

As Introduced

135th General Assembly

Regular Session

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H. B. No. 254

Representatives Richardson, Holmes

**Cosponsors: Representatives Abrams, Brennan, Carruthers, Dean, Demetriou,
Gross, Johnson, Miller, J., Pavliga, Schmidt, Seitz, Williams, Willis, White**

A BILL

To amend sections 323.151, 323.152, 323.153, 1
4503.065, and 4503.066 of the Revised Code to 2
expand and enhance the homestead property tax 3
exemption for 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, and 4503.066 of the Revised Code be amended to read as 6
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-fifty 64
per cent or greater disability rating or a total disability 65
rating for compensation based on individual unemployability for 66
a service-connected disability or combination of service- 67
connected disabilities as prescribed in Title 38, Part 4 of the 68
Code of Federal 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, 76
including heart attack or other fatal injury or illness caused 77
while in the line of duty. 78

(I) "Peace officer" has the same meaning as in section 79
2935.01 of the Revised Code. 80

(J) "Firefighter" means a firefighter, whether paid or 81
volunteer, of a lawfully constituted fire department. 82

(K) "First responder," "EMT-basic," "EMT-I," and 83
"paramedic" have the same meanings as in section 4765.01 of the 84
Revised Code. 85

Sec. 323.152. In addition to the reduction in taxes 86
required under section 319.302 of the Revised Code, taxes shall 87
be reduced as provided in divisions (A) and (B) of this section. 88

(A) (1) (a) Division (A) (1) of this section applies to any 89
of the following persons: 90

(i) A person who is permanently and totally disabled; 91

(ii) A person who is sixty-five years of age or older; 92

(iii) A person who is the surviving spouse of a deceased 93
person who was permanently and totally disabled or sixty-five 94
years of age or older and who applied and qualified for a 95
reduction in taxes under this division in the year of death, 96
provided the surviving spouse is at least fifty-nine but not 97
sixty-five or more years of age on the date the deceased spouse 98
dies. 99

(b) Real property taxes on a homestead owned and occupied, 100
or a homestead in a housing cooperative occupied, by a person to 101
whom division (A) (1) of this section applies shall be reduced 102
for each year for which an application for the reduction has 103

been approved. The reduction shall equal one of the following 104
amounts, as applicable to the person: 105

(i) If the person received a reduction under division (A) 106
(1) of this section for tax year 2006, the greater of the 107
reduction for that tax year or the amount computed under 108
division (A) (1) (c) of this section; 109

(ii) If the person received, for any homestead, a 110
reduction under division (A) (1) of this section for tax year 111
2013 or under division (A) of section 4503.065 of the Revised 112
Code for tax year 2014 or the person is the surviving spouse of 113
such a person and the surviving spouse is at least fifty-nine 114
years of age on the date the deceased spouse dies, the amount 115
computed under division (A) (1) (c) of this section. For purposes 116
of divisions (A) (1) (b) (ii) and (iii) of this section, a person 117
receives a reduction under division (A) (1) of this section or 118
under division (A) of section 4503.065 of the Revised Code for 119
tax year 2013 or 2014, respectively, if the person files a late 120
application for that respective tax year that is approved by the 121
county auditor under section 323.153 or 4503.066 of the Revised 122
Code. 123

(iii) If the person is not described in division (A) (1) (b) 124
(i) or (ii) of this section and the person's total income does 125
not exceed thirty thousand dollars, as adjusted under division 126
(A) (1) (d) of this section, the amount computed under division 127
(A) (1) (c) of this section. 128

(c) The amount of the reduction under division (A) (1) (c) 129
of this section equals the product of the following: 130

(i) Twenty-five thousand dollars of the true value of the 131
property in money; 132

(ii) The assessment percentage established by the tax commissioner under division (B) of section 5715.01 of the Revised Code, not to exceed thirty-five per cent;	133 134 135
(iii) The effective tax rate used to calculate the taxes charged against the property for the current year, where "effective tax rate" is defined as in section 323.08 of the Revised Code;	136 137 138 139
(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.	140 141 142 143
(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:	144 145 146 147
(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;	148 149 150 151 152
(ii) Multiply that percentage increase by the total income threshold for the current tax year;	153 154
(iii) Add the resulting product to the total income threshold for the current tax year;	155 156
(iv) Round the resulting sum to the nearest multiple of one hundred dollars.	157 158
The commissioner shall certify the amount resulting from the adjustment to each county auditor not later than the first	159 160

day of December each year. The certified amount applies to the 161
following tax year for persons described in division (A) (1) (b) 162
(iii) of this section. The commissioner shall not make the 163
adjustment in any calendar year in which the amount resulting 164
from the adjustment would be less than the total income 165
threshold for the current tax year. 166

(2) Real property taxes on a homestead owned and occupied, 167
or a homestead in a housing cooperative occupied, by a disabled 168
veteran shall be reduced under either division (A) (2) (a), (b), 169
or (c) of this section, for each year for which an application 170
for the reduction has been approved. 171

(a) For a disabled veteran who has received a total 172
disability rating or a total disability rating for compensation 173
based on individual unemployability, the reduction shall equal 174
all current taxes charged and payable against the homestead for 175
the tax year. 176

