

As Introduced

133rd General Assembly

Regular Session

2019-2020

S. B. No. 335

Senator Craig

Cosponsors: Senators Thomas, Antonio, Yuko, Maharath, Fedor

A BILL

To amend sections 323.152, 323.153, and 4503.06 of
the Revised Code to reduce property taxes on
owner-occupied homes to the extent that property
taxes increase by more than 3% from the previous
year and to name this act the Property Tax
Relief and Local Government Support Act.

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

Section 1. That sections 323.152, 323.153, and 4503.06 of
the Revised Code be amended to read as follows:

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

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

- (i) A person who is permanently and totally disabled;
- (ii) A person who is sixty-five years of age or older;
- (iii) A person who is the surviving spouse of a deceased
person who was permanently and totally disabled or sixty-five

years of age or older and who applied and qualified for a 18
reduction in taxes under this division in the year of death, 19
provided the surviving spouse is at least fifty-nine but not 20
sixty-five or more years of age on the date the deceased spouse 21
dies. 22

(b) Real property taxes on a homestead owned and occupied, 23
or a homestead in a housing cooperative occupied, by a person to 24
whom division (A) (1) of this section applies shall be reduced 25
for each year for which an application for the reduction has 26
been approved. The reduction shall equal one of the following 27
amounts, as applicable to the person: 28

(i) If the person received a reduction under division (A) 29
(1) of this section for tax year 2006, the greater of the 30
reduction for that tax year or the amount computed under 31
division (A) (1) (c) of this section; 32

(ii) If the person received, for any homestead, a 33
reduction under division (A) (1) of this section for tax year 34
2013 or under division (A) of section 4503.065 of the Revised 35
Code for tax year 2014 or the person is the surviving spouse of 36
such a person and the surviving spouse is at least fifty-nine 37
years of age on the date the deceased spouse dies, the amount 38
computed under division (A) (1) (c) of this section. For purposes 39
of divisions (A) (1) (b) (ii) and (iii) of this section, a person 40
receives a reduction under division (A) (1) of this section or 41
under division (A) of section 4503.065 of the Revised Code for 42
tax year 2013 or 2014, respectively, if the person files a late 43
application for that respective tax year that is approved by the 44
county auditor under section 323.153 or 4503.066 of the Revised 45
Code. 46

(iii) If the person is not described in division (A) (1) (b) 47

(i) or (ii) of this section and the person's total income does 48
not exceed thirty thousand dollars, as adjusted under division 49
(A) (1) (d) of this section, the amount computed under division 50
(A) (1) (c) of this section. 51

(c) The amount of the reduction under division (A) (1) (c) 52
of this section equals the product of the following: 53

(i) Twenty-five thousand dollars of the true value of the 54
property in money; 55

(ii) The assessment percentage established by the tax 56
commissioner under division (B) of section 5715.01 of the 57
Revised Code, not to exceed thirty-five per cent; 58

(iii) The effective tax rate used to calculate the taxes 59
charged against the property for the current year, where 60
"effective tax rate" is defined as in section 323.08 of the 61
Revised Code; 62

(iv) The quantity equal to one minus the sum of the 63
percentage reductions in taxes received by the property for the 64
current tax year under section 319.302 of the Revised Code and 65
division (B) of section 323.152 of the Revised Code. 66

(d) Each calendar year, the tax commissioner shall adjust 67
the total income threshold described in division (A) (1) (b) (iii) 68
of this section by completing the following calculations in 69
September of each year: 70

(i) Determine the percentage increase in the gross 71
domestic product deflator determined by the bureau of economic 72
analysis of the United States department of commerce from the 73
first day of January of the preceding calendar year to the last 74
day of December of the preceding calendar year; 75

(ii) Multiply that percentage increase by the total income 76
threshold for the current tax year; 77

(iii) Add the resulting product to the total income 78
threshold for the current tax year; 79

(iv) Round the resulting sum to the nearest multiple of 80
one hundred dollars. 81

The commissioner shall certify the amount resulting from 82
the adjustment to each county auditor not later than the first 83
day of December each year. The certified amount applies to the 84
following tax year for persons described in division (A) (1) (b) 85
(iii) of this section. The commissioner shall not make the 86
adjustment in any calendar year in which the amount resulting 87
from the adjustment would be less than the total income 88
threshold for the current tax year. 89

(2) Real property taxes on a homestead owned and occupied, 90
or a homestead in a housing cooperative occupied, by a disabled 91
veteran shall be reduced for each year for which an application 92
for the reduction has been approved. The reduction shall equal 93
the product obtained by multiplying fifty thousand dollars of 94
the true value of the property in money by the amounts described 95
in divisions (A) (1) (c) (ii) to (iv) of this section. The 96
reduction is in lieu of any reduction under section 323.158 of 97
the Revised Code or division (A) (1) of this section. The 98
reduction applies to only one homestead owned and occupied by a 99
disabled veteran. 100

If a homestead qualifies for a reduction in taxes under 101
division (A) (2) of this section for the year in which the 102
disabled veteran dies, and the disabled veteran is survived by a 103
spouse who occupied the homestead when the disabled veteran died 104

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, the reduction shall continue through the
year in which the surviving spouse dies or remarries.

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

(C) (1) Division (C) of this section applies to the
following property:

(a) A parcel classified as to use as residential property
under section 5713.041 of the Revised Code and composed of not
more than three dwelling units, at least one of which is a
homestead for which taxes are reduced under division (B) of this
section;

(b) A manufactured or mobile home for which taxes are
reduced under division (B) (1) of this section.

