

**As Introduced**

**133rd General Assembly  
Regular Session  
2019-2020**

**S. B. No. 35**

**Senator Brenner**

**Cosponsors: Senators Antonio, Craig, Hill, Maharath, Manning, Roegner**

---

**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 allow an enhanced homestead exemption 3  
for surviving spouses of public safety personnel 4  
killed in the line of duty. 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 Ohio adjusted gross income of the 39  
owner and the owner's spouse for the year preceding the year in 40  
which application for a reduction in taxes is made, as 41  
determined under division (A) of section 5747.01 of the Revised 42  
Code. 43

(D) "Permanently and totally disabled" means that a person 44  
other than a disabled veteran has, on the first day of January 45  
of the year of application for reduction in real estate taxes, 46  
some impairment in body or mind that makes the person unable to 47

work at any substantially remunerative employment that the 48  
person is reasonably able to perform and that will, with 49  
reasonable probability, continue for an indefinite period of at 50  
least twelve months without any present indication of recovery 51  
therefrom or has been certified as permanently and totally 52  
disabled by a state or federal agency having the function of so 53  
classifying persons. 54

(E) "Housing cooperative" means a housing complex of at 55  
least two units that is owned and operated by a nonprofit 56  
corporation that issues a share of the corporation's stock to an 57  
individual, entitling the individual to live in a unit of the 58  
complex, and collects a monthly maintenance fee from the 59  
individual to maintain, operate, and pay the taxes of the 60  
complex. 61

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

<u>(1) Death in the line of duty;</u>	77
<u>(2) Death from injury sustained in the line of duty, including heart attack or other fatal injury or illness caused while in the line of duty.</u>	78 79 80
<u>(I) "Peace officer" has the same meaning as in section 2935.01 of the Revised Code.</u>	81 82
<u>(J) "Firefighter" means a firefighter, whether paid or volunteer, of a lawfully constituted fire department.</u>	83 84
<u>(K) "First responder," "EMT-basic," "EMT-I," and "paramedic" have the same meanings as in section 4765.01 of the Revised Code.</u>	85 86 87
<b>Sec. 323.152.</b> 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.	88 89 90
(A) (1) (a) Division (A) (1) of this section applies to any of the following persons:	91 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 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.	95 96 97 98 99 100 101
(b) Real property taxes on a homestead owned and occupied, or a homestead in a housing cooperative occupied, by a person to	102 103

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 property in money;	133 134
(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 161  
the adjustment to each county auditor not later than the first 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. The 175  
reduction is in lieu of any reduction under section 323.158 of 176  
the Revised Code or division (A) (1) or (3) of this section. The 177  
reduction applies to only one homestead owned and occupied by a 178  
disabled veteran. 179

If a homestead qualifies for a reduction in taxes under 180  
division (A) (2) of this section for the year in which the 181  
disabled veteran dies, and the disabled veteran is survived by a 182  
spouse who occupied the homestead when the disabled veteran died 183  
and who acquires ownership of the homestead or, in the case of a 184  
homestead that is a unit in a housing cooperative, continues to 185  
occupy the homestead, the reduction shall continue through the 186  
year in which the surviving spouse dies or remarries. 187

(3) Real property taxes on a homestead owned and occupied, 188  
or a homestead in a housing cooperative occupied, by the 189  
surviving spouse of a public service officer killed in the line 190

of duty shall be reduced for each year for which an application 191  
for the reduction has been approved. The reduction shall equal 192  
the product obtained by multiplying fifty thousand dollars of 193  
the true value of the property in money by the amounts described 194  
in divisions (A) (1) (c) (ii) to (iv) of this section. The 195  
reduction is in lieu of any reduction under section 323.158 of 196  
the Revised Code or division (A) (1) or (2) of this section. The 197  
reduction applies to only one homestead owned and occupied by 198  
such a surviving spouse. A homestead qualifies for a reduction 199  
in taxes under division (A) (3) of this section for the tax year 200  
in which the public service officer dies through the tax year in 201  
which the surviving spouse dies or remarries. 202

