

As Introduced

135th General Assembly

Regular Session

2023-2024

S. B. No. 134

Senator Hoagland

A BILL

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

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

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

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

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

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

(b) A unit in a housing cooperative that is occupied as a 20
home, but not owned, by an individual whose domicile is in this 21
state. 22

(2) The homestead shall include so much of the land 23
surrounding it, not exceeding one acre, as is reasonably 24
necessary for the use of the dwelling or unit as a home. An 25
owner includes a holder of one of the several estates in fee, a 26
vendee in possession under a purchase agreement or a land 27
contract, a mortgagor, a life tenant, one or more tenants with a 28
right of survivorship, tenants in common, and a settlor of a 29
revocable or irrevocable inter vivos trust holding the title to 30
a homestead occupied by the settlor as of right under the trust. 31
The tax commissioner shall adopt rules for the uniform 32
classification and valuation of real property or portions of 33
real property as homesteads. 34

(B) "Sixty-five years of age or older" means a person who 35
has attained age sixty-four prior to the first day of January of 36
the year of application for reduction in real estate taxes. 37

(C) "Total income" means modified adjusted gross income, 38
as that term is defined in section 5747.01 of the Revised Code, 39
of the owner and the owner's spouse for the year preceding the 40
year in which application for a reduction in taxes is made. 41

(D) "Permanently and totally disabled" means that a person 42
other than a disabled veteran has, on the first day of January 43
of the year of application for reduction in real estate taxes, 44
some impairment in body or mind that makes the person unable to 45
work at any substantially remunerative employment that the 46
person is reasonably able to perform and that will, with 47
reasonable probability, continue for an indefinite period of at 48
least twelve months without any present indication of recovery 49

therefrom or has been certified as permanently and totally 50
disabled by a state or federal agency having the function of so 51
classifying persons. 52

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

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

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

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

(1) Death in the line of duty; 76

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

while in the line of duty. 79

(I) "Peace officer" has the same meaning as in section 80
2935.01 of the Revised Code. 81

(J) "Firefighter" means a firefighter, whether paid or 82
volunteer, of a lawfully constituted fire department. 83

(K) "First responder," "EMT-basic," "EMT-I," and 84
"paramedic" have the same meanings as in section 4765.01 of the 85
Revised Code. 86

Sec. 323.152. In addition to the reduction in taxes 87
required under section 319.302 of the Revised Code, taxes shall 88
be reduced as provided in divisions (A) and (B) of this section. 89

(A) (1) (a) Division (A) (1) of this section applies to any 90
of the following persons: 91

(i) A person who is permanently and totally disabled; 92

(ii) A person who is sixty-five years of age or older; 93

(iii) A person who is the surviving spouse of a deceased 94
person who was permanently and totally disabled or sixty-five 95
years of age or older and who applied and qualified for a 96
reduction in taxes under this division in the year of death, 97
provided the surviving spouse is at least fifty-nine but not 98
sixty-five or more years of age on the date the deceased spouse 99
dies. 100

(b) Real property taxes on a homestead owned and occupied, 101
or a homestead in a housing cooperative occupied, by a person to 102
whom division (A) (1) of this section applies shall be reduced 103
for each year for which an application for the reduction has 104
been approved. The reduction shall equal one of the following 105
amounts, as applicable to the person: 106

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

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

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

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

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

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

Revised Code, not to exceed thirty-five per cent; 136

(iii) The effective tax rate used to calculate the taxes 137
charged against the property for the current year, where 138
"effective tax rate" is defined as in section 323.08 of the 139
Revised Code; 140

(iv) The quantity equal to one minus the sum of the 141
percentage reductions in taxes received by the property for the 142
current tax year under section 319.302 of the Revised Code and 143
division (B) of section 323.152 of the Revised Code. 144

(d) Each calendar year, the tax commissioner shall adjust 145
the total income threshold described in division (A) (1) (b) (iii) 146
of this section by completing the following calculations in 147
September of each year: 148

(i) Determine the percentage increase in the gross 149
domestic product deflator determined by the bureau of economic 150
analysis of the United States department of commerce from the 151
first day of January of the preceding calendar year to the last 152
day of December of the preceding calendar year; 153

(ii) Multiply that percentage increase by the total income 154
threshold for the current tax year; 155

(iii) Add the resulting product to the total income 156
threshold for the current tax year; 157

(iv) Round the resulting sum to the nearest multiple of 158
one hundred dollars. 159

The commissioner shall certify the amount resulting from 160
the adjustment to each county auditor not later than the first 161
day of December each year. The certified amount applies to the 162
following tax year for persons described in division (A) (1) (b) 163

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

(2) Real property taxes on a homestead owned and occupied, 168
or a homestead in a housing cooperative occupied, by a disabled 169
veteran shall be reduced under either division (A) (2) (a) or (b) 170
of this section, but not both, for each year for which an 171
application for the reduction has been approved. ~~The~~ 172

(a) For a disabled veteran who has received a total 173
disability rating or a total disability rating for compensation 174
based on individual unemployability for a service-connected 175
disability or combination of service-connected disabilities, the 176
reduction shall equal the product obtained by multiplying fifty 177
thousand dollars of the true value of the property in money by 178
the amounts described in divisions (A) (1) (c) (ii) to (iv) of this 179
section. ~~The~~ 180

(b) Division (A) (2) (b) of this section applies to any 181
disabled veteran who has either: 182

(i) Attained age fifty-nine prior to the first day of 183
January of the year of application for reduction; 184

(ii) Served twenty or more years in the armed forces of 185
the United States, including reserve components thereof, or in 186
the national guard. 187

