conveyed is the applicant's homestead prohibits the 725

owner from receiving the reduction in taxes until a proper 726
application is filed within the period prescribed by division 727
(A) (3) of this section. Such an application constitutes a 728
continuing application for a reduction in taxes for each year in 729
which the dwelling is the applicant's homestead. 730

(3) Failure to receive a new application filed under 731
division (A) (1) or (2) or notification under division (C) of 732
this section after an application for reduction has been 733
approved is prima-facie evidence that the original applicant is 734
entitled to the reduction in taxes calculated on the basis of 735
the information contained in the original application. The 736
original application and any subsequent application, including 737
any late application, shall be in the form of a signed statement 738
and shall be filed on or before the thirty-first day of December 739
of the year for which the reduction is sought. The original 740
application and any subsequent application for a reduction in 741
manufactured home taxes shall be filed in the year preceding the 742
year for which the reduction is sought. The statement shall be 743
on a form, devised and supplied by the tax commissioner, which 744
shall require no more information than is necessary to establish 745
the applicant's eligibility for the reduction in taxes and the 746
amount of the reduction, and, except for homesteads that are 747
units in a housing cooperative, shall include an affirmation by 748
the applicant that ownership of the homestead was not acquired 749
from a person, other than the applicant's spouse, related to the 750
owner by consanguinity or affinity for the purpose of qualifying 751
for the real property or manufactured home tax reduction 752
provided for in division (A) or (B) of section 323.152 of the 753
Revised Code. The form shall contain a statement that conviction 754
of willfully falsifying information to obtain a reduction in 755
taxes or failing to comply with division (C) of this section 756

results in the revocation of the right to the reduction for a 757
period of three years. In the case of an application for a 758
reduction in taxes for persons described in division (A) (1) (b) 759
(iii) of section 323.152 of the Revised Code, the form shall 760
contain a statement that signing the application constitutes a 761
delegation of authority by the applicant to the tax commissioner 762
or the county auditor, individually or in consultation with each 763
other, to examine any tax or financial records relating to the 764
income of the applicant as stated on the application for the 765
purpose of determining eligibility for the exemption or a 766
possible violation of division (D) or (E) of this section. 767

(B) A late application for a tax reduction for the year 768
preceding the year in which an original application is filed, or 769
for a reduction in manufactured home taxes for the year in which 770
an original application is filed, may be filed with the original 771
application. If the county auditor determines the information 772
contained in the late application is correct, the auditor shall 773
determine the amount of the reduction in taxes to which the 774
applicant would have been entitled for the preceding tax year 775
had the applicant's application been timely filed and approved 776
in that year. 777

The amount of such reduction shall be treated by the 778
auditor as an overpayment of taxes by the applicant and shall be 779
refunded in the manner prescribed in section 5715.22 of the 780
Revised Code for making refunds of overpayments. The county 781
auditor shall certify the total amount of the reductions in 782
taxes made in the current year under this division to the tax 783
commissioner, who shall treat the full amount thereof as a 784
reduction in taxes for the preceding tax year and shall make 785
reimbursement to the county therefor in the manner prescribed by 786
section 323.156 of the Revised Code, from money appropriated for 787

that purpose. 788

(C) (1) If, in any year after an application has been filed 789
under division (A) (1) or (2) of this section, the owner does not 790
qualify for a reduction in taxes on the homestead or on the 791
manufactured or mobile home set forth on such application, the 792
owner shall notify the county auditor that the owner is not 793
qualified for a reduction in taxes. 794

(2) If, in any year after an application has been filed 795
under division (A) (1) of this section, the occupant of a 796
homestead in a housing cooperative does not qualify for a 797
reduction in taxes on the homestead, the occupant shall notify 798
the county auditor that the occupant is not qualified for a 799
reduction in taxes or file a new application under division (A) 800
(1) of this section. 801

(3) If the county auditor or county treasurer discovers 802
that an owner of property or occupant of a homestead in a 803
housing cooperative not entitled to the reduction in taxes under 804
division (A) or (B) of section 323.152 of the Revised Code 805
failed to notify the county auditor as required by division (C) 806
(1) or (2) of this section, a charge shall be imposed against 807
the property in the amount by which taxes were reduced under 808
that division for each tax year the county auditor ascertains 809
that the property was not entitled to the reduction and was 810
owned by the current owner or, in the case of a homestead in a 811
housing cooperative, occupied by the current occupant. 812

(4) If the county auditor or county treasurer discovers 813
that an owner of property or occupant of a homestead in a 814
housing cooperative claimed a reduction amount under division 815
(F) of section 323.152 of the Revised Code that is greater than 816
the amount to which that owner or occupant was entitled under 817

that division, a charge shall be imposed against the property 818
for each tax year the county auditor ascertains that the 819
reduction claimed was greater than the reduction to which the 820
owner or occupant was entitled. The charge for each such year 821
shall equal the difference between the amount that taxes were 822
reduced under that division for that year and the amount that 823
taxes should have been reduced for that year if the owner had 824
reported the owner's total income accurately. 825

(5) Interest shall accrue in the manner prescribed by 826
division (B) of section 323.121 or division (G) (2) of section 827
4503.06 of the Revised Code on the amount ~~by which taxes were~~ 828
~~reduced~~ of any illegal tax reduction for each such tax year as 829
if the reduction became delinquent taxes at the close of the 830
last day the second installment of taxes for that tax year could 831
be paid without penalty. The county auditor shall notify the 832
owner or occupant, by ordinary mail, of the charge, of the 833
owner's or occupant's right to appeal the charge, and of the 834
manner in which the owner or occupant may appeal. The owner or 835
occupant may appeal the imposition of the charge and interest by 836
filing an appeal with the county board of revision not later 837
than the last day prescribed for payment of real and public 838
utility property taxes under section 323.12 of the Revised Code 839
following receipt of the notice and occurring at least ninety 840
days after receipt of the notice. The appeal shall be treated in 841
the same manner as a complaint relating to the valuation or 842
assessment of real property under Chapter 5715. of the Revised 843
Code. The charge and any interest shall be collected as other 844
delinquent taxes. 845

~~(4)~~ (6) Each year during January, the county auditor shall 846
furnish by ordinary mail a continuing application to each person 847
receiving a reduction under division (A) of section 323.152 of 848

the Revised Code. The continuing application shall be used to 849
report changes in total income, ownership, occupancy, 850
disability, and other information earlier furnished the auditor 851
relative to the reduction in taxes on the property. The 852
continuing application shall be returned to the auditor not 853
later than the thirty-first day of December; provided, that if 854
such changes do not affect the status of the homestead exemption 855
or the amount of the reduction to which the owner is entitled 856
under division (A) of section 323.152 of the Revised Code or to 857
which the occupant is entitled under section 323.159 of the 858
Revised Code, the application does not need to be returned. 859

~~(5)~~ (7) Each year during February, the county auditor, 860
except as otherwise provided in this paragraph, shall furnish by 861
ordinary mail an original application to the owner, as of the 862
first day of January of that year, of a homestead or a 863
manufactured or mobile home that transferred during the 864
preceding calendar year and that qualified for and received a 865
reduction in taxes under division (B) of section 323.152 of the 866
Revised Code for the preceding tax year. In order to receive the 867
reduction under that division, the owner shall file the 868
application with the county auditor not later than the thirty- 869
first day of December. If the application is not timely filed, 870
the auditor shall not grant a reduction in taxes for the 871
homestead for the current year, and shall notify the owner that 872
the reduction in taxes has not been granted, in the same manner 873
prescribed under section 323.154 of the Revised Code for 874
notification of denial of an application. Failure of an owner to 875
receive an application does not excuse the failure of the owner 876
to file an original application. The county auditor is not 877
required to furnish an application under this paragraph for any 878
homestead for which application has previously been made on a 879

form incorporated into any form used by the county auditor to 880
administer the tax law in respect to the conveyance of real 881
property or of used manufactured homes or used mobile homes, and 882
an owner who previously has applied on such a form is not 883
required to return an application furnished under this 884
paragraph. 885

(D) No person shall knowingly make a false statement for 886
the purpose of obtaining a reduction in the person's real 887
property or manufactured home taxes under section 323.152 of the 888
Revised Code. 889

(E) No person shall knowingly fail to notify the county 890
auditor of changes required by division (C) of this section that 891
have the effect of maintaining or securing a reduction in taxes 892
under section 323.152 of the Revised Code. 893

(F) No person shall knowingly make a false statement or 894
certification attesting to any person's physical or mental 895
condition for purposes of qualifying such person for tax relief 896
pursuant to sections 323.151 to 323.159 of the Revised Code. 897