(B) To provide a partial exemption, real property taxes on 203  
any homestead, and manufactured home taxes on any manufactured 204  
or mobile home on which a manufactured home tax is assessed 205  
pursuant to division (D) (2) of section 4503.06 of the Revised 206  
Code, shall be reduced for each year for which an application 207  
for the reduction has been approved. The amount of the reduction 208  
shall equal two and one-half per cent of the amount of taxes to 209  
be levied by qualifying levies on the homestead or the 210  
manufactured or mobile home after applying section 319.301 of 211  
the Revised Code. For the purposes of this division, "qualifying 212  
levy" has the same meaning as in section 319.302 of the Revised 213  
Code. 214

(C) The reductions granted by this section do not apply to 215  
special assessments or respread of assessments levied against 216  
the homestead, and if there is a transfer of ownership 217  
subsequent to the filing of an application for a reduction in 218  
taxes, such reductions are not forfeited for such year by virtue 219  
of such transfer. 220



(D) The reductions in taxable value referred to in this 221  
section shall be applied solely as a factor for the purpose of 222  
computing the reduction of taxes under this section and shall 223  
not affect the total value of property in any subdivision or 224  
taxing district as listed and assessed for taxation on the tax 225  
lists and duplicates, or any direct or indirect limitations on 226  
indebtedness of a subdivision or taxing district. If after 227  
application of sections 5705.31 and 5705.32 of the Revised Code, 228  
including the allocation of all levies within the ten-mill 229  
limitation to debt charges to the extent therein provided, there 230  
would be insufficient funds for payment of debt charges not 231  
provided for by levies in excess of the ten-mill limitation, the 232  
reduction of taxes provided for in sections 323.151 to 323.159 233  
of the Revised Code shall be proportionately adjusted to the 234  
extent necessary to provide such funds from levies within the 235  
ten-mill limitation. 236

(E) No reduction shall be made on the taxes due on the 237  
homestead of any person convicted of violating division (D) or 238  
(E) of section 323.153 of the Revised Code for a period of three 239  
years following the conviction. 240

**Sec. 323.153.** (A) To obtain a reduction in real property 241  
taxes under division (A) or (B) of section 323.152 of the 242  
Revised Code or in manufactured home taxes under division (B) of 243  
section 323.152 of the Revised Code, the owner shall file an 244  
application with the county auditor of the county in which the 245  
owner's homestead is located. 246

To obtain a reduction in real property taxes under 247  
division (A) of section 323.152 of the Revised Code, the 248  
occupant of a homestead in a housing cooperative shall file an 249  
application with the nonprofit corporation that owns and 250

operates the housing cooperative, in accordance with this 251  
paragraph. Not later than the first day of March each year, the 252  
corporation shall obtain applications from the county auditor's 253  
office and provide one to each new occupant. Not later than the 254  
first day of May, any occupant who may be eligible for a 255  
reduction in taxes under division (A) of section 323.152 of the 256  
Revised Code shall submit the completed application to the 257  
corporation. Not later than the fifteenth day of May, the 258  
corporation shall file all completed applications, and the 259  
information required by division (B) of section 323.159 of the 260  
Revised Code, with the county auditor of the county in which the 261  
occupants' homesteads are located. Continuing applications shall 262  
be furnished to an occupant in the manner provided in division 263  
(C) (4) of this section. 264

(1) An application for reduction based upon a physical 265  
disability shall be accompanied by a certificate signed by a 266  
physician, and an application for reduction based upon a mental 267  
disability shall be accompanied by a certificate signed by a 268  
physician or psychologist licensed to practice in this state, 269  
attesting to the fact that the applicant is permanently and 270  
totally disabled. The certificate shall be in a form that the 271  
tax commissioner requires and shall include the definition of 272  
permanently and totally disabled as set forth in section 323.151 273  
of the Revised Code. An application for reduction based upon a 274  
disability certified as permanent and total by a state or 275  
federal agency having the function of so classifying persons 276  
shall be accompanied by a certificate from that agency. ~~An~~ 277