For a disabled veteran to whom division (A) (2) (b) of this 188
section applies, the reduction shall equal the product obtained 189
by multiplying current taxes charged and payable against that 190
homestead for the tax year by the percentage of the disabled 191
veteran's disability rating assigned by the United States 192

department of veterans affairs. However, the reduction may not 193
exceed the product obtained by multiplying one hundred fifty 194
thousand dollars of the true value of the property in money by 195
the amounts described in divisions (A) (1) (c) (ii) to (iv) of this 196
section. 197

A reduction under division (A) (2) of this section is in 198
lieu of any reduction under section 323.158 of the Revised Code 199
or division (A) (1) or (3) of this section. ~~The Either~~ reduction 200
~~applies may apply~~ to only one homestead owned and occupied by a 201
disabled veteran. 202

If a homestead qualifies for a reduction in taxes under 203
division (A) (2) of this section for the year in which the 204
disabled veteran dies, and the disabled veteran is survived by a 205
spouse who occupied the homestead when the disabled veteran died 206
and who acquires ownership of the homestead or, in the case of a 207
homestead that is a unit in a housing cooperative, continues to 208
occupy the homestead, the reduction shall continue through the 209
year in which the surviving spouse dies or remarries. 210

(3) Real property taxes on a homestead owned and occupied, 211
or a homestead in a housing cooperative occupied, by the 212
surviving spouse of a public service officer killed in the line 213
of duty shall be reduced for each year for which an application 214
for the reduction has been approved. The reduction shall equal 215
the product obtained by multiplying fifty thousand dollars of 216
the true value of the property in money by the amounts described 217
in divisions (A) (1) (c) (ii) to (iv) of this section. The 218
reduction is in lieu of any reduction under section 323.158 of 219
the Revised Code or division (A) (1) or (2) of this section. The 220
reduction applies to only one homestead owned and occupied by 221
such a surviving spouse. A homestead qualifies for a reduction 222

in taxes under division (A) (3) of this section for the tax year 223
in which the public service officer dies through the tax year in 224
which the surviving spouse dies or remarries. 225

(B) To provide a partial exemption, real property taxes on 226
any homestead, and manufactured home taxes on any manufactured 227
or mobile home on which a manufactured home tax is assessed 228
pursuant to division (D) (2) of section 4503.06 of the Revised 229
Code, shall be reduced for each year for which an application 230
for the reduction has been approved. The amount of the reduction 231
shall equal two and one-half per cent of the amount of taxes to 232
be levied by qualifying levies on the homestead or the 233
manufactured or mobile home after applying section 319.301 of 234
the Revised Code. For the purposes of this division, "qualifying 235
levy" has the same meaning as in section 319.302 of the Revised 236
Code. 237

(C) ~~The~~ Except for the reduction described in division (A) 238
(2) (b) of this section, the reductions granted by this section 239
do not apply to special assessments or respread of assessments 240
levied against the homestead, and if there is a transfer of 241
ownership subsequent to the filing of an application for a 242
reduction in taxes, such reductions are not forfeited for such 243
year by virtue of such transfer. 244

(D) The reductions in taxable value referred to in this 245
section shall be applied solely as a factor for the purpose of 246
computing the reduction of taxes under this section and shall 247
not affect the total value of property in any subdivision or 248
taxing district as listed and assessed for taxation on the tax 249
lists and duplicates, or any direct or indirect limitations on 250
indebtedness of a subdivision or taxing district. If after 251
application of sections 5705.31 and 5705.32 of the Revised Code, 252

including the allocation of all levies within the ten-mill 253
limitation to debt charges to the extent therein provided, there 254
would be insufficient funds for payment of debt charges not 255
provided for by levies in excess of the ten-mill limitation, the 256
reduction of taxes provided for in sections 323.151 to 323.159 257
of the Revised Code shall be proportionately adjusted to the 258
extent necessary to provide such funds from levies within the 259
ten-mill limitation. 260

(E) No reduction shall be made on the taxes due on the 261
homestead of any person convicted of violating division (D) or 262
(E) of section 323.153 of the Revised Code for a period of three 263
years following the conviction. 264

Sec. 323.153. (A) To obtain a reduction in real property 265
taxes under division (A) or (B) of section 323.152 of the 266
Revised Code or in manufactured home taxes under division (B) of 267
section 323.152 of the Revised Code, the owner shall file an 268
application with the county auditor of the county in which the 269
owner's homestead is located. 270

To obtain a reduction in real property taxes under 271
division (A) of section 323.152 of the Revised Code, the 272
occupant of a homestead in a housing cooperative shall file an 273
application with the nonprofit corporation that owns and 274
operates the housing cooperative, in accordance with this 275
paragraph. Not later than the first day of March each year, the 276
corporation shall obtain applications from the county auditor's 277
office and provide one to each new occupant. Not later than the 278
first day of May, any occupant who may be eligible for a 279
reduction in taxes under division (A) of section 323.152 of the 280
Revised Code shall submit the completed application to the 281
corporation. Not later than the fifteenth day of May, the 282

corporation shall file all completed applications, and the 283
information required by division (B) of section 323.159 of the 284
Revised Code, with the county auditor of the county in which the 285
occupants' homesteads are located. Continuing applications shall 286
be furnished to an occupant in the manner provided in division 287
(C) (4) of this section. 288

(1) An application for reduction based upon a physical 289
disability shall be accompanied by a certificate signed by a 290
physician, and an application for reduction based upon a mental 291
disability shall be accompanied by a certificate signed by a 292
physician or psychologist licensed to practice in this state, 293
attesting to the fact that the applicant is permanently and 294
totally disabled. The certificate shall be in a form that the 295
tax commissioner requires and shall include the definition of 296
permanently and totally disabled as set forth in section 323.151 297
of the Revised Code. An application for reduction based upon a 298
disability certified as permanent and total by a state or 299
federal agency having the function of so classifying persons 300
shall be accompanied by a certificate from that agency. 301