(2) To provide a partial exemption, real property taxes on
property described in division (C) (1) of this section shall be
further reduced by the amount by which the current taxes exceed
one hundred three per cent of the current taxes for the

preceding year computed after any reduction under this division, 134
except as provided in divisions (C)(3), (4), (5), and (6) of 135
this section. 136

(3) If an improvement to the property was added to the 137
current tax list that did not appear on the preceding year's 138
list, and the improvement either increased the habitable floor 139
area by at least two hundred square feet or ten per cent of the 140
existing habitable floor area, or was such that it causes the 141
county auditor, for appraisal purposes, to reduce the effective 142
age of the property by at least twenty years, then the reduction 143
in taxes under division (C) of this section does not apply to 144
the current tax year. In the following tax year, the reduction 145
shall be computed as otherwise required under division (C)(2) of 146
this section. 147

(4) If ownership of the property is transferred to another 148
person who is not related to the preceding owner by 149
consanguinity or affinity and the property continues to be 150
described by division (C)(1) of this section, the reduction in 151
taxes under division (C) of this section does not apply to the 152
next ensuing tax year in which a sexennial reappraisal or 153
triennial update occurs pursuant to section 5715.24 of the 154
Revised Code. In the following tax year, the reduction shall be 155
computed as otherwise required under division (C)(2) of this 156
section. 157

(5) The reduction in taxes under division (C) of this 158
section does not apply unless the amount of current taxes is at 159
least five hundred dollars. 160

(6) The reduction in taxes under division (C) of this 161
section does not apply to a parcel if any portion of its 162
assessed value is exempted from taxation for the tax year under 163

any section of the Revised Code other than section 5709.40, 164
5709.41, 5709.73, or 5709.78 of the Revised Code. 165

(7) As used in division (C) of this section, "improvement" 166
has the same meaning as in section 5701.02 of the Revised Code, 167
and "current taxes" means the amount of current taxes charged 168
and payable as computed after the reductions under division (B) 169
of this section and sections 319.301 and 319.302 of the Revised 170
Code. If a parcel is subject to an ordinance or resolution 171
adopted under section 5709.40 or 5709.41, division (C) of 172
section 5709.73, or division (C) of section 5709.78 of the 173
Revised Code, "current taxes" includes payments made pursuant to 174
section 5709.42, 5709.74, or 5709.79 of the Revised Code, 175
respectively. 176

(D) The reductions granted by this section do not apply to 177
special assessments or respread of assessments levied against 178
the homestead, and if there is a transfer of ownership 179
subsequent to the filing of an application for a reduction in 180
taxes, such reductions are not forfeited for such year by virtue 181
of such transfer. 182

~~(D)~~ (E) The reductions in taxable value referred to in 183
this section shall be applied solely as a factor for the purpose 184
of computing the reduction of taxes under this section and shall 185
not affect the total value of property in any subdivision or 186
taxing district as listed and assessed for taxation on the tax 187
lists and duplicates, or any direct or indirect limitations on 188
indebtedness of a subdivision or taxing district. If after 189
application of sections 5705.31 and 5705.32 of the Revised Code, 190
including the allocation of all levies within the ten-mill 191
limitation to debt charges to the extent therein provided, there 192
would be insufficient funds for payment of debt charges not 193

provided for by levies in excess of the ten-mill limitation, the 194
reduction of taxes provided for in sections 323.151 to 323.159 195
of the Revised Code shall be proportionately adjusted to the 196
extent necessary to provide such funds from levies within the 197
ten-mill limitation. 198

~~(E)~~ (F) No reduction shall be made on the taxes due on the 199
homestead of any person convicted of violating division (D) or 200
(E) of section 323.153 of the Revised Code for a period of three 201
years following the conviction. 202

Sec. 323.153. (A) To obtain a reduction in real property 203
taxes under division (A) ~~or~~, (B), or (C) of section 323.152 of 204
the Revised Code or in manufactured home taxes under division 205
(B) or (C) of that section 323.152 of the Revised Code, the 206
owner shall file an application with the county auditor of the 207
county in which the owner's homestead is located. 208

To obtain a reduction in real property taxes under 209
division (A) of section 323.152 of the Revised Code, the 210
occupant of a homestead in a housing cooperative shall file an 211
application with the nonprofit corporation that owns and 212
operates the housing cooperative, in accordance with this 213
paragraph. Not later than the first day of March each year, the 214
corporation shall obtain applications from the county auditor's 215
office and provide one to each new occupant. Not later than the 216
first day of May, any occupant who may be eligible for a 217
reduction in taxes under division (A) of section 323.152 of the 218
Revised Code shall submit the completed application to the 219
corporation. Not later than the fifteenth day of May, the 220
corporation shall file all completed applications, and the 221
information required by division (B) of section 323.159 of the 222
Revised Code, with the county auditor of the county in which the 223

occupants' homesteads are located. Continuing applications shall 224
be furnished to an occupant in the manner provided in division 225
(C) (4) of this section. 226

(1) An application for reduction based upon a physical 227
disability shall be accompanied by a certificate signed by a 228
physician, and an application for reduction based upon a mental 229
disability shall be accompanied by a certificate signed by a 230
physician or psychologist licensed to practice in this state, 231
attesting to the fact that the applicant is permanently and 232
totally disabled. The certificate shall be in a form that the 233
tax commissioner requires and shall include the definition of 234
permanently and totally disabled as set forth in section 323.151 235
of the Revised Code. An application for reduction based upon a 236
disability certified as permanent and total by a state or 237
federal agency having the function of so classifying persons 238
shall be accompanied by a certificate from that agency. An 239
application by a disabled veteran for the reduction under 240
division (A) (2) of section 323.152 of the Revised Code shall be 241
accompanied by a letter or other written confirmation from the 242
United States department of veterans affairs, or its predecessor 243
or successor agency, showing that the veteran qualifies as a 244
disabled veteran. 245

An application for a reduction under division (A) of 246
section 323.152 of the Revised Code constitutes a continuing 247
application for a reduction in taxes for each year in which the 248
dwelling is the applicant's homestead. 249

(2) An application for a reduction in taxes under ~~division~~ 250
divisions (B) and (C) of section 323.152 of the Revised Code 251
shall be filed only if the homestead or manufactured or mobile 252
home was transferred in the preceding year or did not qualify 253

for and receive the reduction in taxes under that division for 254
the preceding tax year. The application for homesteads 255
transferred in the preceding year shall be incorporated into any 256
form used by the county auditor to administer the tax law in 257
respect to the conveyance of real property pursuant to section 258
319.20 of the Revised Code or of used manufactured homes or used 259
mobile homes as defined in section 5739.0210 of the Revised 260
Code. The owner of a manufactured or mobile home who has elected 261
under division (D) (4) of section 4503.06 of the Revised Code to 262
be taxed under division (D) (2) of that section for the ensuing 263
year may file the application at the time of making that 264
election. The application shall contain a statement that failure 265
by the applicant to affirm on the application that the dwelling 266
on the property conveyed is the applicant's homestead prohibits 267
the owner from receiving the reduction in taxes until a proper 268
application is filed within the period prescribed by division 269
(A) (3) of this section. Such an application constitutes a 270
continuing application for a reduction in taxes for each year in 271
which the dwelling is the applicant's homestead. 272

