

As Introduced

**134th General Assembly
Regular Session
2021-2022**

S. B. No. 268

Senator Hoagland

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 exempt from property tax the homestead 3
of a veteran discharged under honorable 4
conditions. 5

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

Section 1. That sections 323.151, 323.152, 323.153, 6
4503.064, 4503.065, and 4503.066 of the Revised Code be amended 7
to read as follows: 8

Sec. 323.151. As used in sections 323.151 to 323.159 of 9
the Revised Code: 10

(A) (1) "Homestead" means either of the following: 11

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

section 323.152 of the Revised Code. 20

(b) A unit in a housing cooperative that is occupied as a 21
home, but not owned, by an individual whose domicile is in this 22
state. 23

(2) The homestead shall include so much of the land 24
surrounding it, not exceeding one acre, as is reasonably 25
necessary for the use of the dwelling or unit as a home. An 26
owner includes a holder of one of the several estates in fee, a 27
vendee in possession under a purchase agreement or a land 28
contract, a mortgagor, a life tenant, one or more tenants with a 29
right of survivorship, tenants in common, and a settlor of a 30
revocable or irrevocable inter vivos trust holding the title to 31
a homestead occupied by the settlor as of right under the trust. 32
The tax commissioner shall adopt rules for the uniform 33
classification and valuation of real property or portions of 34
real property as homesteads. 35

(B) "Sixty-five years of age or older" means a person who 36
has attained age sixty-four prior to the first day of January of 37
the year of application for reduction in real estate taxes. 38

(C) "Total income" means modified adjusted gross income, 39
as that term is defined in section 5747.01 of the Revised Code, 40
of the owner and the owner's spouse for the year preceding the 41
year in which application for a reduction in taxes is made. 42

(D) "Permanently and totally disabled" means that a person 43
~~other than a disabled veteran~~ has, on the first day of January 44
of the year of application for reduction in real estate taxes, 45
some impairment in body or mind that makes the person unable to 46
work at any substantially remunerative employment that the 47
person is reasonably able to perform and that will, with 48

reasonable probability, continue for an indefinite period of at 49
least twelve months without any present indication of recovery 50
therefrom or has been certified as permanently and totally 51
disabled by a state or federal agency having the function of so 52
classifying persons. 53

(E) "Housing cooperative" means a housing complex of at 54
least two units that is owned and operated by a nonprofit 55
corporation that issues a share of the corporation's stock to an 56
individual, entitling the individual to live in a unit of the 57
complex, and collects a monthly maintenance fee from the 58
individual to maintain, operate, and pay the taxes of the 59
complex. 60

(F) "~~Disabled veteran~~Veteran" means a person who is a 61
veteran of the armed forces of the United States, including 62
reserve components thereof, or of the national guard, who has 63
been discharged or released from active duty in the armed forces 64
under honorable conditions, ~~and who has received a total~~ 65
~~disability rating or a total disability rating for compensation~~ 66
~~based on individual unemployability for a service-connected~~ 67
~~disability or combination of service-connected disabilities as~~ 68
~~prescribed in Title 38, Part 4 of the Code of Federal~~ 69
~~Regulations, as amended~~ or who has been transferred to the 70
reserve with evidence of satisfactory service. 71

(G) "Public service officer" means a peace officer, 72
firefighter, first responder, EMT-basic, EMT-I, or paramedic, or 73
an individual holding any equivalent position in another state. 74

(H) "Killed in the line of duty" means either of the 75
following: 76

(1) Death in the line of duty; 77

(2) Death from injury sustained in the line of duty,	78
including heart attack or other fatal injury or illness caused	79
while in the line of duty.	80
(I) "Peace officer" has the same meaning as in section	81
2935.01 of the Revised Code.	82
(J) "Firefighter" means a firefighter, whether paid or	83
volunteer, of a lawfully constituted fire department.	84
(K) "First responder," "EMT-basic," "EMT-I," and	85
"paramedic" have the same meanings as in section 4765.01 of the	86
Revised Code.	87
Sec. 323.152. In addition to the reduction in taxes	88
required under section 319.302 of the Revised Code, taxes shall	89
be reduced as provided in divisions (A) and (B) of this section.	90
(A) (1) (a) Division (A) (1) of this section applies to any	91
of the following persons:	92
(i) A person who is permanently and totally disabled;	93
(ii) A person who is sixty-five years of age or older;	94
(iii) A person who is the surviving spouse of a deceased	95
person who was permanently and totally disabled or sixty-five	96
years of age or older and who applied and qualified for a	97
reduction in taxes under this division in the year of death,	98
provided the surviving spouse is at least fifty-nine but not	99
sixty-five or more years of age on the date the deceased spouse	100
dies.	101
(b) Real property taxes on a homestead owned and occupied,	102
or a homestead in a housing cooperative occupied, by a person to	103
whom division (A) (1) of this section applies shall be reduced	104
for each year for which an application for the reduction has	105

been approved. The reduction shall equal one of the following 106
amounts, as applicable to the person: 107

(i) If the person received a reduction under division (A) 108
(1) of this section for tax year 2006, the greater of the 109
reduction for that tax year or the amount computed under 110
division (A) (1) (c) of this section; 111