An application by a disabled veteran for the reduction 302
under division (A) (2) of section 323.152 of the Revised Code 303
shall be accompanied by a letter or other written confirmation 304
from ~~the United States department of veterans affairs, or its~~ 305
~~predecessor or successor agency, either of the following~~ showing 306
that the veteran qualifies as a disabled veteran and stating the 307
disabled veteran's disability rating and, if the application is 308
for the reduction described in division (A) (2) (b) of that 309
section on the basis of the veteran's years of service, the 310
veteran's years of service: 311

(a) The United States department of veterans affairs, or 312

its predecessor or successor agency; 313

(b) A county veterans service officer who is employed 314
under section 5901.07 of the Revised Code in the county in which 315
the disabled veteran resides. 316

An application by the surviving spouse of a public service 317
officer killed in the line of duty for the reduction under 318
division (A) (3) of section 323.152 of the Revised Code shall be 319
accompanied by a letter or other written confirmation from an 320
employee or officer of the board of trustees of a retirement or 321
pension fund in this state or another state or from the chief or 322
other chief executive of the department, agency, or other 323
employer for which the public service officer served when killed 324
in the line of duty affirming that the public service officer 325
was killed in the line of duty. 326

An application for a reduction under division (A) of 327
section 323.152 of the Revised Code constitutes a continuing 328
application for a reduction in taxes for each year in which the 329
dwelling is the applicant's homestead. 330

(2) An application for a reduction in taxes under division 331
(B) of section 323.152 of the Revised Code shall be filed only 332
if the homestead or manufactured or mobile home was transferred 333
in the preceding year or did not qualify for and receive the 334
reduction in taxes under that division for the preceding tax 335
year. The application for homesteads transferred in the 336
preceding year shall be incorporated into any form used by the 337
county auditor to administer the tax law in respect to the 338
conveyance of real property pursuant to section 319.20 of the 339
Revised Code or of used manufactured homes or used mobile homes 340
as defined in section 5739.0210 of the Revised Code. The owner 341
of a manufactured or mobile home who has elected under division 342

(D) (4) of section 4503.06 of the Revised Code to be taxed under 343
division (D) (2) of that section for the ensuing year may file 344
the application at the time of making that election. The 345
application shall contain a statement that failure by the 346
applicant to affirm on the application that the dwelling on the 347
property conveyed is the applicant's homestead prohibits the 348
owner from receiving the reduction in taxes until a proper 349
application is filed within the period prescribed by division 350
(A) (3) of this section. Such an application constitutes a 351
continuing application for a reduction in taxes for each year in 352
which the dwelling is the applicant's homestead. 353

(3) Failure to receive a new application filed under 354
division (A) (1) or (2) or notification under division (C) of 355
this section after an application for reduction has been 356
approved is prima-facie evidence that the original applicant is 357
entitled to the reduction in taxes calculated on the basis of 358
the information contained in the original application. The 359
original application and any subsequent application, including 360
any late application, shall be in the form of a signed statement 361
and shall be filed on or before the thirty-first day of December 362
of the year for which the reduction is sought. The original 363
application and any subsequent application for a reduction in 364
manufactured home taxes shall be filed in the year preceding the 365
year for which the reduction is sought. The statement shall be 366
on a form, devised and supplied by the tax commissioner, which 367
shall require no more information than is necessary to establish 368
the applicant's eligibility for the reduction in taxes and the 369
amount of the reduction, and, except for homesteads that are 370
units in a housing cooperative, shall include an affirmation by 371
the applicant that ownership of the homestead was not acquired 372
from a person, other than the applicant's spouse, related to the 373

owner by consanguinity or affinity for the purpose of qualifying 374
for the real property or manufactured home tax reduction 375
provided for in division (A) or (B) of section 323.152 of the 376
Revised Code. The form shall contain a statement that conviction 377
of willfully falsifying information to obtain a reduction in 378
taxes or failing to comply with division (C) of this section 379
results in the revocation of the right to the reduction for a 380
period of three years. In the case of an application for a 381
reduction in taxes for persons described in division (A) (1) (b) 382
(iii) of section 323.152 of the Revised Code, the form shall 383
contain a statement that signing the application constitutes a 384
delegation of authority by the applicant to the tax commissioner 385
or the county auditor, individually or in consultation with each 386
other, to examine any tax or financial records relating to the 387
income of the applicant as stated on the application for the 388
purpose of determining eligibility for the exemption or a 389
possible violation of division (D) or (E) of this section. 390

(B) A late application for a tax reduction for the year 391
preceding the year in which an original application is filed, or 392
for a reduction in manufactured home taxes for the year in which 393
an original application is filed, may be filed with the original 394
application. If the county auditor determines the information 395
contained in the late application is correct, the auditor shall 396
determine the amount of the reduction in taxes to which the 397
applicant would have been entitled for the preceding tax year 398
had the applicant's application been timely filed and approved 399
in that year. 400

The amount of such reduction shall be treated by the 401
auditor as an overpayment of taxes by the applicant and shall be 402
refunded in the manner prescribed in section 5715.22 of the 403
Revised Code for making refunds of overpayments. The county 404

auditor shall certify the total amount of the reductions in 405
taxes made in the current year under this division to the tax 406
commissioner, who shall treat the full amount thereof as a 407
reduction in taxes for the preceding tax year and shall make 408
reimbursement to the county therefor in the manner prescribed by 409
section 323.156 of the Revised Code, from money appropriated for 410
that purpose. 411

(C) (1) If, in any year after an application has been filed 412
under division (A) (1) or (2) of this section, the owner does not 413
qualify for a reduction in taxes on the homestead or on the 414
manufactured or mobile home set forth on such application, the 415
owner shall notify the county auditor that the owner is not 416
qualified for a reduction in taxes. 417

