

**As Introduced**

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

**H. B. No. 90**

**Representative Patton**

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**A BILL**

To amend sections 323.152 and 4503.065 of the  
Revised Code to authorize a total property tax  
exemption for the homesteads of totally disabled  
veterans and their surviving spouses.

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

**Section 1.** That sections 323.152 and 4503.065 of the  
Revised Code be amended to read as follows:

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

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

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

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

(iii) A person who is the surviving spouse of a deceased  
person who was permanently and totally disabled or sixty-five  
years of age or older and who applied and qualified for a  
reduction in taxes under this division in the year of death,  
provided the surviving spouse is at least fifty-nine but not

sixty-five or more years of age on the date the deceased spouse dies. 19  
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(b) Real property taxes on a homestead owned and occupied, 21  
or a homestead in a housing cooperative occupied, by a person to 22  
whom division (A) (1) of this section applies shall be reduced 23  
for each year for which an application for the reduction has 24  
been approved. The reduction shall equal one of the following 25  
amounts, as applicable to the person: 26

(i) If the person received a reduction under division (A) 27  
(1) of this section for tax year 2006, the greater of the 28  
reduction for that tax year or the amount computed under 29  
division (A) (1) (c) of this section; 30

(ii) If the person received, for any homestead, a 31  
reduction under division (A) (1) of this section for tax year 32  
2013 or under division (A) of section 4503.065 of the Revised 33  
Code for tax year 2014 or the person is the surviving spouse of 34  
such a person and the surviving spouse is at least fifty-nine 35  
years of age on the date the deceased spouse dies, the amount 36  
computed under division (A) (1) (c) of this section. For purposes 37  
of divisions (A) (1) (b) (ii) and (iii) of this section, a person 38  
receives a reduction under division (A) (1) of this section or 39  
under division (A) of section 4503.065 of the Revised Code for 40  
tax year 2013 or 2014, respectively, if the person files a late 41  
application for that respective tax year that is approved by the 42  
county auditor under section 323.153 or 4503.066 of the Revised 43  
Code. 44

(iii) If the person is not described in division (A) (1) (b) 45  
(i) or (ii) of this section and the person's total income does 46  
not exceed thirty thousand dollars, as adjusted under division 47  
(A) (1) (d) of this section, the amount computed under division 48

(A) (1) (c) of this section.	49
(c) The amount of the reduction under division (A) (1) (c) of this section equals the product of the following:	50 51
(i) Twenty-five thousand dollars of the true value of the property in money;	52 53
(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;	54 55 56
(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;	57 58 59 60
(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.	61 62 63 64
(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:	65 66 67 68
(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;	69 70 71 72 73
(ii) Multiply that percentage increase by the total income threshold for the current tax year;	74 75
(iii) Add the resulting product to the total income	76

threshold for the current tax year; 77

(iv) Round the resulting sum to the nearest multiple of 78  
one hundred dollars. 79

The commissioner shall certify the amount resulting from 80  
the adjustment to each county auditor not later than the first 81  
day of December each year. The certified amount applies to the 82  
following tax year for persons described in division (A) (1) (b) 83  
(iii) of this section. The commissioner shall not make the 84  
adjustment in any calendar year in which the amount resulting 85  
from the adjustment would be less than the total income 86  
threshold for the current tax year. 87

(2) ~~Real property taxes on a~~ A homestead owned and 88  
occupied, ~~or a homestead in a housing cooperative occupied,~~ by a 89  
disabled veteran shall be ~~reduced~~ exempted from taxation, and 90  
real property taxes on a homestead in a housing cooperative 91  
occupied by a disabled veteran shall be reduced by the portion 92  
of taxes attributed to the homestead under section 323.159 of 93  
the Revised Code, for each year for which an application for the 94  
exemption or reduction has been approved. ~~The reduction shall~~ 95  
~~equal the product obtained by multiplying fifty thousand dollars~~ 96  
~~of the true value of the property in money by the amounts~~ 97  
~~described in divisions (A) (1) (c) (ii) to (iv) of this section.~~ 98  
The exemption or reduction is in lieu of any reduction under 99  
section 323.158 of the Revised Code or division (A) (1) or (3) of 100  
this section. The exemption or reduction applies to only one 101  
homestead owned and occupied by, or one homestead in a housing 102  
cooperative occupied by, a disabled veteran. For the purposes of 103  
sections 323.153, 323.154, 323.155, 323.156, and 4503.064 of the 104  
Revised Code, an exemption under division (A) (2) of this section 105  
is a reduction in taxes of the amount of current taxes that 106

would have been charged and payable against the homestead if the 107  
homestead had not been exempted. 108

