

As Passed by the House

133rd General Assembly

Regular Session

2019-2020

Am. H. B. No. 17

Representative Ginter

Cosponsors: Representatives Becker, McClain, Cross, Romanchuk, Boggs, Smith, K., Perales, Riedel, Carfagna, West, Lipps, Greenspan, Hambley, Koehler, O'Brien, Schaffer, Rogers, Abrams, Baldrige, Blair, Brent, Brown, Butler, Callender, Carruthers, Cera, Crossman, Denson, DeVitis, Edwards, Fraizer, Galonski, Ghanbari, Green, Grendell, Hillyer, Holmes, A., Hoops, Howse, Jones, Jordan, Kelly, Kick, Lang, LaRe, Leland, Lepore-Hagan, Lightbody, Liston, Manning, D., Manning, G., Miller, A., Miller, J., Miranda, Oelslager, Patterson, Patton, Plummer, Reineke, Richardson, Robinson, Roemer, Russo, Seitz, Sheehy, Skindell, Smith, T., Sobecki, Stephens, Stoltzfus, Swearingen, Sweeney, Sykes, Upchurch, Weinstein, Wiggam, Wilkin

A BILL

To amend sections 323.151, 323.152, 323.153, 1
4503.064, 4503.065, and 4503.066 of the Revised 2
Code to allow an enhanced homestead exemption 3
for surviving spouses of public safety personnel 4
killed in the line of duty. 5

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

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

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

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

(a) A dwelling, including a unit in a multiple-unit 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 qualifying for the real property tax reduction provided in section 323.152 of the Revised Code.

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

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

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

(C) "Total income" means Ohio adjusted gross income of the owner and the owner's spouse for the year preceding the year in which application for a reduction in taxes is made, as

determined under division (A) of section 5747.01 of the Revised Code. 42
43

(D) "Permanently and totally disabled" means that a person 44
other than a disabled veteran has, on the first day of January 45
of the year of application for reduction in real estate taxes, 46
some impairment in body or mind that makes the person unable to 47
work at any substantially remunerative employment that the 48
person is reasonably able to perform and that will, with 49
reasonable probability, continue for an indefinite period of at 50
least twelve months without any present indication of recovery 51
therefrom or has been certified as permanently and totally 52
disabled by a state or federal agency having the function of so 53
classifying persons. 54

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

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

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

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

(1) Death in the line of duty; 77

(2) Death from injury sustained in the line of duty, 78
including heart attack or other fatal injury or illness caused 79
while in the line of duty. 80

(I) "Peace officer" has the same meaning as in section 81
2935.01 of the Revised Code. 82

(J) "Firefighter" means a firefighter, whether paid or 83
volunteer, of a lawfully constituted fire department. 84

(K) "First responder," "EMT-basic," "EMT-I," and 85
"paramedic" have the same meanings as in section 4765.01 of the 86
Revised Code. 87

Sec. 323.152. In addition to the reduction in taxes 88
required under section 319.302 of the Revised Code, taxes shall 89
be reduced as provided in divisions (A) and (B) of this section. 90

(A) (1) (a) Division (A) (1) of this section applies to any 91
of the following persons: 92

(i) A person who is permanently and totally disabled; 93

(ii) A person who is sixty-five years of age or older; 94

(iii) A person who is the surviving spouse of a deceased 95
person who was permanently and totally disabled or sixty-five 96
years of age or older and who applied and qualified for a 97
reduction in taxes under this division in the year of death, 98

provided the surviving spouse is at least fifty-nine but not 99
sixty-five or more years of age on the date the deceased spouse 100
dies. 101

(b) Real property taxes on a homestead owned and occupied, 102
or a homestead in a housing cooperative occupied, by a person to 103
whom division (A)(1) of this section applies shall be reduced 104
for each year for which an application for the reduction has 105
been approved. The reduction shall equal one of the following 106
amounts, as applicable to the person: 107

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

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

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

(A) (1) (d) of this section, the amount computed under division 129
(A) (1) (c) of this section. 130

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

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

(ii) The assessment percentage established by the tax 135
commissioner under division (B) of section 5715.01 of the 136
Revised Code, not to exceed thirty-five per cent; 137