(3) Failure to receive a new application filed under 273
division (A) (1) or (2) or notification under division (C) of 274
this section after an application for reduction has been 275
approved is prima-facie evidence that the original applicant is 276
entitled to the reduction in taxes calculated on the basis of 277
the information contained in the original application. The 278
original application and any subsequent application, including 279
any late application, shall be in the form of a signed statement 280
and shall be filed on or before the thirty-first day of December 281
of the year for which the reduction is sought. The original 282
application and any subsequent application for a reduction in 283
manufactured home taxes shall be filed in the year preceding the 284

year for which the reduction is sought. The statement shall be 285
on a form, devised and supplied by the tax commissioner, which 286
shall require no more information than is necessary to establish 287
the applicant's eligibility for the reduction in taxes and the 288
amount of the reduction, and, except for homesteads that are 289
units in a housing cooperative, shall include an affirmation by 290
the applicant that ownership of the homestead was not acquired 291
from a person, other than the applicant's spouse, related to the 292
owner by consanguinity or affinity for the purpose of qualifying 293
for the real property or manufactured home tax reduction 294
provided for in division (A) or (B) of section 323.152 of the 295
Revised Code. The form shall contain a statement that conviction 296
of willfully falsifying information to obtain a reduction in 297
taxes or failing to comply with division (C) of this section 298
results in the revocation of the right to the reduction for a 299
period of three years. In the case of an application for a 300
reduction in taxes for persons described in division (A) (1) (b) 301
(iii) of section 323.152 of the Revised Code, the form shall 302
contain a statement that signing the application constitutes a 303
delegation of authority by the applicant to the tax commissioner 304
or the county auditor, individually or in consultation with each 305
other, to examine any tax or financial records relating to the 306
income of the applicant as stated on the application for the 307
purpose of determining eligibility for the exemption or a 308
possible violation of division (D) or (E) of this section. 309

(B) A late application for a tax reduction for the year 310
preceding the year in which an original application is filed, or 311
for a reduction in manufactured home taxes for the year in which 312
an original application is filed, may be filed with the original 313
application. If the county auditor determines the information 314
contained in the late application is correct, the auditor shall 315

determine the amount of the reduction in taxes to which the 316
applicant would have been entitled for the preceding tax year 317
had the applicant's application been timely filed and approved 318
in that year. 319

The amount of such reduction shall be treated by the 320
auditor as an overpayment of taxes by the applicant and shall be 321
refunded in the manner prescribed in section 5715.22 of the 322
Revised Code for making refunds of overpayments. The county 323
auditor shall certify the total amount of the reductions in 324
taxes made in the current year under this division to the tax 325
commissioner, who shall treat the full amount thereof as a 326
reduction in taxes for the preceding tax year and shall make 327
reimbursement to the county therefor in the manner prescribed by 328
section 323.156 of the Revised Code, from money appropriated for 329
that purpose. 330

(C) (1) If, in any year after an application has been filed 331
under division (A) (1) or (2) of this section, the owner does not 332
qualify for a reduction in taxes on the homestead or on the 333
manufactured or mobile home set forth on such application, the 334
owner shall notify the county auditor that the owner is not 335
qualified for a reduction in taxes. 336

(2) If, in any year after an application has been filed 337
under division (A) (1) of this section, the occupant of a 338
homestead in a housing cooperative does not qualify for a 339
reduction in taxes on the homestead, the occupant shall notify 340
the county auditor that the occupant is not qualified for a 341
reduction in taxes or file a new application under division (A) 342
(1) of this section. 343

(3) If the county auditor or county treasurer discovers 344
that the owner of property not entitled to the reduction in 345

taxes under division (B) of section 323.152 of the Revised Code 346
failed to notify the county auditor as required by division (C) 347
(1) of this section, a charge shall be imposed against the 348
property in the amount by which taxes were reduced under that 349
division for each tax year the county auditor ascertains that 350
the property was not entitled to the reduction and was owned by 351
the current owner. Interest shall accrue in the manner 352
prescribed by division (B) of section 323.121 or division (G) (2) 353
of section 4503.06 of the Revised Code on the amount by which 354
taxes were reduced for each such tax year as if the reduction 355
became delinquent taxes at the close of the last day the second 356
installment of taxes for that tax year could be paid without 357
penalty. The county auditor shall notify the owner, by ordinary 358
mail, of the charge, of the owner's right to appeal the charge, 359
and of the manner in which the owner may appeal. The owner may 360
appeal the imposition of the charge and interest by filing an 361
appeal with the county board of revision not later than the last 362
day prescribed for payment of real and public utility property 363
taxes under section 323.12 of the Revised Code following receipt 364
of the notice and occurring at least ninety days after receipt 365
of the notice. The appeal shall be treated in the same manner as 366
a complaint relating to the valuation or assessment of real 367
property under Chapter 5715. of the Revised Code. The charge and 368
any interest shall be collected as other delinquent taxes. 369

(4) Each year during January, the county auditor shall 370
furnish by ordinary mail a continuing application to each person 371
receiving a reduction under division (A) of section 323.152 of 372
the Revised Code. The continuing application shall be used to 373
report changes in total income, ownership, occupancy, 374
disability, and other information earlier furnished the auditor 375
relative to the reduction in taxes on the property. The 376

continuing application shall be returned to the auditor not 377
later than the thirty-first day of December; provided, that if 378
such changes do not affect the status of the homestead exemption 379
or the amount of the reduction to which the owner is entitled 380
under division (A) of section 323.152 of the Revised Code or to 381
which the occupant is entitled under section 323.159 of the 382
Revised Code, the application does not need to be returned. 383

