

As Introduced

133rd General Assembly

Regular Session

2019-2020

H. B. No. 437

Representatives Green, Rogers

Cosponsors: Representatives Abrams, Miranda, Riedel, Scherer, Smith, K.

A BILL

To amend sections 323.151, 323.152, 323.153,
4503.064, 4503.065, and 4503.066 of the Revised
Code to allow an enhanced homestead exemption
for surviving spouses of uniformed service
members who die in the line of duty or whose
death is otherwise service connected.

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

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

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

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

(a) A dwelling, including a unit in a multiple-unit
dwelling and a manufactured home or mobile home taxed as real
property pursuant to division (B) of section 4503.06 of the
Revised Code, owned and occupied as a home by an individual
whose domicile is in this state and who has not acquired
ownership from a person, other than the individual's spouse,

related by consanguinity or affinity for the purpose of 19
qualifying for the real property tax reduction provided in 20
section 323.152 of the Revised Code. 21

(b) A unit in a housing cooperative that is occupied as a 22
home, but not owned, by an individual whose domicile is in this 23
state. 24

(2) The homestead shall include so much of the land 25
surrounding it, not exceeding one acre, as is reasonably 26
necessary for the use of the dwelling or unit as a home. An 27
owner includes a holder of one of the several estates in fee, a 28
vendee in possession under a purchase agreement or a land 29
contract, a mortgagor, a life tenant, one or more tenants with a 30
right of survivorship, tenants in common, and a settlor of a 31
revocable or irrevocable inter vivos trust holding the title to 32
a homestead occupied by the settlor as of right under the trust. 33
The tax commissioner shall adopt rules for the uniform 34
classification and valuation of real property or portions of 35
real property as homesteads. 36

(B) "Sixty-five years of age or older" means a person who 37
has attained age sixty-four prior to the first day of January of 38
the year of application for reduction in real estate taxes. 39

(C) "Total income" means modified adjusted gross income, 40
as that term is defined in section 5747.01 of the Revised Code, 41
of ~~the~~ an owner and the owner's spouse for the year preceding 42
the year in which application for a reduction in taxes is made. 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) "Qualifying service member" means a current or former 72
member of the uniformed services, excluding any former member 73
who was discharged or released from such service under 74
dishonorable conditions, who died in the line of duty while 75
serving in the uniformed services, or whose death has been 76
recognized by the United States department of veterans affairs 77

or another federal agency, or by a branch of the armed forces, 78
as a service-connected death. 79

(H) "Uniformed services" means the uniformed services as 80
defined in 10 U.S.C. 101 and includes reserve components of the 81
armed forces and the national guard of any state. 82

(I) "Service-connected death" means a death resulting from 83
a disability incurred or aggravated in the line of duty in the 84
uniformed services. 85

Sec. 323.152. In addition to the reduction in taxes 86
required under section 319.302 of the Revised Code, taxes shall 87
be reduced as provided in divisions (A) and (B) of this section. 88

(A) (1) (a) Division (A) (1) of this section applies to any 89
of the following persons: 90

(i) A person who is permanently and totally disabled; 91

(ii) A person who is sixty-five years of age or older; 92

(iii) A person who is the surviving spouse of a deceased 93
person who was permanently and totally disabled or sixty-five 94
years of age or older and who applied and qualified for a 95
reduction in taxes under this division in the year of death, 96
provided the surviving spouse is at least fifty-nine but not 97
sixty-five or more years of age on the date the deceased spouse 98
dies. 99

(b) Real property taxes on a homestead owned and occupied, 100
or a homestead in a housing cooperative occupied, by a person to 101
whom division (A) (1) of this section applies shall be reduced 102
for each year for which an application for the reduction has 103
been approved. The reduction shall equal one of the following 104
amounts, as applicable to the person: 105

(i) If the person received a reduction under division (A) 106
(1) of this section for tax year 2006, the greater of the 107
reduction for that tax year or the amount computed under 108
division (A) (1) (c) of this section; 109

(ii) If the person received, for any homestead, a 110
reduction under division (A) (1) of this section for tax year 111
2013 or under division (A) of section 4503.065 of the Revised 112
Code for tax year 2014 or the person is the surviving spouse of 113
such a person and the surviving spouse is at least fifty-nine 114
years of age on the date the deceased spouse dies, the amount 115
computed under division (A) (1) (c) of this section. For purposes 116
of divisions (A) (1) (b) (ii) and (iii) of this section, a person 117
receives a reduction under division (A) (1) of this section or 118
under division (A) of section 4503.065 of the Revised Code for 119
tax year 2013 or 2014, respectively, if the person files a late 120
application for that respective tax year that is approved by the 121
county auditor under section 323.153 or 4503.066 of the Revised 122
Code. 123

(iii) If the person is not described in division (A) (1) (b) 124
(i) or (ii) of this section and the person's total income does 125
not exceed thirty thousand dollars, as adjusted under division 126
(A) (1) (d) of this section, the amount computed under division 127
(A) (1) (c) of this section. 128

(c) The amount of the reduction under division (A) (1) (c) 129
of this section equals the product of the following: 130

