

As Reported by the House Rules and Reference Committee

135th General Assembly

Regular Session

2023-2024

Am. S. B. No. 43

Senator Brenner

Cosponsors: Senators Cirino, Romanchuk, Hoagland, Lang, Craig, Antonio, Blessing, Dolan, Gavarone, Hackett, Huffman, S., Ingram, Johnson, Kunze, Landis, Manning, O'Brien, Reineke, Reynolds, Schaffer, Smith, Sykes, Wilkin, Wilson

Representatives Roemer, Lorenz, Dell'Aquila, Demetriou, Hall, King, Lear, Rogers



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 modify the homestead exemption for the 3
surviving spouse of a disabled veteran, to enact 4
a seven-day interim budget, and to make an 5
appropriation. 6

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

Section 1. That sections 323.151, 323.152, 323.153, 7
4503.064, 4503.065, and 4503.066 of the Revised Code be amended 8
to read as follows: 9

Sec. 323.151. As used in sections 323.151 to 323.159 of 10
the Revised Code: 11

(A) (1) "Homestead" means either of the following: 12

(a) A dwelling, including a unit in a multiple-unit 13
dwelling and a manufactured home or mobile home taxed as real 14

property pursuant to division (B) of section 4503.06 of the Revised Code, owned and occupied as a home by an individual whose domicile is in this state and who has not acquired ownership from a person, other than the individual's spouse, related by consanguinity or affinity for the purpose of qualifying for the real property tax reduction provided in section 323.152 of the Revised Code.

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

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

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

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

(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 following:	75
	76
(1) Death in the line of duty;	77
(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.	78
	79
	80
(I) "Peace officer" has the same meaning as in section 2935.01 of the Revised Code.	81
	82
(J) "Firefighter" means a firefighter, whether paid or volunteer, of a lawfully constituted fire department.	83
	84
(K) "First responder," "EMT-basic," "EMT-I," and "paramedic" have the same meanings as in section 4765.01 of the Revised Code.	85
	86
	87
<u>(L) "Surviving spouse of a disabled veteran" means either of the following:</u>	88
	89
<u>(1) The spouse of a disabled veteran who occupied the homestead when the disabled veteran died and who acquires ownership of the homestead or, in the case of a homestead that is a unit in a housing cooperative, continues to occupy the homestead;</u>	90
	91
	92
	93
	94
<u>(2) The surviving spouse of an individual to which all of the following apply, provided the surviving spouse occupies the homestead when that individual dies and who, following that individual's death, acquires ownership of the homestead or, in the case of a homestead that is a unit in a housing cooperative, continues to occupy the homestead:</u>	95
	96
	97
	98
	99
	100

<u>(a) The individual dies before receiving a total</u>	101
<u>disability rating described in division (F) of this section.</u>	102
<u>(b) The individual otherwise qualifies as a disabled</u>	103
<u>veteran.</u>	104
<u>(c) The individual owns and occupies a homestead or, in</u>	105
<u>the case of a homestead that is a unit in a housing cooperative,</u>	106
<u>occupies the homestead.</u>	107
Sec. 323.152. In addition to the reduction in taxes	108
required under section 319.302 of the Revised Code, taxes shall	109
be reduced as provided in divisions (A) and (B) of this section.	110
(A) (1) (a) Division (A) (1) of this section applies to any	111
of the following persons:	112
(i) A person who is permanently and totally disabled;	113
(ii) A person who is sixty-five years of age or older;	114
(iii) A person who is the surviving spouse of a deceased	115
person who was permanently and totally disabled or sixty-five	116
years of age or older and who applied and qualified for a	117
reduction in taxes under this division in the year of death,	118
provided the surviving spouse is at least fifty-nine but not	119
sixty-five or more years of age on the date the deceased spouse	120
dies.	121
(b) Real property taxes on a homestead owned and occupied,	122
or a homestead in a housing cooperative occupied, by a person to	123
whom division (A) (1) of this section applies shall be reduced	124
for each year for which an application for the reduction has	125
been approved. The reduction shall equal one of the following	126
amounts, as applicable to the person:	127
(i) If the person received a reduction under division (A)	128

(1) of this section for tax year 2006, the greater of the 129
reduction for that tax year or the amount computed under 130
division (A) (1) (c) of this section; 131

(ii) If the person received, for any homestead, a 132
reduction under division (A) (1) of this section for tax year 133
2013 or under division (A) of section 4503.065 of the Revised 134
Code for tax year 2014 or the person is the surviving spouse of 135
such a person and the surviving spouse is at least fifty-nine 136
years of age on the date the deceased spouse dies, the amount 137
computed under division (A) (1) (c) of this section. For purposes 138
of divisions (A) (1) (b) (ii) and (iii) of this section, a person 139
receives a reduction under division (A) (1) of this section or 140
under division (A) of section 4503.065 of the Revised Code for 141
tax year 2013 or 2014, respectively, if the person files a late 142
application for that respective tax year that is approved by the 143
county auditor under section 323.153 or 4503.066 of the Revised 144
Code. 145

(iii) If the person is not described in division (A) (1) (b) 146
(i) or (ii) of this section and the person's total income does 147
not exceed thirty thousand dollars, as adjusted under division 148
(A) (1) (d) of this section, the amount computed under division 149
(A) (1) (c) of this section. 150

(c) The amount of the reduction under division (A) (1) (c) 151
of this section equals the product of the following: 152

(i) Twenty-five thousand dollars of the true value of the 153
property in money; 154

(ii) The assessment percentage established by the tax 155
commissioner under division (B) of section 5715.01 of the 156
Revised Code, not to exceed thirty-five per cent; 157

(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;

(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.

