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S. B. No. 43

Senator Brenner

Cosponsors: Senators Cirino, Romanchuk, Hoagland, Lang, Craig, Antonio, Blessing, Dolan, Gavarone, Hackett, Huffman, S., Ingram, Johnson, Kunze, Landis, Manning, O'Brien, Reineke, Reynolds, Schaffer, Smith, Sykes, Wilkin, Wilson

A BILL

To amend sections 323.151, 323.152, 323.153, 1
4503.064, 4503.065, and 4503.066 of the Revised 2
Code to modify the homestead exemption for the 3
surviving spouse of a disabled veteran. 4

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

Section 1. That sections 323.151, 323.152, 323.153, 5
4503.064, 4503.065, and 4503.066 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 as 67
prescribed in Title 38, Part 4 of the Code of Federal 68
Regulations, as amended. 69

(G) "Public service officer" means a peace officer, 70
firefighter, first responder, EMT-basic, EMT-I, or paramedic, or 71
an individual holding any equivalent position in another state. 72

(H) "Killed in the line of duty" means either of the 73
following: 74

(1) Death in the line of duty;	75
(2) Death from injury sustained in the line of duty, including heart attack or other fatal injury or illness caused while in the line of duty.	76 77 78
(I) "Peace officer" has the same meaning as in section 2935.01 of the Revised Code.	79 80
(J) "Firefighter" means a firefighter, whether paid or volunteer, of a lawfully constituted fire department.	81 82
(K) "First responder," "EMT-basic," "EMT-I," and "paramedic" have the same meanings as in section 4765.01 of the Revised Code.	83 84 85
<u>(L) "Surviving spouse of a disabled veteran" means either</u> <u>of the following:</u>	86 87
<u>(1) The spouse of a disabled veteran who occupied the</u> <u>homestead when the disabled veteran died and who acquires</u> <u>ownership of the homestead or, in the case of a homestead that</u> <u>is a unit in a housing cooperative, continues to occupy the</u> <u>homestead;</u>	88 89 90 91 92
<u>(2) The surviving spouse of an individual to which all of</u> <u>the following apply, provided the surviving spouse occupies the</u> <u>homestead when that individual dies and who, following that</u> <u>individual's death, acquires ownership of the homestead or, in</u> <u>the case of a homestead that is a unit in a housing cooperative,</u> <u>continues to occupy the homestead:</u>	93 94 95 96 97 98
<u>(a) The individual dies before receiving a total</u> <u>disability rating described in division (F) of this section.</u>	99 100
<u>(b) The individual otherwise qualifies as a disabled</u> <u>veteran.</u>	101 102

(c) The individual owns and occupies a homestead or, in 103
the case of a homestead that is a unit in a housing cooperative, 104
occupies the homestead. 105

Sec. 323.152. In addition to the reduction in taxes 106
required under section 319.302 of the Revised Code, taxes shall 107
be reduced as provided in divisions (A) and (B) of this section. 108

(A) (1) (a) Division (A) (1) of this section applies to any 109
of the following persons: 110

(i) A person who is permanently and totally disabled; 111

(ii) A person who is sixty-five years of age or older; 112

(iii) A person who is the surviving spouse of a deceased 113
person who was permanently and totally disabled or sixty-five 114
years of age or older and who applied and qualified for a 115
reduction in taxes under this division in the year of death, 116
provided the surviving spouse is at least fifty-nine but not 117
sixty-five or more years of age on the date the deceased spouse 118
dies. 119

(b) Real property taxes on a homestead owned and occupied, 120
or a homestead in a housing cooperative occupied, by a person to 121
whom division (A) (1) of this section applies shall be reduced 122
for each year for which an application for the reduction has 123
been approved. The reduction shall equal one of the following 124
amounts, as applicable to the person: 125

(i) If the person received a reduction under division (A) 126
(1) of this section for tax year 2006, the greater of the 127
reduction for that tax year or the amount computed under 128
division (A) (1) (c) of this section; 129

(ii) If the person received, for any homestead, a 130

reduction under division (A) (1) of this section for tax year 131
2013 or under division (A) of section 4503.065 of the Revised 132
Code for tax year 2014 or the person is the surviving spouse of 133
such a person and the surviving spouse is at least fifty-nine 134
years of age on the date the deceased spouse dies, the amount 135
computed under division (A) (1) (c) of this section. For purposes 136
of divisions (A) (1) (b) (ii) and (iii) of this section, a person 137
receives a reduction under division (A) (1) of this section or 138
under division (A) of section 4503.065 of the Revised Code for 139
tax year 2013 or 2014, respectively, if the person files a late 140
application for that respective tax year that is approved by the 141
county auditor under section 323.153 or 4503.066 of the Revised 142
Code. 143

(iii) If the person is not described in division (A) (1) (b) 144
(i) or (ii) of this section and the person's total income does 145
not exceed thirty thousand dollars, as adjusted under division 146
(A) (1) (d) of this section, the amount computed under division 147
(A) (1) (c) of this section. 148

(c) The amount of the reduction under division (A) (1) (c) 149
of this section equals the product of the following: 150

(i) Twenty-five thousand dollars of the true value of the 151
property in money; 152

(ii) The assessment percentage established by the tax 153
commissioner under division (B) of section 5715.01 of the 154
Revised Code, not to exceed thirty-five per cent; 155

(iii) The effective tax rate used to calculate the taxes 156
charged against the property for the current year, where 157
"effective tax rate" is defined as in section 323.08 of the 158
Revised Code; 159

(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) Each calendar year, the tax commissioner shall adjust the total income threshold described in division (A) (1) (b) (iii) 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 for the current tax year;