(i) Twenty-five thousand dollars of the true value of the 131
property in money; 132

(ii) The assessment percentage established by the tax 133
commissioner under division (B) of section 5715.01 of the 134

Revised Code, not to exceed thirty-five per cent; 135

(iii) The effective tax rate used to calculate the taxes 136
charged against the property for the current year, where 137
"effective tax rate" is defined as in section 323.08 of the 138
Revised Code; 139

(iv) The quantity equal to one minus the sum of the 140
percentage reductions in taxes received by the property for the 141
current tax year under section 319.302 of the Revised Code and 142
division (B) of section 323.152 of the Revised Code. 143

(d) Each calendar year, the tax commissioner shall adjust 144
the total income threshold described in division (A) (1) (b) (iii) 145
of this section by completing the following calculations in 146
September of each year: 147

(i) Determine the percentage increase in the gross 148
domestic product deflator determined by the bureau of economic 149
analysis of the United States department of commerce from the 150
first day of January of the preceding calendar year to the last 151
day of December of the preceding calendar year; 152

(ii) Multiply that percentage increase by the total income 153
threshold for the current tax year; 154

(iii) Add the resulting product to the total income 155
threshold for the current tax year; 156

(iv) Round the resulting sum to the nearest multiple of 157
one hundred dollars. 158

The commissioner shall certify the amount resulting from 159
the adjustment to each county auditor not later than the first 160
day of December each year. The certified amount applies to the 161
following tax year for persons described in division (A) (1) (b) 162

(iii) of this section. The commissioner shall not make the 163
adjustment in any calendar year in which the amount resulting 164
from the adjustment would be less than the total income 165
threshold for the current tax year. 166

(2) Real property taxes on a homestead owned and occupied, 167
or a homestead in a housing cooperative occupied, by a disabled 168
veteran shall be reduced for each year for which an application 169
for the reduction has been approved. The reduction shall equal 170
the product obtained by multiplying fifty thousand dollars of 171
the true value of the property in money by the amounts described 172
in divisions (A)(1)(c)(ii) to (iv) of this section. The 173
reduction is in lieu of any reduction under section 323.158 of 174
the Revised Code or division (A)(1) or (3) of this section. The 175
reduction applies to only one homestead owned and occupied by a 176
disabled veteran. 177

If a homestead qualifies for a reduction in taxes under 178
division (A)(2) of this section for the year in which the 179
disabled veteran dies, and the disabled veteran is survived by a 180
spouse who occupied the homestead when the disabled veteran died 181
and who acquires ownership of the homestead or, in the case of a 182
homestead that is a unit in a housing cooperative, continues to 183
occupy the homestead, the reduction shall continue through the 184
year in which the surviving spouse dies or remarries. 185

(3) Real property taxes on a homestead owned and occupied, 186
or a homestead in a housing cooperative occupied, by the 187
surviving spouse of a qualifying service member shall be reduced 188
for any tax year for which an application for the reduction has 189
been approved. The reduction shall equal the product obtained by 190
multiplying fifty thousand dollars of the true value of the 191
property in money by the amounts described in divisions (A)(1) 192

(c) (ii) to (iv) of this section. 193

The reduction is in lieu of any reduction under section 194
323.158 of the Revised Code or division (A) (1) or (2) of this 195
section. The reduction applies to only one homestead owned and 196
occupied by such a surviving spouse. A homestead qualifies for a 197
reduction in taxes under division (A) (3) of this section for the 198
tax year in which the qualifying service member dies through the 199
tax year in which the surviving spouse dies or remarries. 200

(B) To provide a partial exemption, real property taxes on 201
any homestead, and manufactured home taxes on any manufactured 202
or mobile home on which a manufactured home tax is assessed 203
pursuant to division (D) (2) of section 4503.06 of the Revised 204
Code, shall be reduced for each year for which an application 205
for the reduction has been approved. The amount of the reduction 206
shall equal two and one-half per cent of the amount of taxes to 207
be levied by qualifying levies on the homestead or the 208
manufactured or mobile home after applying section 319.301 of 209
the Revised Code. For the purposes of this division, "qualifying 210
levy" has the same meaning as in section 319.302 of the Revised 211
Code. 212

(C) The reductions granted by this section do not apply to 213
special assessments or respread of assessments levied against 214
the homestead, and if there is a transfer of ownership 215
subsequent to the filing of an application for a reduction in 216
taxes, such reductions are not forfeited for such year by virtue 217
of such transfer. 218

(D) The reductions in taxable value referred to in this 219
section shall be applied solely as a factor for the purpose of 220
computing the reduction of taxes under this section and shall 221
not affect the total value of property in any subdivision or 222

taxing district as listed and assessed for taxation on the tax 223
lists and duplicates, or any direct or indirect limitations on 224
indebtedness of a subdivision or taxing district. If after 225
application of sections 5705.31 and 5705.32 of the Revised Code, 226
including the allocation of all levies within the ten-mill 227
limitation to debt charges to the extent therein provided, there 228
would be insufficient funds for payment of debt charges not 229
provided for by levies in excess of the ten-mill limitation, the 230
reduction of taxes provided for in sections 323.151 to 323.159 231
of the Revised Code shall be proportionately adjusted to the 232
extent necessary to provide such funds from levies within the 233
ten-mill limitation. 234