(5) Each year during February, the county auditor, except 384
as otherwise provided in this paragraph, shall furnish by 385
ordinary mail an original application to the owner, as of the 386
first day of January of that year, of a homestead or a 387
manufactured or mobile home that transferred during the 388
preceding calendar year and that qualified for and received a 389
reduction in taxes under division (B) of section 323.152 of the 390
Revised Code for the preceding tax year. In order to receive the 391
reduction under that division, the owner shall file the 392
application with the county auditor not later than the thirty- 393
first day of December. If the application is not timely filed, 394
the auditor shall not grant a reduction in taxes for the 395
homestead for the current year, and shall notify the owner that 396
the reduction in taxes has not been granted, in the same manner 397
prescribed under section 323.154 of the Revised Code for 398
notification of denial of an application. Failure of an owner to 399
receive an application does not excuse the failure of the owner 400
to file an original application. The county auditor is not 401
required to furnish an application under this paragraph for any 402
homestead for which application has previously been made on a 403
form incorporated into any form used by the county auditor to 404
administer the tax law in respect to the conveyance of real 405
property or of used manufactured homes or used mobile homes, and 406
an owner who previously has applied on such a form is not 407

required to return an application furnished under this 408
paragraph. 409

(D) No person shall knowingly make a false statement for 410
the purpose of obtaining a reduction in the person's real 411
property or manufactured home taxes under section 323.152 of the 412
Revised Code. 413

(E) No person shall knowingly fail to notify the county 414
auditor of changes required by division (C) of this section that 415
have the effect of maintaining or securing a reduction in taxes 416
under section 323.152 of the Revised Code. 417

(F) No person shall knowingly make a false statement or 418
certification attesting to any person's physical or mental 419
condition for purposes of qualifying such person for tax relief 420
pursuant to sections 323.151 to 323.159 of the Revised Code. 421

Sec. 4503.06. (A) The owner of each manufactured or mobile 422
home that has acquired situs in this state shall pay either a 423
real property tax pursuant to Title LVII of the Revised Code or 424
a manufactured home tax pursuant to division (C) of this 425
section. 426

(B) The owner of a manufactured or mobile home shall pay 427
real property taxes if either of the following applies: 428

(1) The manufactured or mobile home acquired situs in the 429
state or ownership in the home was transferred on or after 430
January 1, 2000, and all of the following apply: 431

(a) The home is affixed to a permanent foundation as 432
defined in division (C) (5) of section 3781.06 of the Revised 433
Code. 434

(b) The home is located on land that is owned by the owner 435

of the home. 436

(c) The certificate of title has been inactivated by the 437
clerk of the court of common pleas that issued it, pursuant to 438
division (H) of section 4505.11 of the Revised Code. 439

(2) The manufactured or mobile home acquired situs in the 440
state or ownership in the home was transferred before January 1, 441
2000, and all of the following apply: 442

(a) The home is affixed to a permanent foundation as 443
defined in division (C) (5) of section 3781.06 of the Revised 444
Code. 445

(b) The home is located on land that is owned by the owner 446
of the home. 447

(c) The owner of the home has elected to have the home 448
taxed as real property and, pursuant to section 4505.11 of the 449
Revised Code, has surrendered the certificate of title to the 450
auditor of the county containing the taxing district in which 451
the home has its situs, together with proof that all taxes have 452
been paid. 453

(d) The county auditor has placed the home on the real 454
property tax list and delivered the certificate of title to the 455
clerk of the court of common pleas that issued it and the clerk 456
has inactivated the certificate. 457

(C) (1) Any mobile or manufactured home that is not taxed 458
as real property as provided in division (B) of this section is 459
subject to an annual manufactured home tax, payable by the 460
owner, for locating the home in this state. The tax as levied in 461
this section is for the purpose of supplementing the general 462
revenue funds of the local subdivisions in which the home has 463
its situs pursuant to this section. 464

(2) The year for which the manufactured home tax is levied 465
commences on the first day of January and ends on the following 466
thirty-first day of December. The state shall have the first 467
lien on any manufactured or mobile home on the list for the 468
amount of taxes, penalties, and interest charged against the 469
owner of the home under this section. The lien of the state for 470
the tax for a year shall attach on the first day of January to a 471
home that has acquired situs on that date. The lien for a home 472
that has not acquired situs on the first day of January, but 473
that acquires situs during the year, shall attach on the next 474
first day of January. The lien shall continue until the tax, 475
including any penalty or interest, is paid. 476

(3) (a) The situs of a manufactured or mobile home located 477
in this state on the first day of January is the local taxing 478
district in which the home is located on that date. 479

(b) The situs of a manufactured or mobile home not located 480
in this state on the first day of January, but located in this 481
state subsequent to that date, is the local taxing district in 482
which the home is located thirty days after it is acquired or 483
first enters this state. 484

(4) The tax is collected by and paid to the county 485
treasurer of the county containing the taxing district in which 486
the home has its situs. 487

(D) The manufactured home tax shall be computed and 488
assessed by the county auditor of the county containing the 489
taxing district in which the home has its situs as follows: 490

(1) On a home that acquired situs in this state prior to 491
January 1, 2000: 492

(a) By multiplying the assessable value of the home by the 493

tax rate of the taxing district in which the home has its situs, 494
and deducting from the product thus obtained any reduction 495
authorized under section 4503.065 of the Revised Code. The tax 496
levied under this formula shall not be less than thirty-six 497
dollars, unless the home qualifies for a reduction in assessable 498
value under section 4503.065 of the Revised Code, in which case 499
there shall be no minimum tax and the tax shall be the amount 500
calculated under this division. 501

(b) The assessable value of the home shall be forty per 502
cent of the amount arrived at by the following computation: 503

(i) If the cost to the owner, or market value at time of 504
purchase, whichever is greater, of the home includes the 505
furnishings and equipment, such cost or market value shall be 506
multiplied according to the following schedule: 507

508

	1	2	3
A	For the first calendar year in which the home is owned by the current owner	x 80%	
B	2nd calendar year	x 75%	
C	3rd "	x 70%	
D	4th "	x 65%	
E	5th "	x 60%	
F	6th "	x 55%	