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

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

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

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

disabled veteran shall be reduced for each year for which an 189
application for the reduction has been approved. The reduction 190
shall equal the product obtained by multiplying fifty thousand 191
dollars of the true value of the property in money by the 192
amounts described in divisions (A) (1) (c) (ii) to (iv) of this 193
section. The reduction is in lieu of any reduction under section 194
323.158 of the Revised Code or division (A) (1), ~~(2) (b)~~, or (3) 195
of this section. The reduction applies to only one homestead 196
owned and occupied by a disabled veteran. 197

~~If a homestead qualifies for a reduction in taxes under 198
division (A) (2) of this section for the year in which the 199
disabled veteran dies, and the disabled veteran is survived by a 200
spouse who occupied the homestead when the disabled veteran died 201
and who acquires ownership of the homestead or, in the case of a 202
homestead that is a unit in a housing cooperative, continues to 203
occupy the homestead, the reduction shall continue through the 204
year in which the surviving spouse dies or remarries. 205~~

(b) Real property taxes on a homestead owned and occupied, 206
or a homestead in a housing cooperative occupied, by the 207
surviving spouse of a disabled veteran shall be reduced for each 208
year an application for exemption is approved. The reduction 209
shall equal to the amount of the reduction authorized under 210
division (A) (2) (a) of this section. 211

The reduction is in lieu of any reduction under section 212
323.158 of the Revised Code or division (A) (1), (2) (a), or (3) 213
of this section. The reduction applies to only one homestead 214
owned and occupied by the surviving spouse of a disabled 215
veteran. A homestead qualifies for a reduction in taxes under 216
division (A) (2) (b) of this section beginning in one of the 217
following tax years: 218

(i) For a surviving spouse described in division (L) (1) of section 323.151 of the Revised Code, the year the disabled veteran dies; 219
220
221

(ii) For a surviving spouse described in division (L) (2) of section 323.151 of the Revised Code, the first year on the first day of January of which the total disability rating described in division (F) of that section has been received for the deceased spouse. 222
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224
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In either case, the reduction shall continue through the tax year in which the surviving spouse dies or remarries. 227
228

(3) Real property taxes on a homestead owned and occupied, 229
or a homestead in a housing cooperative occupied, by the 230
surviving spouse of a public service officer killed in the line 231
of duty shall be reduced for each year for which an application 232
for the reduction has been approved. The reduction shall equal 233
the product obtained by multiplying fifty thousand dollars of 234
the true value of the property in money by the amounts described 235
in divisions (A) (1) (c) (ii) to (iv) of this section. The 236
reduction is in lieu of any reduction under section 323.158 of 237
the Revised Code or division (A) (1) or (2) of this section. The 238
reduction applies to only one homestead owned and occupied by 239
such a surviving spouse. A homestead qualifies for a reduction 240
in taxes under division (A) (3) of this section for the tax year 241
in which the public service officer dies through the tax year in 242
which the surviving spouse dies or remarries. 243

(B) To provide a partial exemption, real property taxes on 244
any homestead, and manufactured home taxes on any manufactured 245
or mobile home on which a manufactured home tax is assessed 246
pursuant to division (D) (2) of section 4503.06 of the Revised 247
Code, shall be reduced for each year for which an application 248

for the reduction has been approved. The amount of the reduction 249
shall equal two and one-half per cent of the amount of taxes to 250
be levied by qualifying levies on the homestead or the 251
manufactured or mobile home after applying section 319.301 of 252
the Revised Code. For the purposes of this division, "qualifying 253
levy" has the same meaning as in section 319.302 of the Revised 254
Code. 255

(C) The reductions granted by this section do not apply to 256
special assessments or respread of assessments levied against 257
the homestead, and if there is a transfer of ownership 258
subsequent to the filing of an application for a reduction in 259
taxes, such reductions are not forfeited for such year by virtue 260
of such transfer. 261

(D) The reductions in taxable value referred to in this 262
section shall be applied solely as a factor for the purpose of 263
computing the reduction of taxes under this section and shall 264
not affect the total value of property in any subdivision or 265
taxing district as listed and assessed for taxation on the tax 266
lists and duplicates, or any direct or indirect limitations on 267
indebtedness of a subdivision or taxing district. If after 268
application of sections 5705.31 and 5705.32 of the Revised Code, 269
including the allocation of all levies within the ten-mill 270
limitation to debt charges to the extent therein provided, there 271
would be insufficient funds for payment of debt charges not 272
provided for by levies in excess of the ten-mill limitation, the 273
reduction of taxes provided for in sections 323.151 to 323.159 274
of the Revised Code shall be proportionately adjusted to the 275
extent necessary to provide such funds from levies within the 276
ten-mill limitation. 277

(E) No reduction shall be made on the taxes due on the 278

homestead of any person convicted of violating division (D) or 279
(E) of section 323.153 of the Revised Code for a period of three 280
years following the conviction. 281

Sec. 323.153. (A) To obtain a reduction in real property 282
taxes under division (A) or (B) of section 323.152 of the 283
Revised Code or in manufactured home taxes under division (B) of 284
section 323.152 of the Revised Code, the owner shall file an 285
application with the county auditor of the county in which the 286
owner's homestead is located. 287

To obtain a reduction in real property taxes under 288
division (A) of section 323.152 of the Revised Code, the 289
occupant of a homestead in a housing cooperative shall file an 290
application with the nonprofit corporation that owns and 291
operates the housing cooperative, in accordance with this 292
paragraph. Not later than the first day of March each year, the 293
corporation shall obtain applications from the county auditor's 294
office and provide one to each new occupant. Not later than the 295
first day of May, any occupant who may be eligible for a 296
reduction in taxes under division (A) of section 323.152 of the 297
Revised Code shall submit the completed application to the 298
corporation. Not later than the fifteenth day of May, the 299
corporation shall file all completed applications, and the 300
information required by division (B) of section 323.159 of the 301
Revised Code, with the county auditor of the county in which the 302
occupants' homesteads are located. Continuing applications shall 303
be furnished to an occupant in the manner provided in division 304
(C) (4) of this section. 305