(iii) The effective tax rate used to calculate the taxes 138
charged against the property for the current year, where 139
"effective tax rate" is defined as in section 323.08 of the 140
Revised Code; 141

(iv) The quantity equal to one minus the sum of the 142
percentage reductions in taxes received by the property for the 143
current tax year under section 319.302 of the Revised Code and 144
division (B) of section 323.152 of the Revised Code. 145

(d) Each calendar year, the tax commissioner shall adjust 146
the total income threshold described in division (A) (1) (b) (iii) 147
of this section by completing the following calculations in 148
September of each year: 149

(i) Determine the percentage increase in the gross 150
domestic product deflator determined by the bureau of economic 151
analysis of the United States department of commerce from the 152
first day of January of the preceding calendar year to the last 153
day of December of the preceding calendar year; 154

(ii) Multiply that percentage increase by the total income 155
threshold for the current tax year; 156

(iii) Add the resulting product to the total income 157
threshold for the current tax year; 158

(iv) Round the resulting sum to the nearest multiple of 159
one hundred dollars. 160

The commissioner shall certify the amount resulting from 161
the adjustment to each county auditor not later than the first 162
day of December each year. The certified amount applies to the 163
following tax year for persons described in division (A) (1) (b) 164
(iii) of this section. The commissioner shall not make the 165
adjustment in any calendar year in which the amount resulting 166
from the adjustment would be less than the total income 167
threshold for the current tax year. 168

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

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

year in which the surviving spouse dies or remarries. 187

(3) Real property taxes on a homestead owned and occupied, 188
or a homestead in a housing cooperative occupied, by the 189
surviving spouse of a public service officer killed in the line 190
of duty shall be reduced for each year for which an application 191
for the reduction has been approved. The reduction shall equal 192
the product obtained by multiplying fifty thousand dollars of 193
the true value of the property in money by the amounts described 194
in divisions (A)(1)(c)(ii) to (iv) of this section. The 195
reduction is in lieu of any reduction under section 323.158 of 196
the Revised Code or division (A)(1) or (2) of this section. The 197
reduction applies to only one homestead owned and occupied by 198
such a surviving spouse. A homestead qualifies for a reduction 199
in taxes under division (A)(3) of this section for the tax year 200
in which the public service officer dies through the tax year in 201
which the surviving spouse dies or remarries. 202

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

(C) The reductions granted by this section do not apply to 215
special assessments or respread of assessments levied against 216

the homestead, and if there is a transfer of ownership 217
subsequent to the filing of an application for a reduction in 218
taxes, such reductions are not forfeited for such year by virtue 219
of such transfer. 220

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

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

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

To obtain a reduction in real property taxes under 247
division (A) of section 323.152 of the Revised Code, the 248
occupant of a homestead in a housing cooperative shall file an 249
application with the nonprofit corporation that owns and 250
operates the housing cooperative, in accordance with this 251
paragraph. Not later than the first day of March each year, the 252
corporation shall obtain applications from the county auditor's 253
office and provide one to each new occupant. Not later than the 254
first day of May, any occupant who may be eligible for a 255
reduction in taxes under division (A) of section 323.152 of the 256
Revised Code shall submit the completed application to the 257
corporation. Not later than the fifteenth day of May, the 258
corporation shall file all completed applications, and the 259
information required by division (B) of section 323.159 of the 260
Revised Code, with the county auditor of the county in which the 261
occupants' homesteads are located. Continuing applications shall 262
be furnished to an occupant in the manner provided in division 263
(C) (4) of this section. 264

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

An application by a disabled veteran for the reduction 278
under division (A) (2) of section 323.152 of the Revised Code 279
shall be accompanied by a letter or other written confirmation 280
from the United States department of veterans affairs, or its 281
predecessor or successor agency, showing that the veteran 282
qualifies as a disabled veteran. 283