(b) For a disabled veteran who has received a disability 177
rating of less than a total rating but greater than seventy per 178
cent, the reduction shall equal the product obtained by 179
multiplying ten thousand dollars of the true value of the 180
property in money by the amounts described in divisions (A) (1) 181
(c) (ii) to (iv) of this section. 182

(c) For any other disabled veteran, the ~~The~~ reduction 183
shall equal the product obtained by multiplying ~~fifty-five~~ 184
thousand dollars of the true value of the property in money by 185
the amounts described in divisions (A) (1) (c) (ii) to (iv) of this 186
section. ~~The~~ 187

A reduction under division (A) (2) of this section is in 188
lieu of any reduction under section 323.158 of the Revised Code 189

or division (A) (1) or (3) of this section. The reduction applies 190
to only one homestead owned and occupied by, or one homestead in 191
a housing cooperative occupied by, a disabled veteran. 192

If a homestead qualifies for a reduction in taxes under 193
division (A) (2) of this section for the year in which the 194
disabled veteran dies, and the disabled veteran is survived by a 195
spouse who occupied the homestead when the disabled veteran died 196
and who acquires ownership of the homestead or, in the case of a 197
homestead that is a unit in a housing cooperative, continues to 198
occupy the homestead, the reduction shall continue through the 199
year in which the surviving spouse dies or remarries. 200

(3) Real property taxes on a homestead owned and occupied, 201
or a homestead in a housing cooperative occupied, by the 202
surviving spouse of a public service officer killed in the line 203
of duty shall be reduced for each year for which an application 204
for the reduction has been approved. The reduction shall equal 205
the product obtained by multiplying fifty thousand dollars of 206
the true value of the property in money by the amounts described 207
in divisions (A) (1) (c) (ii) to (iv) of this section. The 208
reduction is in lieu of any reduction under section 323.158 of 209
the Revised Code or division (A) (1) or (2) of this section. The 210
reduction applies to only one homestead owned and occupied by 211
such a surviving spouse. A homestead qualifies for a reduction 212
in taxes under division (A) (3) of this section for the tax year 213
in which the public service officer dies through the tax year in 214
which the surviving spouse dies or remarries. 215

(B) To provide a partial exemption, real property taxes on 216
any homestead, and manufactured home taxes on any manufactured 217
or mobile home on which a manufactured home tax is assessed 218
pursuant to division (D) (2) of section 4503.06 of the Revised 219

Code, shall be reduced for each year for which an application 220
for the reduction has been approved. The amount of the reduction 221
shall equal two and one-half per cent of the amount of taxes to 222
be levied by qualifying levies on the homestead or the 223
manufactured or mobile home after applying section 319.301 of 224
the Revised Code. For the purposes of this division, "qualifying 225
levy" has the same meaning as in section 319.302 of the Revised 226
Code. 227

(C) The reductions granted by this section do not apply to 228
special assessments or respread of assessments levied against 229
the homestead, and if there is a transfer of ownership 230
subsequent to the filing of an application for a reduction in 231
taxes, such reductions are not forfeited for such year by virtue 232
of such transfer. 233

(D) The reductions in taxable value referred to in this 234
section shall be applied solely as a factor for the purpose of 235
computing the reduction of taxes under this section and shall 236
not affect the total value of property in any subdivision or 237
taxing district as listed and assessed for taxation on the tax 238
lists and duplicates, or any direct or indirect limitations on 239
indebtedness of a subdivision or taxing district. If after 240
application of sections 5705.31 and 5705.32 of the Revised Code, 241
including the allocation of all levies within the ten-mill 242
limitation to debt charges to the extent therein provided, there 243
would be insufficient funds for payment of debt charges not 244
provided for by levies in excess of the ten-mill limitation, the 245
reduction of taxes provided for in sections 323.151 to 323.159 246
of the Revised Code shall be proportionately adjusted to the 247
extent necessary to provide such funds from levies within the 248
ten-mill limitation. 249

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

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

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

(1) An application for reduction based upon a physical disability shall be accompanied by a certificate signed by a

physician, and an application for reduction based upon a mental 280
disability shall be accompanied by a certificate signed by a 281
physician or psychologist licensed to practice in this state, 282
attesting to the fact that the applicant is permanently and 283
totally disabled. The certificate shall be in a form that the 284
tax commissioner requires and shall include the definition of 285
permanently and totally disabled as set forth in section 323.151 286
of the Revised Code. An application for reduction based upon a 287
disability certified as permanent and total by a state or 288
federal agency having the function of so classifying persons 289
shall be accompanied by a certificate from that agency. 290

An application by a disabled veteran for the reduction 291
under division (A) (2) of section 323.152 of the Revised Code 292
shall be accompanied by a letter or other written confirmation 293
from the United States department of veterans affairs, or its 294
predecessor or successor agency, showing that the veteran 295
qualifies as a disabled veteran and stating the disabled 296
veteran's disability rating. 297