(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:

(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;

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

(iii) Add the resulting product to the total income threshold for the current tax year;

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

The commissioner shall certify the amount resulting from the adjustment to each county auditor not later than the first day of December each year. The certified amount applies to the following tax year for persons described in division (A) (1) (b) (iii) of this section. The commissioner shall not make the adjustment in any calendar year in which the amount resulting

from the adjustment would be less than the total income 187
threshold for the current tax year. 188

~~(2)~~ (2) (a) Real property taxes on a homestead owned and 189
occupied, or a homestead in a housing cooperative occupied, by a 190
disabled veteran shall be reduced for each year for which an 191
application for the reduction has been approved. The reduction 192
shall equal the product obtained by multiplying fifty thousand 193
dollars of the true value of the property in money by the 194
amounts described in divisions (A) (1) (c) (ii) to (iv) of this 195
section. The reduction is in lieu of any reduction under section 196
323.158 of the Revised Code or division (A) (1) ~~, (2) (b),~~ or (3) 197
of this section. The reduction applies to only one homestead 198
owned and occupied by a disabled veteran. 199

~~If a homestead qualifies for a reduction in taxes under 200
division (A) (2) of this section for the year in which the 201
disabled veteran dies, and the disabled veteran is survived by a 202
spouse who occupied the homestead when the disabled veteran died 203
and who acquires ownership of the homestead or, in the case of a 204
homestead that is a unit in a housing cooperative, continues to 205
occupy the homestead, the reduction shall continue through the 206
year in which the surviving spouse dies or remarries. 207~~

(b) Real property taxes on a homestead owned and occupied, 208
or a homestead in a housing cooperative occupied, by the 209
surviving spouse of a disabled veteran shall be reduced for each 210
year an application for exemption is approved. The reduction 211
shall equal to the amount of the reduction authorized under 212
division (A) (2) (a) of this section. 213

The reduction is in lieu of any reduction under section 214
323.158 of the Revised Code or division (A) (1), (2) (a), or (3) 215
of this section. The reduction applies to only one homestead 216

owned and occupied by the surviving spouse of a disabled 217
veteran. A homestead qualifies for a reduction in taxes under 218
division (A) (2) (b) of this section beginning in one of the 219
following tax years: 220

(i) For a surviving spouse described in division (L) (1) of 221
section 323.151 of the Revised Code, the year the disabled 222
veteran dies; 223

(ii) For a surviving spouse described in division (L) (2) 224
of section 323.151 of the Revised Code, the first year on the 225
first day of January of which the total disability rating 226
described in division (F) of that section has been received for 227
the deceased spouse. 228

In either case, the reduction shall continue through the 229
tax year in which the surviving spouse dies or remarries. 230

(3) Real property taxes on a homestead owned and occupied, 231
or a homestead in a housing cooperative occupied, by the 232
surviving spouse of a public service officer killed in the line 233
of duty shall be reduced for each year for which an application 234
for the reduction has been approved. The reduction shall equal 235
the product obtained by multiplying fifty thousand dollars of 236
the true value of the property in money by the amounts described 237
in divisions (A) (1) (c) (ii) to (iv) of this section. The 238
reduction is in lieu of any reduction under section 323.158 of 239
the Revised Code or division (A) (1) or (2) of this section. The 240
reduction applies to only one homestead owned and occupied by 241
such a surviving spouse. A homestead qualifies for a reduction 242
in taxes under division (A) (3) of this section for the tax year 243
in which the public service officer dies through the tax year in 244
which the surviving spouse dies or remarries. 245

(B) To provide a partial exemption, real property taxes on 246
any homestead, and manufactured home taxes on any manufactured 247
or mobile home on which a manufactured home tax is assessed 248
pursuant to division (D) (2) of section 4503.06 of the Revised 249
Code, shall be reduced for each year for which an application 250
for the reduction has been approved. The amount of the reduction 251
shall equal two and one-half per cent of the amount of taxes to 252
be levied by qualifying levies on the homestead or the 253
manufactured or mobile home after applying section 319.301 of 254
the Revised Code. For the purposes of this division, "qualifying 255
levy" has the same meaning as in section 319.302 of the Revised 256
Code. 257

(C) The reductions granted by this section do not apply to 258
special assessments or respread of assessments levied against 259
the homestead, and if there is a transfer of ownership 260
subsequent to the filing of an application for a reduction in 261
taxes, such reductions are not forfeited for such year by virtue 262
of such transfer. 263

(D) The reductions in taxable value referred to in this 264
section shall be applied solely as a factor for the purpose of 265
computing the reduction of taxes under this section and shall 266
not affect the total value of property in any subdivision or 267
taxing district as listed and assessed for taxation on the tax 268
lists and duplicates, or any direct or indirect limitations on 269
indebtedness of a subdivision or taxing district. If after 270
application of sections 5705.31 and 5705.32 of the Revised Code, 271
including the allocation of all levies within the ten-mill 272
limitation to debt charges to the extent therein provided, there 273
would be insufficient funds for payment of debt charges not 274
provided for by levies in excess of the ten-mill limitation, the 275
reduction of taxes provided for in sections 323.151 to 323.159 276

of the Revised Code shall be proportionately adjusted to the 277
extent necessary to provide such funds from levies within the 278
ten-mill limitation. 279

(E) No reduction shall be made on the taxes due on the 280
homestead of any person convicted of violating division (D) or 281
(E) of section 323.153 of the Revised Code for a period of three 282
years following the conviction. 283

Sec. 323.153. (A) To obtain a reduction in real property 284
taxes under division (A) or (B) of section 323.152 of the 285
Revised Code or in manufactured home taxes under division (B) of 286
section 323.152 of the Revised Code, the owner shall file an 287
application with the county auditor of the county in which the 288
owner's homestead is located. 289

To obtain a reduction in real property taxes under 290
division (A) of section 323.152 of the Revised Code, the 291
occupant of a homestead in a housing cooperative shall file an 292
application with the nonprofit corporation that owns and 293
operates the housing cooperative, in accordance with this 294
paragraph. Not later than the first day of March each year, the 295
corporation shall obtain applications from the county auditor's 296
office and provide one to each new occupant. Not later than the 297
first day of May, any occupant who may be eligible for a 298
reduction in taxes under division (A) of section 323.152 of the 299
Revised Code shall submit the completed application to the 300
corporation. Not later than the fifteenth day of May, the 301
corporation shall file all completed applications, and the 302
information required by division (B) of section 323.159 of the 303
Revised Code, with the county auditor of the county in which the 304
occupants' homesteads are located. Continuing applications shall 305
be furnished to an occupant in the manner provided in division 306

(C) (4) of this section. 307

(1) An application for reduction based upon a physical 308
disability shall be accompanied by a certificate signed by a 309
physician, and an application for reduction based upon a mental 310
disability shall be accompanied by a certificate signed by a 311
physician or psychologist licensed to practice in this state, 312
attesting to the fact that the applicant is permanently and 313
totally disabled. The certificate shall be in a form that the 314
tax commissioner requires and shall include the definition of 315
permanently and totally disabled as set forth in section 323.151 316
of the Revised Code. An application for reduction based upon a 317
disability certified as permanent and total by a state or 318
federal agency having the function of so classifying persons 319
shall be accompanied by a certificate from that agency. 320