An application by a disabled veteran for the reduction 278  
under division (A) (2) of section 323.152 of the Revised Code 279  
shall be accompanied by a letter or other written confirmation 280  
from the United States department of veterans affairs, or its 281

predecessor or successor agency, showing that the veteran 282  
qualifies as a disabled veteran. 283

An application by the surviving spouse of a public service 284  
officer killed in the line of duty for the reduction under 285  
division (A) (3) of section 323.152 of the Revised Code shall be 286  
accompanied by a letter or other written confirmation from an 287  
employee or officer of the board of trustees of a retirement or 288  
pension fund in this state or another state or from the chief or 289  
other chief executive of the department, agency, or other 290  
employer for which the public service officer served when killed 291  
in the line of duty affirming that the public service officer 292  
was killed in the line of duty. 293

An application for a reduction under division (A) of 294  
section 323.152 of the Revised Code constitutes a continuing 295  
application for a reduction in taxes for each year in which the 296  
dwelling is the applicant's homestead. 297

(2) An application for a reduction in taxes under division 298  
(B) of section 323.152 of the Revised Code shall be filed only 299  
if the homestead or manufactured or mobile home was transferred 300  
in the preceding year or did not qualify for and receive the 301  
reduction in taxes under that division for the preceding tax 302  
year. The application for homesteads transferred in the 303  
preceding year shall be incorporated into any form used by the 304  
county auditor to administer the tax law in respect to the 305  
conveyance of real property pursuant to section 319.20 of the 306  
Revised Code or of used manufactured homes or used mobile homes 307  
as defined in section 5739.0210 of the Revised Code. The owner 308  
of a manufactured or mobile home who has elected under division 309  
(D) (4) of section 4503.06 of the Revised Code to be taxed under 310  
division (D) (2) of that section for the ensuing year may file 311

the application at the time of making that election. The 312  
application shall contain a statement that failure by the 313  
applicant to affirm on the application that the dwelling on the 314  
property conveyed is the applicant's homestead prohibits the 315  
owner from receiving the reduction in taxes until a proper 316  
application is filed within the period prescribed by division 317  
(A) (3) of this section. Such an application constitutes a 318  
continuing application for a reduction in taxes for each year in 319  
which the dwelling is the applicant's homestead. 320

(3) Failure to receive a new application filed under 321  
division (A) (1) or (2) or notification under division (C) of 322  
this section after an application for reduction has been 323  
approved is prima-facie evidence that the original applicant is 324  
entitled to the reduction in taxes calculated on the basis of 325  
the information contained in the original application. The 326  
original application and any subsequent application, including 327  
any late application, shall be in the form of a signed statement 328  
and shall be filed on or before the thirty-first day of December 329  
of the year for which the reduction is sought. The original 330  
application and any subsequent application for a reduction in 331  
manufactured home taxes shall be filed in the year preceding the 332  
year for which the reduction is sought. The statement shall be 333  
on a form, devised and supplied by the tax commissioner, which 334  
shall require no more information than is necessary to establish 335  
the applicant's eligibility for the reduction in taxes and the 336  
amount of the reduction, and, except for homesteads that are 337  
units in a housing cooperative, shall include an affirmation by 338  
the applicant that ownership of the homestead was not acquired 339  
from a person, other than the applicant's spouse, related to the 340  
owner by consanguinity or affinity for the purpose of qualifying 341  
for the real property or manufactured home tax reduction 342

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

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

The amount of such reduction shall be treated by the auditor as an overpayment of taxes by the applicant and shall be refunded in the manner prescribed in section 5715.22 of the Revised Code for making refunds of overpayments. The county auditor shall certify the total amount of the reductions in taxes made in the current year under this division to the tax

commissioner, who shall treat the full amount thereof as a 374  
reduction in taxes for the preceding tax year and shall make 375  
reimbursement to the county therefor in the manner prescribed by 376  
section 323.156 of the Revised Code, from money appropriated for 377  
that purpose. 378