(2) If, in any year after an application has been filed 418
under division (A) (1) of this section, the occupant of a 419
homestead in a housing cooperative does not qualify for a 420
reduction in taxes on the homestead, the occupant shall notify 421
the county auditor that the occupant is not qualified for a 422
reduction in taxes or file a new application under division (A) 423
(1) of this section. 424

(3) If the county auditor or county treasurer discovers 425
that an owner of property or occupant of a homestead in a 426
housing cooperative not entitled to the reduction in taxes under 427
division (A) or (B) of section 323.152 of the Revised Code 428
failed to notify the county auditor as required by division (C) 429
(1) or (2) of this section, a charge shall be imposed against 430
the property in the amount by which taxes were reduced under 431
that division for each tax year the county auditor ascertains 432
that the property was not entitled to the reduction and was 433
owned by the current owner or, in the case of a homestead in a 434

housing cooperative, occupied by the current occupant. Interest 435
shall accrue in the manner prescribed by division (B) of section 436
323.121 or division (G) (2) of section 4503.06 of the Revised 437
Code on the amount by which taxes were reduced for each such tax 438
year as if the reduction became delinquent taxes at the close of 439
the last day the second installment of taxes for that tax year 440
could be paid without penalty. The county auditor shall notify 441
the owner or occupant, by ordinary mail, of the charge, of the 442
owner's or occupant's right to appeal the charge, and of the 443
manner in which the owner or occupant may appeal. The owner or 444
occupant may appeal the imposition of the charge and interest by 445
filing an appeal with the county board of revision not later 446
than the last day prescribed for payment of real and public 447
utility property taxes under section 323.12 of the Revised Code 448
following receipt of the notice and occurring at least ninety 449
days after receipt of the notice. The appeal shall be treated in 450
the same manner as a complaint relating to the valuation or 451
assessment of real property under Chapter 5715. of the Revised 452
Code. The charge and any interest shall be collected as other 453
delinquent taxes. 454

(4) Each year during January, the county auditor shall 455
furnish by ordinary mail a continuing application to each person 456
receiving a reduction under division (A) of section 323.152 of 457
the Revised Code. The continuing application shall be used to 458
report changes in total income, ownership, occupancy, 459
disability, and other information earlier furnished the auditor 460
relative to the reduction in taxes on the property. The 461
continuing application shall be returned to the auditor not 462
later than the thirty-first day of December; provided, that if 463
such changes do not affect the status of the homestead exemption 464
or the amount of the reduction to which the owner is entitled 465

under division (A) of section 323.152 of the Revised Code or to 466
which the occupant is entitled under section 323.159 of the 467
Revised Code, the application does not need to be returned. 468

(5) Each year during February, the county auditor, except 469
as otherwise provided in this paragraph, shall furnish by 470
ordinary mail an original application to the owner, as of the 471
first day of January of that year, of a homestead or a 472
manufactured or mobile home that transferred during the 473
preceding calendar year and that qualified for and received a 474
reduction in taxes under division (B) of section 323.152 of the 475
Revised Code for the preceding tax year. In order to receive the 476
reduction under that division, the owner shall file the 477
application with the county auditor not later than the thirty- 478
first day of December. If the application is not timely filed, 479
the auditor shall not grant a reduction in taxes for the 480
homestead for the current year, and shall notify the owner that 481
the reduction in taxes has not been granted, in the same manner 482
prescribed under section 323.154 of the Revised Code for 483
notification of denial of an application. Failure of an owner to 484
receive an application does not excuse the failure of the owner 485
to file an original application. The county auditor is not 486
required to furnish an application under this paragraph for any 487
homestead for which application has previously been made on a 488
form incorporated into any form used by the county auditor to 489
administer the tax law in respect to the conveyance of real 490
property or of used manufactured homes or used mobile homes, and 491
an owner who previously has applied on such a form is not 492
required to return an application furnished under this 493
paragraph. 494

(D) No person shall knowingly make a false statement for 495
the purpose of obtaining a reduction in the person's real 496

property or manufactured home taxes under section 323.152 of the 497
Revised Code. 498

(E) No person shall knowingly fail to notify the county 499
auditor of changes required by division (C) of this section that 500
have the effect of maintaining or securing a reduction in taxes 501
under section 323.152 of the Revised Code. 502

(F) No person shall knowingly make a false statement or 503
certification attesting to any person's physical or mental 504
condition for purposes of qualifying such person for tax relief 505
pursuant to sections 323.151 to 323.159 of the Revised Code. 506

Sec. 4503.065. (A) (1) Division (A) of this section applies 507
to any of the following persons: 508

(a) An individual who is permanently and totally disabled; 509

(b) An individual who is sixty-five years of age or older; 510

(c) An individual who is the surviving spouse of a 511
deceased person who was permanently and totally disabled or 512
sixty-five years of age or older and who applied and qualified 513
for a reduction in assessable value under this section in the 514
year of death, provided the surviving spouse is at least fifty- 515
nine but not sixty-five or more years of age on the date the 516
deceased spouse dies. 517

(2) The manufactured home tax on a manufactured or mobile 518
home that is paid pursuant to division (C) of section 4503.06 of 519
the Revised Code and that is owned and occupied as a home by an 520
individual whose domicile is in this state and to whom this 521
section applies, shall be reduced for any tax year for which an 522
application for such reduction has been approved, provided the 523
individual did not acquire ownership from a person, other than 524
the individual's spouse, related by consanguinity or affinity 525

for the purpose of qualifying for the reduction. An owner 526
includes a settlor of a revocable or irrevocable inter vivos 527
trust holding the title to a manufactured or mobile home 528
occupied by the settlor as of right under the trust. 529