Sec. 323.156. (A) Within thirty days after a settlement of 898
taxes under divisions (A) and (C) of section 321.24 of the 899
Revised Code, and except as provided in division (D) (2) of this 900
section, the county treasurer shall certify to the tax 901
commissioner one-half of the total amount of taxes on real 902
property that were reduced pursuant to section 323.152 of the 903
Revised Code for the preceding tax year. The commissioner, 904
within thirty days of the receipt of such certifications, shall 905
provide for payment to the county treasurer, from the general 906
revenue fund, of the amount certified, which shall be credited 907
upon receipt to the county's undivided income tax fund, and an 908
amount equal to two per cent of the amount ~~by which taxes were~~ 909

~~reduced~~certified, which shall be credited upon receipt to the 910
county general fund as a payment, in addition to the fees and 911
charges authorized by sections 319.54 and 321.26 of the Revised 912
Code, to the county auditor and treasurer for the costs of 913
administering the exemption provided under sections 323.151 to 914
323.159 of the Revised Code. 915

(B) On or before the second Monday in September of each 916
year, the county treasurer shall certify to the tax commissioner 917
the total amount by which the manufactured home taxes levied in 918
that year were reduced pursuant to division (B) of section 919
323.152 of the Revised Code, as evidenced by the certificates of 920
reduction and the tax duplicate certified to the county 921
treasurer by the county auditor. The commissioner, within ninety 922
days after the receipt of such certifications, shall provide for 923
payment to the county treasurer, from the general revenue fund, 924
of the amount certified, which shall be credited upon receipt to 925
the county's undivided income tax fund, and an amount equal to 926
two per cent of the amount by which taxes were reduced, which 927
shall be credited upon receipt to the county general fund as a 928
payment, in addition to the fees and charges authorized by 929
sections 319.54 and 321.26 of the Revised Code, to the county 930
auditor and treasurer for the costs of administering the 931
exemption provided under sections 323.151 to 323.159 of the 932
Revised Code. 933

(C) Immediately upon receipt of funds into the county 934
undivided income tax fund under this section, and except as 935
provided in division (D)(4) of this section, the auditor shall 936
distribute the full amount thereof among the taxing districts in 937
the county as though the total had been paid as taxes by each 938
person for whom taxes were reduced under sections 323.151 to 939
323.159 of the Revised Code. 940

(D) (1) As used in this section, "school district" means a 941
city, local, or exempted village school district. 942

(2) Notwithstanding division (A) of this section, the 943
amounts certified pursuant to that division in calendar years 944
2024, 2025, and 2026 shall equal one of the following, as 945
applicable: 946

(a) The amount certified within thirty days after a 947
settlement of taxes under division (A) of section 321.24 of the 948
Revised Code shall equal the difference between one-half of the 949
total amount of taxes on real property that were reduced 950
pursuant to section 323.152 of the Revised Code for the 951
preceding tax year, as determined at the time of certification, 952
and the distribution reduction for that tax year calculated 953
under division (D) (3) of this section on or before the fifteenth 954
day of March of the current calendar year. 955

(b) The amount certified within thirty days after a 956
settlement of taxes under division (C) of section 321.24 of the 957
Revised Code shall equal the result obtained by calculating the 958
sum of one-half of the total amount of taxes on real property 959
that were reduced pursuant to section 323.152 of the Revised 960
Code for the preceding tax year, as determined at the time of 961
certification, and the distribution supplement calculated for 962
that tax year under division (D) (3) of this section, if any, and 963
subtracting from that sum the distribution reduction for that 964
tax year calculated under division (D) (3) of this section on or 965
before the fifteenth day of September of the current calendar 966
year. 967

(3) On or before the fifteenth days of March and September 968
of 2024, 2025, and 2026, the county treasurer shall calculate 969
the following amounts: 970

(a) The "distribution base" for the preceding tax year, 971
which shall equal one of the following amounts: 972

(i) For the calculation made on or before the fifteenth 973
day of March, one-half of the difference between the total 974
amount of taxes on real property that were reduced pursuant to 975
divisions (A) and (F) of section 323.152 of the Revised Code for 976
that preceding tax year, as determined at the time of 977
calculation, and the total amount of taxes on real property that 978
would have been reduced pursuant to division (A) of that section 979
for that tax year if that section had not been amended by H.B. 980
187 of the 135th general assembly. 981

(ii) For the calculation made on or before the fifteenth 982
day of September, the sum of the following amounts: 983

(I) One-half of the difference between the total amount of 984
taxes on real property that were reduced pursuant to divisions 985
(A) and (F) of section 323.152 of the Revised Code for that 986
preceding tax year, as determined at the time of calculation, 987
and the total amount of taxes on real property that would have 988
been reduced pursuant to division (A) of that section for that 989
tax year if that section had not been amended by H.B. 187 of the 990
135th general assembly. 991

(II) The "distribution supplement" for the preceding tax 992
year, which shall equal the difference between the amount 993
calculated under division (D) (3) (a) (ii) (I) of this section and 994
the amount calculated under division (D) (3) (a) (i) of this 995
section on or before the fifteenth day of March of the current 996
calendar year, provided that such amount is greater than zero. 997

(b) The "distribution reduction," which shall equal fifty 998
per cent of the distribution base that is attributable to taxes 999

levied by school districts located in the county. 1000

(4) For each amount credited to the county's undivided 1001
income tax fund pursuant to division (A) of this section in 1002
calendar years 2024, 2025, and 2026, the county auditor shall 1003
determine the difference between that amount and the amount that 1004
would have been credited under that division if section 323.152 1005
of the Revised Code had not been amended by H.B. 187 of the 1006
135th general assembly. The auditor shall distribute that 1007
difference as follows: 1008

(a) First, an amount shall be distributed to all taxing 1009
districts in the county other than school districts equal to the 1010
portion of the distribution base most recently calculated under 1011
division (D) (3) of this section that is attributable to taxes 1012
levied by those taxing districts. Each such taxing district 1013
shall receive a portion of the amount allocated under this 1014
division equal to that amount multiplied by a fraction, the 1015
numerator of which is the amount otherwise distributed to the 1016
taxing district under division (C) of this section and the 1017
denominator of which is the total amount otherwise distributed 1018
to all taxing districts in the county other than school 1019
districts under division (C) of this section. 1020

(b) The remainder of that difference, after subtracting 1021
the portion distributed under division (D) (4) (a) of this 1022
section, shall be distributed to all school districts in the 1023
county. Each such school district shall receive a portion of the 1024
amount allocated under this division equal to that amount 1025
multiplied by a fraction, the numerator of which is the amount 1026
otherwise distributed to the school district under division (C) 1027
of this section and the denominator of which is the total amount 1028
otherwise distributed to all school districts in the county 1029

under division (C) of this section. 1030

Sec. 3317.01. As used in this section, "school district," 1031
unless otherwise specified, means any city, local, exempted 1032
village, joint vocational, or cooperative education school 1033
district and any educational service center. 1034

This chapter shall be administered by the department of 1035
education and workforce. The department of education and 1036
workforce shall calculate the amounts payable to each school 1037
district and shall certify the amounts payable to each eligible 1038
district to the treasurer of the district as provided by this 1039
chapter. Certification of moneys pursuant to this section shall 1040
include the amounts payable to each school building, at a 1041
frequency determined by the department, for each subgroup of 1042
students, as defined in section 3317.40 of the Revised Code, 1043
receiving services, provided for by state funding, from the 1044
district or school. No moneys shall be distributed pursuant to 1045
this chapter without the approval of the controlling board. 1046

The department shall, in accordance with appropriations 1047
made by the general assembly, meet the financial obligations of 1048
this chapter. 1049

Moneys distributed to school districts pursuant to this 1050
chapter shall be calculated based on the annual enrollment 1051
calculated from the three reports required under sections 1052
3317.03 and 3317.036 of the Revised Code and paid on a fiscal 1053
year basis, beginning with the first day of July and extending 1054
through the thirtieth day of June. In any given fiscal year, 1055
prior to school districts submitting the first report required 1056
under section 3317.03 of the Revised Code, enrollment for the 1057
districts shall be calculated based on the third report 1058
submitted by the districts for the previous fiscal year. The 1059

moneys appropriated for each fiscal year shall be distributed 1060
periodically to each school district unless otherwise provided 1061
for. The department, in June of each year, shall submit to the 1062
controlling board the department's year-end distributions 1063
pursuant to this chapter. 1064

Except as otherwise provided, payments under this chapter 1065
shall be made only to those school districts in which: 1066

(A) The school district, except for any educational 1067
service center and any joint vocational or cooperative education 1068
school district, levies for current operating expenses at least 1069
~~twenty mill~~the floor millage for the preceding tax year, as 1070
calculated for that school district under section 319.301 of the 1071
Revised Code. Levies for joint vocational or cooperative 1072
education school districts or county school financing districts, 1073
limited to or to the extent apportioned to current expenses, 1074
shall be included in this qualification requirement. School 1075
district income tax levies under Chapter 5748. of the Revised 1076
Code, limited to or to the extent apportioned to current 1077
operating expenses, shall be included in this qualification 1078
requirement to the extent determined by the tax commissioner 1079
under division (C) of section 3317.021 of the Revised Code. 1080