(E) No reduction shall be made on the taxes due on the 235
homestead of any person convicted of violating division (D) or 236
(E) of section 323.153 of the Revised Code for a period of three 237
years following the conviction. 238

Sec. 323.153. (A) To obtain a reduction in real property 239
taxes under division (A) or (B) of section 323.152 of the 240
Revised Code or in manufactured home taxes under division (B) of 241
section 323.152 of the Revised Code, the owner shall file an 242
application with the county auditor of the county in which the 243
owner's homestead is located. 244

To obtain a reduction in real property taxes under 245
division (A) of section 323.152 of the Revised Code, the 246
occupant of a homestead in a housing cooperative shall file an 247
application with the nonprofit corporation that owns and 248
operates the housing cooperative, in accordance with this 249
paragraph. Not later than the first day of March each year, the 250
corporation shall obtain applications from the county auditor's 251
office and provide one to each new occupant. Not later than the 252

first day of May, any occupant who may be eligible for a 253
reduction in taxes under division (A) of section 323.152 of the 254
Revised Code shall submit the completed application to the 255
corporation. Not later than the fifteenth day of May, the 256
corporation shall file all completed applications, and the 257
information required by division (B) of section 323.159 of the 258
Revised Code, with the county auditor of the county in which the 259
occupants' homesteads are located. Continuing applications shall 260
be furnished to an occupant in the manner provided in division 261
(C) (4) of this section. 262

(1) An application for reduction based upon a physical 263
disability shall be accompanied by a certificate signed by a 264
physician, and an application for reduction based upon a mental 265
disability shall be accompanied by a certificate signed by a 266
physician or psychologist licensed to practice in this state, 267
attesting to the fact that the applicant is permanently and 268
totally disabled. The certificate shall be in a form that the 269
tax commissioner requires and shall include the definition of 270
permanently and totally disabled as set forth in section 323.151 271
of the Revised Code. An application for reduction based upon a 272
disability certified as permanent and total by a state or 273
federal agency having the function of so classifying persons 274
shall be accompanied by a certificate from that agency. ~~An~~ 275

An application by a disabled veteran for the reduction 276
under division (A) (2) of section 323.152 of the Revised Code 277
shall be accompanied by a letter or other written confirmation 278
from the United States department of veterans affairs, or its 279
predecessor or successor agency, showing that the veteran 280
qualifies as a disabled veteran. 281

An application by the surviving spouse of a qualifying 282

service member for the reduction under division (A) (3) of 283
section 323.152 of the Revised Code shall be accompanied by a 284
copy of documentation from a branch of the armed forces of the 285
United States or the United States department of veterans 286
affairs or another federal agency affirming or verifying that 287
the qualifying service member died under either of the 288
circumstances described in division (G) of section 323.151 of 289
the Revised Code. 290

An application for a reduction under division (A) of 291
section 323.152 of the Revised Code constitutes a continuing 292
application for a reduction in taxes for each year in which the 293
dwelling is the applicant's homestead. 294

(2) An application for a reduction in taxes under division 295
(B) of section 323.152 of the Revised Code shall be filed only 296
if the homestead or manufactured or mobile home was transferred 297
in the preceding year or did not qualify for and receive the 298
reduction in taxes under that division for the preceding tax 299
year. The application for homesteads transferred in the 300
preceding year shall be incorporated into any form used by the 301
county auditor to administer the tax law in respect to the 302
conveyance of real property pursuant to section 319.20 of the 303
Revised Code or of used manufactured homes or used mobile homes 304
as defined in section 5739.0210 of the Revised Code. The owner 305
of a manufactured or mobile home who has elected under division 306
(D) (4) of section 4503.06 of the Revised Code to be taxed under 307
division (D) (2) of that section for the ensuing year may file 308
the application at the time of making that election. The 309
application shall contain a statement that failure by the 310
applicant to affirm on the application that the dwelling on the 311
property conveyed is the applicant's homestead prohibits the 312
owner from receiving the reduction in taxes until a proper 313

application is filed within the period prescribed by division 314
(A) (3) of this section. Such an application constitutes a 315
continuing application for a reduction in taxes for each year in 316
which the dwelling is the applicant's homestead. 317