(ii) If the person received, for any homestead, a 112
reduction under division (A) (1) of this section for tax year 113
2013 or under division (A) of section 4503.065 of the Revised 114
Code for tax year 2014 or the person is the surviving spouse of 115
such a person and the surviving spouse is at least fifty-nine 116
years of age on the date the deceased spouse dies, the amount 117
computed under division (A) (1) (c) of this section. For purposes 118
of divisions (A) (1) (b) (ii) and (iii) of this section, a person 119
receives a reduction under division (A) (1) of this section or 120
under division (A) of section 4503.065 of the Revised Code for 121
tax year 2013 or 2014, respectively, if the person files a late 122
application for that respective tax year that is approved by the 123
county auditor under section 323.153 or 4503.066 of the Revised 124
Code. 125

(iii) If the person is not described in division (A) (1) (b) 126
(i) or (ii) of this section and the person's total income does 127
not exceed thirty thousand dollars, as adjusted under division 128
(A) (1) (d) of this section, the amount computed under division 129
(A) (1) (c) of this section. 130

(c) The amount of the reduction under division (A) (1) (c) 131
of this section equals the product of the following: 132

(i) Twenty-five thousand dollars of the true value of the 133
property in money; 134

(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;	135 136 137
(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;	138 139 140 141
(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.	142 143 144 145
(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:	146 147 148 149
(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;	150 151 152 153 154
(ii) Multiply that percentage increase by the total income threshold for the current tax year;	155 156
(iii) Add the resulting product to the total income threshold for the current tax year;	157 158
(iv) Round the resulting sum to the nearest multiple of one hundred dollars.	159 160
The commissioner shall certify the amount resulting from the adjustment to each county auditor not later than the first	161 162

day of December each year. The certified amount applies to the 163
following tax year for persons described in division (A) (1) (b) 164
(iii) of this section. The commissioner shall not make the 165
adjustment in any calendar year in which the amount resulting 166
from the adjustment would be less than the total income 167
threshold for the current tax year. 168

(2) Real property taxes on a homestead owned and occupied, 169
or a homestead in a housing cooperative occupied, by a ~~disabled~~ 170
veteran shall be reduced for each year for which an application 171
for the reduction has been approved. The reduction shall equal 172
the ~~product obtained by multiplying fifty thousand dollars of~~ 173
~~the true value of the property in money by the amounts described~~ 174
~~in divisions (A) (1) (c) (ii) to (iv) of this section~~current taxes 175
charged and payable against that homestead for the tax year. The 176
reduction is in lieu of any reduction under section 323.158 of 177
the Revised Code or division (A) (1) or (3) of this section. The 178
reduction applies to only one homestead owned and occupied by a 179
~~disabled~~ veteran. 180

If a homestead qualifies for a reduction in taxes under 181
division (A) (2) of this section for the year in which the 182
~~disabled~~ veteran dies, and the ~~disabled~~ veteran is survived by a 183
spouse who occupied the homestead when the ~~disabled~~ veteran died 184
and who acquires ownership of the homestead or, in the case of a 185
homestead that is a unit in a housing cooperative, continues to 186
occupy the homestead, the reduction shall continue through the 187
year in which the surviving spouse dies or remarries. 188

(3) Real property taxes on a homestead owned and occupied, 189
or a homestead in a housing cooperative occupied, by the 190
surviving spouse of a public service officer killed in the line 191
of duty shall be reduced for each year for which an application 192

for the reduction has been approved. The reduction shall equal 193
the product obtained by multiplying fifty thousand dollars of 194
the true value of the property in money by the amounts described 195
in divisions (A) (1) (c) (ii) to (iv) of this section. The 196
reduction is in lieu of any reduction under section 323.158 of 197
the Revised Code or division (A) (1) or (2) of this section. The 198
reduction applies to only one homestead owned and occupied by 199
such a surviving spouse. A homestead qualifies for a reduction 200
in taxes under division (A) (3) of this section for the tax year 201
in which the public service officer dies through the tax year in 202
which the surviving spouse dies or remarries. 203

(B) To provide a partial exemption, real property taxes on 204
any homestead, and manufactured home taxes on any manufactured 205
or mobile home on which a manufactured home tax is assessed 206
pursuant to division (D) (2) of section 4503.06 of the Revised 207
Code, shall be reduced for each year for which an application 208
for the reduction has been approved. The amount of the reduction 209
shall equal two and one-half per cent of the amount of taxes to 210
be levied by qualifying levies on the homestead or the 211
manufactured or mobile home after applying section 319.301 of 212
the Revised Code. For the purposes of this division, "qualifying 213
levy" has the same meaning as in section 319.302 of the Revised 214
Code. 215

(C) ~~The~~ Except for the reduction described in division (A) 216
(2) of this section, the reductions granted by this section do 217
not apply to special assessments or respread of assessments 218
levied against the homestead, and if there is a transfer of 219
ownership subsequent to the filing of an application for a 220
reduction in taxes, such reductions are not forfeited for such 221
year by virtue of such transfer. 222

(D) The reductions in taxable value referred to in this 223
section shall be applied solely as a factor for the purpose of 224
computing the reduction of taxes under this section and shall 225
not affect the total value of property in any subdivision or 226
taxing district as listed and assessed for taxation on the tax 227
lists and duplicates, or any direct or indirect limitations on 228
indebtedness of a subdivision or taxing district. If after 229
application of sections 5705.31 and 5705.32 of the Revised Code, 230
including the allocation of all levies within the ten-mill 231
limitation to debt charges to the extent therein provided, there 232
would be insufficient funds for payment of debt charges not 233
provided for by levies in excess of the ten-mill limitation, the 234
reduction of taxes provided for in sections 323.151 to 323.159 235
of the Revised Code shall be proportionately adjusted to the 236
extent necessary to provide such funds from levies within the 237
ten-mill limitation. 238