(C) (1) If, in any year after an application has been filed 379  
under division (A) (1) or (2) of this section, the owner does not 380  
qualify for a reduction in taxes on the homestead or on the 381  
manufactured or mobile home set forth on such application, the 382  
owner shall notify the county auditor that the owner is not 383  
qualified for a reduction in taxes. 384

(2) If, in any year after an application has been filed 385  
under division (A) (1) of this section, the occupant of a 386  
homestead in a housing cooperative does not qualify for a 387  
reduction in taxes on the homestead, the occupant shall notify 388  
the county auditor that the occupant is not qualified for a 389  
reduction in taxes or file a new application under division (A) 390  
(1) of this section. 391

(3) If the county auditor or county treasurer discovers 392  
that the owner of property not entitled to the reduction in 393  
taxes under division (B) of section 323.152 of the Revised Code 394  
failed to notify the county auditor as required by division (C) 395  
(1) of this section, a charge shall be imposed against the 396  
property in the amount by which taxes were reduced under that 397  
division for each tax year the county auditor ascertains that 398  
the property was not entitled to the reduction and was owned by 399  
the current owner. Interest shall accrue in the manner 400  
prescribed by division (B) of section 323.121 or division (G) (2) 401  
of section 4503.06 of the Revised Code on the amount by which 402  
taxes were reduced for each such tax year as if the reduction 403

became delinquent taxes at the close of the last day the second 404  
installment of taxes for that tax year could be paid without 405  
penalty. The county auditor shall notify the owner, by ordinary 406  
mail, of the charge, of the owner's right to appeal the charge, 407  
and of the manner in which the owner may appeal. The owner may 408  
appeal the imposition of the charge and interest by filing an 409  
appeal with the county board of revision not later than the last 410  
day prescribed for payment of real and public utility property 411  
taxes under section 323.12 of the Revised Code following receipt 412  
of the notice and occurring at least ninety days after receipt 413  
of the notice. The appeal shall be treated in the same manner as 414  
a complaint relating to the valuation or assessment of real 415  
property under Chapter 5715. of the Revised Code. The charge and 416  
any interest shall be collected as other delinquent taxes. 417

(4) Each year during January, the county auditor shall 418  
furnish by ordinary mail a continuing application to each person 419  
receiving a reduction under division (A) of section 323.152 of 420  
the Revised Code. The continuing application shall be used to 421  
report changes in total income, ownership, occupancy, 422  
disability, and other information earlier furnished the auditor 423  
relative to the reduction in taxes on the property. The 424  
continuing application shall be returned to the auditor not 425  
later than the thirty-first day of December; provided, that if 426  
such changes do not affect the status of the homestead exemption 427  
or the amount of the reduction to which the owner is entitled 428  
under division (A) of section 323.152 of the Revised Code or to 429  
which the occupant is entitled under section 323.159 of the 430  
Revised Code, the application does not need to be returned. 431

(5) Each year during February, the county auditor, except 432  
as otherwise provided in this paragraph, shall furnish by 433  
ordinary mail an original application to the owner, as of the 434

first day of January of that year, of a homestead or a 435  
manufactured or mobile home that transferred during the 436  
preceding calendar year and that qualified for and received a 437  
reduction in taxes under division (B) of section 323.152 of the 438  
Revised Code for the preceding tax year. In order to receive the 439  
reduction under that division, the owner shall file the 440  
application with the county auditor not later than the thirty- 441  
first day of December. If the application is not timely filed, 442  
the auditor shall not grant a reduction in taxes for the 443  
homestead for the current year, and shall notify the owner that 444  
the reduction in taxes has not been granted, in the same manner 445  
prescribed under section 323.154 of the Revised Code for 446  
notification of denial of an application. Failure of an owner to 447  
receive an application does not excuse the failure of the owner 448  
to file an original application. The county auditor is not 449  
required to furnish an application under this paragraph for any 450  
homestead for which application has previously been made on a 451  
form incorporated into any form used by the county auditor to 452  
administer the tax law in respect to the conveyance of real 453  
property or of used manufactured homes or used mobile homes, and 454  
an owner who previously has applied on such a form is not 455  
required to return an application furnished under this 456  
paragraph. 457

(D) No person shall knowingly make a false statement for 458  
the purpose of obtaining a reduction in the person's real 459  
property or manufactured home taxes under section 323.152 of the 460  
Revised Code. 461

(E) No person shall knowingly fail to notify the county 462  
auditor of changes required by division (C) of this section that 463  
have the effect of maintaining or securing a reduction in taxes 464  
under section 323.152 of the Revised Code. 465



(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.