If a homestead qualifies for ~~a~~ an exemption or reduction 109  
~~in taxes~~ under division (A) (2) of this section for the year in 110  
which the disabled veteran dies, and the disabled veteran is 111  
survived by a spouse who occupied the homestead when the 112  
disabled veteran died and who acquires ownership of the 113  
homestead or, in the case of a homestead that is a unit in a 114  
housing cooperative, continues to occupy the homestead, the 115  
exemption or reduction shall continue through the year in which 116  
the surviving spouse dies or remarries. 117

(3) Real property taxes on a homestead owned and occupied, 118  
or a homestead in a housing cooperative occupied, by the 119  
surviving spouse of a public service officer killed in the line 120  
of duty shall be reduced for each year for which an application 121  
for the reduction has been approved. The reduction shall equal 122  
the product obtained by multiplying fifty thousand dollars of 123  
the true value of the property in money by the amounts described 124  
in divisions (A) (1) (c) (ii) to (iv) of this section. The 125  
reduction is in lieu of any reduction under section 323.158 of 126  
the Revised Code or division (A) (1) or (2) of this section. The 127  
reduction applies to only one homestead owned and occupied by 128  
such a surviving spouse. A homestead qualifies for a reduction 129  
in taxes under division (A) (3) of this section for the tax year 130  
in which the public service officer dies through the tax year in 131  
which the surviving spouse dies or remarries. 132

(B) To provide a partial exemption, real property taxes on 133  
any homestead, and manufactured home taxes on any manufactured 134  
or mobile home on which a manufactured home tax is assessed 135  
pursuant to division (D) (2) of section 4503.06 of the Revised 136

Code, shall be reduced for each year for which an application 137  
for the reduction has been approved. The amount of the reduction 138  
shall equal two and one-half per cent of the amount of taxes to 139  
be levied by qualifying levies on the homestead or the 140  
manufactured or mobile home after applying section 319.301 of 141  
the Revised Code. For the purposes of this division, "qualifying 142  
levy" has the same meaning as in section 319.302 of the Revised 143  
Code. 144

(C) The reductions and exemption granted by this section 145  
do not apply to special assessments or respread of assessments 146  
levied against the homestead, ~~and if~~. If there is a transfer of 147  
ownership subsequent to the filing of an application ~~for a~~ 148  
~~reduction in taxes~~ under section 323.153 of the Revised Code, 149  
~~such reductions are~~ the reduction or exemption is not forfeited 150  
for such year by virtue of such transfer. 151

(D) The reductions in taxable value referred to in this 152  
section shall be applied solely as a factor for the purpose of 153  
computing the reduction of taxes under this section and the 154  
reductions and the exemption shall not affect the total value of 155  
property in any subdivision or taxing district as listed and 156  
assessed for taxation on the tax lists and duplicates, or any 157  
direct or indirect limitations on indebtedness of a subdivision 158  
or taxing district. If after application of sections 5705.31 and 159  
5705.32 of the Revised Code, including the allocation of all 160  
levies within the ten-mill limitation to debt charges to the 161  
extent therein provided, there would be insufficient funds for 162  
payment of debt charges not provided for by levies in excess of 163  
the ten-mill limitation, the reduction of taxes provided for in 164  
sections 323.151 to 323.159 of the Revised Code shall be 165  
proportionately adjusted to the extent necessary to provide such 166  
funds from levies within the ten-mill limitation. 167

(E) No reduction in taxes or exemption from taxation shall 168  
be made ~~on the taxes due on under this section for~~ the homestead 169  
of any person convicted of violating division (D) or (E) of 170  
section 323.153 of the Revised Code for a period of three years 171  
following the conviction. 172

**Sec. 4503.065.** (A) (1) Division (A) of this section applies 173  
to any of the following persons: 174

(a) An individual who is permanently and totally disabled; 175

(b) An individual who is sixty-five years of age or older; 176

(c) An individual who is the surviving spouse of a 177  
deceased person who was permanently and totally disabled or 178  
sixty-five years of age or older and who applied and qualified 179  
for a reduction in assessable value under this section in the 180  
year of death, provided the surviving spouse is at least fifty- 181  
nine but not sixty-five or more years of age on the date the 182  
deceased spouse dies. 183