An application by a disabled veteran or the surviving 321
spouse of a disabled veteran for the reduction under division 322
~~(A) (2)~~ (A) (2) (a) or (b) of section 323.152 of the Revised Code 323
shall be accompanied by a letter or other written confirmation 324
from the United States department of veterans affairs, or its 325
predecessor or successor agency, showing that the veteran 326
qualifies as a disabled veteran. 327

An application by the surviving spouse of a public service 328
officer killed in the line of duty for the reduction under 329
division (A) (3) of section 323.152 of the Revised Code shall be 330
accompanied by a letter or other written confirmation from an 331
employee or officer of the board of trustees of a retirement or 332
pension fund in this state or another state or from the chief or 333
other chief executive of the department, agency, or other 334
employer for which the public service officer served when killed 335
in the line of duty affirming that the public service officer 336

was killed in the line of duty. 337

An application for a reduction under division (A) of 338
section 323.152 of the Revised Code constitutes a continuing 339
application for a reduction in taxes for each year in which the 340
dwelling is the applicant's homestead. 341

(2) An application for a reduction in taxes under division 342
(B) of section 323.152 of the Revised Code shall be filed only 343
if the homestead or manufactured or mobile home was transferred 344
in the preceding year or did not qualify for and receive the 345
reduction in taxes under that division for the preceding tax 346
year. The application for homesteads transferred in the 347
preceding year shall be incorporated into any form used by the 348
county auditor to administer the tax law in respect to the 349
conveyance of real property pursuant to section 319.20 of the 350
Revised Code or of used manufactured homes or used mobile homes 351
as defined in section 5739.0210 of the Revised Code. The owner 352
of a manufactured or mobile home who has elected under division 353
(D) (4) of section 4503.06 of the Revised Code to be taxed under 354
division (D) (2) of that section for the ensuing year may file 355
the application at the time of making that election. The 356
application shall contain a statement that failure by the 357
applicant to affirm on the application that the dwelling on the 358
property conveyed is the applicant's homestead prohibits the 359
owner from receiving the reduction in taxes until a proper 360
application is filed within the period prescribed by division 361
(A) (3) of this section. Such an application constitutes a 362
continuing application for a reduction in taxes for each year in 363
which the dwelling is the applicant's homestead. 364

(3) Failure to receive a new application filed under 365
division (A) (1) or (2) or notification under division (C) of 366

this section after an application for reduction has been 367
approved is prima-facie evidence that the original applicant is 368
entitled to the reduction in taxes calculated on the basis of 369
the information contained in the original application. The 370
original application and any subsequent application, including 371
any late application, shall be in the form of a signed statement 372
and shall be filed on or before the thirty-first day of December 373
of the year for which the reduction is sought. The original 374
application and any subsequent application for a reduction in 375
manufactured home taxes shall be filed in the year preceding the 376
year for which the reduction is sought. The statement shall be 377
on a form, devised and supplied by the tax commissioner, which 378
shall require no more information than is necessary to establish 379
the applicant's eligibility for the reduction in taxes and the 380
amount of the reduction, and, except for homesteads that are 381
units in a housing cooperative, shall include an affirmation by 382
the applicant that ownership of the homestead was not acquired 383
from a person, other than the applicant's spouse, related to the 384
owner by consanguinity or affinity for the purpose of qualifying 385
for the real property or manufactured home tax reduction 386
provided for in division (A) or (B) of section 323.152 of the 387
Revised Code. The form shall contain a statement that conviction 388
of willfully falsifying information to obtain a reduction in 389
taxes or failing to comply with division (C) of this section 390
results in the revocation of the right to the reduction for a 391
period of three years. In the case of an application for a 392
reduction in taxes for persons described in division (A) (1) (b) 393
(iii) of section 323.152 of the Revised Code, the form shall 394
contain a statement that signing the application constitutes a 395
delegation of authority by the applicant to the tax commissioner 396
or the county auditor, individually or in consultation with each 397
other, to examine any tax or financial records relating to the 398

income of the applicant as stated on the application for the 399
purpose of determining eligibility for the exemption or a 400
possible violation of division (D) or (E) of this section. 401

(B) A late application for a tax reduction for the year 402
preceding the year in which an original application is filed, or 403
for a reduction in manufactured home taxes for the year in which 404
an original application is filed, may be filed with the original 405
application. If the county auditor determines the information 406
contained in the late application is correct, the auditor shall 407
determine the amount of the reduction in taxes to which the 408
applicant would have been entitled for the preceding tax year 409
had the applicant's application been timely filed and approved 410
in that year. 411

The amount of such reduction shall be treated by the 412
auditor as an overpayment of taxes by the applicant and shall be 413
refunded in the manner prescribed in section 5715.22 of the 414
Revised Code for making refunds of overpayments. The county 415
auditor shall certify the total amount of the reductions in 416
taxes made in the current year under this division to the tax 417
commissioner, who shall treat the full amount thereof as a 418
reduction in taxes for the preceding tax year and shall make 419
reimbursement to the county therefor in the manner prescribed by 420
section 323.156 of the Revised Code, from money appropriated for 421
that purpose. 422

(C) (1) If, in any year after an application has been filed 423
under division (A) (1) or (2) of this section, the owner does not 424
qualify for a reduction in taxes on the homestead or on the 425
manufactured or mobile home set forth on such application, the 426
owner shall notify the county auditor that the owner is not 427
qualified for a reduction in taxes. 428

(2) If, in any year after an application has been filed 429
under division (A) (1) of this section, the occupant of a 430
homestead in a housing cooperative does not qualify for a 431
reduction in taxes on the homestead, the occupant shall notify 432
the county auditor that the occupant is not qualified for a 433
reduction in taxes or file a new application under division (A) 434
(1) of this section. 435