(E) No reduction shall be made on the taxes due on the 239
homestead of any person convicted of violating division (D) or 240
(E) of section 323.153 of the Revised Code for a period of three 241
years following the conviction. 242

Sec. 323.153. (A) To obtain a reduction in real property 243
taxes under division (A) or (B) of section 323.152 of the 244
Revised Code or in manufactured home taxes under division (B) of 245
section 323.152 of the Revised Code, the owner shall file an 246
application with the county auditor of the county in which the 247
owner's homestead is located. 248

To obtain a reduction in real property taxes under 249
division (A) of section 323.152 of the Revised Code, the 250
occupant of a homestead in a housing cooperative shall file an 251
application with the nonprofit corporation that owns and 252

operates the housing cooperative, in accordance with this 253
paragraph. Not later than the first day of March each year, the 254
corporation shall obtain applications from the county auditor's 255
office and provide one to each new occupant. Not later than the 256
first day of May, any occupant who may be eligible for a 257
reduction in taxes under division (A) of section 323.152 of the 258
Revised Code shall submit the completed application to the 259
corporation. Not later than the fifteenth day of May, the 260
corporation shall file all completed applications, and the 261
information required by division (B) of section 323.159 of the 262
Revised Code, with the county auditor of the county in which the 263
occupants' homesteads are located. Continuing applications shall 264
be furnished to an occupant in the manner provided in division 265
(C) (4) of this section. 266

(1) An application for reduction based upon a physical 267
disability shall be accompanied by a certificate signed by a 268
physician, and an application for reduction based upon a mental 269
disability shall be accompanied by a certificate signed by a 270
physician or psychologist licensed to practice in this state, 271
attesting to the fact that the applicant is permanently and 272
totally disabled. The certificate shall be in a form that the 273
tax commissioner requires and shall include the definition of 274
permanently and totally disabled as set forth in section 323.151 275
of the Revised Code. An application for reduction based upon a 276
disability certified as permanent and total by a state or 277
federal agency having the function of so classifying persons 278
shall be accompanied by a certificate from that agency. 279

An application by a ~~disabled~~ veteran for the reduction 280
under division (A) (2) of section 323.152 of the Revised Code 281
shall be accompanied by a ~~letter or other written confirmation~~ 282
~~from the United States department of veterans affairs, or its~~ 283

~~predecessor or successor agency, showing that the veteran-~~ 284
~~qualifies as a disabled veteran~~copy of the veteran's armed 285
forces discharge record. 286

An application by the surviving spouse of a public service 287
officer killed in the line of duty for the reduction under 288
division (A) (3) of section 323.152 of the Revised Code shall be 289
accompanied by a letter or other written confirmation from an 290
employee or officer of the board of trustees of a retirement or 291
pension fund in this state or another state or from the chief or 292
other chief executive of the department, agency, or other 293
employer for which the public service officer served when killed 294
in the line of duty affirming that the public service officer 295
was killed in the line of duty. 296

An application for a reduction under division (A) of 297
section 323.152 of the Revised Code constitutes a continuing 298
application for a reduction in taxes for each year in which the 299
dwelling is the applicant's homestead. 300

(2) An application for a reduction in taxes under division 301
(B) of section 323.152 of the Revised Code shall be filed only 302
if the homestead or manufactured or mobile home was transferred 303
in the preceding year or did not qualify for and receive the 304
reduction in taxes under that division for the preceding tax 305
year. The application for homesteads transferred in the 306
preceding year shall be incorporated into any form used by the 307
county auditor to administer the tax law in respect to the 308
conveyance of real property pursuant to section 319.20 of the 309
Revised Code or of used manufactured homes or used mobile homes 310
as defined in section 5739.0210 of the Revised Code. The owner 311
of a manufactured or mobile home who has elected under division 312
(D) (4) of section 4503.06 of the Revised Code to be taxed under 313

division (D) (2) of that section for the ensuing year may file 314
the application at the time of making that election. The 315
application shall contain a statement that failure by the 316
applicant to affirm on the application that the dwelling on the 317
property conveyed is the applicant's homestead prohibits the 318
owner from receiving the reduction in taxes until a proper 319
application is filed within the period prescribed by division 320
(A) (3) of this section. Such an application constitutes a 321
continuing application for a reduction in taxes for each year in 322
which the dwelling is the applicant's homestead. 323