(3) Failure to receive a new application filed under 318
division (A) (1) or (2) or notification under division (C) of 319
this section after an application for reduction has been 320
approved is prima-facie evidence that the original applicant is 321
entitled to the reduction in taxes calculated on the basis of 322
the information contained in the original application. The 323
original application and any subsequent application, including 324
any late application, shall be in the form of a signed statement 325
and shall be filed on or before the thirty-first day of December 326
of the year for which the reduction is sought. The original 327
application and any subsequent application for a reduction in 328
manufactured home taxes shall be filed in the year preceding the 329
year for which the reduction is sought. The statement shall be 330
on a form, devised and supplied by the tax commissioner, which 331
shall require no more information than is necessary to establish 332
the applicant's eligibility for the reduction in taxes and the 333
amount of the reduction, and, except for homesteads that are 334
units in a housing cooperative, shall include an affirmation by 335
the applicant that ownership of the homestead was not acquired 336
from a person, other than the applicant's spouse, related to the 337
owner by consanguinity or affinity for the purpose of qualifying 338
for the real property or manufactured home tax reduction 339
provided for in division (A) or (B) of section 323.152 of the 340
Revised Code. The form shall contain a statement that conviction 341
of willfully falsifying information to obtain a reduction in 342
taxes or failing to comply with division (C) of this section 343
results in the revocation of the right to the reduction for a 344

period of three years. In the case of an application for a 345
reduction in taxes for persons described in division (A) (1) (b) 346
(iii) of section 323.152 of the Revised Code, the form shall 347
contain a statement that signing the application constitutes a 348
delegation of authority by the applicant to the tax commissioner 349
or the county auditor, individually or in consultation with each 350
other, to examine any tax or financial records relating to the 351
income of the applicant as stated on the application for the 352
purpose of determining eligibility for the exemption or a 353
possible violation of division (D) or (E) of this section. 354

(B) A late application for a tax reduction for the year 355
preceding the year in which an original application is filed, or 356
for a reduction in manufactured home taxes for the year in which 357
an original application is filed, may be filed with the original 358
application. If the county auditor determines the information 359
contained in the late application is correct, the auditor shall 360
determine the amount of the reduction in taxes to which the 361
applicant would have been entitled for the preceding tax year 362
had the applicant's application been timely filed and approved 363
in that year. 364

The amount of such reduction shall be treated by the 365
auditor as an overpayment of taxes by the applicant and shall be 366
refunded in the manner prescribed in section 5715.22 of the 367
Revised Code for making refunds of overpayments. The county 368
auditor shall certify the total amount of the reductions in 369
taxes made in the current year under this division to the tax 370
commissioner, who shall treat the full amount thereof as a 371
reduction in taxes for the preceding tax year and shall make 372
reimbursement to the county therefor in the manner prescribed by 373
section 323.156 of the Revised Code, from money appropriated for 374
that purpose. 375

(C) (1) If, in any year after an application has been filed 376
under division (A) (1) or (2) of this section, the owner does not 377
qualify for a reduction in taxes on the homestead or on the 378
manufactured or mobile home set forth on such application, the 379
owner shall notify the county auditor that the owner is not 380
qualified for a reduction in taxes. 381

(2) If, in any year after an application has been filed 382
under division (A) (1) of this section, the occupant of a 383
homestead in a housing cooperative does not qualify for a 384
reduction in taxes on the homestead, the occupant shall notify 385
the county auditor that the occupant is not qualified for a 386
reduction in taxes or file a new application under division (A) 387
(1) of this section. 388

(3) If the county auditor or county treasurer discovers 389
that the owner of property not entitled to the reduction in 390
taxes under division (B) of section 323.152 of the Revised Code 391
failed to notify the county auditor as required by division (C) 392
(1) of this section, a charge shall be imposed against the 393
property in the amount by which taxes were reduced under that 394
division for each tax year the county auditor ascertains that 395
the property was not entitled to the reduction and was owned by 396
the current owner. Interest shall accrue in the manner 397
prescribed by division (B) of section 323.121 or division (G) (2) 398
of section 4503.06 of the Revised Code on the amount by which 399
taxes were reduced for each such tax year as if the reduction 400
became delinquent taxes at the close of the last day the second 401
installment of taxes for that tax year could be paid without 402
penalty. The county auditor shall notify the owner, by ordinary 403
mail, of the charge, of the owner's right to appeal the charge, 404
and of the manner in which the owner may appeal. The owner may 405
appeal the imposition of the charge and interest by filing an 406

appeal with the county board of revision not later than the last 407
day prescribed for payment of real and public utility property 408
taxes under section 323.12 of the Revised Code following receipt 409
of the notice and occurring at least ninety days after receipt 410
of the notice. The appeal shall be treated in the same manner as 411
a complaint relating to the valuation or assessment of real 412
property under Chapter 5715. of the Revised Code. The charge and 413
any interest shall be collected as other delinquent taxes. 414

(4) Each year during January, the county auditor shall 415
furnish by ordinary mail a continuing application to each person 416
receiving a reduction under division (A) of section 323.152 of 417
the Revised Code. The continuing application shall be used to 418
report changes in total income, ownership, occupancy, 419
disability, and other information earlier furnished the auditor 420
relative to the reduction in taxes on the property. The 421
continuing application shall be returned to the auditor not 422
later than the thirty-first day of December; provided, that if 423
such changes do not affect the status of the homestead exemption 424
or the amount of the reduction to which the owner is entitled 425
under division (A) of section 323.152 of the Revised Code or to 426
which the occupant is entitled under section 323.159 of the 427
Revised Code, the application does not need to be returned. 428

(5) Each year during February, the county auditor, except 429
as otherwise provided in this paragraph, shall furnish by 430
ordinary mail an original application to the owner, as of the 431
first day of January of that year, of a homestead or a 432
manufactured or mobile home that transferred during the 433
preceding calendar year and that qualified for and received a 434
reduction in taxes under division (B) of section 323.152 of the 435
Revised Code for the preceding tax year. In order to receive the 436
reduction under that division, the owner shall file the 437