(3) If the county auditor or county treasurer discovers 436
that an owner of property or occupant of a homestead in a 437
housing cooperative not entitled to the reduction in taxes under 438
division (A) or (B) of section 323.152 of the Revised Code 439
failed to notify the county auditor as required by division (C) 440
(1) or (2) of this section, a charge shall be imposed against 441
the property in the amount by which taxes were reduced under 442
that division for each tax year the county auditor ascertains 443
that the property was not entitled to the reduction and was 444
owned by the current owner or, in the case of a homestead in a 445
housing cooperative, occupied by the current occupant. Interest 446
shall accrue in the manner prescribed by division (B) of section 447
323.121 or division (G) (2) of section 4503.06 of the Revised 448
Code on the amount by which taxes were reduced for each such tax 449
year as if the reduction became delinquent taxes at the close of 450
the last day the second installment of taxes for that tax year 451
could be paid without penalty. The county auditor shall notify 452
the owner or occupant, by ordinary mail, of the charge, of the 453
owner's or occupant's right to appeal the charge, and of the 454
manner in which the owner or occupant may appeal. The owner or 455
occupant may appeal the imposition of the charge and interest by 456
filing an appeal with the county board of revision not later 457
than the last day prescribed for payment of real and public 458
utility property taxes under section 323.12 of the Revised Code 459

following receipt of the notice and occurring at least ninety 460
days after receipt of the notice. The appeal shall be treated in 461
the same manner as a complaint relating to the valuation or 462
assessment of real property under Chapter 5715. of the Revised 463
Code. The charge and any interest shall be collected as other 464
delinquent taxes. 465

(4) Each year during January, the county auditor shall 466
furnish by ordinary mail a continuing application to each person 467
receiving a reduction under division (A) of section 323.152 of 468
the Revised Code. The continuing application shall be used to 469
report changes in total income, ownership, occupancy, 470
disability, and other information earlier furnished the auditor 471
relative to the reduction in taxes on the property. The 472
continuing application shall be returned to the auditor not 473
later than the thirty-first day of December; provided, that if 474
such changes do not affect the status of the homestead exemption 475
or the amount of the reduction to which the owner is entitled 476
under division (A) of section 323.152 of the Revised Code or to 477
which the occupant is entitled under section 323.159 of the 478
Revised Code, the application does not need to be returned. 479

(5) Each year during February, the county auditor, except 480
as otherwise provided in this paragraph, shall furnish by 481
ordinary mail an original application to the owner, as of the 482
first day of January of that year, of a homestead or a 483
manufactured or mobile home that transferred during the 484
preceding calendar year and that qualified for and received a 485
reduction in taxes under division (B) of section 323.152 of the 486
Revised Code for the preceding tax year. In order to receive the 487
reduction under that division, the owner shall file the 488
application with the county auditor not later than the thirty- 489
first day of December. If the application is not timely filed, 490

the auditor shall not grant a reduction in taxes for the 491
homestead for the current year, and shall notify the owner that 492
the reduction in taxes has not been granted, in the same manner 493
prescribed under section 323.154 of the Revised Code for 494
notification of denial of an application. Failure of an owner to 495
receive an application does not excuse the failure of the owner 496
to file an original application. The county auditor is not 497
required to furnish an application under this paragraph for any 498
homestead for which application has previously been made on a 499
form incorporated into any form used by the county auditor to 500
administer the tax law in respect to the conveyance of real 501
property or of used manufactured homes or used mobile homes, and 502
an owner who previously has applied on such a form is not 503
required to return an application furnished under this 504
paragraph. 505

(D) No person shall knowingly make a false statement for 506
the purpose of obtaining a reduction in the person's real 507
property or manufactured home taxes under section 323.152 of the 508
Revised Code. 509

(E) No person shall knowingly fail to notify the county 510
auditor of changes required by division (C) of this section that 511
have the effect of maintaining or securing a reduction in taxes 512
under section 323.152 of the Revised Code. 513

(F) No person shall knowingly make a false statement or 514
certification attesting to any person's physical or mental 515
condition for purposes of qualifying such person for tax relief 516
pursuant to sections 323.151 to 323.159 of the Revised Code. 517

Sec. 4503.064. As used in sections 4503.064 to 4503.069 of 518
the Revised Code: 519

(A) "Sixty-five years of age or older" means a person who 520
will be age sixty-five or older in the calendar year following 521
the year of application for reduction in the assessable value of 522
the person's manufactured or mobile home. 523

(B) "Permanently and totally disabled" means that a person 524
other than a disabled veteran has, on the first day of January 525
of the year of application, including late application, for 526
reduction in the assessable value of a manufactured or mobile 527
home, some impairment in body or mind that makes the person 528
unable to work at any substantially remunerative employment 529
which the person is reasonably able to perform and which will, 530
with reasonable probability, continue for an indefinite period 531
of at least twelve months without any present indication of 532
recovery therefrom or has been certified as permanently and 533
totally disabled by a state or federal agency having the 534
function of so classifying persons. 535

(C) "Homestead exemption" means the reduction in taxes 536
allowed under division (A) of section 323.152 of the Revised 537
Code for the year in which an application is filed under section 538
4503.066 of the Revised Code. 539

(D) "Manufactured home" has the meaning given in division 540
(C) (4) of section 3781.06 of the Revised Code, and includes a 541
structure consisting of two manufactured homes that were 542
purchased either together or separately and are combined to form 543
a single dwelling, but does not include a manufactured home that 544
is taxed as real property pursuant to division (B) of section 545
4503.06 of the Revised Code. 546

(E) "Mobile home" has the meaning given in division (O) of 547
section 4501.01 of the Revised Code and includes a structure 548
consisting of two mobile homes that were purchased together or 549

separately and combined to form a single dwelling, but does not 550
include a mobile home that is taxed as real property pursuant to 551
division (B) of section 4503.06 of the Revised Code. 552

(F) "Late application" means an application filed with an 553
original application under division (A) (3) of section 4503.066 554
of the Revised Code. 555

(G) "Total income," "disabled veteran," "public service 556
officer," and "killed in the line of duty" have the same 557
meanings as in section 323.151 of the Revised Code. 558

(H) "Surviving spouse of a disabled veteran" means either 559
of the following: 560

(1) The spouse of a disabled veteran who occupied the 561
manufactured or mobile home when the disabled veteran died and 562
who acquires ownership of the manufactured or mobile home; 563

(2) The surviving spouse of an individual to which all of 564
the following apply, provided the surviving spouse occupies the 565
manufactured or mobile home when that individual dies and who, 566
following that individual's death, acquires ownership of the 567
manufactured or mobile home: 568

(a) The individual dies before receiving a total 569
disability rating described in division (F) of section 323.151 570
of the Revised Code. 571

(b) The individual otherwise qualifies as a disabled 572
veteran. 573

(c) The individual owns and occupies a manufactured or 574
mobile home. 575

Sec. 4503.065. (A) (1) Division (A) of this section applies 576
to any of the following persons: 577