(3) Failure to receive a new application filed under 324
division (A) (1) or (2) or notification under division (C) of 325
this section after an application for reduction has been 326
approved is prima-facie evidence that the original applicant is 327
entitled to the reduction in taxes calculated on the basis of 328
the information contained in the original application. The 329
original application and any subsequent application, including 330
any late application, shall be in the form of a signed statement 331
and shall be filed on or before the thirty-first day of December 332
of the year for which the reduction is sought. The original 333
application and any subsequent application for a reduction in 334
manufactured home taxes shall be filed in the year preceding the 335
year for which the reduction is sought. The statement shall be 336
on a form, devised and supplied by the tax commissioner, which 337
shall require no more information than is necessary to establish 338
the applicant's eligibility for the reduction in taxes and the 339
amount of the reduction, and, except for homesteads that are 340
units in a housing cooperative, shall include an affirmation by 341
the applicant that ownership of the homestead was not acquired 342
from a person, other than the applicant's spouse, related to the 343
owner by consanguinity or affinity for the purpose of qualifying 344

for the real property or manufactured home tax reduction 345
provided for in division (A) or (B) of section 323.152 of the 346
Revised Code. The form shall contain a statement that conviction 347
of willfully falsifying information to obtain a reduction in 348
taxes or failing to comply with division (C) of this section 349
results in the revocation of the right to the reduction for a 350
period of three years. In the case of an application for a 351
reduction in taxes for persons described in division (A) (1) (b) 352
(iii) of section 323.152 of the Revised Code, the form shall 353
contain a statement that signing the application constitutes a 354
delegation of authority by the applicant to the tax commissioner 355
or the county auditor, individually or in consultation with each 356
other, to examine any tax or financial records relating to the 357
income of the applicant as stated on the application for the 358
purpose of determining eligibility for the exemption or a 359
possible violation of division (D) or (E) of this section. 360

(B) A late application for a tax reduction for the year 361
preceding the year in which an original application is filed, or 362
for a reduction in manufactured home taxes for the year in which 363
an original application is filed, may be filed with the original 364
application. If the county auditor determines the information 365
contained in the late application is correct, the auditor shall 366
determine the amount of the reduction in taxes to which the 367
applicant would have been entitled for the preceding tax year 368
had the applicant's application been timely filed and approved 369
in that year. 370

The amount of such reduction shall be treated by the 371
auditor as an overpayment of taxes by the applicant and shall be 372
refunded in the manner prescribed in section 5715.22 of the 373
Revised Code for making refunds of overpayments. The county 374
auditor shall certify the total amount of the reductions in 375

taxes made in the current year under this division to the tax 376
commissioner, who shall treat the full amount thereof as a 377
reduction in taxes for the preceding tax year and shall make 378
reimbursement to the county therefor in the manner prescribed by 379
section 323.156 of the Revised Code, from money appropriated for 380
that purpose. 381

(C) (1) If, in any year after an application has been filed 382
under division (A) (1) or (2) of this section, the owner does not 383
qualify for a reduction in taxes on the homestead or on the 384
manufactured or mobile home set forth on such application, the 385
owner shall notify the county auditor that the owner is not 386
qualified for a reduction in taxes. 387

(2) If, in any year after an application has been filed 388
under division (A) (1) of this section, the occupant of a 389
homestead in a housing cooperative does not qualify for a 390
reduction in taxes on the homestead, the occupant shall notify 391
the county auditor that the occupant is not qualified for a 392
reduction in taxes or file a new application under division (A) 393
(1) of this section. 394

(3) If the county auditor or county treasurer discovers 395
that an owner of property or occupant of a homestead in a 396
housing cooperative not entitled to the reduction in taxes under 397
division (A) or (B) of section 323.152 of the Revised Code 398
failed to notify the county auditor as required by division (C) 399
(1) or (2) of this section, a charge shall be imposed against 400
the property in the amount by which taxes were reduced under 401
that division for each tax year the county auditor ascertains 402
that the property was not entitled to the reduction and was 403
owned by the current owner or, in the case of a homestead in a 404
housing cooperative, occupied by the current occupant. Interest 405

shall accrue in the manner prescribed by division (B) of section 406
323.121 or division (G) (2) of section 4503.06 of the Revised 407
Code on the amount by which taxes were reduced for each such tax 408
year as if the reduction became delinquent taxes at the close of 409
the last day the second installment of taxes for that tax year 410
could be paid without penalty. The county auditor shall notify 411
the owner or occupant, by ordinary mail, of the charge, of the 412
owner's or occupant's right to appeal the charge, and of the 413
manner in which the owner or occupant may appeal. The owner or 414
occupant may appeal the imposition of the charge and interest by 415
filing an appeal with the county board of revision not later 416
than the last day prescribed for payment of real and public 417
utility property taxes under section 323.12 of the Revised Code 418
following receipt of the notice and occurring at least ninety 419
days after receipt of the notice. The appeal shall be treated in 420
the same manner as a complaint relating to the valuation or 421
assessment of real property under Chapter 5715. of the Revised 422
Code. The charge and any interest shall be collected as other 423
delinquent taxes. 424

(4) Each year during January, the county auditor shall 425
furnish by ordinary mail a continuing application to each person 426
receiving a reduction under division (A) of section 323.152 of 427
the Revised Code. The continuing application shall be used to 428
report changes in total income, ownership, occupancy, 429
disability, and other information earlier furnished the auditor 430
relative to the reduction in taxes on the property. The 431
continuing application shall be returned to the auditor not 432
later than the thirty-first day of December; provided, that if 433
such changes do not affect the status of the homestead exemption 434
or the amount of the reduction to which the owner is entitled 435
under division (A) of section 323.152 of the Revised Code or to 436

which the occupant is entitled under section 323.159 of the Revised Code, the application does not need to be returned.