(a) For manufactured and mobile homes for which the tax 530
imposed by section 4503.06 of the Revised Code is computed under 531
division (D)(2) of that section, the reduction shall equal one 532
of the following amounts, as applicable to the person: 533

(i) If the person received a reduction under this section 534
for tax year 2007, the greater of the reduction for that tax 535
year or the amount computed under division (A)(2)(b) of this 536
section; 537

(ii) If the person received, for any homestead, a 538
reduction under division (A) of this section for tax year 2014 539
or under division (A)(1) of section 323.152 of the Revised Code 540
for tax year 2013 or the person is the surviving spouse of such 541
a person and the surviving spouse is at least fifty-nine years 542
of age on the date the deceased spouse dies, the amount computed 543
under division (A)(2)(b) of this section. For purposes of 544
divisions (A)(2)(a)(ii) and (iii) of this section, a person 545
receives a reduction under division (A) of this section or 546
division (A)(1) of section 323.152 of the Revised Code for tax 547
year 2014 or 2013, respectively, if the person files a late 548
application for that respective tax year that is approved by the 549
county auditor under section 4503.066 or 323.153 of the Revised 550
Code. 551

(iii) If the person is not described in division (A)(2)(a) 552
(i) or (ii) of this section and the person's total income does 553
not exceed thirty thousand dollars, as adjusted under division 554
(A)(2)(e) of this section, the amount computed under division 555

(A) (2) (b) of this section. 556

(b) The amount of the reduction under division (A) (2) (b) 557
of this section equals the product of the following: 558

(i) Twenty-five thousand dollars of the true value of the 559
property in money; 560

(ii) The assessment percentage established by the tax 561
commissioner under division (B) of section 5715.01 of the 562
Revised Code, not to exceed thirty-five per cent; 563

(iii) The effective tax rate used to calculate the taxes 564
charged against the property for the current year, where 565
"effective tax rate" is defined as in section 323.08 of the 566
Revised Code; 567

(iv) The quantity equal to one minus the sum of the 568
percentage reductions in taxes received by the property for the 569
current tax year under section 319.302 of the Revised Code and 570
division (B) of section 323.152 of the Revised Code. 571

(c) For manufactured and mobile homes for which the tax 572
imposed by section 4503.06 of the Revised Code is computed under 573
division (D) (1) of that section, the reduction shall equal one 574
of the following amounts, as applicable to the person: 575

(i) If the person received a reduction under this section 576
for tax year 2007, the greater of the reduction for that tax 577
year or the amount computed under division (A) (2) (d) of this 578
section; 579

(ii) If the person received, for any homestead, a 580
reduction under division (A) of this section for tax year 2014 581
or under division (A) (1) of section 323.152 of the Revised Code 582
for tax year 2013 or the person is the surviving spouse of such 583

a person and the surviving spouse is at least fifty-nine years 584
of age on the date the deceased spouse dies, the amount computed 585
under division (A) (2) (d) of this section. For purposes of 586
divisions (A) (2) (c) (ii) and (iii) of this section, a person 587
receives a reduction under division (A) of this section or under 588
division (A) (1) of section 323.152 of the Revised Code for tax 589
year 2014 or 2013, respectively, if the person files a late 590
application for a refund of overpayments for that respective tax 591
year that is approved by the county auditor under section 592
4503.066 of the Revised Code. 593

(iii) If the person is not described in division (A) (2) (c) 594
(i) or (ii) of this section and the person's total income does 595
not exceed thirty thousand dollars, as adjusted under division 596
(A) (2) (e) of this section, the amount computed under division 597
(A) (2) (d) of this section. 598

(d) The amount of the reduction under division (A) (2) (d) 599
of this section equals the product of the following: 600

(i) Twenty-five thousand dollars of the cost to the owner, 601
or the market value at the time of purchase, whichever is 602
greater, as those terms are used in division (D) (1) of section 603
4503.06 of the Revised Code; 604

(ii) The percentage from the appropriate schedule in 605
division (D) (1) (b) of section 4503.06 of the Revised Code; 606

(iii) The assessment percentage of forty per cent used in 607
division (D) (1) (b) of section 4503.06 of the Revised Code; 608

(iv) The tax rate of the taxing district in which the home 609
has its situs. 610

(e) Each calendar year, the tax commissioner shall adjust 611
the income threshold described in divisions (A) (2) (a) (iii) and 612

(A) (2) (c) (iii) of this section by completing the following 613
calculations in September of each year: 614

(i) Determine the percentage increase in the gross 615
domestic product deflator determined by the bureau of economic 616
analysis of the United States department of commerce from the 617
first day of January of the preceding calendar year to the last 618
day of December of the preceding calendar year; 619

(ii) Multiply that percentage increase by the total income 620
threshold for the ensuing tax year; 621

(iii) Add the resulting product to the total income 622
threshold for the ensuing tax year; 623

(iv) Round the resulting sum to the nearest multiple of 624
one hundred dollars. 625

The commissioner shall certify the amount resulting from 626
the adjustment to each county auditor not later than the first 627
day of December each year. The certified amount applies to the 628
second ensuing tax year. The commissioner shall not make the 629
adjustment in any calendar year in which the amount resulting 630
from the adjustment would be less than the total income 631
threshold for the ensuing tax year. 632

~~(B)~~ (B) (1) The manufactured home tax levied pursuant to 633
division (C) of section 4503.06 of the Revised Code on a 634
manufactured or mobile home that is owned and occupied by a 635
disabled veteran shall be reduced under either division (B) (2) 636
(a) or (b) of this section, but not both, for any tax year for 637
which an application for such reduction has been approved, 638
provided the disabled veteran did not acquire ownership from a 639
person, other than the disabled veteran's spouse, related by 640
consanguinity or affinity for the purpose of qualifying for the 641

reduction. An owner includes an owner within the meaning of 642
division (A) (2) of this section. 643