(2) The manufactured home tax on a manufactured or mobile 184  
home that is paid pursuant to division (C) of section 4503.06 of 185  
the Revised Code and that is owned and occupied as a home by an 186  
individual whose domicile is in this state and to whom this 187  
section applies, shall be reduced for any tax year for which an 188  
application for such reduction has been approved, provided the 189  
individual did not acquire ownership from a person, other than 190  
the individual's spouse, related by consanguinity or affinity 191  
for the purpose of qualifying for the reduction. An owner 192  
includes a settlor of a revocable or irrevocable inter vivos 193  
trust holding the title to a manufactured or mobile home 194  
occupied by the settlor as of right under the trust. 195

(a) For manufactured and mobile homes for which the tax 196

imposed by section 4503.06 of the Revised Code is computed under 197  
division (D) (2) of that section, the reduction shall equal one 198  
of the following amounts, as applicable to the person: 199

(i) If the person received a reduction under this section 200  
for tax year 2007, the greater of the reduction for that tax 201  
year or the amount computed under division (A) (2) (b) of this 202  
section; 203

(ii) If the person received, for any homestead, a 204  
reduction under division (A) of this section for tax year 2014 205  
or under division (A) (1) of section 323.152 of the Revised Code 206  
for tax year 2013 or the person is the surviving spouse of such 207  
a person and the surviving spouse is at least fifty-nine years 208  
of age on the date the deceased spouse dies, the amount computed 209  
under division (A) (2) (b) of this section. For purposes of 210  
divisions (A) (2) (a) (ii) and (iii) of this section, a person 211  
receives a reduction under division (A) of this section or 212  
division (A) (1) of section 323.152 of the Revised Code for tax 213  
year 2014 or 2013, respectively, if the person files a late 214  
application for that respective tax year that is approved by the 215  
county auditor under section 4503.066 or 323.153 of the Revised 216  
Code. 217

(iii) If the person is not described in division (A) (2) (a) 218  
(i) or (ii) of this section and the person's total income does 219  
not exceed thirty thousand dollars, as adjusted under division 220  
(A) (2) (e) of this section, the amount computed under division 221  
(A) (2) (b) of this section. 222

(b) The amount of the reduction under division (A) (2) (b) 223  
of this section equals the product of the following: 224

(i) Twenty-five thousand dollars of the true value of the 225



property in money;	226
(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;	227 228 229
(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;	230 231 232 233
(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.	234 235 236 237
(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:	238 239 240 241
(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;	242 243 244 245
(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	246 247 248 249 250 251 252 253 254

division (A) (1) of section 323.152 of the Revised Code for tax	255
year 2014 or 2013, respectively, if the person files a late	256
application for a refund of overpayments for that respective tax	257
year that is approved by the county auditor under section	258
4503.066 of the Revised Code.	259
(iii) If the person is not described in division (A) (2) (c)	260
(i) or (ii) of this section and the person's total income does	261
not exceed thirty thousand dollars, as adjusted under division	262
(A) (2) (e) of this section, the amount computed under division	263
(A) (2) (d) of this section.	264
(d) The amount of the reduction under division (A) (2) (d)	265
of this section equals the product of the following:	266
(i) Twenty-five thousand dollars of the cost to the owner,	267
or the market value at the time of purchase, whichever is	268
greater, as those terms are used in division (D) (1) of section	269
4503.06 of the Revised Code;	270
(ii) The percentage from the appropriate schedule in	271
division (D) (1) (b) of section 4503.06 of the Revised Code;	272
(iii) The assessment percentage of forty per cent used in	273
division (D) (1) (b) of section 4503.06 of the Revised Code;	274
(iv) The tax rate of the taxing district in which the home	275
has its situs.	276
(e) Each calendar year, the tax commissioner shall adjust	277
the income threshold described in divisions (A) (2) (a) (iii) and	278
(A) (2) (c) (iii) of this section by completing the following	279
calculations in September of each year:	280
(i) Determine the percentage increase in the gross	281
domestic product deflator determined by the bureau of economic	282

analysis of the United States department of commerce from the 283  
first day of January of the preceding calendar year to the last 284  
day of December of the preceding calendar year; 285

(ii) Multiply that percentage increase by the total income 286  
threshold for the ensuing tax year; 287