(1) An application for reduction based upon a physical 306
disability shall be accompanied by a certificate signed by a 307
physician, and an application for reduction based upon a mental 308

disability shall be accompanied by a certificate signed by a 309
physician or psychologist licensed to practice in this state, 310
attesting to the fact that the applicant is permanently and 311
totally disabled. The certificate shall be in a form that the 312
tax commissioner requires and shall include the definition of 313
permanently and totally disabled as set forth in section 323.151 314
of the Revised Code. An application for reduction based upon a 315
disability certified as permanent and total by a state or 316
federal agency having the function of so classifying persons 317
shall be accompanied by a certificate from that agency. 318

An application by a disabled veteran or the surviving 319
spouse of a disabled veteran for the reduction under division 320
~~(A) (2)~~ (A) (2) (a) or (b) of section 323.152 of the Revised Code 321
shall be accompanied by a letter or other written confirmation 322
from the United States department of veterans affairs, or its 323
predecessor or successor agency, showing that the veteran 324
qualifies as a disabled veteran. 325

An application by the surviving spouse of a public service 326
officer killed in the line of duty for the reduction under 327
division (A) (3) of section 323.152 of the Revised Code shall be 328
accompanied by a letter or other written confirmation from an 329
employee or officer of the board of trustees of a retirement or 330
pension fund in this state or another state or from the chief or 331
other chief executive of the department, agency, or other 332
employer for which the public service officer served when killed 333
in the line of duty affirming that the public service officer 334
was killed in the line of duty. 335

An application for a reduction under division (A) of 336
section 323.152 of the Revised Code constitutes a continuing 337
application for a reduction in taxes for each year in which the 338

dwelling is the applicant's homestead. 339

(2) An application for a reduction in taxes under division 340
(B) of section 323.152 of the Revised Code shall be filed only 341
if the homestead or manufactured or mobile home was transferred 342
in the preceding year or did not qualify for and receive the 343
reduction in taxes under that division for the preceding tax 344
year. The application for homesteads transferred in the 345
preceding year shall be incorporated into any form used by the 346
county auditor to administer the tax law in respect to the 347
conveyance of real property pursuant to section 319.20 of the 348
Revised Code or of used manufactured homes or used mobile homes 349
as defined in section 5739.0210 of the Revised Code. The owner 350
of a manufactured or mobile home who has elected under division 351
(D) (4) of section 4503.06 of the Revised Code to be taxed under 352
division (D) (2) of that section for the ensuing year may file 353
the application at the time of making that election. The 354
application shall contain a statement that failure by the 355
applicant to affirm on the application that the dwelling on the 356
property conveyed is the applicant's homestead prohibits the 357
owner from receiving the reduction in taxes until a proper 358
application is filed within the period prescribed by division 359
(A) (3) of this section. Such an application constitutes a 360
continuing application for a reduction in taxes for each year in 361
which the dwelling is the applicant's homestead. 362

(3) Failure to receive a new application filed under 363
division (A) (1) or (2) or notification under division (C) of 364
this section after an application for reduction has been 365
approved is prima-facie evidence that the original applicant is 366
entitled to the reduction in taxes calculated on the basis of 367
the information contained in the original application. The 368
original application and any subsequent application, including 369

any late application, shall be in the form of a signed statement 370
and shall be filed on or before the thirty-first day of December 371
of the year for which the reduction is sought. The original 372
application and any subsequent application for a reduction in 373
manufactured home taxes shall be filed in the year preceding the 374
year for which the reduction is sought. The statement shall be 375
on a form, devised and supplied by the tax commissioner, which 376
shall require no more information than is necessary to establish 377
the applicant's eligibility for the reduction in taxes and the 378
amount of the reduction, and, except for homesteads that are 379
units in a housing cooperative, shall include an affirmation by 380
the applicant that ownership of the homestead was not acquired 381
from a person, other than the applicant's spouse, related to the 382
owner by consanguinity or affinity for the purpose of qualifying 383
for the real property or manufactured home tax reduction 384
provided for in division (A) or (B) of section 323.152 of the 385
Revised Code. The form shall contain a statement that conviction 386
of willfully falsifying information to obtain a reduction in 387
taxes or failing to comply with division (C) of this section 388
results in the revocation of the right to the reduction for a 389
period of three years. In the case of an application for a 390
reduction in taxes for persons described in division (A) (1) (b) 391
(iii) of section 323.152 of the Revised Code, the form shall 392
contain a statement that signing the application constitutes a 393
delegation of authority by the applicant to the tax commissioner 394
or the county auditor, individually or in consultation with each 395
other, to examine any tax or financial records relating to the 396
income of the applicant as stated on the application for the 397
purpose of determining eligibility for the exemption or a 398
possible violation of division (D) or (E) of this section. 399

(B) A late application for a tax reduction for the year 400

preceding the year in which an original application is filed, or 401
for a reduction in manufactured home taxes for the year in which 402
an original application is filed, may be filed with the original 403
application. If the county auditor determines the information 404
contained in the late application is correct, the auditor shall 405
determine the amount of the reduction in taxes to which the 406
applicant would have been entitled for the preceding tax year 407
had the applicant's application been timely filed and approved 408
in that year. 409