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

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

(2) An application for a reduction in taxes under division 298
(B) of section 323.152 of the Revised Code shall be filed only 299
if the homestead or manufactured or mobile home was transferred 300
in the preceding year or did not qualify for and receive the 301
reduction in taxes under that division for the preceding tax 302
year. The application for homesteads transferred in the 303
preceding year shall be incorporated into any form used by the 304
county auditor to administer the tax law in respect to the 305
conveyance of real property pursuant to section 319.20 of the 306
Revised Code or of used manufactured homes or used mobile homes 307

as defined in section 5739.0210 of the Revised Code. The owner 308
of a manufactured or mobile home who has elected under division 309
(D) (4) of section 4503.06 of the Revised Code to be taxed under 310
division (D) (2) of that section for the ensuing year may file 311
the application at the time of making that election. The 312
application shall contain a statement that failure by the 313
applicant to affirm on the application that the dwelling on the 314
property conveyed is the applicant's homestead prohibits the 315
owner from receiving the reduction in taxes until a proper 316
application is filed within the period prescribed by division 317
(A) (3) of this section. Such an application constitutes a 318
continuing application for a reduction in taxes for each year in 319
which the dwelling is the applicant's homestead. 320

(3) Failure to receive a new application filed under 321
division (A) (1) or (2) or notification under division (C) of 322
this section after an application for reduction has been 323
approved is prima-facie evidence that the original applicant is 324
entitled to the reduction in taxes calculated on the basis of 325
the information contained in the original application. The 326
original application and any subsequent application, including 327
any late application, shall be in the form of a signed statement 328
and shall be filed on or before the thirty-first day of December 329
of the year for which the reduction is sought. The original 330
application and any subsequent application for a reduction in 331
manufactured home taxes shall be filed in the year preceding the 332
year for which the reduction is sought. The statement shall be 333
on a form, devised and supplied by the tax commissioner, which 334
shall require no more information than is necessary to establish 335
the applicant's eligibility for the reduction in taxes and the 336
amount of the reduction, and, except for homesteads that are 337
units in a housing cooperative, shall include an affirmation by 338

the applicant that ownership of the homestead was not acquired 339
from a person, other than the applicant's spouse, related to the 340
owner by consanguinity or affinity for the purpose of qualifying 341
for the real property or manufactured home tax reduction 342
provided for in division (A) or (B) of section 323.152 of the 343
Revised Code. The form shall contain a statement that conviction 344
of willfully falsifying information to obtain a reduction in 345
taxes or failing to comply with division (C) of this section 346
results in the revocation of the right to the reduction for a 347
period of three years. In the case of an application for a 348
reduction in taxes for persons described in division (A) (1) (b) 349
(iii) of section 323.152 of the Revised Code, the form shall 350
contain a statement that signing the application constitutes a 351
delegation of authority by the applicant to the tax commissioner 352
or the county auditor, individually or in consultation with each 353
other, to examine any tax or financial records relating to the 354
income of the applicant as stated on the application for the 355
purpose of determining eligibility for the exemption or a 356
possible violation of division (D) or (E) of this section. 357

(B) A late application for a tax reduction for the year 358
preceding the year in which an original application is filed, or 359
for a reduction in manufactured home taxes for the year in which 360
an original application is filed, may be filed with the original 361
application. If the county auditor determines the information 362
contained in the late application is correct, the auditor shall 363
determine the amount of the reduction in taxes to which the 364
applicant would have been entitled for the preceding tax year 365
had the applicant's application been timely filed and approved 366
in that year. 367

The amount of such reduction shall be treated by the 368
auditor as an overpayment of taxes by the applicant and shall be 369

refunded in the manner prescribed in section 5715.22 of the
Revised Code for making refunds of overpayments. The county
auditor shall certify the total amount of the reductions in
taxes made in the current year under this division to the tax
commissioner, who shall treat the full amount thereof as a
reduction in taxes for the preceding tax year and shall make
reimbursement to the county therefor in the manner prescribed by
section 323.156 of the Revised Code, from money appropriated for
that purpose.