(iii) Add the resulting product to the total income 288  
threshold for the ensuing tax year; 289

(iv) Round the resulting sum to the nearest multiple of 290  
one hundred dollars. 291

The commissioner shall certify the amount resulting from 292  
the adjustment to each county auditor not later than the first 293  
day of December each year. The certified amount applies to the 294  
second ensuing tax year. The commissioner shall not make the 295  
adjustment in any calendar year in which the amount resulting 296  
from the adjustment would be less than the total income 297  
threshold for the ensuing tax year. 298

~~(B) The manufactured home tax levied pursuant to division~~ 299  
~~(C) of section 4503.06 of the Revised Code on a A~~ 300  
or mobile home that is owned and occupied by a disabled veteran 301  
shall be ~~reduced~~ exempted from the manufactured home tax levied 302  
under division (C) of section 4503.06 of the Revised Code for 303  
any tax year for which an application for ~~such reduction~~ 304  
exemption has been approved, provided the disabled veteran did 305  
not acquire ownership from a person, other than the disabled 306  
veteran's spouse, related by consanguinity or affinity for the 307  
purpose of qualifying for the ~~reduction~~ exemption. An owner 308  
includes an owner within the meaning of division (A) (2) of this 309  
section. 310

~~(1) For manufactured and mobile homes for which the tax~~ 311

~~imposed by section 4503.06 of the Revised Code is computed under~~ 312  
~~division (D) (2) of that section, the reduction shall equal the~~ 313  
~~product obtained by multiplying fifty thousand dollars of the~~ 314  
~~true value of the property in money by the amounts described in~~ 315  
~~divisions (A) (2) (b) (ii) to (iv) of this section.~~ 316

~~(2) For manufactured and mobile homes for which the tax~~ 317  
~~imposed by section 4503.06 of the Revised Code is computed under~~ 318  
~~division (D) (1) of that section, the reduction shall equal the~~ 319  
~~product obtained by multiplying fifty thousand dollars of the~~ 320  
~~cost to the owner, or the market value at the time of purchase,~~ 321  
~~whichever is greater, as those terms are used in division (D) (1)~~ 322  
~~of section 4503.06 of the Revised Code, by the amounts described~~ 323  
~~in divisions (A) (2) (d) (ii) to (iv) of this section.~~ 324

The ~~reduction exemption~~ is in lieu of any reduction under 325  
section 4503.0610 of the Revised Code or division (A) or (C) of 326  
this section. The reduction applies to only one manufactured or 327  
mobile home owned and occupied by a disabled veteran. For the 328  
purposes of sections 4503.064 to 4503.069 of the Revised Code, 329  
the exemption under division (B) of this section is a reduction 330  
in manufactured home taxes of the amount of current manufactured 331  
home taxes that would have been charged and payable against the 332  
homestead if the homestead had not been exempted. 333

If a manufactured or mobile home qualifies for a ~~reduction~~ 334  
~~in taxes~~ an exemption under this division for the year in which 335  
the disabled veteran dies, and the disabled veteran is survived 336  
by a spouse who occupied the home when the disabled veteran died 337  
and who acquires ownership of the home, the ~~reduction exemption~~ 338  
shall continue through the year in which the surviving spouse 339  
dies or remarries. 340

(C) The manufactured home tax levied pursuant to division 341

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

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

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

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

officer dies through the tax year in which the surviving spouse 372  
dies or remarries. 373

(D) If the owner or the spouse of the owner of a 374  
manufactured or mobile home is eligible for a homestead 375  
exemption on the land upon which the home is located, the 376  
reduction to which the owner or spouse is entitled under 377  
divisions (A) or (C) of this section shall not exceed the 378  
difference between the reduction to which the owner or spouse is 379  
entitled under division (A), (B), or (C) of this section and the 380  
amount of the reduction under the homestead exemption. 381

(E) No reduction shall be made with respect to the home of 382  
any person convicted of violating division (C) or (D) of section 383  
4503.066 of the Revised Code for a period of three years 384  
following the conviction. 385

**Section 2.** That existing sections 323.152 and 4503.065 of 386  
the Revised Code are hereby repealed. 387

**Section 3.** The amendment by this act of section 323.152 of 388  
the Revised Code applies to tax year 2023 and every tax year 389  
thereafter. The amendment by this act of section 4503.065 of the 390  
Revised Code applies to tax year 2024 and every tax year 391  
thereafter. 392