(a) An individual who is permanently and totally disabled;	578
(b) An individual who is sixty-five years of age or older;	579
(c) An individual who is the surviving spouse of a	580
deceased person who was permanently and totally disabled or	581
sixty-five years of age or older and who applied and qualified	582
for a reduction in assessable value under this section in the	583
year of death, provided the surviving spouse is at least fifty-	584
nine but not sixty-five or more years of age on the date the	585
deceased spouse dies.	586
(2) The manufactured home tax on a manufactured or mobile	587
home that is paid pursuant to division (C) of section 4503.06 of	588
the Revised Code and that is owned and occupied as a home by an	589
individual whose domicile is in this state and to whom this	590
section applies, shall be reduced for any tax year for which an	591
application for such reduction has been approved, provided the	592
individual did not acquire ownership from a person, other than	593
the individual's spouse, related by consanguinity or affinity	594
for the purpose of qualifying for the reduction. An owner	595
includes a settlor of a revocable or irrevocable inter vivos	596
trust holding the title to a manufactured or mobile home	597
occupied by the settlor as of right under the trust.	598
(a) For manufactured and mobile homes for which the tax	599
imposed by section 4503.06 of the Revised Code is computed under	600
division (D)(2) of that section, the reduction shall equal one	601
of the following amounts, as applicable to the person:	602
(i) If the person received a reduction under this section	603
for tax year 2007, the greater of the reduction for that tax	604
year or the amount computed under division (A)(2)(b) of this	605
section;	606

(ii) If the person received, for any homestead, a 607
reduction under division (A) of this section for tax year 2014 608
or under division (A) (1) of section 323.152 of the Revised Code 609
for tax year 2013 or the person is the surviving spouse of such 610
a person and the surviving spouse is at least fifty-nine years 611
of age on the date the deceased spouse dies, the amount computed 612
under division (A) (2) (b) of this section. For purposes of 613
divisions (A) (2) (a) (ii) and (iii) of this section, a person 614
receives a reduction under division (A) of this section or 615
division (A) (1) of section 323.152 of the Revised Code for tax 616
year 2014 or 2013, respectively, if the person files a late 617
application for that respective tax year that is approved by the 618
county auditor under section 4503.066 or 323.153 of the Revised 619
Code. 620

(iii) If the person is not described in division (A) (2) (a) 621
(i) or (ii) of this section and the person's total income does 622
not exceed thirty thousand dollars, as adjusted under division 623
(A) (2) (e) of this section, the amount computed under division 624
(A) (2) (b) of this section. 625

(b) The amount of the reduction under division (A) (2) (b) 626
of this section equals the product of the following: 627

(i) Twenty-five thousand dollars of the true value of the 628
property in money; 629

(ii) The assessment percentage established by the tax 630
commissioner under division (B) of section 5715.01 of the 631
Revised Code, not to exceed thirty-five per cent; 632

(iii) The effective tax rate used to calculate the taxes 633
charged against the property for the current year, where 634
"effective tax rate" is defined as in section 323.08 of the 635

Revised Code;	636
(iv) The quantity equal to one minus the sum of the	637
percentage reductions in taxes received by the property for the	638
current tax year under section 319.302 of the Revised Code and	639
division (B) of section 323.152 of the Revised Code.	640
(c) For manufactured and mobile homes for which the tax	641
imposed by section 4503.06 of the Revised Code is computed under	642
division (D)(1) of that section, the reduction shall equal one	643
of the following amounts, as applicable to the person:	644
(i) If the person received a reduction under this section	645
for tax year 2007, the greater of the reduction for that tax	646
year or the amount computed under division (A)(2)(d) of this	647
section;	648
(ii) If the person received, for any homestead, a	649
reduction under division (A) of this section for tax year 2014	650
or under division (A)(1) of section 323.152 of the Revised Code	651
for tax year 2013 or the person is the surviving spouse of such	652
a person and the surviving spouse is at least fifty-nine years	653
of age on the date the deceased spouse dies, the amount computed	654
under division (A)(2)(d) of this section. For purposes of	655
divisions (A)(2)(c)(ii) and (iii) of this section, a person	656
receives a reduction under division (A) of this section or under	657
division (A)(1) of section 323.152 of the Revised Code for tax	658
year 2014 or 2013, respectively, if the person files a late	659
application for a refund of overpayments for that respective tax	660
year that is approved by the county auditor under section	661
4503.066 of the Revised Code.	662
(iii) If the person is not described in division (A)(2)(c)	663
(i) or (ii) of this section and the person's total income does	664

not exceed thirty thousand dollars, as adjusted under division 665
(A) (2) (e) of this section, the amount computed under division 666
(A) (2) (d) of this section. 667

(d) The amount of the reduction under division (A) (2) (d) 668
of this section equals the product of the following: 669

(i) Twenty-five thousand dollars of the cost to the owner, 670
or the market value at the time of purchase, whichever is 671
greater, as those terms are used in division (D) (1) of section 672
4503.06 of the Revised Code; 673

(ii) The percentage from the appropriate schedule in 674
division (D) (1) (b) of section 4503.06 of the Revised Code; 675

(iii) The assessment percentage of forty per cent used in 676
division (D) (1) (b) of section 4503.06 of the Revised Code; 677

(iv) The tax rate of the taxing district in which the home 678
has its situs. 679

(e) Each calendar year, the tax commissioner shall adjust 680
the income threshold described in divisions (A) (2) (a) (iii) and 681
(A) (2) (c) (iii) of this section by completing the following 682
calculations in September of each year: 683

(i) Determine the percentage increase in the gross 684
domestic product deflator determined by the bureau of economic 685
analysis of the United States department of commerce from the 686
first day of January of the preceding calendar year to the last 687
day of December of the preceding calendar year; 688

(ii) Multiply that percentage increase by the total income 689
threshold for the ensuing tax year; 690

(iii) Add the resulting product to the total income 691
threshold for the ensuing tax year; 692

(iv) Round the resulting sum to the nearest multiple of 693
one hundred dollars. 694

The commissioner shall certify the amount resulting from 695
the adjustment to each county auditor not later than the first 696
day of December each year. The certified amount applies to the 697
second ensuing tax year. The commissioner shall not make the 698
adjustment in any calendar year in which the amount resulting 699
from the adjustment would be less than the total income 700
threshold for the ensuing tax year. 701