An application by the surviving spouse of a public service 298
officer killed in the line of duty for the reduction under 299
division (A) (3) of section 323.152 of the Revised Code shall be 300
accompanied by a letter or other written confirmation from an 301
employee or officer of the board of trustees of a retirement or 302
pension fund in this state or another state or from the chief or 303
other chief executive of the department, agency, or other 304
employer for which the public service officer served when killed 305
in the line of duty affirming that the public service officer 306
was killed in the line of duty. 307

An application for a reduction under division (A) of 308
section 323.152 of the Revised Code constitutes a continuing 309

application for a reduction in taxes for each year in which the 310
dwelling is the applicant's homestead. 311

(2) An application for a reduction in taxes under division 312
(B) of section 323.152 of the Revised Code shall be filed only 313
if the homestead or manufactured or mobile home was transferred 314
in the preceding year or did not qualify for and receive the 315
reduction in taxes under that division for the preceding tax 316
year. The application for homesteads transferred in the 317
preceding year shall be incorporated into any form used by the 318
county auditor to administer the tax law in respect to the 319
conveyance of real property pursuant to section 319.20 of the 320
Revised Code or of used manufactured homes or used mobile homes 321
as defined in section 5739.0210 of the Revised Code. The owner 322
of a manufactured or mobile home who has elected under division 323
(D) (4) of section 4503.06 of the Revised Code to be taxed under 324
division (D) (2) of that section for the ensuing year may file 325
the application at the time of making that election. The 326
application shall contain a statement that failure by the 327
applicant to affirm on the application that the dwelling on the 328
property conveyed is the applicant's homestead prohibits the 329
owner from receiving the reduction in taxes until a proper 330
application is filed within the period prescribed by division 331
(A) (3) of this section. Such an application constitutes a 332
continuing application for a reduction in taxes for each year in 333
which the dwelling is the applicant's homestead. 334

(3) Failure to receive a new application filed under 335
division (A) (1) or (2) or notification under division (C) of 336
this section after an application for reduction has been 337
approved is prima-facie evidence that the original applicant is 338
entitled to the reduction in taxes calculated on the basis of 339
the information contained in the original application. The 340

original application and any subsequent application, including 341
any late application, shall be in the form of a signed statement 342
and shall be filed on or before the thirty-first day of December 343
of the year for which the reduction is sought. The original 344
application and any subsequent application for a reduction in 345
manufactured home taxes shall be filed in the year preceding the 346
year for which the reduction is sought. The statement shall be 347
on a form, devised and supplied by the tax commissioner, which 348
shall require no more information than is necessary to establish 349
the applicant's eligibility for the reduction in taxes and the 350
amount of the reduction, and, except for homesteads that are 351
units in a housing cooperative, shall include an affirmation by 352
the applicant that ownership of the homestead was not acquired 353
from a person, other than the applicant's spouse, related to the 354
owner by consanguinity or affinity for the purpose of qualifying 355
for the real property or manufactured home tax reduction 356
provided for in division (A) or (B) of section 323.152 of the 357
Revised Code. The form shall contain a statement that conviction 358
of willfully falsifying information to obtain a reduction in 359
taxes or failing to comply with division (C) of this section 360
results in the revocation of the right to the reduction for a 361
period of three years. In the case of an application for a 362
reduction in taxes for persons described in division (A) (1) (b) 363
(iii) of section 323.152 of the Revised Code, the form shall 364
contain a statement that signing the application constitutes a 365
delegation of authority by the applicant to the tax commissioner 366
or the county auditor, individually or in consultation with each 367
other, to examine any tax or financial records relating to the 368
income of the applicant as stated on the application for the 369
purpose of determining eligibility for the exemption or a 370
possible violation of division (D) or (E) of this section. 371

(B) A late application for a tax reduction for the year 372
preceding the year in which an original application is filed, or 373
for a reduction in manufactured home taxes for the year in which 374
an original application is filed, may be filed with the original 375
application. If the county auditor determines the information 376
contained in the late application is correct, the auditor shall 377
determine the amount of the reduction in taxes to which the 378
applicant would have been entitled for the preceding tax year 379
had the applicant's application been timely filed and approved 380
in that year. 381

The amount of such reduction shall be treated by the 382
auditor as an overpayment of taxes by the applicant and shall be 383
refunded in the manner prescribed in section 5715.22 of the 384
Revised Code for making refunds of overpayments. The county 385
auditor shall certify the total amount of the reductions in 386
taxes made in the current year under this division to the tax 387
commissioner, who shall treat the full amount thereof as a 388
reduction in taxes for the preceding tax year and shall make 389
reimbursement to the county therefor in the manner prescribed by 390
section 323.156 of the Revised Code, from money appropriated for 391
that purpose. 392

(C) (1) If, in any year after an application has been filed 393
under division (A) (1) or (2) of this section, the owner does not 394
qualify for a reduction in taxes on the homestead or on the 395
manufactured or mobile home set forth on such application, the 396
owner shall notify the county auditor that the owner is not 397
qualified for a reduction in taxes. 398