The amount of such reduction shall be treated by the 410
auditor as an overpayment of taxes by the applicant and shall be 411
refunded in the manner prescribed in section 5715.22 of the 412
Revised Code for making refunds of overpayments. The county 413
auditor shall certify the total amount of the reductions in 414
taxes made in the current year under this division to the tax 415
commissioner, who shall treat the full amount thereof as a 416
reduction in taxes for the preceding tax year and shall make 417
reimbursement to the county therefor in the manner prescribed by 418
section 323.156 of the Revised Code, from money appropriated for 419
that purpose. 420

(C) (1) If, in any year after an application has been filed 421
under division (A) (1) or (2) of this section, the owner does not 422
qualify for a reduction in taxes on the homestead or on the 423
manufactured or mobile home set forth on such application, the 424
owner shall notify the county auditor that the owner is not 425
qualified for a reduction in taxes. 426

(2) If, in any year after an application has been filed 427
under division (A) (1) of this section, the occupant of a 428
homestead in a housing cooperative does not qualify for a 429
reduction in taxes on the homestead, the occupant shall notify 430

the county auditor that the occupant is not qualified for a 431
reduction in taxes or file a new application under division (A) 432
(1) of this section. 433

(3) If the county auditor or county treasurer discovers 434
that an owner of property or occupant of a homestead in a 435
housing cooperative not entitled to the reduction in taxes under 436
division (A) or (B) of section 323.152 of the Revised Code 437
failed to notify the county auditor as required by division (C) 438
(1) or (2) of this section, a charge shall be imposed against 439
the property in the amount by which taxes were reduced under 440
that division for each tax year the county auditor ascertains 441
that the property was not entitled to the reduction and was 442
owned by the current owner or, in the case of a homestead in a 443
housing cooperative, occupied by the current occupant. Interest 444
shall accrue in the manner prescribed by division (B) of section 445
323.121 or division (G) (2) of section 4503.06 of the Revised 446
Code on the amount by which taxes were reduced for each such tax 447
year as if the reduction became delinquent taxes at the close of 448
the last day the second installment of taxes for that tax year 449
could be paid without penalty. The county auditor shall notify 450
the owner or occupant, by ordinary mail, of the charge, of the 451
owner's or occupant's right to appeal the charge, and of the 452
manner in which the owner or occupant may appeal. The owner or 453
occupant may appeal the imposition of the charge and interest by 454
filing an appeal with the county board of revision not later 455
than the last day prescribed for payment of real and public 456
utility property taxes under section 323.12 of the Revised Code 457
following receipt of the notice and occurring at least ninety 458
days after receipt of the notice. The appeal shall be treated in 459
the same manner as a complaint relating to the valuation or 460
assessment of real property under Chapter 5715. of the Revised 461

Code. The charge and any interest shall be collected as other 462
delinquent taxes. 463

(4) Each year during January, the county auditor shall 464
furnish by ordinary mail a continuing application to each person 465
receiving a reduction under division (A) of section 323.152 of 466
the Revised Code. The continuing application shall be used to 467
report changes in total income, ownership, occupancy, 468
disability, and other information earlier furnished the auditor 469
relative to the reduction in taxes on the property. The 470
continuing application shall be returned to the auditor not 471
later than the thirty-first day of December; provided, that if 472
such changes do not affect the status of the homestead exemption 473
or the amount of the reduction to which the owner is entitled 474
under division (A) of section 323.152 of the Revised Code or to 475
which the occupant is entitled under section 323.159 of the 476
Revised Code, the application does not need to be returned. 477

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

notification of denial of an application. Failure of an owner to 493
receive an application does not excuse the failure of the owner 494
to file an original application. The county auditor is not 495
required to furnish an application under this paragraph for any 496
homestead for which application has previously been made on a 497
form incorporated into any form used by the county auditor to 498
administer the tax law in respect to the conveyance of real 499
property or of used manufactured homes or used mobile homes, and 500
an owner who previously has applied on such a form is not 501
required to return an application furnished under this 502
paragraph. 503

(D) No person shall knowingly make a false statement for 504
the purpose of obtaining a reduction in the person's real 505
property or manufactured home taxes under section 323.152 of the 506
Revised Code. 507

(E) No person shall knowingly fail to notify the county 508
auditor of changes required by division (C) of this section that 509
have the effect of maintaining or securing a reduction in taxes 510
under section 323.152 of the Revised Code. 511

(F) No person shall knowingly make a false statement or 512
certification attesting to any person's physical or mental 513
condition for purposes of qualifying such person for tax relief 514
pursuant to sections 323.151 to 323.159 of the Revised Code. 515

Sec. 4503.064. As used in sections 4503.064 to 4503.069 of 516
the Revised Code: 517

(A) "Sixty-five years of age or older" means a person who 518
will be age sixty-five or older in the calendar year following 519
the year of application for reduction in the assessable value of 520
the person's manufactured or mobile home. 521

(B) "Permanently and totally disabled" means that a person 522
other than a disabled veteran has, on the first day of January 523
of the year of application, including late application, for 524
reduction in the assessable value of a manufactured or mobile 525
home, some impairment in body or mind that makes the person 526
unable to work at any substantially remunerative employment 527
which the person is reasonably able to perform and which will, 528
with reasonable probability, continue for an indefinite period 529
of at least twelve months without any present indication of 530
recovery therefrom or has been certified as permanently and 531
totally disabled by a state or federal agency having the 532
function of so classifying persons. 533

(C) "Homestead exemption" means the reduction in taxes 534
allowed under division (A) of section 323.152 of the Revised 535
Code for the year in which an application is filed under section 536
4503.066 of the Revised Code. 537