~~(1)~~ (2) (a) Division (B) (2) (a) of this section applies to a 644
disabled veteran who has received a total disability rating or a 645
total disability rating for compensation based on individual 646
unemployability for a service-connected disability or 647
combination of service-connected disabilities. For manufactured 648
and mobile homes for which the tax imposed by section 4503.06 of 649
the Revised Code is computed under division (D) (2) of that 650
section, the reduction shall equal the product obtained by 651
multiplying fifty thousand dollars of the true value of the 652
property in money by the amounts described in divisions (A) (2) 653
(b) (ii) to (iv) of this section. 654

~~(2)~~ For manufactured and mobile homes for which the tax 655
imposed by section 4503.06 of the Revised Code is computed under 656
division (D) (1) of that section, the reduction shall equal the 657
product obtained by multiplying fifty thousand dollars of the 658
cost to the owner, or the market value at the time of purchase, 659
whichever is greater, as those terms are used in division (D) (1) 660
of section 4503.06 of the Revised Code, by the amounts described 661
in divisions (A) (2) (d) (ii) to (iv) of this section. 662

~~The~~ (b) Division (B) (2) (b) of this section applies to any 663
disabled veteran who either: 664

(i) Will be age sixty or older in the calendar year 665
following the year of application for reduction; 666

(ii) Has served twenty or more years in the armed forces 667
of the United States, including reserve components thereof, or 668
in the national guard. 669

The reduction shall equal the product obtained by 670

multiplying the current taxes, as that term is defined in 671
section 4503.06 of the Revised Code, charged against the 672
manufactured or mobile home for the tax year by the percentage 673
of the disabled veteran's disability rating assigned by the 674
United States department of veterans affairs. However, the 675
reduction may not exceed the product obtained by multiplying one 676
hundred fifty thousand dollars of the true value of the property 677
in money or of the greater of the cost to the owner or the 678
market value at the time of purchase, as applicable, by the 679
amounts described in divisions (A) (2) (b) (ii) to (iv) or (A) (2) 680
(d) (ii) to (iv) of this section, as applicable. 681

(3) A reduction under division (B) of this section is in 682
lieu of any reduction under section 4503.0610 of the Revised 683
Code or division (A) or (C) of this section. ~~The Either~~ 684
reduction ~~applies~~ may apply to only one manufactured or mobile 685
home owned and occupied by a disabled veteran. 686

If a manufactured or mobile home qualifies for a reduction 687
in taxes under this division for the year in which the disabled 688
veteran dies, and the disabled veteran is survived by a spouse 689
who occupied the home when the disabled veteran died and who 690
acquires ownership of the home, the reduction shall continue 691
through the year in which the surviving spouse dies or 692
remarries. 693

(C) The manufactured home tax levied pursuant to division 694
(C) of section 4503.06 of the Revised Code on a manufactured or 695
mobile home that is owned and occupied by the surviving spouse 696
of a public service officer killed in the line of duty shall be 697
reduced for any tax year for which an application for such 698
reduction has been approved, provided the surviving spouse did 699
not acquire ownership from a person, other than the surviving 700

spouse's deceased public service officer spouse, related by 701
consanguinity or affinity for the purpose of qualifying for the 702
reduction. An owner includes an owner within the meaning of 703
division (A) (2) of this section. 704

(1) For manufactured and mobile homes for which the tax 705
imposed by section 4503.06 of the Revised Code is computed under 706
division (D) (2) of that section, the reduction shall equal the 707
product obtained by multiplying fifty thousand dollars of the 708
true value of the property in money by the amounts described in 709
divisions (A) (2) (b) (ii) to (iv) of this section. 710

(2) For manufactured and mobile homes for which the tax 711
imposed by section 4503.06 of the Revised Code is computed under 712
division (D) (1) of that section, the reduction shall equal the 713
product obtained by multiplying fifty thousand dollars of the 714
cost to the owner, or the market value at the time of purchase, 715
whichever is greater, as those terms are used in division (D) (1) 716
of section 4503.06 of the Revised Code, by the amounts described 717
in divisions (A) (2) (d) (ii) to (iv) of this section. 718

The reduction is in lieu of any reduction under section 719
4503.0610 of the Revised Code or division (A) or (B) of this 720
section. The reduction applies to only one manufactured or 721
mobile home owned and occupied by such a surviving spouse. A 722
manufactured or mobile home qualifies for a reduction in taxes 723
under this division for the tax year in which the public service 724
officer dies through the tax year in which the surviving spouse 725
dies or remarries. 726

(D) If the owner or the spouse of the owner of a 727
manufactured or mobile home is eligible for a homestead 728
exemption on the land upon which the home is located, the 729
reduction to which the owner or spouse is entitled under this 730

section shall not exceed the difference between the reduction to 731
which the owner or spouse is entitled under division (A), (B), 732
or (C) of this section and the amount of the reduction under the 733
homestead exemption. 734

(E) No reduction shall be made with respect to the home of 735
any person convicted of violating division (C) or (D) of section 736
4503.066 of the Revised Code for a period of three years 737
following the conviction. 738