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

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

Revised Code. 468

(E) No person shall knowingly fail to notify the county auditor of changes required by division (C) of this section that have the effect of maintaining or securing a reduction in taxes under section 323.152 of the Revised Code. 469
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(F) 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 323.151 to 323.159 of the Revised Code. 473
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Sec. 4503.064. As used in sections 4503.064 to 4503.069 of the Revised Code: 477
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(A) "Sixty-five years of age or older" means a person who will be age sixty-five or older in the calendar year following the year of application for reduction in the assessable value of the person's manufactured or mobile home. 479
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(B) "Permanently and totally disabled" means that a person ~~other than a disabled veteran~~ has, on the first day of January of the year of application, including late application, for reduction in the assessable value of a manufactured or mobile home, some impairment in body or mind that makes the person unable to work at any substantially remunerative employment which the person is reasonably able to perform and which will, with reasonable probability, continue for an indefinite period of at least twelve months without any present indication of recovery therefrom or has been certified as permanently and totally disabled by a state or federal agency having the function of so classifying persons. 483
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(C) "Homestead exemption" means the reduction in taxes allowed under division (A) of section 323.152 of the Revised 495
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Code for the year in which an application is filed under section 4503.066 of the Revised Code.	497 498
(D) "Manufactured home" has the meaning given in division (C) (4) of section 3781.06 of the Revised Code, and includes a structure consisting of two manufactured homes that were purchased either together or separately and are combined to form a single dwelling, but does not include a manufactured home that is taxed as real property pursuant to division (B) of section 4503.06 of the Revised Code.	499 500 501 502 503 504 505
(E) "Mobile home" has the meaning given in division (O) of section 4501.01 of the Revised Code and includes a structure consisting of two mobile homes that were purchased together or separately and combined to form a single dwelling, but does not include a mobile home that is taxed as real property pursuant to division (B) of section 4503.06 of the Revised Code.	506 507 508 509 510 511
(F) "Late application" means an application filed with an original application under division (A) (3) of section 4503.066 of the Revised Code.	512 513 514
(G) "Total income," " disabled -veteran," "public service officer," and "killed in the line of duty" have the same meanings as in section 323.151 of the Revised Code.	515 516 517
Sec. 4503.065. (A) (1) Division (A) of this section applies to any of the following persons:	518 519
(a) An individual who is permanently and totally disabled;	520
(b) An individual who is sixty-five years of age or older;	521
(c) An individual 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	522 523 524

for a reduction in assessable value under this section in the 525
year of death, provided the surviving spouse is at least fifty- 526
nine but not sixty-five or more years of age on the date the 527
deceased spouse dies. 528

(2) The manufactured home tax on a manufactured or mobile 529
home that is paid pursuant to division (C) of section 4503.06 of 530
the Revised Code and that is owned and occupied as a home by an 531
individual whose domicile is in this state and to whom this 532
section applies, shall be reduced for any tax year for which an 533
application for such reduction has been approved, provided the 534
individual did not acquire ownership from a person, other than 535
the individual's spouse, related by consanguinity or affinity 536
for the purpose of qualifying for the reduction. An owner 537
includes a settlor of a revocable or irrevocable inter vivos 538
trust holding the title to a manufactured or mobile home 539
occupied by the settlor as of right under the trust. 540

(a) For manufactured and mobile homes for which the tax 541
imposed by section 4503.06 of the Revised Code is computed under 542
division (D)(2) of that section, the reduction shall equal one 543
of the following amounts, as applicable to the person: 544

(i) If the person received a reduction under this section 545
for tax year 2007, the greater of the reduction for that tax 546
year or the amount computed under division (A)(2)(b) of this 547
section; 548

(ii) If the person received, for any homestead, a 549
reduction under division (A) of this section for tax year 2014 550
or under division (A)(1) of section 323.152 of the Revised Code 551
for tax year 2013 or the person is the surviving spouse of such 552
a person and the surviving spouse is at least fifty-nine years 553
of age on the date the deceased spouse dies, the amount computed 554

under division (A) (2) (b) of this section. For purposes of 555
divisions (A) (2) (a) (ii) and (iii) of this section, a person 556
receives a reduction under division (A) of this section or 557
division (A) (1) of section 323.152 of the Revised Code for tax 558
year 2014 or 2013, respectively, if the person files a late 559
application for that respective tax year that is approved by the 560
county auditor under section 4503.066 or 323.153 of the Revised 561
Code. 562

(iii) If the person is not described in division (A) (2) (a) 563
(i) or (ii) of this section and the person's total income does 564
not exceed thirty thousand dollars, as adjusted under division 565
(A) (2) (e) of this section, the amount computed under division 566
(A) (2) (b) of this section. 567

(b) The amount of the reduction under division (A) (2) (b) 568
of this section equals the product of the following: 569

(i) Twenty-five thousand dollars of the true value of the 570
property in money; 571

(ii) The assessment percentage established by the tax 572
commissioner under division (B) of section 5715.01 of the 573
Revised Code, not to exceed thirty-five per cent; 574

(iii) The effective tax rate used to calculate the taxes 575
charged against the property for the current year, where 576
"effective tax rate" is defined as in section 323.08 of the 577
Revised Code; 578

(iv) The quantity equal to one minus the sum of the 579
percentage reductions in taxes received by the property for the 580
current tax year under section 319.302 of the Revised Code and 581
division (B) of section 323.152 of the Revised Code. 582