(D) "Manufactured home" has the meaning given in division 538
(C) (4) of section 3781.06 of the Revised Code, and includes a 539
structure consisting of two manufactured homes that were 540
purchased either together or separately and are combined to form 541
a single dwelling, but does not include a manufactured home that 542
is taxed as real property pursuant to division (B) of section 543
4503.06 of the Revised Code. 544

(E) "Mobile home" has the meaning given in division (O) of 545
section 4501.01 of the Revised Code and includes a structure 546
consisting of two mobile homes that were purchased together or 547
separately and combined to form a single dwelling, but does not 548
include a mobile home that is taxed as real property pursuant to 549
division (B) of section 4503.06 of the Revised Code. 550

(F) "Late application" means an application filed with an 551

original application under division (A) (3) of section 4503.066 552
of the Revised Code. 553

(G) "Total income," "disabled veteran," "public service 554
officer," and "killed in the line of duty" have the same 555
meanings as in section 323.151 of the Revised Code. 556

(H) "Surviving spouse of a disabled veteran" means either 557
of the following: 558

(1) The spouse of a disabled veteran who occupied the 559
manufactured or mobile home when the disabled veteran died and 560
who acquires ownership of the manufactured or mobile home; 561

(2) The surviving spouse of an individual to which all of 562
the following apply, provided the surviving spouse occupies the 563
manufactured or mobile home when that individual dies and who, 564
following that individual's death, acquires ownership of the 565
manufactured or mobile home: 566

(a) The individual dies before receiving a total 567
disability rating described in division (F) of section 323.151 568
of the Revised Code. 569

(b) The individual otherwise qualifies as a disabled 570
veteran. 571

(c) The individual owns and occupies a manufactured or 572
mobile home. 573

Sec. 4503.065. (A) (1) Division (A) of this section applies 574
to any of the following persons: 575

(a) An individual who is permanently and totally disabled; 576

(b) An individual who is sixty-five years of age or older; 577

(c) An individual who is the surviving spouse of a 578

deceased person who was permanently and totally disabled or 579
sixty-five years of age or older and who applied and qualified 580
for a reduction in assessable value under this section in the 581
year of death, provided the surviving spouse is at least fifty- 582
nine but not sixty-five or more years of age on the date the 583
deceased spouse dies. 584

(2) The manufactured home tax on a manufactured or mobile 585
home that is paid pursuant to division (C) of section 4503.06 of 586
the Revised Code and that is owned and occupied as a home by an 587
individual whose domicile is in this state and to whom this 588
section applies, shall be reduced for any tax year for which an 589
application for such reduction has been approved, provided the 590
individual did not acquire ownership from a person, other than 591
the individual's spouse, related by consanguinity or affinity 592
for the purpose of qualifying for the reduction. An owner 593
includes a settlor of a revocable or irrevocable inter vivos 594
trust holding the title to a manufactured or mobile home 595
occupied by the settlor as of right under the trust. 596

(a) For manufactured and mobile homes for which the tax 597
imposed by section 4503.06 of the Revised Code is computed under 598
division (D)(2) of that section, the reduction shall equal one 599
of the following amounts, as applicable to the person: 600

(i) If the person received a reduction under this section 601
for tax year 2007, the greater of the reduction for that tax 602
year or the amount computed under division (A)(2)(b) of this 603
section; 604

(ii) If the person received, for any homestead, a 605
reduction under division (A) of this section for tax year 2014 606
or under division (A)(1) of section 323.152 of the Revised Code 607
for tax year 2013 or the person is the surviving spouse of such 608

a person and the surviving spouse is at least fifty-nine years 609
of age on the date the deceased spouse dies, the amount computed 610
under division (A) (2) (b) of this section. For purposes of 611
divisions (A) (2) (a) (ii) and (iii) of this section, a person 612
receives a reduction under division (A) of this section or 613
division (A) (1) of section 323.152 of the Revised Code for tax 614
year 2014 or 2013, respectively, if the person files a late 615
application for that respective tax year that is approved by the 616
county auditor under section 4503.066 or 323.153 of the Revised 617
Code. 618

(iii) If the person is not described in division (A) (2) (a) 619
(i) or (ii) of this section and the person's total income does 620
not exceed thirty thousand dollars, as adjusted under division 621
(A) (2) (e) of this section, the amount computed under division 622
(A) (2) (b) of this section. 623

(b) The amount of the reduction under division (A) (2) (b) 624
of this section equals the product of the following: 625

(i) Twenty-five thousand dollars of the true value of the 626
property in money; 627

(ii) The assessment percentage established by the tax 628
commissioner under division (B) of section 5715.01 of the 629
Revised Code, not to exceed thirty-five per cent; 630

(iii) The effective tax rate used to calculate the taxes 631
charged against the property for the current year, where 632
"effective tax rate" is defined as in section 323.08 of the 633
Revised Code; 634

(iv) The quantity equal to one minus the sum of the 635
percentage reductions in taxes received by the property for the 636
current tax year under section 319.302 of the Revised Code and 637

division (B) of section 323.152 of the Revised Code. 638

(c) For manufactured and mobile homes for which the tax 639
imposed by section 4503.06 of the Revised Code is computed under 640
division (D)(1) of that section, the reduction shall equal one 641
of the following amounts, as applicable to the person: 642

(i) If the person received a reduction under this section 643
for tax year 2007, the greater of the reduction for that tax 644
year or the amount computed under division (A)(2)(d) of this 645
section; 646