(B) The school year next preceding the fiscal year for 1081
which such payments are authorized meets the requirement of 1082
section 3313.48 of the Revised Code, with regard to the minimum 1083
number of hours school must be open for instruction with pupils 1084
in attendance, for individualized parent-teacher conference and 1085
reporting periods, and for professional meetings of teachers. 1086

A school district shall not be considered to have failed 1087
to comply with this division because schools were open for 1088
instruction but either twelfth grade students were excused from 1089

attendance for up to the equivalent of three school days or only 1090
a portion of the kindergarten students were in attendance for up 1091
to the equivalent of three school days in order to allow for the 1092
gradual orientation to school of such students. 1093

A board of education or governing board of an educational 1094
service center which has not conformed with other law and the 1095
rules pursuant thereto, shall not participate in the 1096
distribution of funds authorized by this chapter, except for 1097
good and sufficient reason established to the satisfaction of 1098
the department and the state controlling board. 1099

All funds allocated to school districts under this 1100
chapter, except those specifically allocated for other purposes, 1101
shall be used to pay current operating expenses only. 1102

Sec. 4503.064. As used in sections 4503.064 to 4503.069 of 1103
the Revised Code: 1104

(A) "Sixty-five years of age or older" means a person who 1105
will be age sixty-five or older in the calendar year following 1106
the year of application for reduction in the assessable value of 1107
the person's manufactured or mobile home. 1108

(B) "Permanently and totally disabled" means that a person 1109
other than a disabled veteran has, on the first day of January 1110
of the year of application, including late application, for 1111
reduction in the assessable value of a manufactured or mobile 1112
home, some impairment in body or mind that makes the person 1113
unable to work at any substantially remunerative employment 1114
which the person is reasonably able to perform and which will, 1115
with reasonable probability, continue for an indefinite period 1116
of at least twelve months without any present indication of 1117
recovery therefrom or has been certified as permanently and 1118

totally disabled by a state or federal agency having the 1119
function of so classifying persons. 1120

(C) "Homestead exemption" means the reduction in taxes 1121
allowed under division (A) of section 323.152 of the Revised 1122
Code for the year in which an application is filed under section 1123
4503.066 of the Revised Code. 1124

(D) "Manufactured home" has the meaning given in division 1125
(C) (4) of section 3781.06 of the Revised Code, and includes a 1126
structure consisting of two manufactured homes that were 1127
purchased either together or separately and are combined to form 1128
a single dwelling, but does not include a manufactured home that 1129
is taxed as real property pursuant to division (B) of section 1130
4503.06 of the Revised Code. 1131

(E) "Mobile home" has the meaning given in division (O) of 1132
section 4501.01 of the Revised Code and includes a structure 1133
consisting of two mobile homes that were purchased together or 1134
separately and combined to form a single dwelling, but does not 1135
include a mobile home that is taxed as real property pursuant to 1136
division (B) of section 4503.06 of the Revised Code. 1137

(F) "Late application" means an application filed with an 1138
original application under division (A) (3) of section 4503.066 1139
of the Revised Code. 1140

(G) "Total income," "disabled veteran," "public service 1141
officer," "qualifying service member," "minor child," and 1142
"killed in the line of duty" have the same meanings as in 1143
section 323.151 of the Revised Code. 1144

(H) "Surviving spouse of a disabled veteran" means either 1145
of the following: 1146

(1) The spouse of a disabled veteran who occupied the 1147

manufactured or mobile home when the disabled veteran died and 1148
who acquires ownership of the manufactured or mobile home; 1149

(2) The surviving spouse of an individual to which all of 1150
the following apply, provided the surviving spouse occupies the 1151
manufactured or mobile home when that individual dies and who, 1152
following that individual's death, acquires ownership of the 1153
manufactured or mobile home: 1154

(a) The individual dies before receiving a total 1155
disability rating described in division (F) of section 323.151 1156
of the Revised Code. 1157

(b) The individual otherwise qualifies as a disabled 1158
veteran. 1159

(c) The individual owns and occupies a manufactured or 1160
mobile home. 1161

Sec. 4503.065. (A) (1) Division (A) of this section applies 1162
to any of the following persons: 1163

(a) An individual who is permanently and totally disabled; 1164

(b) An individual who is sixty-five years of age or older; 1165

(c) An individual who is the surviving spouse of a 1166
deceased person who was permanently and totally disabled or 1167
sixty-five years of age or older and who applied and qualified 1168
for a reduction in assessable value under this section in the 1169
year of death, provided the surviving spouse is at least fifty- 1170
nine but not sixty-five or more years of age on the date the 1171
deceased spouse dies. 1172

(2) The manufactured home tax on a manufactured or mobile 1173
home that is paid pursuant to division (C) of section 4503.06 of 1174
the Revised Code and that is owned and occupied as a home by an 1175

individual whose domicile is in this state and to whom this 1176
section applies, shall be reduced for any tax year for which an 1177
application for such reduction has been approved, provided the 1178
individual did not acquire ownership from a person, other than 1179
the individual's spouse, related by consanguinity or affinity 1180
for the purpose of qualifying for the reduction. An owner 1181
includes a settlor of a revocable or irrevocable inter vivos 1182
trust holding the title to a manufactured or mobile home 1183
occupied by the settlor as of right under the trust. 1184

(a) ~~For~~ Except as provided in division (G) of this 1185
section, for manufactured and mobile homes for which the tax 1186
imposed by section 4503.06 of the Revised Code is computed under 1187
division (D) (2) of that section, the reduction shall equal one 1188
of the following amounts, as applicable to the person: 1189

(i) If the person received a reduction under this section 1190
for tax year 2007, the greater of the reduction for that tax 1191
year or the amount computed under division (A) (2) (b) of this 1192
section; 1193

(ii) If the person received, for any homestead, a 1194
reduction under division (A) of this section for tax year 2014 1195
or under division (A) (1) of section 323.152 of the Revised Code 1196
for tax year 2013 or the person is the surviving spouse of such 1197
a person and the surviving spouse is at least fifty-nine years 1198
of age on the date the deceased spouse dies, the amount computed 1199
under division (A) (2) (b) of this section. 1200

(iii) If the person is not described in division (A) (2) (a) 1201
(i) or (ii) of this section and the person's total income does 1202
not exceed thirty thousand dollars, as adjusted under division 1203
(A) (2) (e) of this section, the amount computed under division 1204
(A) (2) (b) of this section. 1205

(b) The amount of the reduction under division (A) (2) (b) 1206
of this section equals the product of the following: 1207

(i) Twenty-five thousand dollars of the true value of the 1208
property in money, as adjusted under division (A) (2) (e) of this 1209
section; 1210

(ii) The assessment percentage established by the tax 1211
commissioner under division (B) of section 5715.01 of the 1212
Revised Code, not to exceed thirty-five per cent; 1213

(iii) The effective tax rate used to calculate the taxes 1214
charged against the property for the current year, where 1215
"effective tax rate" is defined as in section 323.08 of the 1216
Revised Code; 1217

(iv) The quantity equal to one minus the sum of the 1218
percentage reductions in taxes received by the property for the 1219
current tax year under section 319.302 of the Revised Code and 1220
division (B) of section 323.152 of the Revised Code. 1221

(c) ~~For~~ Except as provided in division (G) of this 1222
section, for manufactured and mobile homes for which the tax 1223
imposed by section 4503.06 of the Revised Code is computed under 1224
division (D) (1) of that section, the reduction shall equal one 1225
of the following amounts, as applicable to the person: 1226

(i) If the person received a reduction under this section 1227
for tax year 2007, the greater of the reduction for that tax 1228
year or the amount computed under division (A) (2) (d) of this 1229
section; 1230

(ii) If the person received, for any homestead, a 1231
reduction under division (A) of this section for tax year 2014 1232
or under division (A) (1) of section 323.152 of the Revised Code 1233
for tax year 2013 or the person is the surviving spouse of such 1234

a person and the surviving spouse is at least fifty-nine years 1235
of age on the date the deceased spouse dies, the amount computed 1236
under division (A) (2) (d) of this section. 1237

(iii) If the person is not described in division (A) (2) (c) 1238
(i) or (ii) of this section and the person's total income does 1239
not exceed thirty thousand dollars, as adjusted under division 1240
(A) (2) (e) of this section, the amount computed under division 1241
(A) (2) (d) of this section. 1242