~~(B)~~ (B) (1) The manufactured home tax levied pursuant to 702
division (C) of section 4503.06 of the Revised Code on a 703
manufactured or mobile home that is owned and occupied by a 704
disabled veteran shall be reduced for any tax year for which an 705
application for such reduction has been approved, provided the 706
disabled veteran did not acquire ownership from a person, other 707
than the disabled veteran's spouse, related by consanguinity or 708
affinity for the purpose of qualifying for the reduction. An 709
owner includes an owner within the meaning of division (A) (2) of 710
this section. 711

~~(1)~~ (a) For manufactured and mobile homes for which the 712
tax imposed by section 4503.06 of the Revised Code is computed 713
under division (D) (2) of that section, the reduction shall equal 714
the product obtained by multiplying fifty thousand dollars of 715
the true value of the property in money by the amounts described 716
in divisions (A) (2) (b) (ii) to (iv) of this section. 717

~~(2)~~ (b) For manufactured and mobile homes for which the 718
tax imposed by section 4503.06 of the Revised Code is computed 719
under division (D) (1) of that section, the reduction shall equal 720
the product obtained by multiplying fifty thousand dollars of 721
the cost to the owner, or the market value at the time of 722

purchase, whichever is greater, as those terms are used in 723
division (D) (1) of section 4503.06 of the Revised Code, by the 724
amounts described in divisions (A) (2) (d) (ii) to (iv) of this 725
section. 726

The reduction is in lieu of any reduction under section 727
4503.0610 of the Revised Code or division (A), (B) (2), or (C) of 728
this section. The reduction applies to only one manufactured or 729
mobile home owned and occupied by a disabled veteran. 730

~~If a manufactured or mobile home qualifies for a reduction 731
in taxes under this division for the year in which the disabled 732
veteran dies, and the disabled veteran is survived by a spouse 733
who occupied the home when the disabled veteran died and who 734
acquires ownership of the home, the reduction shall continue 735
through the year in which the surviving spouse dies or 736
remarries. 737~~

(2) The manufactured home tax levied pursuant to division 738
(C) of section 4503.06 of the Revised Code on a manufactured or 739
mobile home that is owned and occupied by the surviving spouse 740
of a disabled veteran shall be reduced for each tax year for 741
which an application for such reduction has been approved. The 742
reduction shall equal the amount of the reduction authorized 743
under division (B) (1) (a) or (b) of this section, as applicable. 744
An owner includes an owner within the meaning of division (A) (2) 745
of this section. 746

The reduction is in lieu of any reduction under section 747
4503.0610 of the Revised Code or division (A), (B) (1), or (C) of 748
this section. The reduction applies to only one manufactured or 749
mobile home owned and occupied by the surviving spouse of a 750
disabled veteran. A manufactured or mobile home qualifies for a 751
reduction in taxes under division (B) (2) of this section 752

beginning in one of the following tax years: 753

(a) For a surviving spouse described in division (H) (1) of 754
section 4503.064 of the Revised Code, the year the disabled 755
veteran dies; 756

(b) For a surviving spouse described in division (H) (2) of 757
section 4503.064 of the Revised Code, the first year on the 758
first day of January of which the total disability rating 759
described in division (F) of section 323.151 of the Revised Code 760
has been received for the deceased spouse. 761

In either case, the reduction shall continue through the 762
tax year in which the surviving spouse dies or remarries. 763

(C) The manufactured home tax levied pursuant to division 764
(C) of section 4503.06 of the Revised Code on a manufactured or 765
mobile home that is owned and occupied by the surviving spouse 766
of a public service officer killed in the line of duty shall be 767
reduced for any tax year for which an application for such 768
reduction has been approved, provided the surviving spouse did 769
not acquire ownership from a person, other than the surviving 770
spouse's deceased public service officer spouse, related by 771
consanguinity or affinity for the purpose of qualifying for the 772
reduction. An owner includes an owner within the meaning of 773
division (A) (2) of this section. 774

(1) For manufactured and mobile homes for which the tax 775
imposed by section 4503.06 of the Revised Code is computed under 776
division (D) (2) of that section, the reduction shall equal the 777
product obtained by multiplying fifty thousand dollars of the 778
true value of the property in money by the amounts described in 779
divisions (A) (2) (b) (ii) to (iv) of this section. 780

(2) For manufactured and mobile homes for which the tax 781

imposed by section 4503.06 of the Revised Code is computed under 782
division (D)(1) of that section, the reduction shall equal the 783
product obtained by multiplying fifty thousand dollars of the 784
cost to the owner, or the market value at the time of purchase, 785
whichever is greater, as those terms are used in division (D)(1) 786
of section 4503.06 of the Revised Code, by the amounts described 787
in divisions (A)(2)(d)(ii) to (iv) of this section. 788

The reduction is in lieu of any reduction under section 789
4503.0610 of the Revised Code or division (A) or (B) of this 790
section. The reduction applies to only one manufactured or 791
mobile home owned and occupied by such a surviving spouse. A 792
manufactured or mobile home qualifies for a reduction in taxes 793
under this division for the tax year in which the public service 794
officer dies through the tax year in which the surviving spouse 795
dies or remarries. 796

(D) If the owner or the spouse of the owner of a 797
manufactured or mobile home is eligible for a homestead 798
exemption on the land upon which the home is located, the 799
reduction to which the owner or spouse is entitled under this 800
section shall not exceed the difference between the reduction to 801
which the owner or spouse is entitled under division (A), (B), 802
or (C) of this section and the amount of the reduction under the 803
homestead exemption. 804

(E) No reduction shall be made with respect to the home of 805
any person convicted of violating division (C) or (D) of section 806
4503.066 of the Revised Code for a period of three years 807
following the conviction. 808

Sec. 4503.066. (A)(1) To obtain a tax reduction under 809
section 4503.065 of the Revised Code, the owner of the home 810
shall file an application with the county auditor of the county 811

in which the home is located. An application for reduction in 812
taxes based upon a physical disability shall be accompanied by a 813
certificate signed by a physician, and an application for 814
reduction in taxes based upon a mental disability shall be 815
accompanied by a certificate signed by a physician or 816
psychologist licensed to practice in this state. The certificate 817
shall attest to the fact that the applicant is permanently and 818
totally disabled, shall be in a form that the department of 819
taxation requires, and shall include the definition of totally 820
and permanently disabled as set forth in section 4503.064 of the 821
Revised Code. An application for reduction in taxes based upon a 822
disability certified as permanent and total by a state or 823
federal agency having the function of so classifying persons 824
shall be accompanied by a certificate from that agency. 825