(ii) If the person received, for any homestead, a 647
reduction under division (A) of this section for tax year 2014 648
or under division (A)(1) of section 323.152 of the Revised Code 649
for tax year 2013 or the person is the surviving spouse of such 650
a person and the surviving spouse is at least fifty-nine years 651
of age on the date the deceased spouse dies, the amount computed 652
under division (A)(2)(d) of this section. For purposes of 653
divisions (A)(2)(c)(ii) and (iii) of this section, a person 654
receives a reduction under division (A) of this section or under 655
division (A)(1) of section 323.152 of the Revised Code for tax 656
year 2014 or 2013, respectively, if the person files a late 657
application for a refund of overpayments for that respective tax 658
year that is approved by the county auditor under section 659
4503.066 of the Revised Code. 660

(iii) If the person is not described in division (A)(2)(c) 661
(i) or (ii) of this section and the person's total income does 662
not exceed thirty thousand dollars, as adjusted under division 663
(A)(2)(e) of this section, the amount computed under division 664
(A)(2)(d) of this section. 665

(d) The amount of the reduction under division (A)(2)(d) 666

of this section equals the product of the following: 667

(i) Twenty-five thousand dollars of the cost to the owner, 668
or the market value at the time of purchase, whichever is 669
greater, as those terms are used in division (D) (1) of section 670
4503.06 of the Revised Code; 671

(ii) The percentage from the appropriate schedule in 672
division (D) (1) (b) of section 4503.06 of the Revised Code; 673

(iii) The assessment percentage of forty per cent used in 674
division (D) (1) (b) of section 4503.06 of the Revised Code; 675

(iv) The tax rate of the taxing district in which the home 676
has its situs. 677

(e) Each calendar year, the tax commissioner shall adjust 678
the income threshold described in divisions (A) (2) (a) (iii) and 679
(A) (2) (c) (iii) of this section by completing the following 680
calculations in September of each year: 681

(i) Determine the percentage increase in the gross 682
domestic product deflator determined by the bureau of economic 683
analysis of the United States department of commerce from the 684
first day of January of the preceding calendar year to the last 685
day of December of the preceding calendar year; 686

(ii) Multiply that percentage increase by the total income 687
threshold for the ensuing tax year; 688

(iii) Add the resulting product to the total income 689
threshold for the ensuing tax year; 690

(iv) Round the resulting sum to the nearest multiple of 691
one hundred dollars. 692

The commissioner shall certify the amount resulting from 693

the adjustment to each county auditor not later than the first 694
day of December each year. The certified amount applies to the 695
second ensuing tax year. The commissioner shall not make the 696
adjustment in any calendar year in which the amount resulting 697
from the adjustment would be less than the total income 698
threshold for the ensuing tax year. 699

~~(B)~~ (B) (1) The manufactured home tax levied pursuant to 700
division (C) of section 4503.06 of the Revised Code on a 701
manufactured or mobile home that is owned and occupied by a 702
disabled veteran shall be reduced for any tax year for which an 703
application for such reduction has been approved, provided the 704
disabled veteran did not acquire ownership from a person, other 705
than the disabled veteran's spouse, related by consanguinity or 706
affinity for the purpose of qualifying for the reduction. An 707
owner includes an owner within the meaning of division (A) (2) of 708
this section. 709

~~(1)~~ (a) For manufactured and mobile homes for which the 710
tax imposed by section 4503.06 of the Revised Code is computed 711
under division (D) (2) of that section, the reduction shall equal 712
the product obtained by multiplying fifty thousand dollars of 713
the true value of the property in money by the amounts described 714
in divisions (A) (2) (b) (ii) to (iv) of this section. 715

~~(2)~~ (b) For manufactured and mobile homes for which the 716
tax imposed by section 4503.06 of the Revised Code is computed 717
under division (D) (1) of that section, the reduction shall equal 718
the product obtained by multiplying fifty thousand dollars of 719
the cost to the owner, or the market value at the time of 720
purchase, whichever is greater, as those terms are used in 721
division (D) (1) of section 4503.06 of the Revised Code, by the 722
amounts described in divisions (A) (2) (d) (ii) to (iv) of this 723

section. 724

The reduction is in lieu of any reduction under section 725
4503.0610 of the Revised Code or division (A), ~~(B) (2)~~, or (C) of 726
this section. The reduction applies to only one manufactured or 727
mobile home owned and occupied by a disabled veteran. 728

~~If a manufactured or mobile home qualifies for a reduction 729
in taxes under this division for the year in which the disabled- 730
veteran dies, and the disabled veteran is survived by a spouse- 731
who occupied the home when the disabled veteran died and who 732
acquires ownership of the home, the reduction shall continue- 733
through the year in which the surviving spouse dies or- 734
remarries. 735~~

(2) The manufactured home tax levied pursuant to division 736
(C) of section 4503.06 of the Revised Code on a manufactured or 737
mobile home that is owned and occupied by the surviving spouse 738
of a disabled veteran shall be reduced for each tax year for 739
which an application for such reduction has been approved. The 740
reduction shall equal the amount of the reduction authorized 741
under division (B) (1) (a) or (b) of this section, as applicable. 742
An owner includes an owner within the meaning of division (A) (2) 743
of this section. 744

The reduction is in lieu of any reduction under section 745
4503.0610 of the Revised Code or division (A), (B) (1), or (C) of 746
this section. The reduction applies to only one manufactured or 747
mobile home owned and occupied by the surviving spouse of a 748
disabled veteran. A manufactured or mobile home qualifies for a 749
reduction in taxes under division (B) (2) of this section 750
beginning in one of the following tax years: 751

(a) For a surviving spouse described in division (H) (1) of 752

section 4503.064 of the Revised Code, the year the disabled 753
veteran dies; 754

(b) For a surviving spouse described in division (H) (2) of 755
section 4503.064 of the Revised Code, the first year on the 756
first day of January of which the total disability rating 757
described in division (F) of section 323.151 of the Revised Code 758
has been received for the deceased spouse. 759