G	7th "	x	50%
H	8th "	x	45%
I	9th "	x	40%
J	10th and each year thereafter	x	35%

The first calendar year means any period between the first 509
day of January and the thirty-first day of December of the first 510
year. 511

(ii) If the cost to the owner, or market value at the time 512
of purchase, whichever is greater, of the home does not include 513
the furnishings and equipment, such cost or market value shall 514
be multiplied according to the following schedule: 515

516

	1	2	3
A	For the first calendar year in which the home is owned by the current owner	x	95%
B	2nd calendar year	x	90%
C	3rd "	x	85%
D	4th "	x	80%
E	5th "	x	75%
F	6th "	x	70%

G	7th "	x	65%
H	8th "	x	60%
I	9th "	x	55%
J	10th and each year thereafter	x	50%

The first calendar year means any period between the first 517
day of January and the thirty-first day of December of the first 518
year. 519

(2) On a home in which ownership was transferred or that 520
first acquired situs in this state on or after January 1, 2000: 521

(a) By multiplying the assessable value of the home by the 522
effective tax rate, as defined in section 323.08 of the Revised 523
Code, for residential real property of the taxing district in 524
which the home has its situs, and deducting from the product 525
thus obtained the reductions required or authorized under 526
section 319.302, ~~division~~ divisions (B) and (C) of section 527
323.152, or section 4503.065 of the Revised Code. 528

(b) The assessable value of the home shall be thirty-five 529
per cent of its true value as determined under division (L) of 530
this section. 531

(3) On or before the fifteenth day of January each year, 532
the county auditor shall record the assessable value and the 533
amount of tax on the manufactured or mobile home on the tax list 534
and deliver a duplicate of the list to the county treasurer. In 535
the case of an emergency as defined in section 323.17 of the 536
Revised Code, the tax commissioner, by journal entry, may extend 537
the times for delivery of the duplicate for an additional 538
fifteen days upon receiving a written application from the 539

county auditor regarding an extension for the delivery of the 540
duplicate, or from the county treasurer regarding an extension 541
of the time for the billing and collection of taxes. The 542
application shall contain a statement describing the emergency 543
that will cause the unavoidable delay and must be received by 544
the tax commissioner on or before the last day of the month 545
preceding the day delivery of the duplicate is otherwise 546
required. When an extension is granted for delivery of the 547
duplicate, the time period for payment of taxes shall be 548
extended for a like period of time. When a delay in the closing 549
of a tax collection period becomes unavoidable, the tax 550
commissioner, upon application by the county auditor and county 551
treasurer, may order the time for payment of taxes to be 552
extended if the tax commissioner determines that penalties have 553
accrued or would otherwise accrue for reasons beyond the control 554
of the taxpayers of the county. The order shall prescribe the 555
final extended date for payment of taxes for that collection 556
period. 557

(4) After January 1, 1999, the owner of a manufactured or 558
mobile home taxed pursuant to division (D)(1) of this section 559
may elect to have the home taxed pursuant to division (D)(2) of 560
this section by filing a written request with the county auditor 561
of the taxing district in which the home is located on or before 562
the first day of December of any year. Upon the filing of the 563
request, the county auditor shall determine whether all taxes 564
levied under division (D)(1) of this section have been paid, and 565
if those taxes have been paid, the county auditor shall tax the 566
manufactured or mobile home pursuant to division (D)(2) of this 567
section commencing in the next tax year. 568

(5) A manufactured or mobile home that acquired situs in 569
this state prior to January 1, 2000, shall be taxed pursuant to 570

division (D) (2) of this section if no manufactured home tax had 571
been paid for the home and the home was not exempted from 572
taxation pursuant to division (E) of this section for the year 573
for which the taxes were not paid. 574

(6) (a) Immediately upon receipt of any manufactured home 575
tax duplicate from the county auditor, but not less than twenty 576
days prior to the last date on which the first one-half taxes 577
may be paid without penalty as prescribed in division (F) of 578
this section, the county treasurer shall cause to be prepared 579
and mailed or delivered to each person charged on that duplicate 580
with taxes, or to an agent designated by such person, the tax 581
bill prescribed by the tax commissioner under division (D) (7) of 582
this section. When taxes are paid by installments, the county 583
treasurer shall mail or deliver to each person charged on such 584
duplicate or the agent designated by that person a second tax 585
bill showing the amount due at the time of the second tax 586
collection. The second half tax bill shall be mailed or 587
delivered at least twenty days prior to the close of the second 588
half tax collection period. A change in the mailing address of 589
any tax bill shall be made in writing to the county treasurer. 590
Failure to receive a bill required by this section does not 591
excuse failure or delay to pay any taxes shown on the bill or, 592
except as provided in division (B) (1) of section 5715.39 of the 593
Revised Code, avoid any penalty, interest, or charge for such 594
delay. 595

(b) After delivery of the copy of the delinquent 596
manufactured home tax list under division (H) of this section, 597
the county treasurer may prepare and mail to each person in 598
whose name a home is listed an additional tax bill showing the 599
total amount of delinquent taxes charged against the home as 600
shown on the list. The tax bill shall include a notice that the 601

interest charge prescribed by division (G) of this section has 602
begun to accrue. 603

(7) Each tax bill prepared and mailed or delivered under 604
division (D)(6) of this section shall be in the form and contain 605
the information required by the tax commissioner. The 606
commissioner may prescribe different forms for each county and 607
may authorize the county auditor to make up tax bills and tax 608
receipts to be used by the county treasurer. The tax bill shall 609
not contain or be mailed or delivered with any information or 610
material that is not required by this section or that is not 611
authorized by section 321.45 of the Revised Code or by the tax 612
commissioner. In addition to the information required by the 613
commissioner, each tax bill shall contain the following 614
information: 615

(a) The taxes levied and the taxes charged and payable 616
against the manufactured or mobile home; 617

(b) The following notice: "Notice: If the taxes are not 618
paid within sixty days after the county auditor delivers the 619
delinquent manufactured home tax list to the county treasurer, 620
you and your home may be subject to collection proceedings for 621
tax delinquency." Failure to provide such notice has no effect 622
upon the validity of any tax judgment to which a home may be 623
subjected. 624

