

**As Introduced**

**131st General Assembly**

**Regular Session**

**2015-2016**

**H. B. No. 327**

**Representative Gonzales**

**Cosponsors: Representatives Conditt, Dever, Grossman, Hackett, Hambley, Hill,  
Johnson, T., O'Brien, M., Perales, Ryan, Schaffer, Smith, K., Terhar, Young**

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**A BILL**

To amend section 323.151 of the Revised Code to  
extend eligibility for the enhanced disabled  
veterans homestead exemption to veterans whose  
disability rating is less than total but who  
have been judged by the Department of Veterans  
Affairs as unable to secure or follow a  
substantially gainful occupation as a result of  
service-connected disabilities.

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

**Section 1.** That section 323.151 of the Revised Code be  
amended to read as follows:

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

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

(a) A dwelling, including a unit in a multiple-unit  
dwelling and a manufactured home or mobile home taxed as real  
property pursuant to division (B) of section 4503.06 of the  
Revised Code, owned and occupied as a home by an individual

whose domicile is in this state and who has not acquired 18  
ownership from a person, other than the individual's spouse, 19  
related by consanguinity or affinity for the purpose of 20  
qualifying for the real property tax reduction provided in 21  
section 323.152 of the Revised Code. 22

(b) A unit in a housing cooperative that is occupied as a 23  
home, but not owned, by an individual whose domicile is in this 24  
state. 25

(2) The homestead shall include so much of the land 26  
surrounding it, not exceeding one acre, as is reasonably 27  
necessary for the use of the dwelling or unit as a home. An 28  
owner includes a holder of one of the several estates in fee, a 29  
vendee in possession under a purchase agreement or a land 30  
contract, a mortgagor, a life tenant, one or more tenants with a 31  
right of survivorship, tenants in common, and a settlor of a 32  
revocable or irrevocable inter vivos trust holding the title to 33  
a homestead occupied by the settlor as of right under the trust. 34  
The tax commissioner shall adopt rules for the uniform 35  
classification and valuation of real property or portions of 36  
real property as homesteads. 37

(B) "Sixty-five years of age or older" means a person who 38  
has attained age sixty-four prior to the first day of January of 39  
the year of application for reduction in real estate taxes. 40

(C) "Total income" means Ohio adjusted gross income of the 41  
owner and the owner's spouse for the year preceding the year in 42  
which application for a reduction in taxes is made, as 43  
determined under division (A) of section 5747.01 of the Revised 44  
Code. 45

(D) "Permanently and totally disabled" means that a person 46

other than a disabled veteran has, on the first day of January 47  
of the year of application for reduction in real estate taxes, 48  
some impairment in body or mind that makes the person unable to 49  
work at any substantially remunerative employment that the 50  
person is reasonably able to perform and that will, with 51  
reasonable probability, continue for an indefinite period of at 52  
least twelve months without any present indication of recovery 53  
therefrom or has been certified as permanently and totally 54  
disabled by a state or federal agency having the function of so 55  
classifying persons. 56

(E) "Housing cooperative" means a housing complex of at 57  
least two units that is owned and operated by a nonprofit 58  
corporation that issues a share of the corporation's stock to an 59  
individual, entitling the individual to live in a unit of the 60  
complex, and collects a monthly maintenance fee from the 61  
individual to maintain, operate, and pay the taxes of the 62  
complex. 63

(F) "Disabled veteran" means a person who is a veteran of 64  
the armed forces of the United States, including reserve 65  
components thereof, or of the national guard, who has received a 66  
~~permanent~~ total disability rating or a total disability rating 67  
for compensation based on individual unemployability for a 68  
service-connected disability or combination of service-connected 69  
disabilities ~~for which the schedule for rating disabilities as~~ 70  
prescribed in Schedule Title 38, Part 4 of the Code of Federal 71  
Regulations, as amended, ~~prescribes a one hundred per cent~~ 72  
evaluation. 73

**Section 2.** That existing section 323.151 of the Revised 74  
Code is hereby repealed. 75

**Section 3.** The amendment by this act of section 323.151 of 76

the Revised Code applies to tax year 2015 and thereafter for	77
homesteads other than those subject to the manufactured home tax	78
imposed under division (C) of section 4503.06 of the Revised	79
Code, and applies to tax year 2016 and thereafter for homesteads	80
subject to the manufactured home tax imposed under that	81
division.	82