

**As Introduced**

**135th General Assembly**

**Regular Session**

**2023-2024**

**H. B. No. 263**

**Representatives Isaacsohn, Hall**

**Cosponsors: Representatives Baker, McNally, Miranda, Lampton, Gross, Brent, Dean, Brown, Dobos, Weinstein, Humphrey, Mohamed, Grim, Upchurch, Liston, Somani, Miller, J., Miller, A., Brennan, Galonski, Jarrells, Abdullahi, Thomas, C., Schmidt, Richardson**

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**A BILL**

To amend sections 323.152, 323.153, 323.158, 1  
4503.06, 4503.066, 4503.067, 4503.068, 4503.069, 2  
and 4503.0610 and to enact section 4503.0612 of 3  
the Revised Code to authorize a property tax 4  
freeze for certain owner-occupied homes. 5

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

**Section 1.** That sections 323.152, 323.153, 323.158, 6  
4503.06, 4503.066, 4503.067, 4503.068, 4503.069, and 4503.0610 7  
be amended and section 4503.0612 of the Revised Code be enacted 8  
to read as follows: 9

**Sec. 323.152.** In addition to the reduction in taxes 10  
required under section 319.302 of the Revised Code, taxes shall 11  
be reduced as provided in divisions (A), ~~and (B)~~, and (C) of 12  
this section. 13

(A) (1) (a) Division (A) (1) of this section applies to any 14  
of the following persons: 15

(i) A person who is permanently and totally disabled;	16
(ii) A person who is sixty-five years of age or older;	17
(iii) A person who is the surviving spouse of a deceased person who was permanently and totally disabled or sixty-five years of age or older and who applied and qualified for a reduction in taxes under this division in the year of death, provided the surviving spouse is at least fifty-nine but not sixty-five or more years of age on the date the deceased spouse dies.	18 19 20 21 22 23 24
(b) Real property taxes on a homestead owned and occupied, or a homestead in a housing cooperative occupied, by a person to whom division (A) (1) of this section applies shall be reduced for each year for which an application for the reduction has been approved. The reduction shall equal one of the following amounts, as applicable to the person:	25 26 27 28 29 30
(i) If the person received a reduction under division (A) (1) of this section for tax year 2006, the greater of the reduction for that tax year or the amount computed under division (A) (1) (c) of this section;	31 32 33 34
(ii) If the person received, for any homestead, a reduction under division (A) (1) of this section for tax year 2013 or under division (A) of section 4503.065 of the Revised Code for tax year 2014 or the person is the surviving spouse of such a person and the surviving spouse is at least fifty-nine years of age on the date the deceased spouse dies, the amount computed under division (A) (1) (c) of this section.	35 36 37 38 39 40 41
(iii) If the person is not described in division (A) (1) (b) (i) or (ii) of this section and the person's total income does not exceed thirty thousand dollars, as adjusted under division	42 43 44

(A) (1) (d) of this section, the amount computed under division 45  
(A) (1) (c) of this section. 46

(c) The amount of the reduction under division (A) (1) (c) 47  
of this section equals the product of the following: 48

(i) Twenty-five thousand dollars of the true value of the 49  
property in money, as adjusted under division (A) (1) (d) of this 50  
section; 51

(ii) The assessment percentage established by the tax 52  
commissioner under division (B) of section 5715.01 of the 53  
Revised Code, not to exceed thirty-five per cent; 54

(iii) The effective tax rate used to calculate the taxes 55  
charged against the property for the current year, where 56  
"effective tax rate" is defined as in section 323.08 of the 57  
Revised Code; 58

(iv) The quantity equal to one minus the sum of the 59  
percentage reductions in taxes received by the property for the 60  
current tax year under section 319.302 of the Revised Code and 61  
division (B) of section 323.152 of the Revised Code. 62

(d) The tax commissioner shall adjust the total income 63  
~~threshold thresholds~~ described in ~~division divisions~~ (A) (1) (b) 64  
(iii) and (C) (3) and the reduction amounts described in 65  
divisions (A) (1) (c) (i), (A) (2), and (A) (3) of this section by 66  
completing the following calculations in September of each year: 67

(i) Determine the percentage increase in the gross 68  
domestic product deflator determined by the bureau of economic 69  
analysis of the United States department of commerce from the 70  
first day of January of the preceding calendar year to the last 71  
day of December of the preceding calendar year; 72

(ii) Multiply that percentage increase by the total income 73  
threshold or reduction amount for the current tax year, as 74  
applicable; 75

(iii) Add the resulting product to the total income 76  
threshold or the reduction amount, as applicable, for the 77  
current tax year; 78

(iv) Round the resulting sum to the nearest multiple of 79  
one hundred dollars. 80

The commissioner shall certify the amount resulting from 81  
each adjustment to each county auditor not later than the first 82  
day of December each year. The certified total income threshold 83  
amount applies to the following tax year for persons described 84  
in division (A) (1) (b) (iii) or (C) of this section. The certified 85  
reduction amount applies to the following tax year. The 86  
commissioner shall not make the applicable adjustment in any 87  
calendar year in which the amount resulting from the adjustment 88  
would be less than the total income threshold or the reduction 89  
amount for the current tax year. 90