(c) For manufactured and mobile homes for which the tax 583

imposed by section 4503.06 of the Revised Code is computed under 584
division (D)(1) of that section, the reduction shall equal one 585
of the following amounts, as applicable to the person: 586

(i) If the person received a reduction under this section 587
for tax year 2007, the greater of the reduction for that tax 588
year or the amount computed under division (A)(2)(d) of this 589
section; 590

(ii) If the person received, for any homestead, a 591
reduction under division (A) of this section for tax year 2014 592
or under division (A)(1) of section 323.152 of the Revised Code 593
for tax year 2013 or the person is the surviving spouse of such 594
a person and the surviving spouse is at least fifty-nine years 595
of age on the date the deceased spouse dies, the amount computed 596
under division (A)(2)(d) of this section. For purposes of 597
divisions (A)(2)(c)(ii) and (iii) of this section, a person 598
receives a reduction under division (A) of this section or under 599
division (A)(1) of section 323.152 of the Revised Code for tax 600
year 2014 or 2013, respectively, if the person files a late 601
application for a refund of overpayments for that respective tax 602
year that is approved by the county auditor under section 603
4503.066 of the Revised Code. 604

(iii) If the person is not described in division (A)(2)(c) 605
(i) or (ii) of this section and the person's total income does 606
not exceed thirty thousand dollars, as adjusted under division 607
(A)(2)(e) of this section, the amount computed under division 608
(A)(2)(d) of this section. 609

(d) The amount of the reduction under division (A)(2)(d) 610
of this section equals the product of the following: 611

(i) Twenty-five thousand dollars of the cost to the owner, 612

or the market value at the time of purchase, whichever is 613
greater, as those terms are used in division (D) (1) of section 614
4503.06 of the Revised Code; 615

(ii) The percentage from the appropriate schedule in 616
division (D) (1) (b) of section 4503.06 of the Revised Code; 617

(iii) The assessment percentage of forty per cent used in 618
division (D) (1) (b) of section 4503.06 of the Revised Code; 619

(iv) The tax rate of the taxing district in which the home 620
has its situs. 621

(e) Each calendar year, the tax commissioner shall adjust 622
the income threshold described in divisions (A) (2) (a) (iii) and 623
(A) (2) (c) (iii) of this section by completing the following 624
calculations in September of each year: 625

(i) Determine the percentage increase in the gross 626
domestic product deflator determined by the bureau of economic 627
analysis of the United States department of commerce from the 628
first day of January of the preceding calendar year to the last 629
day of December of the preceding calendar year; 630

(ii) Multiply that percentage increase by the total income 631
threshold for the ensuing tax year; 632

(iii) Add the resulting product to the total income 633
threshold for the ensuing tax year; 634

(iv) Round the resulting sum to the nearest multiple of 635
one hundred dollars. 636

The commissioner shall certify the amount resulting from 637
the adjustment to each county auditor not later than the first 638
day of December each year. The certified amount applies to the 639
second ensuing tax year. The commissioner shall not make the 640

adjustment in any calendar year in which the amount resulting 641
from the adjustment would be less than the total income 642
threshold for the ensuing tax year. 643

(B) The manufactured home tax levied pursuant to division 644
(C) of section 4503.06 of the Revised Code on a manufactured or 645
mobile home that is owned and occupied by a ~~disabled~~-veteran 646
shall be reduced for any tax year for which an application for 647
such reduction has been approved, provided the ~~disabled~~-veteran 648
did not acquire ownership from a person, other than the ~~disabled~~- 649
veteran's spouse, related by consanguinity or affinity for the 650
purpose of qualifying for the reduction. An owner includes an 651
owner within the meaning of division (A) (2) of this section. 652

~~(1) For manufactured and mobile homes for which the tax-~~ 653
~~imposed by section 4503.06 of the Revised Code is computed under~~ 654
~~division (D) (2) of that section, the~~ The reduction shall equal 655
the ~~product obtained by multiplying fifty thousand dollars of~~ 656
the true value of the property in money by the amounts described 657
in divisions (A) (2) (b) (ii) to (iv) of this section current taxes, 658
as that term is defined in section 4503.06 of the Revised Code, 659
charged against the manufactured or mobile home for the tax 660
year. 661

~~(2) For manufactured and mobile homes for which the tax-~~ 662
~~imposed by section 4503.06 of the Revised Code is computed under~~ 663
~~division (D) (1) of that section, the reduction shall equal the~~ 664
product obtained by multiplying fifty thousand dollars of the 665
cost to the owner, or the market value at the time of purchase, 666
whichever is greater, as those terms are used in division (D) (1) 667
of section 4503.06 of the Revised Code, by the amounts described 668
in divisions (A) (2) (d) (ii) to (iv) of this section. 669

The reduction is in lieu of any reduction under section 670

4503.0610 of the Revised Code or division (A) or (C) of this 671
section. The reduction applies to only one manufactured or 672
mobile home owned and occupied by a ~~disabled~~ veteran. 673

If a manufactured or mobile home qualifies for a reduction 674
in taxes under this division for the year in which the ~~disabled~~ 675
veteran dies, and the ~~disabled~~ veteran is survived by a spouse 676
who occupied the home when the ~~disabled~~ veteran died and who 677
acquires ownership of the home, the reduction shall continue 678
through the year in which the surviving spouse dies or 679
remarries. 680