Sec. 4503.066. (A) (1) To obtain a tax reduction under 739
section 4503.065 of the Revised Code, the owner of the home 740
shall file an application with the county auditor of the county 741
in which the home is located. An application for reduction in 742
taxes based upon a physical disability shall be accompanied by a 743
certificate signed by a physician, and an application for 744
reduction in taxes based upon a mental disability shall be 745
accompanied by a certificate signed by a physician or 746
psychologist licensed to practice in this state. The certificate 747
shall attest to the fact that the applicant is permanently and 748
totally disabled, shall be in a form that the department of 749
taxation requires, and shall include the definition of totally 750
and permanently disabled as set forth in section 4503.064 of the 751
Revised Code. An application for reduction in taxes based upon a 752
disability certified as permanent and total by a state or 753
federal agency having the function of so classifying persons 754
shall be accompanied by a certificate from that agency. 755

An application by a disabled veteran for the reduction 756
under division (B) of section 4503.065 of the Revised Code shall 757
be accompanied by a letter or other written confirmation from 758
~~the United States department of veterans affairs, or its~~ 759
~~predecessor or successor agency, either of the following~~ showing 760

that the veteran qualifies as a disabled veteran and stating the 761
disabled veteran's disability rating and, if the application is 762
for the reduction under division (B) (2) (b) of that section on 763
the basis of the veteran's years of service, the veteran's years 764
of service: 765

(a) The United States department of veterans affairs, or 766
its predecessor or successor agency; 767

(b) A county veterans service officer who is employed 768
under section 5901.07 of the Revised Code in the county in which 769
the disabled veteran resides. 770

An application by the surviving spouse of a public service 771
officer killed in the line of duty for the reduction under 772
division (C) of section 4503.065 of the Revised Code shall be 773
accompanied by a letter or other written confirmation from an 774
officer or employee of the board of trustees of a retirement or 775
pension fund in this state or another state or from the chief or 776
other chief executive of the department, agency, or other 777
employer for which the public service officer served when killed 778
in the line of duty affirming that the public service officer 779
was killed in the line of duty. 780

(2) Each application shall constitute a continuing 781
application for a reduction in taxes for each year in which the 782
manufactured or mobile home is occupied by the applicant. 783
Failure to receive a new application or notification under 784
division (B) of this section after an application for reduction 785
has been approved is prima-facie evidence that the original 786
applicant is entitled to the reduction calculated on the basis 787
of the information contained in the original application. The 788
original application and any subsequent application shall be in 789
the form of a signed statement and shall be filed on or before 790

the thirty-first day of December of the year preceding the year 791
for which the reduction is sought. The statement shall be on a 792
form, devised and supplied by the tax commissioner, that shall 793
require no more information than is necessary to establish the 794
applicant's eligibility for the reduction in taxes and the 795
amount of the reduction to which the applicant is entitled. The 796
form shall contain a statement that signing such application 797
constitutes a delegation of authority by the applicant to the 798
tax commissioner or the county auditor, individually or in 799
consultation with each other, to examine any tax or financial 800
records that relate to the income of the applicant as stated on 801
the application for the purpose of determining eligibility 802
under, or possible violation of, division (C) or (D) of this 803
section. The form also shall contain a statement that conviction 804
of willfully falsifying information to obtain a reduction in 805
taxes or failing to comply with division (B) of this section 806
shall result in the revocation of the right to the reduction for 807
a period of three years. 808

(3) A late application for a reduction in taxes for the 809
year preceding the year for which an original application is 810
filed may be filed with an original application. If the auditor 811
determines that the information contained in the late 812
application is correct, the auditor shall determine both the 813
amount of the reduction in taxes to which the applicant would 814
have been entitled for the current tax year had the application 815
been timely filed and approved in the preceding year, and the 816
amount the taxes levied under section 4503.06 of the Revised 817
Code for the current year would have been reduced as a result of 818
the reduction. When an applicant is permanently and totally 819
disabled on the first day of January of the year in which the 820
applicant files a late application, the auditor, in making the 821

determination of the amounts of the reduction in taxes under 822
division (A) (3) of this section, is not required to determine 823
that the applicant was permanently and totally disabled on the 824
first day of January of the preceding year. 825

The amount of the reduction in taxes pursuant to a late 826
application shall be treated as an overpayment of taxes by the 827
applicant. The auditor shall credit the amount of the 828
overpayment against the amount of the taxes or penalties then 829
due from the applicant, and, at the next succeeding settlement, 830
the amount of the credit shall be deducted from the amount of 831
any taxes or penalties distributable to the county or any taxing 832
unit in the county that has received the benefit of the taxes or 833
penalties previously overpaid, in proportion to the benefits 834
previously received. If, after the credit has been made, there 835
remains a balance of the overpayment, or if there are no taxes 836
or penalties due from the applicant, the auditor shall refund 837
that balance to the applicant by a warrant drawn on the county 838
treasurer in favor of the applicant. The treasurer shall pay the 839
warrant from the general fund of the county. If there is 840
insufficient money in the general fund to make the payment, the 841
treasurer shall pay the warrant out of any undivided 842
manufactured or mobile home taxes subsequently received by the 843
treasurer for distribution to the county or taxing district in 844
the county that received the benefit of the overpaid taxes, in 845
proportion to the benefits previously received, and the amount 846
paid from the undivided funds shall be deducted from the money 847
otherwise distributable to the county or taxing district in the 848
county at the next or any succeeding distribution. At the next 849
or any succeeding distribution after making the refund, the 850
treasurer shall reimburse the general fund for any payment made 851
from that fund by deducting the amount of that payment from the 852

money distributable to the county or other taxing unit in the 853
county that has received the benefit of the taxes, in proportion 854
to the benefits previously received. On the second Monday in 855
September of each year, the county auditor shall certify the 856
total amount of the reductions in taxes made in the current year 857
under division (A) (3) of this section to the tax commissioner 858
who shall treat that amount as a reduction in taxes for the 859
current tax year and shall make reimbursement to the county of 860
that amount in the manner prescribed in section 4503.068 of the 861
Revised Code, from moneys appropriated for that purpose. 862