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

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

(3) If the county auditor or county treasurer discovers
that the owner of property not entitled to the reduction in
taxes under division (B) of section 323.152 of the Revised Code
failed to notify the county auditor as required by division (C)
(1) of this section, a charge shall be imposed against the
property in the amount by which taxes were reduced under that
division for each tax year the county auditor ascertains that
the property was not entitled to the reduction and was owned by

the current owner. Interest shall accrue in the manner 400
prescribed by division (B) of section 323.121 or division (G) (2) 401
of section 4503.06 of the Revised Code on the amount by which 402
taxes were reduced for each such tax year as if the reduction 403
became delinquent taxes at the close of the last day the second 404
installment of taxes for that tax year could be paid without 405
penalty. The county auditor shall notify the owner, by ordinary 406
mail, of the charge, of the owner's right to appeal the charge, 407
and of the manner in which the owner may appeal. The owner may 408
appeal the imposition of the charge and interest by filing an 409
appeal with the county board of revision not later than the last 410
day prescribed for payment of real and public utility property 411
taxes under section 323.12 of the Revised Code following receipt 412
of the notice and occurring at least ninety days after receipt 413
of the notice. The appeal shall be treated in the same manner as 414
a complaint relating to the valuation or assessment of real 415
property under Chapter 5715. of the Revised Code. The charge and 416
any interest shall be collected as other delinquent taxes. 417

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

Revised Code, the application does not need to be returned. 431

(5) Each year during February, the county auditor, except 432
as otherwise provided in this paragraph, shall furnish by 433
ordinary mail an original application to the owner, as of the 434
first day of January of that year, of a homestead or a 435
manufactured or mobile home that transferred during the 436
preceding calendar year and that qualified for and received a 437
reduction in taxes under division (B) of section 323.152 of the 438
Revised Code for the preceding tax year. In order to receive the 439
reduction under that division, the owner shall file the 440
application with the county auditor not later than the thirty- 441
first day of December. If the application is not timely filed, 442
the auditor shall not grant a reduction in taxes for the 443
homestead for the current year, and shall notify the owner that 444
the reduction in taxes has not been granted, in the same manner 445
prescribed under section 323.154 of the Revised Code for 446
notification of denial of an application. Failure of an owner to 447
receive an application does not excuse the failure of the owner 448
to file an original application. The county auditor is not 449
required to furnish an application under this paragraph for any 450
homestead for which application has previously been made on a 451
form incorporated into any form used by the county auditor to 452
administer the tax law in respect to the conveyance of real 453
property or of used manufactured homes or used mobile homes, and 454
an owner who previously has applied on such a form is not 455
required to return an application furnished under this 456
paragraph. 457

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

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

(F) No person shall knowingly make a false statement or 466
certification attesting to any person's physical or mental 467
condition for purposes of qualifying such person for tax relief 468
pursuant to sections 323.151 to 323.159 of the Revised Code. 469

Sec. 4503.064. As used in sections 4503.064 to 4503.069 of 470
the Revised Code: 471

(A) "Sixty-five years of age or older" means a person who 472
will be age sixty-five or older in the calendar year following 473
the year of application for reduction in the assessable value of 474
the person's manufactured or mobile home. 475

(B) "Permanently and totally disabled" means that a person 476
other than a disabled veteran has, on the first day of January 477
of the year of application, including late application, for 478
reduction in the assessable value of a manufactured or mobile 479
home, some impairment in body or mind that makes the person 480
unable to work at any substantially remunerative employment 481
which the person is reasonably able to perform and which will, 482
with reasonable probability, continue for an indefinite period 483
of at least twelve months without any present indication of 484
recovery therefrom or has been certified as permanently and 485
totally disabled by a state or federal agency having the 486
function of so classifying persons. 487

(C) "Homestead exemption" means the reduction in taxes 488
allowed under division (A) of section 323.152 of the Revised 489
Code for the year in which an application is filed under section 490

4503.066 of the Revised Code. 491

(D) "Manufactured home" has the meaning given in division 492
(C) (4) of section 3781.06 of the Revised Code, and includes a 493
structure consisting of two manufactured homes that were 494
purchased either together or separately and are combined to form 495
a single dwelling, but does not include a manufactured home that 496
is taxed as real property pursuant to division (B) of section 497
4503.06 of the Revised Code. 498