(2) If, in any year after an application has been filed 399
under division (A) (1) of this section, the occupant of a 400
homestead in a housing cooperative does not qualify for a 401

reduction in taxes on the homestead, the occupant shall notify 402
the county auditor that the occupant is not qualified for a 403
reduction in taxes or file a new application under division (A) 404
(1) of this section. 405

(3) If the county auditor or county treasurer discovers 406
that an owner of property or occupant of a homestead in a 407
housing cooperative not entitled to the reduction in taxes under 408
division (A) or (B) of section 323.152 of the Revised Code 409
failed to notify the county auditor as required by division (C) 410
(1) or (2) of this section, a charge shall be imposed against 411
the property in the amount by which taxes were reduced under 412
that division for each tax year the county auditor ascertains 413
that the property was not entitled to the reduction and was 414
owned by the current owner or, in the case of a homestead in a 415
housing cooperative, occupied by the current occupant. Interest 416
shall accrue in the manner prescribed by division (B) of section 417
323.121 or division (G) (2) of section 4503.06 of the Revised 418
Code on the amount by which taxes were reduced for each such tax 419
year as if the reduction became delinquent taxes at the close of 420
the last day the second installment of taxes for that tax year 421
could be paid without penalty. The county auditor shall notify 422
the owner or occupant, by ordinary mail, of the charge, of the 423
owner's or occupant's right to appeal the charge, and of the 424
manner in which the owner or occupant may appeal. The owner or 425
occupant may appeal the imposition of the charge and interest by 426
filing an appeal with the county board of revision not later 427
than the last day prescribed for payment of real and public 428
utility property taxes under section 323.12 of the Revised Code 429
following receipt of the notice and occurring at least ninety 430
days after receipt of the notice. The appeal shall be treated in 431
the same manner as a complaint relating to the valuation or 432

assessment of real property under Chapter 5715. of the Revised 433
Code. The charge and any interest shall be collected as other 434
delinquent taxes. 435

(4) Each year during January, the county auditor shall 436
furnish by ordinary mail a continuing application to each person 437
receiving a reduction under division (A) of section 323.152 of 438
the Revised Code. The continuing application shall be used to 439
report changes in total income, ownership, occupancy, 440
disability, and other information earlier furnished the auditor 441
relative to the reduction in taxes on the property. The 442
continuing application shall be returned to the auditor not 443
later than the thirty-first day of December; provided, that if 444
such changes do not affect the status of the homestead exemption 445
or the amount of the reduction to which the owner is entitled 446
under division (A) of section 323.152 of the Revised Code or to 447
which the occupant is entitled under section 323.159 of the 448
Revised Code, the application does not need to be returned. 449

(5) Each year during February, the county auditor, except 450
as otherwise provided in this paragraph, shall furnish by 451
ordinary mail an original application to the owner, as of the 452
first day of January of that year, of a homestead or a 453
manufactured or mobile home that transferred during the 454
preceding calendar year and that qualified for and received a 455
reduction in taxes under division (B) of section 323.152 of the 456
Revised Code for the preceding tax year. In order to receive the 457
reduction under that division, the owner shall file the 458
application with the county auditor not later than the thirty- 459
first day of December. If the application is not timely filed, 460
the auditor shall not grant a reduction in taxes for the 461
homestead for the current year, and shall notify the owner that 462
the reduction in taxes has not been granted, in the same manner 463

prescribed under section 323.154 of the Revised Code for 464
notification of denial of an application. Failure of an owner to 465
receive an application does not excuse the failure of the owner 466
to file an original application. The county auditor is not 467
required to furnish an application under this paragraph for any 468
homestead for which application has previously been made on a 469
form incorporated into any form used by the county auditor to 470
administer the tax law in respect to the conveyance of real 471
property or of used manufactured homes or used mobile homes, and 472
an owner who previously has applied on such a form is not 473
required to return an application furnished under this 474
paragraph. 475

(D) No person shall knowingly make a false statement for 476
the purpose of obtaining a reduction in the person's real 477
property or manufactured home taxes under section 323.152 of the 478
Revised Code. 479

(E) No person shall knowingly fail to notify the county 480
auditor of changes required by division (C) of this section that 481
have the effect of maintaining or securing a reduction in taxes 482
under section 323.152 of the Revised Code. 483

(F) No person shall knowingly make a false statement or 484
certification attesting to any person's physical or mental 485
condition for purposes of qualifying such person for tax relief 486
pursuant to sections 323.151 to 323.159 of the Revised Code. 487

Sec. 4503.065. (A) (1) Division (A) of this section applies 488
to any of the following persons: 489

(a) An individual who is permanently and totally disabled; 490

(b) An individual who is sixty-five years of age or older; 491

(c) An individual who is the surviving spouse of a 492

deceased person who was permanently and totally disabled or 493
sixty-five years of age or older and who applied and qualified 494
for a reduction in assessable value under this section in the 495
year of death, provided the surviving spouse is at least fifty- 496
nine but not sixty-five or more years of age on the date the 497
deceased spouse dies. 498