(c) In the case of manufactured or mobile homes taxed 625
under division (D)(2) of this section, the following additional 626
information: 627

(i) The effective tax rate. The words "effective tax rate" 628
shall appear in boldface type. 629

(ii) The following notice: "Notice: If the taxes charged 630

against this home have been reduced by the 2-1/2 per cent tax 631
reduction for residences occupied by the owner but the home is 632
not a residence occupied by the owner, the owner must notify the 633
county auditor's office not later than March 31 of the year for 634
which the taxes are due. Failure to do so may result in the 635
owner being convicted of a fourth degree misdemeanor, which is 636
punishable by imprisonment up to 30 days, a fine up to \$250, or 637
both, and in the owner having to repay the amount by which the 638
taxes were erroneously or illegally reduced, plus any interest 639
that may apply. 640

If the taxes charged against this home have not been 641
reduced by the 2-1/2 per cent tax reduction and the home is a 642
residence occupied by the owner, the home may qualify for the 643
tax reduction. To obtain an application for the tax reduction or 644
further information, the owner may contact the county auditor's 645
office at _____ (insert the address and telephone number of 646
the county auditor's office). 647

(E) (1) A manufactured or mobile home is not subject to 648
this section when any of the following applies: 649

(a) It is taxable as personal property pursuant to section 650
5709.01 of the Revised Code. Any manufactured or mobile home 651
that is used as a residence shall be subject to this section and 652
shall not be taxable as personal property pursuant to section 653
5709.01 of the Revised Code. 654

(b) It bears a license plate issued by any state other 655
than this state unless the home is in this state in excess of an 656
accumulative period of thirty days in any calendar year. 657

(c) The annual tax has been paid on the home in this state 658
for the current year. 659

(d) The tax commissioner has determined, pursuant to 660
section 5715.27 of the Revised Code, that the property is exempt 661
from taxation, or would be exempt from taxation under Chapter 662
5709. of the Revised Code if it were classified as real 663
property. 664

(2) A travel trailer or park trailer, as these terms are 665
defined in section 4501.01 of the Revised Code, is not subject 666
to this section if it is unused or unoccupied and stored at the 667
owner's normal place of residence or at a recognized storage 668
facility. 669

(3) A travel trailer or park trailer, as these terms are 670
defined in section 4501.01 of the Revised Code, is subject to 671
this section and shall be taxed as a manufactured or mobile home 672
if it has a situs longer than thirty days in one location and is 673
connected to existing utilities, unless either of the following 674
applies: 675

(a) The situs is in a state facility or a camping or park 676
area as defined in division (C), (Q), (S), or (V) of section 677
3729.01 of the Revised Code. 678

(b) The situs is in a camping or park area that is a tract 679
of land that has been limited to recreational use by deed or 680
zoning restrictions and subdivided for sale of five or more 681
individual lots for the express or implied purpose of occupancy 682
by either self-contained recreational vehicles as defined in 683
division (T) of section 3729.01 of the Revised Code or by 684
dependent recreational vehicles as defined in division (D) of 685
section 3729.01 of the Revised Code. 686

(F) Except as provided in division (D) (3) of this section, 687
the manufactured home tax is due and payable as follows: 688

(1) When a manufactured or mobile home has a situs in this state, as provided in this section, on the first day of January, one-half of the amount of the tax is due and payable on or before the first day of March and the balance is due and payable on or before the thirty-first day of July. At the option of the owner of the home, the tax for the entire year may be paid in full on the first day of March.

(2) When a manufactured or mobile home first acquires a situs in this state after the first day of January, no tax is due and payable for that year.

(G) (1) (a) Except as otherwise provided in division (G) (1) (b) of this section, if one-half of the current taxes charged under this section against a manufactured or mobile home, together with the full amount of any delinquent taxes, are not paid on or before the first day of March in that year, or on or before the last day for such payment as extended pursuant to section 4503.063 of the Revised Code, a penalty of ten per cent shall be charged against the unpaid balance of such half of the current taxes. If the total amount of all such taxes is not paid on or before the thirty-first day of July, next thereafter, or on or before the last day for payment as extended pursuant to section 4503.063 of the Revised Code, a like penalty shall be charged on the balance of the total amount of the unpaid current taxes.

(b) After a valid delinquent tax contract that includes unpaid current taxes from a first-half collection period described in division (F) of this section has been entered into under section 323.31 of the Revised Code, no ten per cent penalty shall be charged against such taxes after the second-half collection period while the delinquent tax contract remains

in effect. On the day a delinquent tax contract becomes void, 719
the ten per cent penalty shall be charged against such taxes and 720
shall equal the amount of penalty that would have been charged 721
against unpaid current taxes outstanding on the date on which 722
the second-half penalty would have been charged thereon under 723
division (G) (1) (a) of this section if the contract had not been 724
in effect. 725

(2) (a) On the first day of the month following the last 726
day the second installment of taxes may be paid without penalty 727
beginning in 2000, interest shall be charged against and 728
computed on all delinquent taxes other than the current taxes 729
that became delinquent taxes at the close of the last day such 730
second installment could be paid without penalty. The charge 731
shall be for interest that accrued during the period that began 732
on the preceding first day of December and ended on the last day 733
of the month that included the last date such second installment 734
could be paid without penalty. The interest shall be computed at 735
the rate per annum prescribed by section 5703.47 of the Revised 736
Code and shall be entered as a separate item on the delinquent 737
manufactured home tax list compiled under division (H) of this 738
section. 739

(b) On the first day of December beginning in 2000, the 740
interest shall be charged against and computed on all delinquent 741
taxes. The charge shall be for interest that accrued during the 742
period that began on the first day of the month following the 743
last date prescribed for the payment of the second installment 744
of taxes in the current year and ended on the immediately 745
preceding last day of November. The interest shall be computed 746
at the rate per annum prescribed by section 5703.47 of the 747
Revised Code and shall be entered as a separate item on the 748
delinquent manufactured home tax list. 749