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

(D) No person shall knowingly make a false statement for 455
the purpose of obtaining a reduction in the person's real 456
property or manufactured home taxes under section 323.152 of the 457
Revised Code. 458

(E) No person shall knowingly fail to notify the county 459
auditor of changes required by division (C) of this section that 460
have the effect of maintaining or securing a reduction in taxes 461
under section 323.152 of the Revised Code. 462

(F) No person shall knowingly make a false statement or 463
certification attesting to any person's physical or mental 464
condition for purposes of qualifying such person for tax relief 465
pursuant to sections 323.151 to 323.159 of the Revised Code. 466

Sec. 4503.064. As used in sections 4503.064 to 4503.069 of 467

the Revised Code: 468

(A) "Sixty-five years of age or older" means a person who 469
will be age sixty-five or older in the calendar year following 470
the year of application for reduction in the assessable value of 471
the person's manufactured or mobile home. 472

(B) "Permanently and totally disabled" means that a person 473
other than a disabled veteran has, on the first day of January 474
of the year of application, including late application, for 475
reduction in the assessable value of a manufactured or mobile 476
home, some impairment in body or mind that makes the person 477
unable to work at any substantially remunerative employment 478
which the person is reasonably able to perform and which will, 479
with reasonable probability, continue for an indefinite period 480
of at least twelve months without any present indication of 481
recovery therefrom or has been certified as permanently and 482
totally disabled by a state or federal agency having the 483
function of so classifying persons. 484

(C) "Homestead exemption" means the reduction in taxes 485
allowed under division (A) of section 323.152 of the Revised 486
Code for the year in which an application is filed under section 487
4503.066 of the Revised Code. 488

(D) "Manufactured home" has the meaning given in division 489
(C) (4) of section 3781.06 of the Revised Code, and includes a 490
structure consisting of two manufactured homes that were 491
purchased either together or separately and are combined to form 492
a single dwelling, but does not include a manufactured home that 493
is taxed as real property pursuant to division (B) of section 494
4503.06 of the Revised Code. 495

(E) "Mobile home" has the meaning given in division (O) of 496

section 4501.01 of the Revised Code and includes a structure 497
consisting of two mobile homes that were purchased together or 498
separately and combined to form a single dwelling, but does not 499
include a mobile home that is taxed as real property pursuant to 500
division (B) of section 4503.06 of the Revised Code. 501

(F) "Late application" means an application filed with an 502
original application under division (A) (3) of section 4503.066 503
of the Revised Code. 504

(G) "Total income," ~~and~~ "disabled veteran," ~~and~~ 505
"qualifying service member" have the same meanings as in section 506
323.151 of the Revised Code. 507

Sec. 4503.065. (A) (1) Division (A) of this section applies 508
to any of the following persons: 509

(a) An individual who is permanently and totally disabled; 510

(b) An individual who is sixty-five years of age or older; 511

(c) An individual who is the surviving spouse of a 512
deceased person who was permanently and totally disabled or 513
sixty-five years of age or older and who applied and qualified 514
for a reduction in assessable value under this section in the 515
year of death, provided the surviving spouse is at least fifty- 516
nine but not sixty-five or more years of age on the date the 517
deceased spouse dies. 518

(2) The manufactured home tax on a manufactured or mobile 519
home that is paid pursuant to division (C) of section 4503.06 of 520
the Revised Code and that is owned and occupied as a home by an 521
individual whose domicile is in this state and to whom this 522
section applies, shall be reduced for any tax year for which an 523
application for such reduction has been approved, provided the 524
individual did not acquire ownership from a person, other than 525

the individual's spouse, related by consanguinity or affinity 526
for the purpose of qualifying for the reduction. An owner 527
includes a settlor of a revocable or irrevocable inter vivos 528
trust holding the title to a manufactured or mobile home 529
occupied by the settlor as of right under the trust. 530

(a) For manufactured and mobile homes for which the tax 531
imposed by section 4503.06 of the Revised Code is computed under 532
division (D) (2) of that section, the reduction shall equal one 533
of the following amounts, as applicable to the person: 534

(i) If the person received a reduction under this section 535
for tax year 2007, the greater of the reduction for that tax 536
year or the amount computed under division (A) (2) (b) of this 537
section; 538

(ii) If the person received, for any homestead, a 539
reduction under division (A) of this section for tax year 2014 540
or under division (A) (1) of section 323.152 of the Revised Code 541
for tax year 2013 or the person is the surviving spouse of such 542
a person and the surviving spouse is at least fifty-nine years 543
of age on the date the deceased spouse dies, the amount computed 544
under division (A) (2) (b) of this section. For purposes of 545
divisions (A) (2) (a) (ii) and (iii) of this section, a person 546
receives a reduction under division (A) of this section or 547
division (A) (1) of section 323.152 of the Revised Code for tax 548
year 2014 or 2013, respectively, if the person files a late 549
application for that respective tax year that is approved by the 550
county auditor under section 4503.066 or 323.153 of the Revised 551
Code. 552