(2) The manufactured home tax on a manufactured or mobile 499
home that is paid pursuant to division (C) of section 4503.06 of 500
the Revised Code and that is owned and occupied as a home by an 501
individual whose domicile is in this state and to whom this 502
section applies, shall be reduced for any tax year for which an 503
application for such reduction has been approved, provided the 504
individual did not acquire ownership from a person, other than 505
the individual's spouse, related by consanguinity or affinity 506
for the purpose of qualifying for the reduction. An owner 507
includes a settlor of a revocable or irrevocable inter vivos 508
trust holding the title to a manufactured or mobile home 509
occupied by the settlor as of right under the trust. 510

(a) For manufactured and mobile homes for which the tax 511
imposed by section 4503.06 of the Revised Code is computed under 512
division (D)(2) of that section, the reduction shall equal one 513
of the following amounts, as applicable to the person: 514

(i) If the person received a reduction under this section 515
for tax year 2007, the greater of the reduction for that tax 516
year or the amount computed under division (A)(2)(b) of this 517
section; 518

(ii) If the person received, for any homestead, a 519
reduction under division (A) of this section for tax year 2014 520
or under division (A)(1) of section 323.152 of the Revised Code 521
for tax year 2013 or the person is the surviving spouse of such 522

a person and the surviving spouse is at least fifty-nine years 523
of age on the date the deceased spouse dies, the amount computed 524
under division (A) (2) (b) of this section. For purposes of 525
divisions (A) (2) (a) (ii) and (iii) of this section, a person 526
receives a reduction under division (A) of this section or 527
division (A) (1) of section 323.152 of the Revised Code for tax 528
year 2014 or 2013, respectively, if the person files a late 529
application for that respective tax year that is approved by the 530
county auditor under section 4503.066 or 323.153 of the Revised 531
Code. 532

(iii) If the person is not described in division (A) (2) (a) 533
(i) or (ii) of this section and the person's total income does 534
not exceed thirty thousand dollars, as adjusted under division 535
(A) (2) (e) of this section, the amount computed under division 536
(A) (2) (b) of this section. 537

(b) The amount of the reduction under division (A) (2) (b) 538
of this section equals the product of the following: 539

(i) Twenty-five thousand dollars of the true value of the 540
property in money; 541

(ii) The assessment percentage established by the tax 542
commissioner under division (B) of section 5715.01 of the 543
Revised Code, not to exceed thirty-five per cent; 544

(iii) The effective tax rate used to calculate the taxes 545
charged against the property for the current year, where 546
"effective tax rate" is defined as in section 323.08 of the 547
Revised Code; 548

(iv) The quantity equal to one minus the sum of the 549
percentage reductions in taxes received by the property for the 550
current tax year under section 319.302 of the Revised Code and 551

division (B) of section 323.152 of the Revised Code.	552
(c) For manufactured and mobile homes for which the tax imposed by section 4503.06 of the Revised Code is computed under division (D)(1) of that section, the reduction shall equal one of the following amounts, as applicable to the person:	553 554 555 556
(i) If the person received a reduction under this section for tax year 2007, the greater of the reduction for that tax year or the amount computed under division (A)(2)(d) of this section;	557 558 559 560
(ii) If the person received, for any homestead, a reduction under division (A) of this section for tax year 2014 or under division (A)(1) of section 323.152 of the Revised Code for tax year 2013 or the person is the surviving spouse of such a person and the surviving spouse is at least fifty-nine years of age on the date the deceased spouse dies, the amount computed under division (A)(2)(d) of this section. For purposes of divisions (A)(2)(c)(ii) and (iii) of this section, a person receives a reduction under division (A) of this section or under division (A)(1) of section 323.152 of the Revised Code for tax year 2014 or 2013, respectively, if the person files a late application for a refund of overpayments for that respective tax year that is approved by the county auditor under section 4503.066 of the Revised Code.	561 562 563 564 565 566 567 568 569 570 571 572 573 574
(iii) If the person is not described in division (A)(2)(c)(i) or (ii) of this section and the person's total income does not exceed thirty thousand dollars, as adjusted under division (A)(2)(e) of this section, the amount computed under division (A)(2)(d) of this section.	575 576 577 578 579
(d) The amount of the reduction under division (A)(2)(d)	580

of this section equals the product of the following: 581

(i) Twenty-five thousand dollars of the cost to the owner, 582
or the market value at the time of purchase, whichever is 583
greater, as those terms are used in division (D) (1) of section 584
4503.06 of the Revised Code; 585

(ii) The percentage from the appropriate schedule in 586
division (D) (1) (b) of section 4503.06 of the Revised Code; 587

(iii) The assessment percentage of forty per cent used in 588
division (D) (1) (b) of section 4503.06 of the Revised Code; 589

(iv) The tax rate of the taxing district in which the home 590
has its situs. 591

(e) Each calendar year, the tax commissioner shall adjust 592
the income threshold described in divisions (A) (2) (a) (iii) and 593
(A) (2) (c) (iii) of this section by completing the following 594
calculations in September of each year: 595

(i) Determine the percentage increase in the gross 596
domestic product deflator determined by the bureau of economic 597
analysis of the United States department of commerce from the 598
first day of January of the preceding calendar year to the last 599
day of December of the preceding calendar year; 600