(d) The amount of the reduction under division (A) (2) (d) 1243
of this section equals the product of the following: 1244

(i) Twenty-five thousand dollars of the cost to the owner, 1245
or the market value at the time of purchase, whichever is 1246
greater, as those terms are used in division (D) (1) of section 1247
4503.06 of the Revised Code, and as adjusted under division (A) 1248
(2) (e) of this section; 1249

(ii) The percentage from the appropriate schedule in 1250
division (D) (1) (b) of section 4503.06 of the Revised Code; 1251

(iii) The assessment percentage of forty per cent used in 1252
division (D) (1) (b) of section 4503.06 of the Revised Code; 1253

(iv) The tax rate of the taxing district in which the home 1254
has its situs. 1255

(e) The tax commissioner shall adjust the income threshold 1256
described in divisions (A) (2) (a) (iii) and (A) (2) (c) (iii) and the 1257
reduction amounts described in divisions (A) (2) (b) (i), (A) (2) (d) 1258
(i), (B) (1), (B) (2), (C) (1), ~~and~~ (C) (2), and (D) of this section 1259
by completing the following calculations in September of each 1260
year: 1261

(i) Determine the percentage increase in the gross 1262

domestic product deflator determined by the bureau of economic 1263
analysis of the United States department of commerce from the 1264
first day of January of the preceding calendar year to the last 1265
day of December of the preceding calendar year; 1266

(ii) Multiply that percentage increase by the total income 1267
threshold or reduction amount for the ensuing tax year, as 1268
applicable; 1269

(iii) Add the resulting product to the total income 1270
threshold or reduction amount, as applicable for the ensuing tax 1271
year; 1272

(iv) Round the resulting sum to the nearest multiple of 1273
one hundred dollars. 1274

~~The~~ Except as otherwise provided in this division, the 1275
commissioner shall certify the amount resulting from each 1276
adjustment to each county auditor not later than the first day 1277
of December each year. The certified amount applies to the 1278
second ensuing tax year. The commissioner shall not make the 1279
applicable adjustment in any calendar year in which the amount 1280
resulting from the adjustment would be less than the total 1281
income threshold or the reduction amount for the ensuing tax 1282
year. 1283

For adjustments made in calendar year 2024, the 1284
commissioner shall calculate the adjustments to the reduction 1285
amounts but is not required to certify the resulting amounts to 1286
county auditors. 1287

(B) (1) (a) The manufactured home tax levied pursuant to 1288
division (C) of section 4503.06 of the Revised Code on a 1289
manufactured or mobile home that is owned and occupied by a 1290
disabled veteran shall be reduced for any tax year for which an 1291

application for such reduction has been approved, provided the 1292
disabled veteran did not acquire ownership from a person, other 1293
than the disabled veteran's spouse, related by consanguinity or 1294
affinity for the purpose of qualifying for the reduction. An 1295
owner includes an owner within the meaning of division (A) (2) of 1296
this section. For tax year 2024 and thereafter, the reduction 1297
shall be determined as follows: 1298

(i) For a manufactured or mobile home that is owned and 1299
occupied by a disabled veteran who has received a total 1300
disability rating or a total disability rating for compensation 1301
based on individual unemployability, the reduction shall equal 1302
the current taxes, as that term is defined in section 4503.06 of 1303
the Revised Code, charged against the manufactured or mobile 1304
home for the tax year. 1305

(ii) For a manufactured or mobile home that is owned and 1306
occupied by a disabled veteran who has received a disability 1307
rating of less than a total rating but at least seventy per 1308
cent; who is sixty-five years of age or older and has a 1309
disability rate of at least ten per cent; who is totally blind 1310
in one or both eyes; or who has lost the use of one or more 1311
limbs, the reduction shall equal twelve thousand dollars. 1312

(iii) For a manufactured or mobile home that is owned and 1313
occupied by a disabled veteran who has received a disability 1314
rating of less than seventy per cent but at least fifty per 1315
cent, the reduction shall equal ten thousand dollars. 1316

(iv) For a manufactured or mobile home that is owned and 1317
occupied by a disabled veteran who has received a disability 1318
rating of less than fifty per cent but at least thirty per cent, 1319
the reduction shall equal seven thousand five hundred dollars. 1320

(v) For a manufactured or mobile home that is owned and occupied by any other disabled veteran, the reduction shall equal five thousand dollars. 1321
1322
1323

~~(a)~~(b) For manufactured and mobile homes for which the tax imposed by section 4503.06 of the Revised Code is computed under division (D) (2) of that section, the reduction under division (B) (1) (a) (ii) to (v) of this section shall equal the product obtained by multiplying ~~fifty thousand dollars~~ the applicable reduction amount of the true value of the property in money, as adjusted under division (A) (2) (e) of this section, by the amounts described in divisions (A) (2) (b) (ii) to (iv) of this section. 1324
1325
1326
1327
1328
1329
1330
1331
1332

~~(b)~~(c) For manufactured and mobile homes for which the tax imposed by section 4503.06 of the Revised Code is computed under division (D) (1) of that section, the reduction under division (B) (1) (a) (ii) to (v) of this section shall equal the product obtained by multiplying ~~fifty thousand dollars~~ the applicable reduction amount of the cost to the owner, or the market value at the time of purchase, whichever is greater, as those terms are used in division (D) (1) of section 4503.06 of the Revised Code, as adjusted under division (A) (2) (e) of this section, by the amounts described in divisions (A) (2) (d) (ii) to (iv) of this section. 1333
1334
1335
1336
1337
1338
1339
1340
1341
1342
1343

The reduction is in lieu of any reduction under section 4503.0610 of the Revised Code or division (A), (B) (2), ~~or (C)~~, or (D) of this section. The reduction applies to only one manufactured or mobile home owned and occupied by a disabled veteran. 1344
1345
1346
1347
1348

(2) The manufactured home tax levied pursuant to division (C) of section 4503.06 of the Revised Code on a manufactured or 1349
1350

mobile home that is owned and occupied by the surviving spouse 1351
of a disabled veteran shall be reduced for each tax year for 1352
which an application for such reduction has been approved. The 1353
reduction shall equal the amount of the reduction authorized 1354
under division (B) (1) (a) or (b) of this section, as applicable 1355
to the disabled veteran. An owner includes an owner within the 1356
meaning of division (A) (2) of this section. 1357

The reduction is in lieu of any reduction under section 1358
4503.0610 of the Revised Code or division (A), (B) (1), ~~or (C)~~, 1359
or (D) of this section. The reduction applies to only one 1360
manufactured or mobile home owned and occupied by the surviving 1361
spouse of a disabled veteran. A manufactured or mobile home 1362
qualifies for a reduction in taxes under division (B) (2) of this 1363
section beginning in one of the following tax years: 1364

(a) For a surviving spouse described in division (H) (1) of 1365
section 4503.064 of the Revised Code, the year the disabled 1366
veteran dies; 1367

(b) For a surviving spouse described in division (H) (2) of 1368
section 4503.064 of the Revised Code, the first year on the 1369
first day of January of which the total disability rating 1370
described in division (F) of section 323.151 of the Revised Code 1371
has been received for the deceased spouse. 1372

In either case, the reduction shall continue through the 1373
tax year in which the surviving spouse dies or remarries. 1374

(C) The manufactured home tax levied pursuant to division 1375
(C) of section 4503.06 of the Revised Code on a manufactured or 1376
mobile home that is owned and occupied by the surviving spouse 1377
of a public service officer killed in the line of duty shall be 1378
reduced for any tax year for which an application for such 1379

reduction has been approved, provided the surviving spouse did 1380
not acquire ownership from a person, other than the surviving 1381
spouse's deceased public service officer spouse, related by 1382
consanguinity or affinity for the purpose of qualifying for the 1383
reduction. An owner includes an owner within the meaning of 1384
division (A) (2) of this section. 1385

(1) ~~For~~ Except as provided in division (G) of this 1386
section, for manufactured and mobile homes for which the tax 1387
imposed by section 4503.06 of the Revised Code is computed under 1388
division (D) (2) of that section, the reduction shall equal the 1389
product obtained by multiplying fifty thousand dollars of the 1390
true value of the property in money, as adjusted under division 1391
(A) (2) (e) of this section, by the amounts described in divisions 1392
(A) (2) (b) (ii) to (iv) of this section. 1393

(2) ~~For~~ Except as provided in division (G) of this 1394
section, for manufactured and mobile homes for which the tax 1395
imposed by section 4503.06 of the Revised Code is computed under 1396
division (D) (1) of that section, the reduction shall equal the 1397
product obtained by multiplying fifty thousand dollars of the 1398
cost to the owner, or the market value at the time of purchase, 1399
whichever is greater, as those terms are used in division (D) (1) 1400
of section 4503.06 of the Revised Code, as adjusted under 1401
division (A) (2) (e) of this section, by the amounts described in 1402
divisions (A) (2) (d) (ii) to (iv) of this section. 1403