(iii) If the person is not described in division (A) (2) (a) 553
(i) or (ii) of this section and the person's total income does 554
not exceed thirty thousand dollars, as adjusted under division 555

(A) (2) (e) of this section, the amount computed under division 556
(A) (2) (b) of this section. 557

(b) The amount of the reduction under division (A) (2) (b) 558
of this section equals the product of the following: 559

(i) Twenty-five thousand dollars of the true value of the 560
property in money; 561

(ii) The assessment percentage established by the tax 562
commissioner under division (B) of section 5715.01 of the 563
Revised Code, not to exceed thirty-five per cent; 564

(iii) The effective tax rate used to calculate the taxes 565
charged against the property for the current year, where 566
"effective tax rate" is defined as in section 323.08 of the 567
Revised Code; 568

(iv) The quantity equal to one minus the sum of the 569
percentage reductions in taxes received by the property for the 570
current tax year under section 319.302 of the Revised Code and 571
division (B) of section 323.152 of the Revised Code. 572

(c) For manufactured and mobile homes for which the tax 573
imposed by section 4503.06 of the Revised Code is computed under 574
division (D) (1) of that section, the reduction shall equal one 575
of the following amounts, as applicable to the person: 576

(i) If the person received a reduction under this section 577
for tax year 2007, the greater of the reduction for that tax 578
year or the amount computed under division (A) (2) (d) of this 579
section; 580

(ii) If the person received, for any homestead, a 581
reduction under division (A) of this section for tax year 2014 582
or under division (A) (1) of section 323.152 of the Revised Code 583

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

(iii) If the person is not described in division (A) (2) (c) 595
(i) or (ii) of this section and the person's total income does 596
not exceed thirty thousand dollars, as adjusted under division 597
(A) (2) (e) of this section, the amount computed under division 598
(A) (2) (d) of this section. 599

(d) The amount of the reduction under division (A) (2) (d) 600
of this section equals the product of the following: 601

(i) Twenty-five thousand dollars of the cost to the owner, 602
or the market value at the time of purchase, whichever is 603
greater, as those terms are used in division (D) (1) of section 604
4503.06 of the Revised Code; 605

(ii) The percentage from the appropriate schedule in 606
division (D) (1) (b) of section 4503.06 of the Revised Code; 607

(iii) The assessment percentage of forty per cent used in 608
division (D) (1) (b) of section 4503.06 of the Revised Code; 609

(iv) The tax rate of the taxing district in which the home 610
has its situs. 611

(e) Each calendar year, the tax commissioner shall adjust 612

the income threshold described in divisions (A) (2) (a) (iii) and 613
(A) (2) (c) (iii) of this section by completing the following 614
calculations in September of each year: 615

(i) Determine the percentage increase in the gross 616
domestic product deflator determined by the bureau of economic 617
analysis of the United States department of commerce from the 618
first day of January of the preceding calendar year to the last 619
day of December of the preceding calendar year; 620

(ii) Multiply that percentage increase by the total income 621
threshold for the ensuing tax year; 622

(iii) Add the resulting product to the total income 623
threshold for the ensuing tax year; 624

(iv) Round the resulting sum to the nearest multiple of 625
one hundred dollars. 626

The commissioner shall certify the amount resulting from 627
the adjustment to each county auditor not later than the first 628
day of December each year. The certified amount applies to the 629
second ensuing tax year. The commissioner shall not make the 630
adjustment in any calendar year in which the amount resulting 631
from the adjustment would be less than the total income 632
threshold for the ensuing tax year. 633

(B) The manufactured home tax levied pursuant to division 634
(C) of section 4503.06 of the Revised Code on a manufactured or 635
mobile home that is owned and occupied by a disabled veteran 636
shall be reduced for any tax year for which an application for 637
such reduction has been approved, provided the disabled veteran 638
did not acquire ownership from a person, other than the disabled 639
veteran's spouse, related by consanguinity or affinity for the 640
purpose of qualifying for the reduction. An owner includes an 641

owner within the meaning of division (A) (2) of this section. 642

(1) For manufactured and mobile homes for which the tax 643
imposed by section 4503.06 of the Revised Code is computed under 644
division (D) (2) of that section, the reduction shall equal the 645
product obtained by multiplying fifty thousand dollars of the 646
true value of the property in money by the amounts described in 647
divisions (A) (2) (b) (ii) to (iv) of this section. 648

(2) For manufactured and mobile homes for which the tax 649
imposed by section 4503.06 of the Revised Code is computed under 650
division (D) (1) of that section, the reduction shall equal the 651
product obtained by multiplying fifty thousand dollars of the 652
cost to the owner, or the market value at the time of purchase, 653
whichever is greater, as those terms are used in division (D) (1) 654
of section 4503.06 of the Revised Code, by the amounts described 655
in divisions (A) (2) (d) (ii) to (iv) of this section. 656

The reduction is in lieu of any reduction under section 657
4503.0610 of the Revised Code or division (A) or (C) of this 658
section. The reduction applies to only one manufactured or 659
mobile home owned and occupied by a disabled veteran. 660