(ii) Multiply that percentage increase by the total income 601
threshold for the ensuing tax year; 602

(iii) Add the resulting product to the total income 603
threshold for the ensuing tax year; 604

(iv) Round the resulting sum to the nearest multiple of 605
one hundred dollars. 606

The commissioner shall certify the amount resulting from 607

the adjustment to each county auditor not later than the first 608
day of December each year. The certified amount applies to the 609
second ensuing tax year. The commissioner shall not make the 610
adjustment in any calendar year in which the amount resulting 611
from the adjustment would be less than the total income 612
threshold for the ensuing tax year. 613

~~(B)~~ (B) (1) The manufactured home tax levied pursuant to 614
division (C) of section 4503.06 of the Revised Code on a 615
manufactured or mobile home that is owned and occupied by a 616
disabled veteran shall be reduced under either division (B) (1) 617
(a), (b), or (c) of this section, for any tax year for which an 618
application for such reduction has been approved, provided the 619
disabled veteran did not acquire ownership from a person, other 620
than the disabled veteran's spouse, related by consanguinity or 621
affinity for the purpose of qualifying for the reduction. An 622
owner includes an owner within the meaning of division (A) (2) of 623
this section. 624

(a) For a manufactured or mobile home that is owned and 625
occupied by a disabled veteran who has received a total 626
disability rating or a total disability rating for compensation 627
based on individual unemployability, the reduction shall equal 628
the current taxes, as that term is defined in section 4503.06 of 629
the Revised Code, charged against the manufactured or mobile 630
home for the tax year. 631

(b) For a manufactured or mobile home that is owned and 632
occupied by a disabled veteran who has received a disability 633
rating of less than a total rating but greater than seventy per 634
cent, the reduction shall equal ten thousand dollars. 635

(c) For a manufactured or mobile home that is owned and 636
occupied by any other disabled veteran, the reduction shall 637

equal five thousand dollars. 638

~~(1)~~ (2) For manufactured and mobile homes for which the 639
tax imposed by section 4503.06 of the Revised Code is computed 640
under division (D) (2) of that section, the reduction under 641
division (B) (1) (b) or (c) shall equal the product obtained by 642
multiplying ~~fifty thousand dollars~~ the applicable reduction 643
amount of the true value of the property in money by the amounts 644
described in divisions (A) (2) (b) (ii) to (iv) of this section. 645

~~(2)~~ (3) For manufactured and mobile homes for which the 646
tax imposed by section 4503.06 of the Revised Code is computed 647
under division (D) (1) of that section, the reduction under 648
division (B) (1) (b) or (c) of this section shall equal the 649
product obtained by multiplying ~~fifty thousand dollars~~ the 650
applicable reduction amount of the cost to the owner, or the 651
market value at the time of purchase, whichever is greater, as 652
those terms are used in division (D) (1) of section 4503.06 of 653
the Revised Code, by the amounts described in divisions (A) (2) 654
(d) (ii) to (iv) of this section. 655

~~The~~ (4) A reduction under division (B) of this section is 656
in lieu of any reduction under section 4503.0610 of the Revised 657
Code or division (A) or (C) of this section. The reduction 658
applies to only one manufactured or mobile home owned and 659
occupied by a disabled veteran. 660

If a manufactured or mobile home qualifies for a reduction 661
in taxes under this division for the year in which the disabled 662
veteran dies, and the disabled veteran is survived by a spouse 663
who occupied the home when the disabled veteran died and who 664
acquires ownership of the home, the reduction shall continue 665
through the year in which the surviving spouse dies or 666
remarries. 667

(C) The manufactured home tax levied pursuant to division 668
(C) of section 4503.06 of the Revised Code on a manufactured or 669
mobile home that is owned and occupied by the surviving spouse 670
of a public service officer killed in the line of duty shall be 671
reduced for any tax year for which an application for such 672
reduction has been approved, provided the surviving spouse did 673
not acquire ownership from a person, other than the surviving 674
spouse's deceased public service officer spouse, related by 675
consanguinity or affinity for the purpose of qualifying for the 676
reduction. An owner includes an owner within the meaning of 677
division (A) (2) of this section. 678

(1) For manufactured and mobile homes for which the tax 679
imposed by section 4503.06 of the Revised Code is computed under 680
division (D) (2) of that section, the reduction shall equal the 681
product obtained by multiplying fifty thousand dollars of the 682
true value of the property in money by the amounts described in 683
divisions (A) (2) (b) (ii) to (iv) of this section. 684

(2) For manufactured and mobile homes for which the tax 685
imposed by section 4503.06 of the Revised Code is computed under 686
division (D) (1) of that section, the reduction shall equal the 687
product obtained by multiplying fifty thousand dollars of the 688
cost to the owner, or the market value at the time of purchase, 689
whichever is greater, as those terms are used in division (D) (1) 690
of section 4503.06 of the Revised Code, by the amounts described 691
in divisions (A) (2) (d) (ii) to (iv) of this section. 692