(C) The manufactured home tax levied pursuant to division 681
(C) of section 4503.06 of the Revised Code on a manufactured or 682
mobile home that is owned and occupied by the surviving spouse 683
of a public service officer killed in the line of duty shall be 684
reduced for any tax year for which an application for such 685
reduction has been approved, provided the surviving spouse did 686
not acquire ownership from a person, other than the surviving 687
spouse's deceased public service officer spouse, related by 688
consanguinity or affinity for the purpose of qualifying for the 689
reduction. An owner includes an owner within the meaning of 690
division (A) (2) of this section. 691

(1) For manufactured and mobile homes for which the tax 692
imposed by section 4503.06 of the Revised Code is computed under 693
division (D) (2) of that section, the reduction shall equal the 694
product obtained by multiplying fifty thousand dollars of the 695
true value of the property in money by the amounts described in 696
divisions (A) (2) (b) (ii) to (iv) of this section. 697

(2) For manufactured and mobile homes for which the tax 698
imposed by section 4503.06 of the Revised Code is computed under 699
division (D) (1) of that section, the reduction shall equal the 700

product obtained by multiplying fifty thousand dollars of the 701
cost to the owner, or the market value at the time of purchase, 702
whichever is greater, as those terms are used in division (D) (1) 703
of section 4503.06 of the Revised Code, by the amounts described 704
in divisions (A) (2) (d) (ii) to (iv) of this section. 705

The reduction is in lieu of any reduction under section 706
4503.0610 of the Revised Code or division (A) or (B) of this 707
section. The reduction applies to only one manufactured or 708
mobile home owned and occupied by such a surviving spouse. A 709
manufactured or mobile home qualifies for a reduction in taxes 710
under this division for the tax year in which the public service 711
officer dies through the tax year in which the surviving spouse 712
dies or remarries. 713

(D) If the owner or the spouse of the owner of a 714
manufactured or mobile home is eligible for a homestead 715
exemption on the land upon which the home is located, the 716
reduction to which the owner or spouse is entitled under this 717
section shall not exceed the difference between the reduction to 718
which the owner or spouse is entitled under division (A), (B), 719
or (C) of this section and the amount of the reduction under the 720
homestead exemption. 721

(E) No reduction shall be made with respect to the home of 722
any person convicted of violating division (C) or (D) of section 723
4503.066 of the Revised Code for a period of three years 724
following the conviction. 725

Sec. 4503.066. (A) (1) To obtain a tax reduction under 726
section 4503.065 of the Revised Code, the owner of the home 727
shall file an application with the county auditor of the county 728
in which the home is located. An application for reduction in 729
taxes based upon a physical disability shall be accompanied by a 730

certificate signed by a physician, and an application for 731
reduction in taxes based upon a mental disability shall be 732
accompanied by a certificate signed by a physician or 733
psychologist licensed to practice in this state. The certificate 734
shall attest to the fact that the applicant is permanently and 735
totally disabled, shall be in a form that the department of 736
taxation requires, and shall include the definition of totally 737
and permanently disabled as set forth in section 4503.064 of the 738
Revised Code. An application for reduction in taxes based upon a 739
disability certified as permanent and total by a state or 740
federal agency having the function of so classifying persons 741
shall be accompanied by a certificate from that agency. 742

An application by a ~~disabled~~ veteran for the reduction 743
under division (B) of section 4503.065 of the Revised Code shall 744
be accompanied by a ~~letter or other written confirmation from~~ 745
~~the United States department of veterans affairs, or its~~ 746
~~predecessor or successor agency, showing that the veteran~~ 747
~~qualifies as a disabled veteran~~copy of the veteran's armed 748
forces discharge record. 749

An application by the surviving spouse of a public service 750
officer killed in the line of duty for the reduction under 751
division (C) of section 4503.065 of the Revised Code shall be 752
accompanied by a letter or other written confirmation from an 753
officer or employee of the board of trustees of a retirement or 754
pension fund in this state or another state or from the chief or 755
other chief executive of the department, agency, or other 756
employer for which the public service officer served when killed 757
in the line of duty affirming that the public service officer 758
was killed in the line of duty. 759

(2) Each application shall constitute a continuing 760

application for a reduction in taxes for each year in which the 761
manufactured or mobile home is occupied by the applicant. 762
Failure to receive a new application or notification under 763
division (B) of this section after an application for reduction 764
has been approved is prima-facie evidence that the original 765
applicant is entitled to the reduction calculated on the basis 766
of the information contained in the original application. The 767
original application and any subsequent application shall be in 768
the form of a signed statement and shall be filed on or before 769
the thirty-first day of December of the year preceding the year 770
for which the reduction is sought. The statement shall be on a 771
form, devised and supplied by the tax commissioner, that shall 772
require no more information than is necessary to establish the 773
applicant's eligibility for the reduction in taxes and the 774
amount of the reduction to which the applicant is entitled. The 775
form shall contain a statement that signing such application 776
constitutes a delegation of authority by the applicant to the 777
tax commissioner or the county auditor, individually or in 778
consultation with each other, to examine any tax or financial 779
records that relate to the income of the applicant as stated on 780
the application for the purpose of determining eligibility 781
under, or possible violation of, division (C) or (D) of this 782
section. The form also shall contain a statement that conviction 783
of willfully falsifying information to obtain a reduction in 784
taxes or failing to comply with division (B) of this section 785
shall result in the revocation of the right to the reduction for 786
a period of three years. 787