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

(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.

(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.

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

(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 495  
a single dwelling, but does not include a manufactured home that 496  
is taxed as real property pursuant to division (B) of section 497  
4503.06 of the Revised Code. 498

(E) "Mobile home" has the meaning given in division (O) of 499  
section 4501.01 of the Revised Code and includes a structure 500  
consisting of two mobile homes that were purchased together or 501  
separately and combined to form a single dwelling, but does not 502  
include a mobile home that is taxed as real property pursuant to 503  
division (B) of section 4503.06 of the Revised Code. 504

(F) "Late application" means an application filed with an 505  
original application under division (A) (3) of section 4503.066 506  
of the Revised Code. 507

(G) "Total income," ~~and~~ "disabled veteran," "public 508  
service officer," and "killed in the line of duty" have the same 509  
meanings as in section 323.151 of the Revised Code. 510

**Sec. 4503.065.** (A) (1) Division (A) of this section applies 511  
to any of the following persons: 512

(a) An individual who is permanently and totally disabled; 513

(b) An individual who is sixty-five years of age or older; 514

(c) An individual who is the surviving spouse of a 515  
deceased person who was permanently and totally disabled or 516  
sixty-five years of age or older and who applied and qualified 517  
for a reduction in assessable value under this section in the 518  
year of death, provided the surviving spouse is at least fifty- 519  
nine but not sixty-five or more years of age on the date the 520  
deceased spouse dies. 521

(2) The manufactured home tax on a manufactured or mobile 522

home that is paid pursuant to division (C) of section 4503.06 of 523  
the Revised Code and that is owned and occupied as a home by an 524  
individual whose domicile is in this state and to whom this 525  
section applies, shall be reduced for any tax year for which an 526  
application for such reduction has been approved, provided the 527  
individual did not acquire ownership from a person, other than 528  
the individual's spouse, related by consanguinity or affinity 529  
for the purpose of qualifying for the reduction. An owner 530  
includes a settlor of a revocable or irrevocable inter vivos 531  
trust holding the title to a manufactured or mobile home 532  
occupied by the settlor as of right under the trust. 533

(a) For manufactured and mobile homes for which the tax 534  
imposed by section 4503.06 of the Revised Code is computed under 535  
division (D)(2) of that section, the reduction shall equal one 536  
of the following amounts, as applicable to the person: 537

(i) If the person received a reduction under this section 538  
for tax year 2007, the greater of the reduction for that tax 539  
year or the amount computed under division (A)(2)(b) of this 540  
section; 541

(ii) If the person received, for any homestead, a 542  
reduction under division (A) of this section for tax year 2014 543  
or under division (A)(1) of section 323.152 of the Revised Code 544  
for tax year 2013 or the person is the surviving spouse of such 545  
a person and the surviving spouse is at least fifty-nine years 546  
of age on the date the deceased spouse dies, the amount computed 547  
under division (A)(2)(b) of this section. For purposes of 548  
divisions (A)(2)(a)(ii) and (iii) of this section, a person 549  
receives a reduction under division (A) of this section or 550  
division (A)(1) of section 323.152 of the Revised Code for tax 551  
year 2014 or 2013, respectively, if the person files a late 552

application for that respective tax year that is approved by the 553  
county auditor under section 4503.066 or 323.153 of the Revised 554  
Code. 555

(iii) If the person is not described in division (A) (2) (a) 556  
(i) or (ii) of this section and the person's total income does 557  
not exceed thirty thousand dollars, as adjusted under division 558  
(A) (2) (e) of this section, the amount computed under division 559  
(A) (2) (b) of this section. 560