An application by a disabled veteran or the surviving 826
spouse of a disabled veteran for the reduction under division 827
~~(B)~~ (1) or (2) of section 4503.065 of the Revised Code shall 828
be accompanied by a letter or other written confirmation from 829
the United States department of veterans affairs, or its 830
predecessor or successor agency, showing that the veteran 831
qualifies as a disabled veteran. 832

An application by the surviving spouse of a public service 833
officer killed in the line of duty for the reduction under 834
division (C) of section 4503.065 of the Revised Code shall be 835
accompanied by a letter or other written confirmation from an 836
officer or employee of the board of trustees of a retirement or 837
pension fund in this state or another state or from the chief or 838
other chief executive of the department, agency, or other 839
employer for which the public service officer served when killed 840
in the line of duty affirming that the public service officer 841
was killed in the line of duty. 842

(2) Each application shall constitute a continuing 843
application for a reduction in taxes for each year in which the 844
manufactured or mobile home is occupied by the applicant. 845
Failure to receive a new application or notification under 846
division (B) of this section after an application for reduction 847
has been approved is prima-facie evidence that the original 848
applicant is entitled to the reduction calculated on the basis 849
of the information contained in the original application. The 850
original application and any subsequent application shall be in 851
the form of a signed statement and shall be filed on or before 852
the thirty-first day of December of the year preceding the year 853
for which the reduction is sought. The statement shall be on a 854
form, devised and supplied by the tax commissioner, that shall 855
require no more information than is necessary to establish the 856
applicant's eligibility for the reduction in taxes and the 857
amount of the reduction to which the applicant is entitled. The 858
form shall contain a statement that signing such application 859
constitutes a delegation of authority by the applicant to the 860
tax commissioner or the county auditor, individually or in 861
consultation with each other, to examine any tax or financial 862
records that relate to the income of the applicant as stated on 863
the application for the purpose of determining eligibility 864
under, or possible violation of, division (C) or (D) of this 865
section. The form also shall contain a statement that conviction 866
of willfully falsifying information to obtain a reduction in 867
taxes or failing to comply with division (B) of this section 868
shall result in the revocation of the right to the reduction for 869
a period of three years. 870

(3) A late application for a reduction in taxes for the 871
year preceding the year for which an original application is 872
filed may be filed with an original application. If the auditor 873

determines that the information contained in the late 874
application is correct, the auditor shall determine both the 875
amount of the reduction in taxes to which the applicant would 876
have been entitled for the current tax year had the application 877
been timely filed and approved in the preceding year, and the 878
amount the taxes levied under section 4503.06 of the Revised 879
Code for the current year would have been reduced as a result of 880
the reduction. When an applicant is permanently and totally 881
disabled on the first day of January of the year in which the 882
applicant files a late application, the auditor, in making the 883
determination of the amounts of the reduction in taxes under 884
division (A) (3) of this section, is not required to determine 885
that the applicant was permanently and totally disabled on the 886
first day of January of the preceding year. 887

The amount of the reduction in taxes pursuant to a late 888
application shall be treated as an overpayment of taxes by the 889
applicant. The auditor shall credit the amount of the 890
overpayment against the amount of the taxes or penalties then 891
due from the applicant, and, at the next succeeding settlement, 892
the amount of the credit shall be deducted from the amount of 893
any taxes or penalties distributable to the county or any taxing 894
unit in the county that has received the benefit of the taxes or 895
penalties previously overpaid, in proportion to the benefits 896
previously received. If, after the credit has been made, there 897
remains a balance of the overpayment, or if there are no taxes 898
or penalties due from the applicant, the auditor shall refund 899
that balance to the applicant by a warrant drawn on the county 900
treasurer in favor of the applicant. The treasurer shall pay the 901
warrant from the general fund of the county. If there is 902
insufficient money in the general fund to make the payment, the 903
treasurer shall pay the warrant out of any undivided 904

manufactured or mobile home taxes subsequently received by the 905
treasurer for distribution to the county or taxing district in 906
the county that received the benefit of the overpaid taxes, in 907
proportion to the benefits previously received, and the amount 908
paid from the undivided funds shall be deducted from the money 909
otherwise distributable to the county or taxing district in the 910
county at the next or any succeeding distribution. At the next 911
or any succeeding distribution after making the refund, the 912
treasurer shall reimburse the general fund for any payment made 913
from that fund by deducting the amount of that payment from the 914
money distributable to the county or other taxing unit in the 915
county that has received the benefit of the taxes, in proportion 916
to the benefits previously received. On the second Monday in 917
September of each year, the county auditor shall certify the 918
total amount of the reductions in taxes made in the current year 919
under division (A) (3) of this section to the tax commissioner 920
who shall treat that amount as a reduction in taxes for the 921
current tax year and shall make reimbursement to the county of 922
that amount in the manner prescribed in section 4503.068 of the 923
Revised Code, from moneys appropriated for that purpose. 924

(B) (1) If in any year for which an application for 925
reduction in taxes has been approved the owner no longer 926
qualifies for the reduction, the owner shall notify the county 927
auditor that the owner is not qualified for a reduction in 928
taxes. 929

(2) If the county auditor or county treasurer discovers 930
that an owner not entitled to the reduction in manufactured home 931
taxes under section 4503.065 of the Revised Code failed to 932
notify the county auditor as required by division (B) (1) of this 933
section, a charge shall be imposed against the manufactured or 934
mobile home in the amount by which taxes were reduced under that 935

section for each tax year the county auditor ascertains that the 936
manufactured or mobile home was not entitled to the reduction 937
and was owned by the current owner. Interest shall accrue in the 938
manner prescribed by division (G) (2) of section 4503.06 of the 939
Revised Code on the amount by which taxes were reduced for each 940
such tax year as if the reduction became delinquent taxes at the 941
close of the last day the second installment of taxes for that 942
tax year could be paid without penalty. The county auditor shall 943
notify the owner, by ordinary mail, of the charge, of the 944
owner's right to appeal the charge, and of the manner in which 945
the owner may appeal. The owner may appeal the imposition of the 946
charge and interest by filing an appeal with the county board of 947
revision not later than the last day prescribed for payment of 948
manufactured home taxes under section 4503.06 of the Revised 949
Code following receipt of the notice and occurring at least 950
ninety days after receipt of the notice. The appeal shall be 951
treated in the same manner as a complaint relating to the 952
valuation or assessment of manufactured or mobile homes under 953
section 5715.19 of the Revised Code. The charge and any interest 954
shall be collected as other delinquent taxes. 955

(3) During January of each year, the county auditor shall 956
furnish each person whose application for reduction has been 957
approved, by ordinary mail, a form on which to report any 958
changes in total income, ownership, occupancy, disability, and 959
other information earlier furnished the auditor relative to the 960
application. The form shall be completed and returned to the 961
auditor not later than the thirty-first day of December if the 962
changes would affect the person's eligibility for the reduction. 963

(C) No person shall knowingly make a false statement for 964
the purpose of obtaining a reduction in taxes under section 965
4503.065 of the Revised Code. 966

(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 years ending on or after the effective date of this section. The amendment by this act of sections 4503.064, 4503.065, and 4503.066 of the Revised Code applies to tax years beginning on or after the effective date of this section.