(B) (1) If in any year for which an application for 863
reduction in taxes has been approved the owner no longer 864
qualifies for the reduction, the owner shall notify the county 865
auditor that the owner is not qualified for a reduction in 866
taxes. 867

(2) If the county auditor or county treasurer discovers 868
that an owner not entitled to the reduction in manufactured home 869
taxes under section 4503.065 of the Revised Code failed to 870
notify the county auditor as required by division (B) (1) of this 871
section, a charge shall be imposed against the manufactured or 872
mobile home in the amount by which taxes were reduced under that 873
section for each tax year the county auditor ascertains that the 874
manufactured or mobile home was not entitled to the reduction 875
and was owned by the current owner. Interest shall accrue in the 876
manner prescribed by division (G) (2) of section 4503.06 of the 877
Revised Code on the amount by which taxes were reduced for each 878
such tax year as if the reduction became delinquent taxes at the 879
close of the last day the second installment of taxes for that 880
tax year could be paid without penalty. The county auditor shall 881
notify the owner, by ordinary mail, of the charge, of the 882
owner's right to appeal the charge, and of the manner in which 883

the owner may appeal. The owner may appeal the imposition of the 884
charge and interest by filing an appeal with the county board of 885
revision not later than the last day prescribed for payment of 886
manufactured home taxes under section 4503.06 of the Revised 887
Code following receipt of the notice and occurring at least 888
ninety days after receipt of the notice. The appeal shall be 889
treated in the same manner as a complaint relating to the 890
valuation or assessment of manufactured or mobile homes under 891
section 5715.19 of the Revised Code. The charge and any interest 892
shall be collected as other delinquent taxes. 893

(3) During January of each year, the county auditor shall 894
furnish each person whose application for reduction has been 895
approved, by ordinary mail, a form on which to report any 896
changes in total income, ownership, occupancy, disability, and 897
other information earlier furnished the auditor relative to the 898
application. The form shall be completed and returned to the 899
auditor not later than the thirty-first day of December if the 900
changes would affect the person's eligibility for the reduction. 901

(C) No person shall knowingly make a false statement for 902
the purpose of obtaining a reduction in taxes under section 903
4503.065 of the Revised Code. 904

(D) No person shall knowingly fail to notify the county 905
auditor of any change required by division (B) of this section 906
that has the effect of maintaining or securing a reduction in 907
taxes under section 4503.065 of the Revised Code. 908

(E) No person shall knowingly make a false statement or 909
certification attesting to any person's physical or mental 910
condition for purposes of qualifying such person for tax relief 911
pursuant to sections 4503.064 to 4503.069 of the Revised Code. 912

(F) Whoever violates division (C), (D), or (E) of this 913
section is guilty of a misdemeanor of the fourth degree. 914

Sec. 5901.07. The veterans service commission shall employ 915
one or more county veterans service officers, one of whom may 916
act as executive director. Each service officer shall be a 917
veteran. Within sixty days after the date of initial employment, 918
each service officer shall file a copy of the officer's form 919
DD214 with the department of veterans services in accordance 920
with guidelines established by the director of that department. 921
Each service officer shall be employed in the classified service 922
and is exempt from civil service examination. The commission may 923
remove a veterans service officer who fails to maintain 924
accreditation or whose certification is revoked by the director 925
of veterans services. ~~The A service officers officer~~ shall 926
advise and assist present and former members of the armed forces 927
of the United States, veterans, and their spouses, surviving 928
spouses, children, parents, and dependents in presenting claims 929
or obtaining rights or benefits under any law of the United 930
States or of this state. A service officer shall provide a 931
disabled veteran, upon request, with a letter or other written 932
confirmation of the disabled veteran's status as a disabled 933
veteran and the veteran's years of service for the purpose of 934
qualifying for a reduction under division (A) (2) of section 935
323.152 of the Revised Code or division (B) of section 4503.065 936
of the Revised Code. 937

The commission shall employ each service officer on a 938
part- or full-time basis and fix the officer's compensation. No 939
county commissioner or member of the veterans service commission 940
shall be employed as a service officer. 941

The commission shall employ the necessary clerks, 942

stenographers, and other personnel to assist the service 943
officers in the performance of duties and shall fix their 944
compensation. Each of these employees shall be a veteran or, if 945
a qualified veteran is not available, the spouse, surviving 946
spouse, child, or parent of a veteran. Each of these employees 947
shall be employed in the classified service and is exempt from 948
civil service examination. 949

The board of county commissioners, upon the recommendation 950
or approval of the veterans service commission, may provide 951
suitable office space, supplies, and office and incidental 952
expenses for each service officer. The compensation of each 953
service officer and of any employee and any expenses incurred 954
under this section shall be paid out of funds appropriated to 955
the commission, as provided in section 5901.11 of the Revised 956
Code. 957

Section 2. That existing sections 323.151, 323.152, 958
323.153, 4503.065, 4503.066, and 5901.07 of the Revised Code are 959
hereby repealed. 960

Section 3. The amendment by this act of sections 323.151, 961
323.152, and 323.153 of the Revised Code applies to tax years 962
ending on or after the effective date of this section. The 963
amendment by this act of sections 4503.065 and 4503.066 of the 964
Revised Code applies to tax years beginning on or after the 965
effective date of this section. 966

Section 4. Section 323.151 of the Revised Code is 967
presented in this act as a composite of the section as amended 968
by both H.B. 17 and H.B. 166 of the 133rd General Assembly. The 969
General Assembly, applying the principle stated in division (B) 970
of section 1.52 of the Revised Code that amendments are to be 971
harmonized if reasonably capable of simultaneous operation, 972

finds that the composite is the resulting version of the section	973
in effect prior to the effective date of the section as	974
presented in this act.	975