In either case, the reduction shall continue through the 760
tax year in which the surviving spouse dies or remarries. 761

(C) The manufactured home tax levied pursuant to division 762
(C) of section 4503.06 of the Revised Code on a manufactured or 763
mobile home that is owned and occupied by the surviving spouse 764
of a public service officer killed in the line of duty shall be 765
reduced for any tax year for which an application for such 766
reduction has been approved, provided the surviving spouse did 767
not acquire ownership from a person, other than the surviving 768
spouse's deceased public service officer spouse, related by 769
consanguinity or affinity for the purpose of qualifying for the 770
reduction. An owner includes an owner within the meaning of 771
division (A) (2) of this section. 772

(1) For manufactured and mobile homes for which the tax 773
imposed by section 4503.06 of the Revised Code is computed under 774
division (D) (2) of that section, the reduction shall equal the 775
product obtained by multiplying fifty thousand dollars of the 776
true value of the property in money by the amounts described in 777
divisions (A) (2) (b) (ii) to (iv) of this section. 778

(2) For manufactured and mobile homes for which the tax 779
imposed by section 4503.06 of the Revised Code is computed under 780
division (D) (1) of that section, the reduction shall equal the 781

product obtained by multiplying fifty thousand dollars of the 782
cost to the owner, or the market value at the time of purchase, 783
whichever is greater, as those terms are used in division (D) (1) 784
of section 4503.06 of the Revised Code, by the amounts described 785
in divisions (A) (2) (d) (ii) to (iv) of this section. 786

The reduction is in lieu of any reduction under section 787
4503.0610 of the Revised Code or division (A) or (B) of this 788
section. The reduction applies to only one manufactured or 789
mobile home owned and occupied by such a surviving spouse. A 790
manufactured or mobile home qualifies for a reduction in taxes 791
under this division for the tax year in which the public service 792
officer dies through the tax year in which the surviving spouse 793
dies or remarries. 794

(D) If the owner or the spouse of the owner of a 795
manufactured or mobile home is eligible for a homestead 796
exemption on the land upon which the home is located, the 797
reduction to which the owner or spouse is entitled under this 798
section shall not exceed the difference between the reduction to 799
which the owner or spouse is entitled under division (A), (B), 800
or (C) of this section and the amount of the reduction under the 801
homestead exemption. 802

(E) No reduction shall be made with respect to the home of 803
any person convicted of violating division (C) or (D) of section 804
4503.066 of the Revised Code for a period of three years 805
following the conviction. 806

Sec. 4503.066. (A) (1) To obtain a tax reduction under 807
section 4503.065 of the Revised Code, the owner of the home 808
shall file an application with the county auditor of the county 809
in which the home is located. An application for reduction in 810
taxes based upon a physical disability shall be accompanied by a 811

certificate signed by a physician, and an application for 812
reduction in taxes based upon a mental disability shall be 813
accompanied by a certificate signed by a physician or 814
psychologist licensed to practice in this state. The certificate 815
shall attest to the fact that the applicant is permanently and 816
totally disabled, shall be in a form that the department of 817
taxation requires, and shall include the definition of totally 818
and permanently disabled as set forth in section 4503.064 of the 819
Revised Code. An application for reduction in taxes based upon a 820
disability certified as permanent and total by a state or 821
federal agency having the function of so classifying persons 822
shall be accompanied by a certificate from that agency. 823

An application by a disabled veteran or the surviving 824
spouse of a disabled veteran for the reduction under division 825
~~(B)~~ (B) (1) or (2) of section 4503.065 of the Revised Code shall 826
be accompanied by a letter or other written confirmation from 827
the United States department of veterans affairs, or its 828
predecessor or successor agency, showing that the veteran 829
qualifies as a disabled veteran. 830

An application by the surviving spouse of a public service 831
officer killed in the line of duty for the reduction under 832
division (C) of section 4503.065 of the Revised Code shall be 833
accompanied by a letter or other written confirmation from an 834
officer or employee of the board of trustees of a retirement or 835
pension fund in this state or another state or from the chief or 836
other chief executive of the department, agency, or other 837
employer for which the public service officer served when killed 838
in the line of duty affirming that the public service officer 839
was killed in the line of duty. 840

(2) Each application shall constitute a continuing 841

application for a reduction in taxes for each year in which the 842
manufactured or mobile home is occupied by the applicant. 843
Failure to receive a new application or notification under 844
division (B) of this section after an application for reduction 845
has been approved is prima-facie evidence that the original 846
applicant is entitled to the reduction calculated on the basis 847
of the information contained in the original application. The 848
original application and any subsequent application shall be in 849
the form of a signed statement and shall be filed on or before 850
the thirty-first day of December of the year preceding the year 851
for which the reduction is sought. The statement shall be on a 852
form, devised and supplied by the tax commissioner, that shall 853
require no more information than is necessary to establish the 854
applicant's eligibility for the reduction in taxes and the 855
amount of the reduction to which the applicant is entitled. The 856
form shall contain a statement that signing such application 857
constitutes a delegation of authority by the applicant to the 858
tax commissioner or the county auditor, individually or in 859
consultation with each other, to examine any tax or financial 860
records that relate to the income of the applicant as stated on 861
the application for the purpose of determining eligibility 862
under, or possible violation of, division (C) or (D) of this 863
section. The form also shall contain a statement that conviction 864
of willfully falsifying information to obtain a reduction in 865
taxes or failing to comply with division (B) of this section 866
shall result in the revocation of the right to the reduction for 867
a period of three years. 868