If a manufactured or mobile home qualifies for a reduction 661
in taxes under this division for the year in which the disabled 662
veteran dies, and the disabled veteran is survived by a spouse 663
who occupied the home when the disabled veteran died and who 664
acquires ownership of the home, the reduction shall continue 665
through the year in which the surviving spouse dies or 666
remarries. 667

(C) The manufactured home tax levied pursuant to division 668
(C) of section 4503.06 of the Revised Code on a manufactured or 669
mobile home that is owned and occupied by the surviving spouse 670

of a qualifying service member shall be reduced for any tax year 671
for which an application for the reduction has been approved, 672
provided the surviving spouse did not acquire ownership from a 673
person, other than the qualifying service member, related by 674
consanguinity or affinity for the purpose of qualifying for the 675
reduction. An owner includes an owner within the meaning of 676
division (A) (2) of this section. 677

For manufactured and mobile homes for which the tax 678
imposed by section 4503.06 of the Revised Code is computed under 679
division (D) (2) of that section, the reduction shall equal the 680
product obtained by multiplying fifty thousand dollars of the 681
true value of the property in money by the amounts described in 682
divisions (A) (2) (b) (ii) to (iv) of this section. 683

For manufactured and mobile homes for which the tax 684
imposed by section 4503.06 of the Revised Code is computed under 685
division (D) (1) of that section, the reduction shall equal the 686
product obtained by multiplying fifty thousand dollars of the 687
cost to the owner, or the market value at the time of purchase, 688
whichever is greater, as those terms are used in division (D) (1) 689
of section 4503.06 of the Revised Code, by the amounts described 690
in divisions (A) (2) (d) (ii) to (iv) of this section. 691

The reduction is in lieu of any reduction under section 692
4503.0610 of the Revised Code or division (A) or (B) of this 693
section. The reduction applies to only one manufactured or 694
mobile home owned and occupied by such a surviving spouse. A 695
manufactured or mobile home qualifies for a reduction in taxes 696
under division (C) of this section for the tax year in which the 697
qualifying service member dies through the tax year in which the 698
surviving spouse dies or remarries. 699

(D) If the owner or the spouse of the owner of a 700

manufactured or mobile home is eligible for a homestead 701
exemption on the land upon which the home is located, the 702
reduction to which the owner or spouse is entitled under this 703
section shall not exceed the difference between the reduction to 704
which the owner or spouse is entitled under division (A) ~~or~~, 705
(B), or (C) of this section and the amount of the reduction 706
under the homestead exemption. 707

~~(D)~~ (E) No reduction shall be made with respect to the 708
home of any person convicted of violating division (C) or (D) of 709
section 4503.066 of the Revised Code for a period of three years 710
following the conviction. 711

Sec. 4503.066. (A) (1) To obtain a tax reduction under 712
section 4503.065 of the Revised Code, the owner of the home 713
shall file an application with the county auditor of the county 714
in which the home is located. An application for reduction in 715
taxes based upon a physical disability shall be accompanied by a 716
certificate signed by a physician, and an application for 717
reduction in taxes based upon a mental disability shall be 718
accompanied by a certificate signed by a physician or 719
psychologist licensed to practice in this state. The certificate 720
shall attest to the fact that the applicant is permanently and 721
totally disabled, shall be in a form that the department of 722
taxation requires, and shall include the definition of totally 723
and permanently disabled as set forth in section 4503.064 of the 724
Revised Code. An application for reduction in taxes based upon a 725
disability certified as permanent and total by a state or 726
federal agency having the function of so classifying persons 727
shall be accompanied by a certificate from that agency. ~~An~~ 728

An application by a disabled veteran for the reduction 729
under division (B) of section 4503.065 of the Revised Code shall 730

be accompanied by a letter or other written confirmation from 731
the United States department of veterans affairs, or its 732
predecessor or successor agency, showing that the veteran 733
qualifies as a disabled veteran. 734

An application by the surviving spouse of a qualifying 735
service member for the reduction under division (C) of section 736
4503.065 of the Revised Code shall be accompanied by a copy of 737
documentation from a branch of the armed forces of the United 738
States or the United States department of veterans affairs or 739
another federal agency affirming or verifying that the 740
qualifying service member died under either of the circumstances 741
described in division (G) of section 323.151 of the Revised 742
Code. 743

(2) Each application shall constitute a continuing 744
application for a reduction in taxes for each year in which the 745
manufactured or mobile home is occupied by the applicant. 746
Failure to receive a new application or notification under 747
division (B) of this section after an application for reduction 748
has been approved is prima-facie evidence that the original 749
applicant is entitled to the reduction calculated on the basis 750
of the information contained in the original application. The 751
original application and any subsequent application shall be in 752
the form of a signed statement and shall be filed on or before 753
the thirty-first day of December of the year preceding the year 754
for which the reduction is sought. The statement shall be on a 755
form, devised and supplied by the tax commissioner, that shall 756
require no more information than is necessary to establish the 757
applicant's eligibility for the reduction in taxes and the 758
amount of the reduction to which the applicant is entitled. The 759
form shall contain a statement that signing such application 760
constitutes a delegation of authority by the applicant to the 761

tax commissioner or the county auditor, individually or in 762
consultation with each other, to examine any tax or financial 763
records that relate to the income of the applicant as stated on 764
the application for the purpose of determining eligibility 765
under, or possible violation of, division (C) or (D) of this 766
section. The form also shall contain a statement that conviction 767
of willfully falsifying information to obtain a reduction in 768
taxes or failing to comply with division (B) of this section 769
shall result in the revocation of the right to the reduction for 770
a period of three years. 771