(3) A late application for a reduction in taxes for the 788
year preceding the year for which an original application is 789
filed may be filed with an original application. If the auditor 790
determines that the information contained in the late 791

application is correct, the auditor shall determine both the 792
amount of the reduction in taxes to which the applicant would 793
have been entitled for the current tax year had the application 794
been timely filed and approved in the preceding year, and the 795
amount the taxes levied under section 4503.06 of the Revised 796
Code for the current year would have been reduced as a result of 797
the reduction. When an applicant is permanently and totally 798
disabled on the first day of January of the year in which the 799
applicant files a late application, the auditor, in making the 800
determination of the amounts of the reduction in taxes under 801
division (A) (3) of this section, is not required to determine 802
that the applicant was permanently and totally disabled on the 803
first day of January of the preceding year. 804

The amount of the reduction in taxes pursuant to a late 805
application shall be treated as an overpayment of taxes by the 806
applicant. The auditor shall credit the amount of the 807
overpayment against the amount of the taxes or penalties then 808
due from the applicant, and, at the next succeeding settlement, 809
the amount of the credit shall be deducted from the amount of 810
any taxes or penalties distributable to the county or any taxing 811
unit in the county that has received the benefit of the taxes or 812
penalties previously overpaid, in proportion to the benefits 813
previously received. If, after the credit has been made, there 814
remains a balance of the overpayment, or if there are no taxes 815
or penalties due from the applicant, the auditor shall refund 816
that balance to the applicant by a warrant drawn on the county 817
treasurer in favor of the applicant. The treasurer shall pay the 818
warrant from the general fund of the county. If there is 819
insufficient money in the general fund to make the payment, the 820
treasurer shall pay the warrant out of any undivided 821
manufactured or mobile home taxes subsequently received by the 822

treasurer for distribution to the county or taxing district in 823
the county that received the benefit of the overpaid taxes, in 824
proportion to the benefits previously received, and the amount 825
paid from the undivided funds shall be deducted from the money 826
otherwise distributable to the county or taxing district in the 827
county at the next or any succeeding distribution. At the next 828
or any succeeding distribution after making the refund, the 829
treasurer shall reimburse the general fund for any payment made 830
from that fund by deducting the amount of that payment from the 831
money distributable to the county or other taxing unit in the 832
county that has received the benefit of the taxes, in proportion 833
to the benefits previously received. On the second Monday in 834
September of each year, the county auditor shall certify the 835
total amount of the reductions in taxes made in the current year 836
under division (A) (3) of this section to the tax commissioner 837
who shall treat that amount as a reduction in taxes for the 838
current tax year and shall make reimbursement to the county of 839
that amount in the manner prescribed in section 4503.068 of the 840
Revised Code, from moneys appropriated for that purpose. 841

(B) (1) If in any year for which an application for 842
reduction in taxes has been approved the owner no longer 843
qualifies for the reduction, the owner shall notify the county 844
auditor that the owner is not qualified for a reduction in 845
taxes. 846

(2) If the county auditor or county treasurer discovers 847
that an owner not entitled to the reduction in manufactured home 848
taxes under section 4503.065 of the Revised Code failed to 849
notify the county auditor as required by division (B) (1) of this 850
section, a charge shall be imposed against the manufactured or 851
mobile home in the amount by which taxes were reduced under that 852
section for each tax year the county auditor ascertains that the 853

manufactured or mobile home was not entitled to the reduction 854
and was owned by the current owner. Interest shall accrue in the 855
manner prescribed by division (G) (2) of section 4503.06 of the 856
Revised Code on the amount by which taxes were reduced for each 857
such tax year as if the reduction became delinquent taxes at the 858
close of the last day the second installment of taxes for that 859
tax year could be paid without penalty. The county auditor shall 860
notify the owner, by ordinary mail, of the charge, of the 861
owner's right to appeal the charge, and of the manner in which 862
the owner may appeal. The owner may appeal the imposition of the 863
charge and interest by filing an appeal with the county board of 864
revision not later than the last day prescribed for payment of 865
manufactured home taxes under section 4503.06 of the Revised 866
Code following receipt of the notice and occurring at least 867
ninety days after receipt of the notice. The appeal shall be 868
treated in the same manner as a complaint relating to the 869
valuation or assessment of manufactured or mobile homes under 870
section 5715.19 of the Revised Code. The charge and any interest 871
shall be collected as other delinquent taxes. 872

(3) During January of each year, the county auditor shall 873
furnish each person whose application for reduction has been 874
approved, by ordinary mail, a form on which to report any 875
changes in total income, ownership, occupancy, disability, and 876
other information earlier furnished the auditor relative to the 877
application. The form shall be completed and returned to the 878
auditor not later than the thirty-first day of December if the 879
changes would affect the person's eligibility for the reduction. 880

(C) No person shall knowingly make a false statement for 881
the purpose of obtaining a reduction in taxes under section 882
4503.065 of the Revised Code. 883

(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 year 2021 and every tax year thereafter. The amendment by this act of sections 4503.064, 4503.065, and 4503.066 of the Revised Code applies to tax year 2022 and every tax year thereafter.

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.