The reduction is in lieu of any reduction under section 693
4503.0610 of the Revised Code or division (A) or (B) of this 694
section. The reduction applies to only one manufactured or 695
mobile home owned and occupied by such a surviving spouse. A 696
manufactured or mobile home qualifies for a reduction in taxes 697

under this division for the tax year in which the public service 698
officer dies through the tax year in which the surviving spouse 699
dies or remarries. 700

(D) If the owner or the spouse of the owner of a 701
manufactured or mobile home is eligible for a homestead 702
exemption on the land upon which the home is located, the 703
reduction to which the owner or spouse is entitled under this 704
section shall not exceed the difference between the reduction to 705
which the owner or spouse is entitled under division (A), (B), 706
or (C) of this section and the amount of the reduction under the 707
homestead exemption. 708

(E) No reduction shall be made with respect to the home of 709
any person convicted of violating division (C) or (D) of section 710
4503.066 of the Revised Code for a period of three years 711
following the conviction. 712

Sec. 4503.066. (A) (1) To obtain a tax reduction under 713
section 4503.065 of the Revised Code, the owner of the home 714
shall file an application with the county auditor of the county 715
in which the home is located. An application for reduction in 716
taxes based upon a physical disability shall be accompanied by a 717
certificate signed by a physician, and an application for 718
reduction in taxes based upon a mental disability shall be 719
accompanied by a certificate signed by a physician or 720
psychologist licensed to practice in this state. The certificate 721
shall attest to the fact that the applicant is permanently and 722
totally disabled, shall be in a form that the department of 723
taxation requires, and shall include the definition of totally 724
and permanently disabled as set forth in section 4503.064 of the 725
Revised Code. An application for reduction in taxes based upon a 726
disability certified as permanent and total by a state or 727

federal agency having the function of so classifying persons 728
shall be accompanied by a certificate from that agency. 729

An application by a disabled veteran for the reduction 730
under division (B) of section 4503.065 of the Revised Code shall 731
be accompanied by a letter or other written confirmation from 732
the United States department of veterans affairs, or its 733
predecessor or successor agency, showing that the veteran 734
qualifies as a disabled veteran and stating the disabled 735
veteran's disability rating. 736

An application by the surviving spouse of a public service 737
officer killed in the line of duty for the reduction under 738
division (C) of section 4503.065 of the Revised Code shall be 739
accompanied by a letter or other written confirmation from an 740
officer or employee of the board of trustees of a retirement or 741
pension fund in this state or another state or from the chief or 742
other chief executive of the department, agency, or other 743
employer for which the public service officer served when killed 744
in the line of duty affirming that the public service officer 745
was killed in the line of duty. 746

(2) Each application shall constitute a continuing 747
application for a reduction in taxes for each year in which the 748
manufactured or mobile home is occupied by the applicant. 749
Failure to receive a new application or notification under 750
division (B) of this section after an application for reduction 751
has been approved is prima-facie evidence that the original 752
applicant is entitled to the reduction calculated on the basis 753
of the information contained in the original application. The 754
original application and any subsequent application shall be in 755
the form of a signed statement and shall be filed on or before 756
the thirty-first day of December of the year preceding the year 757

for which the reduction is sought. The statement shall be on a 758
form, devised and supplied by the tax commissioner, that shall 759
require no more information than is necessary to establish the 760
applicant's eligibility for the reduction in taxes and the 761
amount of the reduction to which the applicant is entitled. The 762
form shall contain a statement that signing such application 763
constitutes a delegation of authority by the applicant to the 764
tax commissioner or the county auditor, individually or in 765
consultation with each other, to examine any tax or financial 766
records that relate to the income of the applicant as stated on 767
the application for the purpose of determining eligibility 768
under, or possible violation of, division (C) or (D) of this 769
section. The form also shall contain a statement that conviction 770
of willfully falsifying information to obtain a reduction in 771
taxes or failing to comply with division (B) of this section 772
shall result in the revocation of the right to the reduction for 773
a period of three years. 774

(3) A late application for a reduction in taxes for the 775
year preceding the year for which an original application is 776
filed may be filed with an original application. If the auditor 777
determines that the information contained in the late 778
application is correct, the auditor shall determine both the 779
amount of the reduction in taxes to which the applicant would 780
have been entitled for the current tax year had the application 781
been timely filed and approved in the preceding year, and the 782
amount the taxes levied under section 4503.06 of the Revised 783
Code for the current year would have been reduced as a result of 784
the reduction. When an applicant is permanently and totally 785
disabled on the first day of January of the year in which the 786
applicant files a late application, the auditor, in making the 787
determination of the amounts of the reduction in taxes under 788

division (A) (3) of this section, is not required to determine 789
that the applicant was permanently and totally disabled on the 790
first day of January of the preceding year. 791