(b) The amount of the reduction under division (A) (2) (b) 561  
of this section equals the product of the following: 562

(i) Twenty-five thousand dollars of the true value of the 563  
property in money; 564

(ii) The assessment percentage established by the tax 565  
commissioner under division (B) of section 5715.01 of the 566  
Revised Code, not to exceed thirty-five per cent; 567

(iii) The effective tax rate used to calculate the taxes 568  
charged against the property for the current year, where 569  
"effective tax rate" is defined as in section 323.08 of the 570  
Revised Code; 571

(iv) The quantity equal to one minus the sum of the 572  
percentage reductions in taxes received by the property for the 573  
current tax year under section 319.302 of the Revised Code and 574  
division (B) of section 323.152 of the Revised Code. 575

(c) For manufactured and mobile homes for which the tax 576  
imposed by section 4503.06 of the Revised Code is computed under 577  
division (D) (1) of that section, the reduction shall equal one 578  
of the following amounts, as applicable to the person: 579

(i) If the person received a reduction under this section 580

for tax year 2007, the greater of the reduction for that tax 581  
year or the amount computed under division (A) (2) (d) of this 582  
section; 583

(ii) If the person received, for any homestead, a 584  
reduction under division (A) of this section for tax year 2014 585  
or under division (A) (1) of section 323.152 of the Revised Code 586  
for tax year 2013 or the person is the surviving spouse of such 587  
a person and the surviving spouse is at least fifty-nine years 588  
of age on the date the deceased spouse dies, the amount computed 589  
under division (A) (2) (d) of this section. For purposes of 590  
divisions (A) (2) (c) (ii) and (iii) of this section, a person 591  
receives a reduction under division (A) of this section or under 592  
division (A) (1) of section 323.152 of the Revised Code for tax 593  
year 2014 or 2013, respectively, if the person files a late 594  
application for a refund of overpayments for that respective tax 595  
year that is approved by the county auditor under section 596  
4503.066 of the Revised Code. 597

(iii) If the person is not described in division (A) (2) (c) 598  
(i) or (ii) of this section and the person's total income does 599  
not exceed thirty thousand dollars, as adjusted under division 600  
(A) (2) (e) of this section, the amount computed under division 601  
(A) (2) (d) of this section. 602

(d) The amount of the reduction under division (A) (2) (d) 603  
of this section equals the product of the following: 604

(i) Twenty-five thousand dollars of the cost to the owner, 605  
or the market value at the time of purchase, whichever is 606  
greater, as those terms are used in division (D) (1) of section 607  
4503.06 of the Revised Code; 608

(ii) The percentage from the appropriate schedule in 609

division (D) (1) (b) of section 4503.06 of the Revised Code; 610

(iii) The assessment percentage of forty per cent used in 611  
division (D) (1) (b) of section 4503.06 of the Revised Code; 612

(iv) The tax rate of the taxing district in which the home 613  
has its situs. 614

(e) Each calendar year, the tax commissioner shall adjust 615  
the income threshold described in divisions (A) (2) (a) (iii) and 616  
(A) (2) (c) (iii) of this section by completing the following 617  
calculations in September of each year: 618

(i) Determine the percentage increase in the gross 619  
domestic product deflator determined by the bureau of economic 620  
analysis of the United States department of commerce from the 621  
first day of January of the preceding calendar year to the last 622  
day of December of the preceding calendar year; 623

(ii) Multiply that percentage increase by the total income 624  
threshold for the ensuing tax year; 625

(iii) Add the resulting product to the total income 626  
threshold for the ensuing tax year; 627

(iv) Round the resulting sum to the nearest multiple of 628  
one hundred dollars. 629

The commissioner shall certify the amount resulting from 630  
the adjustment to each county auditor not later than the first 631  
day of December each year. The certified amount applies to the 632  
second ensuing tax year. The commissioner shall not make the 633  
adjustment in any calendar year in which the amount resulting 634  
from the adjustment would be less than the total income 635  
threshold for the ensuing tax year. 636