(3) A late application for a reduction in taxes for the 772
year preceding the year for which an original application is 773
filed may be filed with an original application. If the auditor 774
determines that the information contained in the late 775
application is correct, the auditor shall determine both the 776
amount of the reduction in taxes to which the applicant would 777
have been entitled for the current tax year had the application 778
been timely filed and approved in the preceding year, and the 779
amount the taxes levied under section 4503.06 of the Revised 780
Code for the current year would have been reduced as a result of 781
the reduction. When an applicant is permanently and totally 782
disabled on the first day of January of the year in which the 783
applicant files a late application, the auditor, in making the 784
determination of the amounts of the reduction in taxes under 785
division (A) (3) of this section, is not required to determine 786
that the applicant was permanently and totally disabled on the 787
first day of January of the preceding year. 788

The amount of the reduction in taxes pursuant to a late 789
application shall be treated as an overpayment of taxes by the 790
applicant. The auditor shall credit the amount of the 791
overpayment against the amount of the taxes or penalties then 792

due from the applicant, and, at the next succeeding settlement, 793
the amount of the credit shall be deducted from the amount of 794
any taxes or penalties distributable to the county or any taxing 795
unit in the county that has received the benefit of the taxes or 796
penalties previously overpaid, in proportion to the benefits 797
previously received. If, after the credit has been made, there 798
remains a balance of the overpayment, or if there are no taxes 799
or penalties due from the applicant, the auditor shall refund 800
that balance to the applicant by a warrant drawn on the county 801
treasurer in favor of the applicant. The treasurer shall pay the 802
warrant from the general fund of the county. If there is 803
insufficient money in the general fund to make the payment, the 804
treasurer shall pay the warrant out of any undivided 805
manufactured or mobile home taxes subsequently received by the 806
treasurer for distribution to the county or taxing district in 807
the county that received the benefit of the overpaid taxes, in 808
proportion to the benefits previously received, and the amount 809
paid from the undivided funds shall be deducted from the money 810
otherwise distributable to the county or taxing district in the 811
county at the next or any succeeding distribution. At the next 812
or any succeeding distribution after making the refund, the 813
treasurer shall reimburse the general fund for any payment made 814
from that fund by deducting the amount of that payment from the 815
money distributable to the county or other taxing unit in the 816
county that has received the benefit of the taxes, in proportion 817
to the benefits previously received. On the second Monday in 818
September of each year, the county auditor shall certify the 819
total amount of the reductions in taxes made in the current year 820
under division (A) (3) of this section to the tax commissioner 821
who shall treat that amount as a reduction in taxes for the 822
current tax year and shall make reimbursement to the county of 823
that amount in the manner prescribed in section 4503.068 of the 824

Revised Code, from moneys appropriated for that purpose. 825

(B) If in any year for which an application for reduction 826
in taxes has been approved the owner no longer qualifies for the 827
reduction, the owner shall notify the county auditor that the 828
owner is not qualified for a reduction in taxes. 829

During January of each year, the county auditor shall 830
furnish each person whose application for reduction has been 831
approved, by ordinary mail, a form on which to report any 832
changes in total income, ownership, occupancy, disability, and 833
other information earlier furnished the auditor relative to the 834
application. The form shall be completed and returned to the 835
auditor not later than the thirty-first day of December if the 836
changes would affect the person's eligibility for the reduction. 837

(C) No person shall knowingly make a false statement for 838
the purpose of obtaining a reduction in taxes under section 839
4503.065 of the Revised Code. 840

(D) No person shall knowingly fail to notify the county 841
auditor of any change required by division (B) of this section 842
that has the effect of maintaining or securing a reduction in 843
taxes under section 4503.065 of the Revised Code. 844

(E) No person shall knowingly make a false statement or 845
certification attesting to any person's physical or mental 846
condition for purposes of qualifying such person for tax relief 847
pursuant to sections 4503.064 to 4503.069 of the Revised Code. 848

(F) Whoever violates division (C), (D), or (E) of this 849
section is guilty of a misdemeanor of the fourth degree. 850

Section 2. That existing sections 323.151, 323.152, 851
323.153, 4503.064, 4503.065, and 4503.066 of the Revised Code 852
are hereby repealed. 853

Section 3. The amendment by this act of sections 323.151,	854
323.152, and 323.153 of the Revised Code applies to tax year	855
2020 and every tax year thereafter. The amendment by this act of	856
sections 4503.064, 4503.065, and 4503.066 of the Revised Code	857
applies to tax year 2021 and every tax year thereafter.	858