The reduction is in lieu of any reduction under section 1404
4503.0610 of the Revised Code or division (A) ~~or~~, (B), or (D) 1405
of this section. The reduction applies to only one manufactured 1406
or mobile home owned and occupied by such a surviving spouse. A 1407
manufactured or mobile home qualifies for a reduction in taxes 1408
under this division for the tax year in which the public service 1409

officer dies through the tax year in which the surviving spouse 1410
dies or remarries. 1411

(D) For tax year 2025 and thereafter, the manufactured 1412
home tax levied pursuant to division (C) of section 4503.06 of 1413
the Revised Code on a manufactured or mobile home that is owned 1414
and occupied by the surviving spouse or minor child of a 1415
qualifying service member killed in the line of duty while 1416
serving in the armed forces of the United States, including 1417
reserve components thereof, or the national guard shall be 1418
reduced for any tax year for which an application for the 1419
reduction has been approved, provided the surviving spouse or 1420
child did not acquire ownership from a person, other than the 1421
qualifying service member, related by consanguinity or affinity 1422
for the purpose of qualifying for the reduction. An owner 1423
includes an owner within the meaning of division (A) (2) of this 1424
section. 1425

(1) For manufactured and mobile homes for which the tax 1426
imposed by section 4503.06 of the Revised Code is computed under 1427
division (D) (2) of that section, the reduction for a surviving 1428
spouse shall equal the product obtained by multiplying five 1429
thousand dollars of the true value of the property in money, as 1430
adjusted under division (A) (2) (e) of this section, by the 1431
amounts described in divisions (A) (2) (b) (ii) to (iv) of this 1432
section. The reduction for a minor child shall equal that amount 1433
multiplied by a fraction, the numerator of which is one and the 1434
denominator is the number of the qualifying service member's 1435
minor children. 1436

(2) For manufactured and mobile homes for which the tax 1437
imposed by section 4503.06 of the Revised Code is computed under 1438
division (D) (1) of that section, the reduction for a surviving 1439

spouse shall equal the product obtained by multiplying five 1440
thousand dollars of the cost to the owner, or the market value 1441
at the time of purchase, whichever is greater, as those terms 1442
are used in division (D) (1) of section 4503.06 of the Revised 1443
Code, as adjusted under division (A) (2) (e) of this section, by 1444
the amounts described in divisions (A) (2) (d) (ii) to (iv) of this 1445
section. For a minor child, the reduction shall equal that 1446
amount multiplied by a fraction, the numerator of which is one 1447
and the denominator is the number of the qualifying service 1448
member's minor children. 1449

The reduction is in lieu of any reduction under section 1450
4503.0610 of the Revised Code or division (A), (B), or (C) of 1451
this section. The reduction applies to only one manufactured or 1452
mobile home owned and occupied by such a surviving spouse or 1453
minor child. A manufactured or mobile home qualifies for a 1454
reduction in taxes under division (D) of this section for the 1455
tax year in which the qualifying service member dies through the 1456
tax year in which the surviving spouse or minor child dies, 1457
marries, or remarries or the child is no longer a minor. 1458

(E) If the owner or the spouse of the owner of a 1459
manufactured or mobile home is eligible for a homestead 1460
exemption on the land upon which the home is located, the 1461
reduction to which the owner or spouse is entitled under this 1462
section shall not exceed the difference between the reduction to 1463
which the owner or spouse is entitled under division (A), (B), 1464
~~or~~ (C), or (D) of this section and the amount of the reduction 1465
under the homestead exemption. 1466

~~(E)~~-(F) No reduction shall be made with respect to the 1467
home of any person convicted of violating division (C) or (D) of 1468
section 4503.066 of the Revised Code for a period of three years 1469

following the conviction. 1470

(G) (1) As used in division (G) of this section: 1471

(a) "Maximum value reduction" means one of the following: 1472

(i) For tax year 2024, thirty-five thousand dollars of the 1473
true value of property in money or thirty-five thousand dollars 1474
of the greater of the cost to the owner or the market value at 1475
the time of purchase, as applicable and as those terms are used 1476
in division (D) (1) of section 4503.06 of the Revised Code; 1477

(ii) For tax year 2025, thirty-seven thousand five hundred 1478
dollars of the true value of property in money or thirty-seven 1479
thousand five hundred dollars of the greater of the cost to the 1480
owner or the market value at the time of purchase, as applicable 1481
and as those terms are used in division (D) (1) of section 1482
4503.06 of the Revised Code; 1483

(iii) For tax year 2026, the amount calculated under 1484
division (G) (5) of this section. 1485

(b) "Enhanced maximum value reduction" means one of the 1486
following: 1487

(i) For tax year 2024, sixty-five thousand dollars of the 1488
true value of property in money or sixty-five thousand dollars 1489
of the greater of the cost to the owner or the market value at 1490
the time of purchase, as applicable and as those terms are used 1491
in division (D) (1) of section 4503.06 of the Revised Code; 1492

(ii) For tax year 2025, sixty-nine thousand six hundred 1493
dollars of the true value of property in money or sixty-nine 1494
thousand six hundred dollars of the greater of the cost to the 1495
owner or the market value at the time of purchase, as applicable 1496
and as those terms are used in division (D) (1) of section 1497

<u>4503.06 of the Revised Code;</u>	1498
<u>(iii) For tax year 2026, the amount calculated under</u>	1499
<u>division (G) (5) of this section.</u>	1500
<u>(c) "Income threshold" means the total income threshold</u>	1501
<u>described in division (A) (2) (a) (iii) or (A) (2) (c) (iii) of this</u>	1502
<u>section, as applicable and as adjusted under division (A) (2) (e)</u>	1503
<u>of this section.</u>	1504
<u>(2) (a) Notwithstanding division (A) (2) (a) or (c) of this</u>	1505
<u>section, for tax years 2024, 2025, and 2026, the amount of the</u>	1506
<u>reduction authorized under those divisions shall equal one of</u>	1507
<u>the following amounts, as applicable to the person:</u>	1508
<u>(i) If the person received a reduction under this section</u>	1509
<u>for tax year 2007, the greater of the reduction for that tax</u>	1510
<u>year or the maximum value reduction multiplied by the amounts</u>	1511
<u>described in divisions (A) (2) (b) (ii) to (iv) or (A) (2) (d) (ii) to</u>	1512
<u>(iv) of this section, as applicable;</u>	1513
<u>(ii) If the person is described in division (A) (2) (a) (ii)</u>	1514
<u>or (A) (2) (c) (ii) of this section, the maximum value reduction</u>	1515
<u>multiplied by the amounts described in divisions (A) (2) (b) (ii)</u>	1516
<u>to (iv) or (A) (2) (d) (ii) to (iv) of this section, as applicable;</u>	1517
<u>(iii) If the person is not described in division (G) (2) (a)</u>	1518
<u>(i) or (ii) of this section and the person's total income does</u>	1519
<u>not exceed eighty thousand dollars, the amount computed under</u>	1520
<u>division (G) (2) (b) of this section.</u>	1521
<u>(b) The amount of the reduction under division (G) (2) (b)</u>	1522
<u>of this section equals the product of one of the following</u>	1523
<u>amounts multiplied by the amounts described in divisions (A) (2)</u>	1524
<u>(b) (ii) to (iv) or (A) (2) (d) (ii) to (iv) of this section, both</u>	1525
<u>as applicable to the person:</u>	1526

(i) For a person whose total income does not exceed the 1527
income threshold, the maximum value reduction; 1528

(ii) For a person with total income greater than the 1529
income threshold, but not more than fifty-one thousand dollars, 1530
seventy-five per cent of the maximum value reduction; 1531

(iii) For a person with total income greater than fifty- 1532
one thousand dollars, but not more than sixty-six thousand 1533
dollars, fifty per cent of the maximum value reduction; 1534

(iv) For a person with total income greater than sixty-six 1535
thousand dollars, but not more than eighty thousand dollars, 1536
twenty-five per cent of the maximum value reduction. 1537

(3) Notwithstanding division (B) of this section, for tax 1538
year 2024, the amount of the reduction authorized under that 1539
division shall equal the enhanced maximum value reduction 1540
multiplied by the amounts described in divisions (A) (2) (b) (ii) 1541
to (iv) or (A) (2) (d) (ii) to (iv) of this section, as applicable. 1542

(4) Notwithstanding division (C) of this section, for tax 1543
years 2024, 2025, and 2026, the amount of the reduction 1544
authorized under that division shall equal the enhanced maximum 1545
value reduction multiplied by the amounts described in divisions 1546
(A) (2) (b) (ii) to (iv) or (A) (2) (d) (ii) to (iv) of this section, 1547
as applicable. 1548