(B) The manufactured home tax levied pursuant to division 637

(C) of section 4503.06 of the Revised Code on a manufactured or 638  
mobile home that is owned and occupied by a disabled veteran 639  
shall be reduced for any tax year for which an application for 640  
such reduction has been approved, provided the disabled veteran 641  
did not acquire ownership from a person, other than the disabled 642  
veteran's spouse, related by consanguinity or affinity for the 643  
purpose of qualifying for the reduction. An owner includes an 644  
owner within the meaning of division (A) (2) of this section. 645

(1) For manufactured and mobile homes for which the tax 646  
imposed by section 4503.06 of the Revised Code is computed under 647  
division (D) (2) of that section, the reduction shall equal the 648  
product obtained by multiplying fifty thousand dollars of the 649  
true value of the property in money by the amounts described in 650  
divisions (A) (2) (b) (ii) to (iv) of this section. 651

(2) For manufactured and mobile homes for which the tax 652  
imposed by section 4503.06 of the Revised Code is computed under 653  
division (D) (1) of that section, the reduction shall equal the 654  
product obtained by multiplying fifty thousand dollars of the 655  
cost to the owner, or the market value at the time of purchase, 656  
whichever is greater, as those terms are used in division (D) (1) 657  
of section 4503.06 of the Revised Code, by the amounts described 658  
in divisions (A) (2) (d) (ii) to (iv) of this section. 659

The reduction is in lieu of any reduction under section 660  
4503.0610 of the Revised Code or division (A) or (C) of this 661  
section. The reduction applies to only one manufactured or 662  
mobile home owned and occupied by a disabled veteran. 663

If a manufactured or mobile home qualifies for a reduction 664  
in taxes under this division for the year in which the disabled 665  
veteran dies, and the disabled veteran is survived by a spouse 666  
who occupied the home when the disabled veteran died and who 667

acquires ownership of the home, the reduction shall continue 668  
through the year in which the surviving spouse dies or 669  
remarries. 670

(C) The manufactured home tax levied pursuant to division 671  
(C) of section 4503.06 of the Revised Code on a manufactured or 672  
mobile home that is owned and occupied by the surviving spouse 673  
of a public service officer killed in the line of duty shall be 674  
reduced for any tax year for which an application for such 675  
reduction has been approved, provided the surviving spouse did 676  
not acquire ownership from a person, other than the surviving 677  
spouse's deceased public service officer spouse, related by 678  
consanguinity or affinity for the purpose of qualifying for the 679  
reduction. An owner includes an owner within the meaning of 680  
division (A) (2) of this section. 681

(1) For manufactured and mobile homes for which the tax 682  
imposed by section 4503.06 of the Revised Code is computed under 683  
division (D) (2) of that section, the reduction shall equal the 684  
product obtained by multiplying fifty thousand dollars of the 685  
true value of the property in money by the amounts described in 686  
divisions (A) (2) (b) (ii) to (iv) of this section. 687

(2) For manufactured and mobile homes for which the tax 688  
imposed by section 4503.06 of the Revised Code is computed under 689  
division (D) (1) of that section, the reduction shall equal the 690  
product obtained by multiplying fifty thousand dollars of the 691  
cost to the owner, or the market value at the time of purchase, 692  
whichever is greater, as those terms are used in division (D) (1) 693  
of section 4503.06 of the Revised Code, by the amounts described 694  
in divisions (A) (2) (d) (ii) to (iv) of this section. 695

The reduction is in lieu of any reduction under section 696  
4503.0610 of the Revised Code or division (A) or (B) of this 697



section. The reduction applies to only one manufactured or 698  
mobile home owned and occupied by such a surviving spouse. A 699  
manufactured or mobile home qualifies for a reduction in taxes 700  
under this division for the tax year in which the public service 701  
officer dies through the tax year in which the surviving spouse 702  
dies or remarries. 703

(D) If the owner or the spouse of the owner of a 704  
manufactured or mobile home is eligible for a homestead 705  
exemption on the land upon which the home is located, the 706  
reduction to which the owner or spouse is entitled under this 707  
section shall not exceed the difference between the reduction to 708  
which the owner or spouse is entitled under division (A) ~~or~~, 709  
(B), or (C) of this section and the amount of the reduction 710  
under the homestead exemption. 711