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

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

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

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

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

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

(c) An individual who is the surviving spouse of a 515
deceased person who was permanently and totally disabled or 516
sixty-five years of age or older and who applied and qualified 517
for a reduction in assessable value under this section in the 518

year of death, provided the surviving spouse is at least fifty- 519
nine but not sixty-five or more years of age on the date the 520
deceased spouse dies. 521

(2) The manufactured home tax on a manufactured or mobile 522
home that is paid pursuant to division (C) of section 4503.06 of 523
the Revised Code and that is owned and occupied as a home by an 524
individual whose domicile is in this state and to whom this 525
section applies, shall be reduced for any tax year for which an 526
application for such reduction has been approved, provided the 527
individual did not acquire ownership from a person, other than 528
the individual's spouse, related by consanguinity or affinity 529
for the purpose of qualifying for the reduction. An owner 530
includes a settlor of a revocable or irrevocable inter vivos 531
trust holding the title to a manufactured or mobile home 532
occupied by the settlor as of right under the trust. 533

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

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

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

divisions (A) (2) (a) (ii) and (iii) of this section, a person 549
receives a reduction under division (A) of this section or 550
division (A) (1) of section 323.152 of the Revised Code for tax 551
year 2014 or 2013, respectively, if the person files a late 552
application for that respective tax year that is approved by the 553
county auditor under section 4503.066 or 323.153 of the Revised 554
Code. 555

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

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

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

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

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

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

(c) For manufactured and mobile homes for which the tax 576
imposed by section 4503.06 of the Revised Code is computed under 577

division (D) (1) of that section, the reduction shall equal one 578
of the following amounts, as applicable to the person: 579

(i) If the person received a reduction under this section 580
for tax year 2007, the greater of the reduction for that tax 581
year or the amount computed under division (A) (2) (d) of this 582
section; 583

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

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

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

(i) Twenty-five thousand dollars of the cost to the owner, 605
or the market value at the time of purchase, whichever is 606

greater, as those terms are used in division (D) (1) of section 607
4503.06 of the Revised Code; 608

(ii) The percentage from the appropriate schedule in 609
division (D) (1) (b) of section 4503.06 of the Revised Code; 610

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

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

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

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

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

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

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

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

from the adjustment would be less than the total income 635
threshold for the ensuing tax year. 636

(B) The manufactured home tax levied pursuant to division 637
(C) of section 4503.06 of the Revised Code on a manufactured or 638
mobile home that is owned and occupied by a disabled veteran 639
shall be reduced for any tax year for which an application for 640
such reduction has been approved, provided the disabled veteran 641
did not acquire ownership from a person, other than the disabled 642
veteran's spouse, related by consanguinity or affinity for the 643
purpose of qualifying for the reduction. An owner includes an 644
owner within the meaning of division (A)(2) of this section. 645

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

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

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

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

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

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

(2) For manufactured and mobile homes for which the tax
imposed by section 4503.06 of the Revised Code is computed under
division (D) (1) of that section, the reduction shall equal the
product obtained by multiplying fifty thousand dollars of the
cost to the owner, or the market value at the time of purchase,
whichever is greater, as those terms are used in division (D) (1)

of section 4503.06 of the Revised Code, by the amounts described 694
in divisions (A) (2) (d) (ii) to (iv) of this section. 695

The reduction is in lieu of any reduction under section 696
4503.0610 of the Revised Code or division (A) or (B) of this 697
section. The reduction applies to only one manufactured or 698
mobile home owned and occupied by such a surviving spouse. A 699
manufactured or mobile home qualifies for a reduction in taxes 700
under this division for the tax year in which the public service 701
officer dies through the tax year in which the surviving spouse 702
dies or remarries. 703

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

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

Sec. 4503.066. (A) (1) To obtain a tax reduction under 716
section 4503.065 of the Revised Code, the owner of the home 717
shall file an application with the county auditor of the county 718
in which the home is located. An application for reduction in 719
taxes based upon a physical disability shall be accompanied by a 720
certificate signed by a physician, and an application for 721
reduction in taxes based upon a mental disability shall be 722
accompanied by a certificate signed by a physician or 723

psychologist licensed to practice in this state. The certificate 724
shall attest to the fact that the applicant is permanently and 725
totally disabled, shall be in a form that the department of 726
taxation requires, and shall include the definition of totally 727
and permanently disabled as set forth in section 4503.064 of the 728
Revised Code. An application for reduction in taxes based upon a 729
disability certified as permanent and total by a state or 730
federal agency having the function of so classifying persons 731
shall be accompanied by a certificate from that agency. ~~An~~ 732