(5) In September 2024, the tax commissioner shall adjust 1549
the maximum value reduction and enhanced maximum value 1550
reduction, as follows: 1551

(i) Determine the percentage increase in the gross 1552
domestic product deflator determined by the bureau of economic 1553
analysis of the United States department of commerce from 1554
January 1, 2023, to December 31, 2023; 1555

(ii) Multiply that percentage increase by each reduction amount for tax year 2025; 1556
1557

(iii) Add the resulting product to the applicable reduction amount for tax year 2025; 1558
1559

(iv) Round the resulting sum to the nearest multiple of one hundred dollars. 1560
1561

The commissioner shall certify the amounts resulting from each adjustment to each county auditor not later than December 1, 2024. The certified amounts apply to tax year 2026. The commissioner shall not make the adjustment if the amount resulting from the adjustment would be less than the applicable reduction amount for tax year 2025. 1562
1563
1564
1565
1566
1567

Sec. 4503.066. (A) (1) To obtain a tax reduction under section 4503.065 of the Revised Code, the owner of the home shall file an application with the county auditor of the county in which the home is located. An application for reduction in taxes based upon a physical disability shall be accompanied by a certificate signed by a physician, and an application for reduction in taxes based upon a mental disability shall be accompanied by a certificate signed by a physician or psychologist licensed to practice in this state. The certificate shall attest to the fact that the applicant is permanently and totally disabled, shall be in a form that the department of taxation requires, and shall include the definition of totally and permanently disabled as set forth in section 4503.064 of the Revised Code. An application for reduction in taxes based upon a disability certified as permanent and total by a state or federal agency having the function of so classifying persons shall be accompanied by a certificate from that agency. 1568
1569
1570
1571
1572
1573
1574
1575
1576
1577
1578
1579
1580
1581
1582
1583
1584

An application by a disabled veteran or the surviving spouse of a disabled veteran for the reduction under division (B) (1) or (2) of section 4503.065 of the Revised Code shall be accompanied by a letter or other written confirmation from the United States department of veterans affairs, or its predecessor or successor agency, showing that the veteran qualifies as a disabled veteran and stating the disabled veteran's disability rating or circumstances.

An application by the surviving spouse of a public service officer killed in the line of duty for the reduction under division (C) of section 4503.065 of the Revised Code shall be accompanied by a letter or other written confirmation from an officer or employee 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 the reduction under division (D) of section 4503.065 of the Revised Code by the surviving spouse or minor child of a qualifying service member killed in the line of duty shall be accompanied by a copy of United States department of defense form DD-1300 report of casualty or other documentation from a branch of the armed forces of the United States or the United States department of veterans affairs affirming or verifying that the qualifying service member died under such circumstances.

(2) Each application shall constitute a continuing application for a reduction in taxes for each year in which the manufactured or mobile home is occupied by the applicant.

Failure to receive a new application or notification under 1615
division (B) of this section after an application for reduction 1616
has been approved is prima-facie evidence that the original 1617
applicant is entitled to the reduction calculated on the basis 1618
of the information contained in the original application. The 1619
original application and any subsequent application shall be in 1620
the form of a signed statement and shall be filed on or before 1621
the thirty-first day of December of the year preceding the year 1622
for which the reduction is sought. The statement shall be on a 1623
form, devised and supplied by the tax commissioner, that shall 1624
require no more information than is necessary to establish the 1625
applicant's eligibility for the reduction in taxes and the 1626
amount of the reduction to which the applicant is entitled. The 1627
form shall contain a statement that signing such application 1628
constitutes a delegation of authority by the applicant to the 1629
tax commissioner or the county auditor, individually or in 1630
consultation with each other, to examine any tax or financial 1631
records that relate to the income of the applicant as stated on 1632
the application for the purpose of determining eligibility 1633
under, or possible violation of, division (C) or (D) of this 1634
section. The form also shall contain a statement that conviction 1635
of willfully falsifying information to obtain a reduction in 1636
taxes or failing to comply with division (B) of this section 1637
shall result in the revocation of the right to the reduction for 1638
a period of three years. 1639

(3) A late application for a reduction in taxes for the 1640
year preceding the year for which an original application is 1641
filed may be filed with an original application. If the auditor 1642
determines that the information contained in the late 1643
application is correct, the auditor shall determine both the 1644
amount of the reduction in taxes to which the applicant would 1645

have been entitled for the current tax year had the application 1646
been timely filed and approved in the preceding year, and the 1647
amount the taxes levied under section 4503.06 of the Revised 1648
Code for the current year would have been reduced as a result of 1649
the reduction. When an applicant is permanently and totally 1650
disabled on the first day of January of the year in which the 1651
applicant files a late application, the auditor, in making the 1652
determination of the amounts of the reduction in taxes under 1653
division (A) (3) of this section, is not required to determine 1654
that the applicant was permanently and totally disabled on the 1655
first day of January of the preceding year. 1656

The amount of the reduction in taxes pursuant to a late 1657
application shall be treated as an overpayment of taxes by the 1658
applicant. The auditor shall credit the amount of the 1659
overpayment against the amount of the taxes or penalties then 1660
due from the applicant, and, at the next succeeding settlement, 1661
the amount of the credit shall be deducted from the amount of 1662
any taxes or penalties distributable to the county or any taxing 1663
unit in the county that has received the benefit of the taxes or 1664
penalties previously overpaid, in proportion to the benefits 1665
previously received. If, after the credit has been made, there 1666
remains a balance of the overpayment, or if there are no taxes 1667
or penalties due from the applicant, the auditor shall refund 1668
that balance to the applicant by a warrant drawn on the county 1669
treasurer in favor of the applicant. The treasurer shall pay the 1670
warrant from the general fund of the county. If there is 1671
insufficient money in the general fund to make the payment, the 1672
treasurer shall pay the warrant out of any undivided 1673
manufactured or mobile home taxes subsequently received by the 1674
treasurer for distribution to the county or taxing district in 1675
the county that received the benefit of the overpaid taxes, in 1676

proportion to the benefits previously received, and the amount 1677
paid from the undivided funds shall be deducted from the money 1678
otherwise distributable to the county or taxing district in the 1679
county at the next or any succeeding distribution. At the next 1680
or any succeeding distribution after making the refund, the 1681
treasurer shall reimburse the general fund for any payment made 1682
from that fund by deducting the amount of that payment from the 1683
money distributable to the county or other taxing unit in the 1684
county that has received the benefit of the taxes, in proportion 1685
to the benefits previously received. On the second Monday in 1686
September of each year, the county auditor shall certify the 1687
total amount of the reductions in taxes made in the current year 1688
under division (A) (3) of this section to the tax commissioner 1689
who shall treat that amount as a reduction in taxes for the 1690
current tax year and shall make reimbursement to the county of 1691
that amount in the manner prescribed in section 4503.068 of the 1692
Revised Code, from moneys appropriated for that purpose. 1693

(B) (1) If in any year for which an application for 1694
reduction in taxes has been approved the owner no longer 1695
qualifies for the reduction, the owner shall notify the county 1696
auditor that the owner is not qualified for a reduction in 1697
taxes. 1698

(2) If the county auditor or county treasurer discovers 1699
that an owner not entitled to the reduction in manufactured home 1700
taxes under section 4503.065 of the Revised Code failed to 1701
notify the county auditor as required by division (B) (1) of this 1702
section, a charge shall be imposed against the manufactured or 1703
mobile home in the amount by which taxes were reduced under that 1704
section for each tax year the county auditor ascertains that the 1705
manufactured or mobile home was not entitled to the reduction 1706
and was owned by the current owner. 1707

(3) If the county auditor or county treasurer discovers 1708
that an owner claimed a reduction amount under division (F) of 1709
section 4503.065 of the Revised Code that is greater than the 1710
amount to which that owner was entitled, a charge shall be 1711
imposed against the manufactured or mobile home for each tax 1712
year the county auditor ascertains that the reduction claimed 1713
was greater than the reduction to which the owner was entitled. 1714
The charge for each such year shall equal the difference between 1715
the amount that taxes were reduced under that division for that 1716
year and the amount that taxes should have been reduced for that 1717
year if the owner had reported the owner's total income 1718
accurately. 1719