~~(D)~~ (E) No reduction shall be made with respect to the 712  
home of any person convicted of violating division (C) or (D) of 713  
section 4503.066 of the Revised Code for a period of three years 714  
following the conviction. 715

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

and permanently disabled as set forth in section 4503.064 of the Revised Code. An application for reduction in taxes based upon a disability certified as permanent and total by a state or federal agency having the function of so classifying persons shall be accompanied by a certificate from that agency. ~~An~~

An application by a disabled veteran for the reduction under division (B) of section 4503.065 of the Revised Code shall be accompanied by a letter or other written confirmation from the United States department of veterans affairs, or its predecessor or successor agency, showing that the veteran qualifies as a disabled veteran.

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

(2) Each application shall constitute a continuing application for a reduction in taxes for each year in which the manufactured or mobile home is occupied by the applicant. Failure to receive a new application or notification under division (B) of this section after an application for reduction has been approved is prima-facie evidence that the original applicant is entitled to the reduction calculated on the basis of the information contained in the original application. The original application and any subsequent application shall be in

the form of a signed statement and shall be filed on or before 758  
the thirty-first day of December of the year preceding the year 759  
for which the reduction is sought. The statement shall be on a 760  
form, devised and supplied by the tax commissioner, that shall 761  
require no more information than is necessary to establish the 762  
applicant's eligibility for the reduction in taxes and the 763  
amount of the reduction to which the applicant is entitled. The 764  
form shall contain a statement that signing such application 765  
constitutes a delegation of authority by the applicant to the 766  
tax commissioner or the county auditor, individually or in 767  
consultation with each other, to examine any tax or financial 768  
records that relate to the income of the applicant as stated on 769  
the application for the purpose of determining eligibility 770  
under, or possible violation of, division (C) or (D) of this 771  
section. The form also shall contain a statement that conviction 772  
of willfully falsifying information to obtain a reduction in 773  
taxes or failing to comply with division (B) of this section 774  
shall result in the revocation of the right to the reduction for 775  
a period of three years. 776

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

applicant files a late application, the auditor, in making the 789  
determination of the amounts of the reduction in taxes under 790  
division (A) (3) of this section, is not required to determine 791  
that the applicant was permanently and totally disabled on the 792  
first day of January of the preceding year. 793

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

from that fund by deducting the amount of that payment from the 820  
money distributable to the county or other taxing unit in the 821  
county that has received the benefit of the taxes, in proportion 822  
to the benefits previously received. On the second Monday in 823  
September of each year, the county auditor shall certify the 824  
total amount of the reductions in taxes made in the current year 825  
under division (A) (3) of this section to the tax commissioner 826  
who shall treat that amount as a reduction in taxes for the 827  
current tax year and shall make reimbursement to the county of 828  
that amount in the manner prescribed in section 4503.068 of the 829  
Revised Code, from moneys appropriated for that purpose. 830

(B) If in any year for which an application for reduction 831  
in taxes has been approved the owner no longer qualifies for the 832  
reduction, the owner shall notify the county auditor that the 833  
owner is not qualified for a reduction in taxes. 834

During January of each year, the county auditor shall 835  
furnish each person whose application for reduction has been 836  
approved, by ordinary mail, a form on which to report any 837  
changes in total income, ownership, occupancy, disability, and 838  
other information earlier furnished the auditor relative to the 839  
application. The form shall be completed and returned to the 840  
auditor not later than the thirty-first day of December if the 841  
changes would affect the person's eligibility for the reduction. 842

(C) No person shall knowingly make a false statement for 843  
the purpose of obtaining a reduction in taxes under section 844  
4503.065 of the Revised Code. 845

(D) No person shall knowingly fail to notify the county 846  
auditor of any change required by division (B) of this section 847  
that has the effect of maintaining or securing a reduction in 848  
taxes under section 4503.065 of the Revised Code. 849

(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 2019 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 2020 and every tax year thereafter.