(c) After a valid undertaking has been entered into for 750
the payment of any delinquent taxes, no interest shall be 751
charged against such delinquent taxes while the undertaking 752
remains in effect in compliance with section 323.31 of the 753
Revised Code. If a valid undertaking becomes void, interest 754
shall be charged against the delinquent taxes for the periods 755
that interest was not permitted to be charged while the 756
undertaking was in effect. The interest shall be charged on the 757
day the undertaking becomes void and shall equal the amount of 758
interest that would have been charged against the unpaid 759
delinquent taxes outstanding on the dates on which interest 760
would have been charged thereon under divisions (G) (1) and (2) 761
of this section had the undertaking not been in effect. 762

(3) If the full amount of the taxes due at either of the 763
times prescribed by division (F) of this section is paid within 764
ten days after such time, the county treasurer shall waive the 765
collection of and the county auditor shall remit one-half of the 766
penalty provided for in this division for failure to make that 767
payment by the prescribed time. 768

(4) The treasurer shall compile and deliver to the county 769
auditor a list of all tax payments the treasurer has received as 770
provided in division (G) (3) of this section. The list shall 771
include any information required by the auditor for the 772
remission of the penalties waived by the treasurer. The taxes so 773
collected shall be included in the settlement next succeeding 774
the settlement then in process. 775

(H) (1) The county auditor shall compile annually a 776
"delinquent manufactured home tax list" consisting of homes the 777
county treasurer's records indicate have taxes that were not 778
paid within the time prescribed by divisions (D) (3) and (F) of 779

this section, have taxes that remain unpaid from prior years, or 780
have unpaid tax penalties or interest that have been assessed. 781

(2) Within thirty days after the settlement under division 782
(H) (2) of section 321.24 of the Revised Code, the county auditor 783
shall deliver a copy of the delinquent manufactured home tax 784
list to the county treasurer. The auditor shall update and 785
publish the delinquent manufactured home tax list annually in 786
the same manner as delinquent real property tax lists are 787
published. The county auditor may apportion the cost of 788
publishing the list among taxing districts in proportion to the 789
amount of delinquent manufactured home taxes so published that 790
each taxing district is entitled to receive upon collection of 791
those taxes, or the county auditor may charge the owner of a 792
home on the list a flat fee established under section 319.54 of 793
the Revised Code for the cost of publishing the list and, if the 794
fee is not paid, may place the fee upon the delinquent 795
manufactured home tax list as a lien on the listed home, to be 796
collected as other manufactured home taxes. 797

(3) When taxes, penalties, or interest are charged against 798
a person on the delinquent manufactured home tax list and are 799
not paid within sixty days after the list is delivered to the 800
county treasurer, the county treasurer shall, in addition to any 801
other remedy provided by law for the collection of taxes, 802
penalties, and interest, enforce collection of such taxes, 803
penalties, and interest by civil action in the name of the 804
treasurer against the owner for the recovery of the unpaid taxes 805
following the procedures for the recovery of delinquent real 806
property taxes in sections 323.25 to 323.28 of the Revised Code. 807
The action may be brought in municipal or county court, provided 808
the amount charged does not exceed the monetary limitations for 809
original jurisdiction for civil actions in those courts. 810

It is sufficient, having made proper parties to the suit, 811
for the county treasurer to allege in the treasurer's bill of 812
particulars or petition that the taxes stand chargeable on the 813
books of the county treasurer against such person, that they are 814
due and unpaid, and that such person is indebted in the amount 815
of taxes appearing to be due the county. The treasurer need not 816
set forth any other matter relating thereto. If it is found on 817
the trial of the action that the person is indebted to the 818
state, judgment shall be rendered in favor of the county 819
treasurer prosecuting the action. The judgment debtor is not 820
entitled to the benefit of any law for stay of execution or 821
exemption of property from levy or sale on execution in the 822
enforcement of the judgment. 823

Upon the filing of an entry of confirmation of sale or an 824
order of forfeiture in a proceeding brought under this division, 825
title to the manufactured or mobile home shall be in the 826
purchaser. The clerk of courts shall issue a certificate of 827
title to the purchaser upon presentation of proof of filing of 828
the entry of confirmation or order and, in the case of a 829
forfeiture, presentation of the county auditor's certificate of 830
sale. 831

(I) The total amount of taxes collected shall be 832
distributed in the following manner: four per cent shall be 833
allowed as compensation to the county auditor for the county 834
auditor's service in assessing the taxes; two per cent shall be 835
allowed as compensation to the county treasurer for the services 836
the county treasurer renders as a result of the tax levied by 837
this section. Such amounts shall be paid into the county 838
treasury, to the credit of the county general revenue fund, on 839
the warrant of the county auditor. Fees to be paid to the credit 840
of the real estate assessment fund shall be collected pursuant 841

to division (C) of section 319.54 of the Revised Code and paid 842
into the county treasury, on the warrant of the county auditor. 843
The balance of the taxes collected shall be distributed among 844
the taxing subdivisions of the county in which the taxes are 845
collected and paid in the same ratio as those taxes were 846
collected for the benefit of the taxing subdivision. The taxes 847
levied and revenues collected under this section shall be in 848
lieu of any general property tax and any tax levied with respect 849
to the privilege of using or occupying a manufactured or mobile 850
home in this state except as provided in sections 4503.04 and 851
5741.02 of the Revised Code. 852

(J) An agreement to purchase or a bill of sale for a 853
manufactured home shall show whether or not the furnishings and 854
equipment are included in the purchase price. 855

(K) If the county treasurer and the county prosecuting 856
attorney agree that an item charged on the delinquent 857
manufactured home tax list is uncollectible, they shall certify 858
that determination and the reasons to the county board of 859
revision. If the board determines the amount is uncollectible, 860
it shall certify its determination to the county auditor, who 861
shall strike the item from the list. 862

(L) (1) The county auditor shall appraise at its true value 863
any manufactured or mobile home in which ownership is 864
transferred or which first acquires situs in this state on or 865
after January 1, 2000, and any manufactured or mobile home the 866
owner of which has elected, under division (D) (4) of this 867
section, to have the home taxed under division (D) (2) of this 868
section. The true value shall include the value of the home, any 869
additions, and any fixtures, but not any furnishings in the 870
home. In determining the true value of a manufactured or mobile 871

home, the auditor shall consider all facts and circumstances 872
relating to the value of the home, including its age, its 873
capacity to function as a residence, any obsolete 874
characteristics, and other factors that may tend to prove its 875
true value. 876