The amount of the reduction in taxes pursuant to a late 792
application shall be treated as an overpayment of taxes by the 793
applicant. The auditor shall credit the amount of the 794
overpayment against the amount of the taxes or penalties then 795
due from the applicant, and, at the next succeeding settlement, 796
the amount of the credit shall be deducted from the amount of 797
any taxes or penalties distributable to the county or any taxing 798
unit in the county that has received the benefit of the taxes or 799
penalties previously overpaid, in proportion to the benefits 800
previously received. If, after the credit has been made, there 801
remains a balance of the overpayment, or if there are no taxes 802
or penalties due from the applicant, the auditor shall refund 803
that balance to the applicant by a warrant drawn on the county 804
treasurer in favor of the applicant. The treasurer shall pay the 805
warrant from the general fund of the county. If there is 806
insufficient money in the general fund to make the payment, the 807
treasurer shall pay the warrant out of any undivided 808
manufactured or mobile home taxes subsequently received by the 809
treasurer for distribution to the county or taxing district in 810
the county that received the benefit of the overpaid taxes, in 811
proportion to the benefits previously received, and the amount 812
paid from the undivided funds shall be deducted from the money 813
otherwise distributable to the county or taxing district in the 814
county at the next or any succeeding distribution. At the next 815
or any succeeding distribution after making the refund, the 816
treasurer shall reimburse the general fund for any payment made 817
from that fund by deducting the amount of that payment from the 818
money distributable to the county or other taxing unit in the 819

county that has received the benefit of the taxes, in proportion 820
to the benefits previously received. On the second Monday in 821
September of each year, the county auditor shall certify the 822
total amount of the reductions in taxes made in the current year 823
under division (A) (3) of this section to the tax commissioner 824
who shall treat that amount as a reduction in taxes for the 825
current tax year and shall make reimbursement to the county of 826
that amount in the manner prescribed in section 4503.068 of the 827
Revised Code, from moneys appropriated for that purpose. 828

(B) (1) If in any year for which an application for 829
reduction in taxes has been approved the owner no longer 830
qualifies for the reduction, the owner shall notify the county 831
auditor that the owner is not qualified for a reduction in 832
taxes. 833

(2) If the county auditor or county treasurer discovers 834
that an owner not entitled to the reduction in manufactured home 835
taxes under section 4503.065 of the Revised Code failed to 836
notify the county auditor as required by division (B) (1) of this 837
section, a charge shall be imposed against the manufactured or 838
mobile home in the amount by which taxes were reduced under that 839
section for each tax year the county auditor ascertains that the 840
manufactured or mobile home was not entitled to the reduction 841
and was owned by the current owner. Interest shall accrue in the 842
manner prescribed by division (G) (2) of section 4503.06 of the 843
Revised Code on the amount by which taxes were reduced for each 844
such tax year as if the reduction became delinquent taxes at the 845
close of the last day the second installment of taxes for that 846
tax year could be paid without penalty. The county auditor shall 847
notify the owner, by ordinary mail, of the charge, of the 848
owner's right to appeal the charge, and of the manner in which 849
the owner may appeal. The owner may appeal the imposition of the 850

charge and interest by filing an appeal with the county board of 851
revision not later than the last day prescribed for payment of 852
manufactured home taxes under section 4503.06 of the Revised 853
Code following receipt of the notice and occurring at least 854
ninety days after receipt of the notice. The appeal shall be 855
treated in the same manner as a complaint relating to the 856
valuation or assessment of manufactured or mobile homes under 857
section 5715.19 of the Revised Code. The charge and any interest 858
shall be collected as other delinquent taxes. 859

(3) During January of each year, the county auditor shall 860
furnish each person whose application for reduction has been 861
approved, by ordinary mail, a form on which to report any 862
changes in total income, ownership, occupancy, disability, and 863
other information earlier furnished the auditor relative to the 864
application. The form shall be completed and returned to the 865
auditor not later than the thirty-first day of December if the 866
changes would affect the person's eligibility for the reduction. 867

(C) No person shall knowingly make a false statement for 868
the purpose of obtaining a reduction in taxes under section 869
4503.065 of the Revised Code. 870

(D) No person shall knowingly fail to notify the county 871
auditor of any change required by division (B) of this section 872
that has the effect of maintaining or securing a reduction in 873
taxes under section 4503.065 of the Revised Code. 874

(E) No person shall knowingly make a false statement or 875
certification attesting to any person's physical or mental 876
condition for purposes of qualifying such person for tax relief 877
pursuant to sections 4503.064 to 4503.069 of the Revised Code. 878

(F) Whoever violates division (C), (D), or (E) of this 879

section is guilty of a misdemeanor of the fourth degree. 880

Section 2. That existing sections 323.151, 323.152, 881
323.153, 4503.065, and 4503.066 of the Revised Code are hereby 882
repealed. 883

Section 3. The amendment by this act of sections 323.151, 884
323.152, and 323.153 of the Revised Code applies to tax year 885
2023 and every tax year thereafter. The amendment by this act of 886
sections 4503.065 and 4503.066 of the Revised Code applies to 887
tax year 2024 and every tax year thereafter. 888

Section 4. Section 323.151 of the Revised Code is 889
presented in this act as a composite of the section as amended 890
by both H.B. 17 and H.B. 166 of the 133rd General Assembly. The 891
General Assembly, applying the principle stated in division (B) 892
of section 1.52 of the Revised Code that amendments are to be 893
harmonized if reasonably capable of simultaneous operation, 894
finds that the composite is the resulting version of the section 895
in effect prior to the effective date of the section as 896
presented in this act. 897