(3) A late application for a reduction in taxes for the 869
year preceding the year for which an original application is 870
filed may be filed with an original application. If the auditor 871
determines that the information contained in the late 872

application is correct, the auditor shall determine both the 873
amount of the reduction in taxes to which the applicant would 874
have been entitled for the current tax year had the application 875
been timely filed and approved in the preceding year, and the 876
amount the taxes levied under section 4503.06 of the Revised 877
Code for the current year would have been reduced as a result of 878
the reduction. When an applicant is permanently and totally 879
disabled on the first day of January of the year in which the 880
applicant files a late application, the auditor, in making the 881
determination of the amounts of the reduction in taxes under 882
division (A) (3) of this section, is not required to determine 883
that the applicant was permanently and totally disabled on the 884
first day of January of the preceding year. 885

The amount of the reduction in taxes pursuant to a late 886
application shall be treated as an overpayment of taxes by the 887
applicant. The auditor shall credit the amount of the 888
overpayment against the amount of the taxes or penalties then 889
due from the applicant, and, at the next succeeding settlement, 890
the amount of the credit shall be deducted from the amount of 891
any taxes or penalties distributable to the county or any taxing 892
unit in the county that has received the benefit of the taxes or 893
penalties previously overpaid, in proportion to the benefits 894
previously received. If, after the credit has been made, there 895
remains a balance of the overpayment, or if there are no taxes 896
or penalties due from the applicant, the auditor shall refund 897
that balance to the applicant by a warrant drawn on the county 898
treasurer in favor of the applicant. The treasurer shall pay the 899
warrant from the general fund of the county. If there is 900
insufficient money in the general fund to make the payment, the 901
treasurer shall pay the warrant out of any undivided 902
manufactured or mobile home taxes subsequently received by the 903

treasurer for distribution to the county or taxing district in 904
the county that received the benefit of the overpaid taxes, in 905
proportion to the benefits previously received, and the amount 906
paid from the undivided funds shall be deducted from the money 907
otherwise distributable to the county or taxing district in the 908
county at the next or any succeeding distribution. At the next 909
or any succeeding distribution after making the refund, the 910
treasurer shall reimburse the general fund for any payment made 911
from that fund by deducting the amount of that payment from the 912
money distributable to the county or other taxing unit in the 913
county that has received the benefit of the taxes, in proportion 914
to the benefits previously received. On the second Monday in 915
September of each year, the county auditor shall certify the 916
total amount of the reductions in taxes made in the current year 917
under division (A) (3) of this section to the tax commissioner 918
who shall treat that amount as a reduction in taxes for the 919
current tax year and shall make reimbursement to the county of 920
that amount in the manner prescribed in section 4503.068 of the 921
Revised Code, from moneys appropriated for that purpose. 922

(B) (1) If in any year for which an application for 923
reduction in taxes has been approved the owner no longer 924
qualifies for the reduction, the owner shall notify the county 925
auditor that the owner is not qualified for a reduction in 926
taxes. 927

(2) If the county auditor or county treasurer discovers 928
that an owner not entitled to the reduction in manufactured home 929
taxes under section 4503.065 of the Revised Code failed to 930
notify the county auditor as required by division (B) (1) of this 931
section, a charge shall be imposed against the manufactured or 932
mobile home in the amount by which taxes were reduced under that 933
section for each tax year the county auditor ascertains that the 934

manufactured or mobile home was not entitled to the reduction 935
and was owned by the current owner. Interest shall accrue in the 936
manner prescribed by division (G) (2) of section 4503.06 of the 937
Revised Code on the amount by which taxes were reduced for each 938
such tax year as if the reduction became delinquent taxes at the 939
close of the last day the second installment of taxes for that 940
tax year could be paid without penalty. The county auditor shall 941
notify the owner, by ordinary mail, of the charge, of the 942
owner's right to appeal the charge, and of the manner in which 943
the owner may appeal. The owner may appeal the imposition of the 944
charge and interest by filing an appeal with the county board of 945
revision not later than the last day prescribed for payment of 946
manufactured home taxes under section 4503.06 of the Revised 947
Code following receipt of the notice and occurring at least 948
ninety days after receipt of the notice. The appeal shall be 949
treated in the same manner as a complaint relating to the 950
valuation or assessment of manufactured or mobile homes under 951
section 5715.19 of the Revised Code. The charge and any interest 952
shall be collected as other delinquent taxes. 953

(3) During January of each year, the county auditor shall 954
furnish each person whose application for reduction has been 955
approved, by ordinary mail, a form on which to report any 956
changes in total income, ownership, occupancy, disability, and 957
other information earlier furnished the auditor relative to the 958
application. The form shall be completed and returned to the 959
auditor not later than the thirty-first day of December if the 960
changes would affect the person's eligibility for the reduction. 961

(C) No person shall knowingly make a false statement for 962
the purpose of obtaining a reduction in taxes under section 963
4503.065 of the Revised Code. 964

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

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

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

Section 2. That existing sections 323.151, 323.152, 323.153, 4503.064, 4503.065, and 4503.066 of the Revised Code are hereby repealed.

Section 3. The amendment by this act of sections 323.151, 323.152, and 323.153 of the Revised Code applies to tax years ending on or after the effective date of this section. The amendment by this act of sections 4503.064, 4503.065, and 4503.066 of the Revised Code applies to tax years beginning on or after the effective date of this section.

Section 4. Section 323.151 of the Revised Code is presented in this act as a composite of the section as amended by both H.B. 17 and H.B. 166 of the 133rd General Assembly. The General Assembly, applying the principle stated in division (B) of section 1.52 of the Revised Code that amendments are to be harmonized if reasonably capable of simultaneous operation, finds that the composite is the resulting version of the section in effect prior to the effective date of the section as presented in this act.