(2) (a) If a manufactured or mobile home has been the 877
subject of an arm's length sale between a willing seller and a 878
willing buyer within a reasonable length of time prior to the 879
determination of true value, the county auditor shall consider 880
the sale price of the home to be the true value for taxation 881
purposes. 882

(b) The sale price in an arm's length transaction between 883
a willing seller and a willing buyer shall not be considered the 884
true value of the home if either of the following occurred after 885
the sale: 886

(i) The home has lost value due to a casualty. 887

(ii) An addition or fixture has been added to the home. 888

(3) The county auditor shall have each home viewed and 889
appraised at least once in each six-year period in the same year 890
in which real property in the county is appraised pursuant to 891
Chapter 5713. of the Revised Code, and shall update the 892
appraised values in the third calendar year following the 893
appraisal. The person viewing or appraising a home may enter the 894
home to determine by actual view any additions or fixtures that 895
have been added since the last appraisal. In conducting the 896
appraisals and establishing the true value, the auditor shall 897
follow the procedures set forth for appraising real property in 898
sections 5713.01 and 5713.03 of the Revised Code. 899

(4) The county auditor shall place the true value of each 900

home on the manufactured home tax list upon completion of an 901
appraisal. 902

(5) (a) If the county auditor changes the true value of a 903
home, the auditor shall notify the owner of the home in writing, 904
delivered by mail or in person. The notice shall be given at 905
least thirty days prior to the issuance of any tax bill that 906
reflects the change. Failure to receive the notice does not 907
invalidate any proceeding under this section. 908

(b) Any owner of a home or any other person or party 909
listed in division (A) (1) of section 5715.19 of the Revised Code 910
may file a complaint against the true value of the home as 911
appraised under this section. The complaint shall be filed with 912
the county auditor on or before the thirty-first day of March of 913
the current tax year or the date of closing of the collection 914
for the first half of manufactured home taxes for the current 915
tax year, whichever is later. The auditor shall present to the 916
county board of revision all complaints filed with the auditor 917
under this section. The board shall hear and investigate the 918
complaint and may take action on it as provided under sections 919
5715.11 to 5715.19 of the Revised Code. 920

(c) If the county board of revision determines, pursuant 921
to a complaint against the valuation of a manufactured or mobile 922
home filed under this section, that the amount of taxes, 923
assessments, or other charges paid was in excess of the amount 924
due based on the valuation as finally determined, then the 925
overpayment shall be refunded in the manner prescribed in 926
section 5715.22 of the Revised Code. 927

(d) Payment of all or part of a tax under this section for 928
any year for which a complaint is pending before the county 929
board of revision does not abate the complaint or in any way 930

affect the hearing and determination thereof. 931

(M) If the county auditor determines that any tax or other 932
charge or any part thereof has been erroneously charged as a 933
result of a clerical error as defined in section 319.35 of the 934
Revised Code, the county auditor shall call the attention of the 935
county board of revision to the erroneous charges. If the board 936
finds that the taxes or other charges have been erroneously 937
charged or collected, it shall certify the finding to the 938
auditor. Upon receipt of the certification, the auditor shall 939
remove the erroneous charges on the manufactured home tax list 940
or delinquent manufactured home tax list in the same manner as 941
is prescribed in section 319.35 of the Revised Code for 942
erroneous charges against real property, and refund any 943
erroneous charges that have been collected, with interest, in 944
the same manner as is prescribed in section 319.36 of the 945
Revised Code for erroneous charges against real property. 946

(N) As used in this section and section 4503.061 of the 947
Revised Code: 948

(1) "Manufactured home taxes" includes taxes, penalties, 949
and interest charged under division (C) or (G) of this section 950
and any penalties charged under division (G) or (H) (5) of 951
section 4503.061 of the Revised Code. 952

(2) "Current taxes" means all manufactured home taxes 953
charged against a manufactured or mobile home that have not 954
appeared on the manufactured home tax list for any prior year. 955
Current taxes become delinquent taxes if they remain unpaid 956
after the last day prescribed for payment of the second 957
installment of current taxes without penalty, whether or not 958
they have been certified delinquent. 959

(3) "Delinquent taxes" means: 960

(a) Any manufactured home taxes that were charged against 961
a manufactured or mobile home for a prior year, including any 962
penalties or interest charged for a prior year and the costs of 963
publication under division (H) (2) of this section, and that 964
remain unpaid; 965

(b) Any current manufactured home taxes charged against a 966
manufactured or mobile home that remain unpaid after the last 967
day prescribed for payment of the second installment of current 968
taxes without penalty, whether or not they have been certified 969
delinquent, including any penalties or interest and the costs of 970
publication under division (H) (2) of this section. 971

Section 2. That existing sections 323.152, 323.153, and 972
4503.06 of the Revised Code are hereby repealed. 973

Section 3. The amendment by this act of section 323.152 of 974
the Revised Code applies to tax year 2020 and each tax year 975
thereafter. 976

If a homestead qualifies for the reduction in taxes under 977
divisions (B) and (C) of section 323.152 of the Revised Code, as 978
amended by this act, for tax year 2020 and qualified for the 979
reduction under division (B) of that section for tax year 2019, 980
the reduction in taxes under division (C) of that section 981
applies to the homestead for tax year 2020 without the need for 982
the owner to file an application for the reduction for tax year 983
2020. If the homestead is one unit of a two- or three-unit 984
dwelling described in division (C) (1) (a) of that section and the 985
other unit or units also are owned by the owner of the 986
homestead, the reduction under division (C) of that section does 987
not apply to the other unit or units for tax year 2020 or 988

thereafter unless the owner files a new application under 989
division (A) (2) of section 323.153 of the Revised Code, as 990
amended by this act. 991

Section 4. This act shall be known as the Property Tax 992
Relief and Local Government Support Act. 993