(4) Interest shall accrue in the manner prescribed by 1720
division (G) (2) of section 4503.06 of the Revised Code on the 1721
amount ~~by which taxes were reduced of any illegal tax reduction~~ 1722
for each such tax year as if the reduction became delinquent 1723
taxes at the close of the last day the second installment of 1724
taxes for that tax year could be paid without penalty. The 1725
county auditor shall notify the owner, by ordinary mail, of the 1726
charge, of the owner's right to appeal the charge, and of the 1727
manner in which the owner may appeal. The owner may appeal the 1728
imposition of the charge and interest by filing an appeal with 1729
the county board of revision not later than the last day 1730
prescribed for payment of manufactured home taxes under section 1731
4503.06 of the Revised Code following receipt of the notice and 1732
occurring at least ninety days after receipt of the notice. The 1733
appeal shall be treated in the same manner as a complaint 1734
relating to the valuation or assessment of manufactured or 1735
mobile homes under section 5715.19 of the Revised Code. The 1736
charge and any interest shall be collected as other delinquent 1737
taxes. 1738

~~(3)~~ (5) During January of each year, the county auditor 1739
shall furnish each person whose application for reduction has 1740
been approved, by ordinary mail, a form on which to report any 1741
changes in total income, ownership, occupancy, disability, and 1742
other information earlier furnished the auditor relative to the 1743
application. The form shall be completed and returned to the 1744
auditor not later than the thirty-first day of December if the 1745
changes would affect the person's eligibility for the reduction. 1746

(C) No person shall knowingly make a false statement for 1747
the purpose of obtaining a reduction in taxes under section 1748
4503.065 of the Revised Code. 1749

(D) No person shall knowingly fail to notify the county 1750
auditor of any change required by division (B) of this section 1751
that has the effect of maintaining or securing a reduction in 1752
taxes under section 4503.065 of the Revised Code. 1753

(E) No person shall knowingly make a false statement or 1754
certification attesting to any person's physical or mental 1755
condition for purposes of qualifying such person for tax relief 1756
pursuant to sections 4503.064 to 4503.069 of the Revised Code. 1757

(F) Whoever violates division (C), (D), or (E) of this 1758
section is guilty of a misdemeanor of the fourth degree. 1759

Sec. 4503.068. (A) On or before the second Monday in 1760
September of each year, the county treasurer shall total the 1761
amount by which the manufactured home taxes levied in that year 1762
were reduced pursuant to section 4503.065 of the Revised Code, 1763
subtract any distribution reduction for that year calculated 1764
under division (C) of this section, and certify ~~that amount the~~ 1765
difference to the tax commissioner. Within ninety days of the 1766
receipt of the certification, the commissioner shall provide for 1767

payment to the county treasurer, from the general revenue fund, 1768
of the amount certified, which shall be credited upon receipt to 1769
the county's undivided income tax fund, and an amount equal to 1770
two per cent of the amount ~~by which taxes were reduced~~ certified, 1771
which shall be credited upon receipt to the county general fund 1772
as a payment, in addition to the fees and charges authorized by 1773
sections 319.54 and 321.26 of the Revised Code, to the county 1774
auditor and county treasurer for the costs of administering 1775
sections 4503.064 to 4503.069 of the Revised Code. 1776

(B) Immediately upon receipt of funds into the county 1777
undivided income tax fund under this section, and except as 1778
provided in division (C) (3) of this section, the county auditor 1779
shall distribute the full amount thereof among the taxing 1780
districts in the county as though it had been received as taxes 1781
under section 4503.06 of the Revised Code from each person for 1782
whom taxes were reduced under section 4503.065 of the Revised 1783
Code. 1784

(C) (1) As used in this section, "school district" means a 1785
city, local, or exempted village school district. 1786

(2) On or before the second Monday in September of 2024, 1787
2025, and 2026, the county treasurer shall calculate the 1788
following amounts: 1789

(a) The "distribution base" for the current tax year, 1790
which shall equal the difference between the total amount by 1791
which the manufactured home taxes levied in that year were 1792
reduced pursuant to section 4503.065 of the Revised Code and the 1793
total amount by which the manufactured home taxes levied in that 1794
year that would have been reduced pursuant to that section if 1795
that section had not been amended by H.B. 187 of the 135th 1796
general assembly; 1797

(b) The "distribution reduction," which shall equal fifty 1798
per cent of the distribution base that is attributable to taxes 1799
levied by school districts located in the county. 1800

(3) For each amount credited to the county's undivided 1801
income tax fund pursuant to division (A) of this section in 1802
calendar years 2024, 2025, and 2026, the county auditor shall 1803
determine the difference between that amount and the amount that 1804
would have been credited under that division if section 323.152 1805
of the Revised Code had not been amended by H.B. 187 of the 1806
135th general assembly. The auditor shall distribute that 1807
difference as follows: 1808

(a) First, an amount shall be distributed to all taxing 1809
districts in the county other than school districts equal to the 1810
portion of the distribution base most recently calculated under 1811
division (C)(2) of this section that is attributable to taxes 1812
levied by those taxing districts. Each such taxing district 1813
shall receive a portion of the amount allocated under this 1814
division equal to that amount multiplied by a fraction, the 1815
numerator of which is the amount otherwise distributed to the 1816
taxing district under division (B) of this section and the 1817
denominator of which is the total amount otherwise distributed 1818
to all taxing districts in the county other than school 1819
districts under division (B) of this section. 1820

(b) The remainder of that difference, after subtracting 1821
the portion distributed under division (C)(3)(a) of this 1822
section, shall be distributed to all school districts in the 1823
county. Each such school district shall receive a portion of the 1824
amount allocated under this division equal to that amount 1825
multiplied by a fraction, the numerator of which is the amount 1826
otherwise distributed to the school district under division (B) 1827

of this section and the denominator of which is the total amount 1828
otherwise distributed to all school districts in the county 1829
under division (B) of this section. 1830

Sec. 5715.01. (A) The tax commissioner shall direct and 1831
supervise the assessment for taxation of all real property. The 1832
commissioner shall adopt, prescribe, and promulgate rules for 1833
the determination of true value and taxable value of real 1834
property by uniform rule for such values and for the 1835
determination of the current agricultural use value of land 1836
devoted exclusively to agricultural use. 1837

(1) The uniform rules shall prescribe methods of 1838
determining the true value and taxable value of real property. 1839
The rules shall provide that in determining the true value of 1840
lands or improvements thereon for tax purposes, all facts and 1841
circumstances relating to the value of the property, its 1842
availability for the purposes for which it is constructed or 1843
being used, its obsolete character, if any, the income capacity 1844
of the property, if any, and any other factor that tends to 1845
prove its true value shall be used. In determining the true 1846
value of minerals or rights to minerals for the purpose of real 1847
property taxation, the tax commissioner shall not include in the 1848
value of the minerals or rights to minerals the value of any 1849
tangible personal property used in the recovery of those 1850
minerals. 1851

(2) The uniform rules shall prescribe the method for 1852
determining the current agricultural use value of land devoted 1853
exclusively to agricultural use, which method shall reflect 1854
standard and modern appraisal techniques that take into 1855
consideration the productivity of the soil under normal 1856
management practices, typical cropping and land use patterns, 1857

the average price patterns of the crops and products produced 1858
and the typical production costs to determine the net income 1859
potential to be capitalized, and other pertinent factors. 1860

In determining the agricultural land capitalization rate 1861
to be applied to the net income potential from agricultural use, 1862
the commissioner shall use standard and modern appraisal 1863
techniques. In calculating the capitalization rate for any year, 1864
the commissioner shall comply with both of the following 1865
requirements: 1866

(a) The commissioner shall use an equity yield rate equal 1867
to the greater of (i) the average of the total rates of return 1868
on farm equity for the twenty-five most recent years for which 1869
those rates have been calculated and published by the United 1870
States department of agriculture economic research service or 1871
another published source or (ii) the loan interest rate the 1872
commissioner uses for that year to calculate the capitalization 1873
rate; 1874

(b) The commissioner shall assume that the holding period 1875
for agricultural land is twenty-five years for the purpose of 1876
computing buildup of equity or appreciation with respect to that 1877
land. 1878

The commissioner shall add to the overall capitalization 1879
rate a tax additur. The sum of the overall capitalization rate 1880
and the tax additur shall represent as nearly as possible the 1881
rate of return a prudent investor would expect from an average 1882
or typical farm in this state considering only agricultural 1883
factors, but shall not be less than ten per cent. 1884

The commissioner shall annually determine and announce the 1885
overall capitalization rate, tax additur, agricultural land 1886

capitalization rate, and the individual components used in 1887
computing such amounts in a determination, finding, computation, 1888
or order of the commissioner published simultaneously with the 1889
commissioner's annual publication of the per-acre agricultural 1890
use values for each soil type. 1891

(3) Notwithstanding any other provision of this chapter 1892
and Chapter 5713. of the Revised Code, the current agricultural 1893
use value of land devoted exclusively to agricultural use shall 1894
equal the following amounts for the years specified: 1895

(a) In counties that undergo a reappraisal or triennial 1896
update in 2017, the current agricultural use value of the land 1897
for each of the 2017, 2018, and 2019 tax years shall equal the 1898
sum of the following amounts: 1899