An application by a disabled veteran for the reduction 733
under division (B) of section 4503.065 of the Revised Code shall 734
be accompanied by a letter or other written confirmation from 735
the United States department of veterans affairs, or its 736
predecessor or successor agency, showing that the veteran 737
qualifies as a disabled veteran. 738

An application by the surviving spouse of a public service 739
officer killed in the line of duty for the reduction under 740
division (C) of section 4503.065 of the Revised Code shall be 741
accompanied by a letter or other written confirmation from an 742
officer or employee of the board of trustees of a retirement or 743
pension fund in this state or another state or from the chief or 744
other chief executive of the department, agency, or other 745
employer for which the public service officer served when killed 746
in the line of duty affirming that the public service officer 747
was killed in the line of duty. 748

(2) Each application shall constitute a continuing 749
application for a reduction in taxes for each year in which the 750
manufactured or mobile home is occupied by the applicant. 751
Failure to receive a new application or notification under 752
division (B) of this section after an application for reduction 753

has been approved is prima-facie evidence that the original 754
applicant is entitled to the reduction calculated on the basis 755
of the information contained in the original application. The 756
original application and any subsequent application shall be in 757
the form of a signed statement and shall be filed on or before 758
the thirty-first day of December of the year preceding the year 759
for which the reduction is sought. The statement shall be on a 760
form, devised and supplied by the tax commissioner, that shall 761
require no more information than is necessary to establish the 762
applicant's eligibility for the reduction in taxes and the 763
amount of the reduction to which the applicant is entitled. The 764
form shall contain a statement that signing such application 765
constitutes a delegation of authority by the applicant to the 766
tax commissioner or the county auditor, individually or in 767
consultation with each other, to examine any tax or financial 768
records that relate to the income of the applicant as stated on 769
the application for the purpose of determining eligibility 770
under, or possible violation of, division (C) or (D) of this 771
section. The form also shall contain a statement that conviction 772
of willfully falsifying information to obtain a reduction in 773
taxes or failing to comply with division (B) of this section 774
shall result in the revocation of the right to the reduction for 775
a period of three years. 776

(3) A late application for a reduction in taxes for the 777
year preceding the year for which an original application is 778
filed may be filed with an original application. If the auditor 779
determines that the information contained in the late 780
application is correct, the auditor shall determine both the 781
amount of the reduction in taxes to which the applicant would 782
have been entitled for the current tax year had the application 783
been timely filed and approved in the preceding year, and the 784

amount the taxes levied under section 4503.06 of the Revised 785
Code for the current year would have been reduced as a result of 786
the reduction. When an applicant is permanently and totally 787
disabled on the first day of January of the year in which the 788
applicant files a late application, the auditor, in making the 789
determination of the amounts of the reduction in taxes under 790
division (A)(3) of this section, is not required to determine 791
that the applicant was permanently and totally disabled on the 792
first day of January of the preceding year. 793

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

otherwise distributable to the county or taxing district in the 816
county at the next or any succeeding distribution. At the next 817
or any succeeding distribution after making the refund, the 818
treasurer shall reimburse the general fund for any payment made 819
from that fund by deducting the amount of that payment from the 820
money distributable to the county or other taxing unit in the 821
county that has received the benefit of the taxes, in proportion 822
to the benefits previously received. On the second Monday in 823
September of each year, the county auditor shall certify the 824
total amount of the reductions in taxes made in the current year 825
under division (A) (3) of this section to the tax commissioner 826
who shall treat that amount as a reduction in taxes for the 827
current tax year and shall make reimbursement to the county of 828
that amount in the manner prescribed in section 4503.068 of the 829
Revised Code, from moneys appropriated for that purpose. 830

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

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

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

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

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

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

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

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