Section 4. Within the limits set forth in this act, the Director of Budget and Management shall establish accounts indicating the source and amount of funds for each appropriation made in this act, and shall determine the manner in which appropriation accounts shall be maintained.

Section 5. (A) Except as provided in divisions (B) to (G) of this section, there is hereby appropriated for the period July 1, 2023, through July 7, 2023, to each agency, board, commission, department, office, authority, or other organization for which an appropriation was made by the 134th General

Assembly, including the legislative and judicial branches and 996
their respective agencies, out of money in the state treasury to 997
the credit of the respective funds of the state from which 998
appropriations were made for fiscal year 2023, for each specific 999
item for which an appropriation was made by the 134th General 1000
Assembly, taking into account Controlling Board actions and 1001
executive budget reductions, an amount equal to the following: 1002

(1) For General Revenue Fund appropriation items, one 1003
hundred per cent of one fifty-second of each item's expenditure 1004
levels for fiscal year 2023. 1005

(2) For federal, dedicated purpose, or proprietary 1006
appropriation items, one hundred per cent of one fifty-second of 1007
each item's expenditure levels for fiscal year 2023. 1008

(B) There is hereby appropriated from the money in the 1009
state treasury for the period July 1, 2023, through July 7, 1010
2023, an amount sufficient to make the following payments based 1011
on each item's expenditure level for fiscal year 2023 as 1012
determined by the Director of Budget and Management: 1013

(1) Payments to schools from appropriation items 200550, 1014
Foundation Funding-All Students, 200502, Pupil Transportation, 1015
and 200540, Special Education Enhancements, in the same manner 1016
as made in fiscal year 2023; 1017

(2) Payments to institutions of higher education from 1018
appropriation item 235501, State Share of Instruction, in the 1019
same manner as made in fiscal year 2023; 1020

(3) Payments to Medicaid providers incurred from 1021
appropriation items 651525, Medicaid/Health Care Services, and 1022
651526, Medicare Part D. Rates reimbursed for providers shall be 1023
the same as rates on June 30, 2023; 1024

(4) Payments necessary to reappropriate the unexpended 1025
balance of operating appropriations or reappropriations that a 1026
state agency lawfully encumbered prior to the close of fiscal 1027
year 2023. 1028

(C) There is hereby appropriated from the money in the 1029
state treasury for the period July 1, 2023, through July 7, 1030
2023, payments necessary for the wages, benefits, and other 1031
payroll-related expenses of state employees who are paid 1032
directly by warrant of the Director of Budget and Management, 1033
including elected state officials. The Director shall facilitate 1034
a procedure in the Ohio Administrative Knowledge System (OAKS) 1035
during this period for making the payments to those who are not 1036
paid on a biweekly cycle. 1037

(D) There is hereby appropriated from the money in the 1038
state treasury for the period July 1, 2023, through July 7, 1039
2023, an amount sufficient for payments to support mission 1040
critical expenditures that are not otherwise authorized in this 1041
act. 1042

(E) There is hereby appropriated from money in the state 1043
treasury amounts necessary to fully pay debt service and 1044
financing costs, and lease rental payments pursuant to lease 1045
agreements, for fiscal years 2024 and 2025 on bonds and notes, 1046
or other obligations of the state issued under the Ohio 1047
Constitution and acts of the General Assembly. 1048

(F) There is hereby appropriated from the money in the 1049
state treasury an amount necessary to fully pay the state's 1050
costs incurred for fiscal year 2024 due to the homestead 1051
exemption, the manufactured home property tax rollback, the 1052
property tax rollback, and other payments required under 1053
division (C) of section 5705.2110 of the Revised Code. 1054

(G) No money is appropriated or shall be expended as 1055
follows: 1056

(1) For programs or agencies that were terminated by 1057
action of law, other than the expiration of an appropriation 1058
item, prior to June 30, 2023; 1059

(2) For any program that is new or to the extent it has 1060
been expanded other than by operation of law; 1061

(3) For purposes that have full fiscal year 2024 1062
appropriations by another act of the General Assembly. 1063

(H) The Director of Budget and Management shall make any 1064
determinations necessary to decide which provision applies from 1065
this section. Any expenditures authorized by the Director of 1066
Budget and Management under this section are hereby 1067
appropriated. The Director of Budget and Management may transfer 1068
cash between funds as needed for this purpose. 1069

Section 6. All appropriations contained in this act shall 1070
be encompassed within the subsequent main operating 1071
appropriations act of the 135th General Assembly, and the 1072
Director of Budget and Management shall account for expenditures 1073
from appropriations contained in this act accordingly. 1074

Section 7. The Director of Budget and Management shall 1075
determine the surplus General Revenue Fund revenue that existed 1076
on June 30, 2023. Notwithstanding section 131.44 of the Revised 1077
Code, the surplus shall remain in the General Revenue Fund. 1078

Section 8. The sections of law contained in Sections 4, 5, 1079
6, and 7 of this act are exempt from the referendum under Ohio 1080
Constitution, Article II, Section 1d and section 1.471 of the 1081
Revised Code, and therefore take effect immediately when this 1082
act becomes law. 1083

Section 9. Section 323.151 of the Revised Code is 1084
presented in this act as a composite of the section as amended 1085
by both H.B. 17 and H.B. 166 of the 133rd General Assembly. The 1086
General Assembly, applying the principle stated in division (B) 1087
of section 1.52 of the Revised Code that amendments are to be 1088
harmonized if reasonably capable of simultaneous operation, 1089
finds that the composite is the resulting version of the section 1090
in effect prior to the effective date of the section as 1091
presented in this act. 1092