(i) The current agricultural use value of the land for 1900
that tax year, as determined under this section and section 1901
5713.31 of the Revised Code, and rules adopted pursuant those 1902
sections, without regard to the adjustment under division (A) (3) 1903
(a) (ii) of this section; 1904

(ii) One-half of the amount, if any, by which the value of 1905
the land for the 2016 tax year, as determined under this 1906
section, section 5713.31 of the Revised Code, and the rules 1907
adopted pursuant those sections and issued by the tax 1908
commissioner for counties undergoing a reappraisal or triennial 1909
update in the 2016 tax year, exceeds the value determined under 1910
division (A) (3) (a) (i) of this section. 1911

(b) In counties that undergo a reappraisal or triennial 1912
update in 2018, the current agricultural use value of the land 1913
for each of the 2018, 2019, and 2020 tax years shall equal the 1914
sum of the following amounts: 1915

(i) The current agricultural use value of the land for 1916
that tax year, as determined under this section and section 1917
5713.31 of the Revised Code, and rules adopted pursuant those 1918
sections, without regard to the adjustment under division (A) (3) 1919
(b) (ii) of this section; 1920

(ii) One-half of the amount, if any, by which the value of 1921
the land for the 2017 tax year, as determined under this 1922
section, section 5713.31 of the Revised Code, and the rules 1923
adopted pursuant those sections and issued by the tax 1924
commissioner for counties undergoing a reappraisal or triennial 1925
update in the 2017 tax year, exceeds the value determined under 1926
division (A) (3) (b) (i) of this section. 1927

(c) In counties that undergo a reappraisal or triennial 1928
update in 2019, the current agricultural use value of the land 1929
for each of the 2019, 2020, and 2021 tax years shall equal the 1930
sum of the following amounts: 1931

(i) The current agricultural use value of the land for 1932
that tax year, as determined under this section and section 1933
5713.31 of the Revised Code, and rules adopted pursuant those 1934
sections, without regard to the adjustment under division (A) (3) 1935
(c) (ii) of this section; 1936

(ii) One-half of the amount, if any, by which the value of 1937
the land for the 2018 tax year, as determined under this 1938
section, section 5713.31 of the Revised Code, and the rules 1939
adopted pursuant those sections and issued by the tax 1940
commissioner for counties undergoing a reappraisal or triennial 1941
update in the 2018 tax year, exceeds the value determined under 1942
division (A) (3) (c) (i) of this section. 1943

(4) The uniform rules shall prescribe the method for 1944

determining the value of federally subsidized residential rental property through the use of a formula that accounts for the following factors:

(a) Up to three years of operating income of the property, which includes gross potential rent, and any income derived from other sources as reported by the property owner to the county auditor under section 5713.031 of the Revised Code. Operating income shall include an allowance for vacancy losses, which shall be presumed to be four per cent of gross potential rent, and unpaid rent losses, which shall be presumed to be three per cent of gross potential rent. These presumptive amounts may be exceeded with evidence demonstrating the actual income of the property.

(b) Operating expenses of the property, which shall be presumed to be forty-eight per cent of operating income plus utility expenses as reported by the property owner to the county auditor under section 5713.031 of the Revised Code. Operating expenses shall also include replacement reserve fund or account contributions which shall be presumed to be five per cent of gross potential rent. These presumptive amounts may be exceeded with evidence demonstrating the actual expenses of the property. Real property taxes, depreciation, and amortization expenses and replacement of short-term capitalized assets shall be excluded from operating expenses.

(c) A market-appropriate, uniform capitalization rate plus a tax additur accounting for the real property tax rate of the property's location. For federally subsidized residential rental property described in division (A)(1) of section 5713.031 of the Revised Code, one percentage point shall be subtracted from the uniform capitalization rate.

The uniform rules shall also prescribe a minimum total value for federally subsidized residential rental property of five thousand dollars multiplied by the number of dwelling units comprising the property or one hundred fifty per cent of the property's unimproved land value, whichever is greater. The formula and other rules adopted by the commissioner pursuant to this division shall comply with Ohio Constitution, Article XII, Section 2.

As used in division (A) (4) of this section, "federally subsidized residential rental property" has the same meaning as in section 5713.031 of the Revised Code and "dwelling unit" has the same meaning as in section 5321.01 of the Revised Code.

(B) The taxable value shall be that per cent of true value in money, or current agricultural use value in the case of land valued in accordance with section 5713.31 of the Revised Code, the commissioner by rule establishes, but it shall not exceed thirty-five per cent. The uniform rules shall also prescribe methods of making the appraisals set forth in section 5713.03 of the Revised Code. The taxable value of each tract, lot, or parcel of real property and improvements thereon, determined in accordance with the uniform rules and methods prescribed thereby, shall be the taxable value of the tract, lot, or parcel for all purposes of sections 5713.01 to 5713.26, 5715.01 to 5715.51, and 5717.01 to 5717.06 of the Revised Code. County auditors shall, under the direction and supervision of the commissioner, be the chief assessing officers of their respective counties, and shall list and value the real property within their respective counties for taxation in accordance with this section and sections 5713.03 and 5713.31 of the Revised Code and with such rules of the commissioner. There shall also be a board in each county, known as the county board of

revision, which shall hear complaints and revise assessments of real property for taxation. 2006
2007

(C) The commissioner shall neither adopt nor enforce any rule that requires true value for any tax year to be any value other than the true value in money on the tax lien date of such tax year or that requires taxable value to be obtained in any way other than by reducing the true value, or in the case of land valued in accordance with section 5713.31 of the Revised Code, its current agricultural use value, by a specified, uniform percentage. 2008
2009
2010
2011
2012
2013
2014
2015

Section 2. That existing sections 319.301, 323.151, 323.152, 323.153, 323.156, 3317.01, 4503.064, 4503.065, 4503.066, 4503.068, and 5715.01 of the Revised Code are hereby repealed. 2016
2017
2018
2019

Section 3. The amendment by this act of sections 319.301 and 5715.01 of the Revised Code applies to tax year 2024 and thereafter. 2020
2021
2022

Section 4. (A) Notwithstanding sections 323.153, 323.154, 4503.066, and 4503.067 of the Revised Code, all of the following apply: 2023
2024
2025

(1) A person may file an application for reduction under division (A)(1) of section 323.152 of the Revised Code, as amended by this act, for tax year 2023 or division (A) of section 4503.065 of the Revised Code, as amended by this act, for tax year 2024 not later than December 31, 2024. 2026
2027
2028
2029
2030

(2) The county auditor shall approve or deny that application within thirty days after receiving it. 2031
2032

(3) Any such application shall be considered a late application under section 323.153 or 4503.066 of the Revised 2033
2034

Code for that tax year, and overpayments shall be credited or 2035
refunded in the same manner as for those applications. 2036

(4) If a person believes that the person's application for 2037
that tax year has been improperly denied or is for less than 2038
that to which the person is entitled, the person may file an 2039
appeal with the county board of revision not later than thirty 2040
days after the date the county auditor approves or denies that 2041
application. 2042

(5) A person shall not be required to submit a new 2043
application, or return a continuing application, to receive the 2044
tax reduction described in division (F) (2) (b) (i) of section 2045
323.152 or division (G) (2) (b) (i) of section 4503.065 of the 2046
Revised Code, both as amended by this act, if the person 2047
submitted an application for the reduction under division (A) of 2048
either of those sections, as applicable, before the effective 2049
date of the amendment of those sections by this act, was 2050
determined to be eligible for that reduction, and has not 2051
experienced any changes that the person would otherwise be 2052
required to report under division (C) (6) of section 323.153 or 2053
division (B) (5) of section 4503.066 of the Revised Code, as 2054
amended by this act. 2055

(B) Notwithstanding section 323.156 of the Revised Code as 2056
amended by this act, the auditor shall not calculate an amount 2057
under division (D) (3) (a) (i) of that section for calendar year 2058
2024 and, for purposes of division (D) (3) (a) (ii) (II) of that 2059
section, the "amount calculated under division (D) (3) (a) (i)" of 2060
that section for calendar year 2024 shall equal zero. 2061

Section 5. The General Assembly, applying the principle 2062
stated in division (B) of section 1.52 of the Revised Code that 2063
amendments are to be harmonized if reasonably capable of 2064

simultaneous operation, finds that the following sections, 2065
presented in this act as composites of the sections as amended 2066
by the acts indicated, are the resulting versions of the 2067
sections in effect prior to the effective date of the sections 2068
as presented in this act: 2069

Section 323.152 of the Revised Code as amended by both 2070
H.B. 33 and S.B. 43 of the 135th General Assembly. 2071

Section 4503.065 of the Revised Code as amended by both 2072
H.B. 33 and S.B. 43 of the 135th General Assembly. 2073