(2) (a) Real property taxes on a homestead owned and 91  
occupied, or a homestead in a housing cooperative occupied, by a 92  
disabled veteran shall be reduced for each year for which an 93  
application for the reduction has been approved. The reduction 94  
shall equal the product obtained by multiplying fifty thousand 95  
dollars of the true value of the property in money, as adjusted 96  
under division (A) (1) (d) of this section, by the amounts 97  
described in divisions (A) (1) (c) (ii) to (iv) of this section. 98  
The reduction is in lieu of any reduction under section 323.158 99  
of the Revised Code or division (A) (1), (2) (b), or (3) of this 100  
section. The reduction applies to only one homestead owned and 101  
occupied by a disabled veteran. 102

(b) Real property taxes on a homestead owned and occupied, 103  
or a homestead in a housing cooperative occupied, by the 104  
surviving spouse of a disabled veteran shall be reduced for each 105  
year an application for exemption is approved. The reduction 106  
shall equal to the amount of the reduction authorized under 107  
division (A) (2) (a) of this section. 108

The reduction is in lieu of any reduction under section 109  
323.158 of the Revised Code or division (A) (1), (2) (a), or (3) 110  
of this section. The reduction applies to only one homestead 111  
owned and occupied by the surviving spouse of a disabled 112  
veteran. A homestead qualifies for a reduction in taxes under 113  
division (A) (2) (b) of this section beginning in one of the 114  
following tax years: 115

(i) For a surviving spouse described in division (L) (1) of 116  
section 323.151 of the Revised Code, the year the disabled 117  
veteran dies; 118

(ii) For a surviving spouse described in division (L) (2) 119  
of section 323.151 of the Revised Code, the first year on the 120  
first day of January of which the total disability rating 121  
described in division (F) of that section has been received for 122  
the deceased spouse. 123

In either case, the reduction shall continue through the 124  
tax year in which the surviving spouse dies or remarries. 125

(3) Real property taxes on a homestead owned and occupied, 126  
or a homestead in a housing cooperative occupied, by the 127  
surviving spouse of a public service officer killed in the line 128  
of duty shall be reduced for each year for which an application 129  
for the reduction has been approved. The reduction shall equal 130  
the product obtained by multiplying fifty thousand dollars of 131

the true value of the property in money, as adjusted under 132  
division (A) (1) (d) of this section, by the amounts described in 133  
divisions (A) (1) (c) (ii) to (iv) of this section. The reduction 134  
is in lieu of any reduction under section 323.158 of the Revised 135  
Code or division (A) (1) or (2) of this section. The reduction 136  
applies to only one homestead owned and occupied by such a 137  
surviving spouse. A homestead qualifies for a reduction in taxes 138  
under division (A) (3) of this section for the tax year in which 139  
the public service officer dies through the tax year in which 140  
the surviving spouse dies or remarries. 141

(B) To provide a partial exemption, real property taxes on 142  
any homestead, and manufactured home taxes on any manufactured 143  
or mobile home on which a manufactured home tax is assessed 144  
pursuant to division (D) (2) of section 4503.06 of the Revised 145  
Code, shall be reduced for each year for which an application 146  
for the reduction has been approved. The amount of the reduction 147  
shall equal two and one-half per cent of the amount of taxes to 148  
be levied by qualifying levies on the homestead or the 149  
manufactured or mobile home after applying section 319.301 of 150  
the Revised Code. For the purposes of this division, "qualifying 151  
levy" has the same meaning as in section 319.302 of the Revised 152  
Code. 153

(C) Real property taxes on a homestead owned and occupied, 154  
or a homestead in a housing cooperative occupied, by a person 155  
shall be reduced for each year for which an application for the 156  
reduction has been approved if all of the following requirements 157  
are met: 158

(1) The person is seventy years of age or older; 159

(2) The person, for ten or more years immediately 160  
preceding the first day of the tax year, has either (a) 161

continuously owned and occupied a homestead or continuously 162  
occupied a homestead in a housing cooperative or (b) 163  
continuously owned and occupied a manufactured or mobile home 164  
while domiciled in this state; 165

(3) The person's total income does not exceed seventy 166  
thousand dollars, as adjusted under division (A) (1) (d) of this 167  
section; 168

(4) The true value of the person's homestead for the tax 169  
year is less than one million dollars. 170

The reduction shall equal the amount by which the current 171  
taxes for the current tax year exceed the current taxes for the 172  
preceding year. As used in this division, "current taxes" means 173  
the amount of current taxes charged and payable as computed 174  
after the reductions under divisions (A) and (B) of this section 175  
and sections 319.301, 319.302, and 323.158 of the Revised Code. 176  
The computation of "current taxes for the preceding year" shall 177  
equal the current taxes for that year after subtracting any 178  
amount reduced under division (C) of this section for that year. 179

~~(C)~~ (D) The reductions granted by this section do not 180  
apply to special assessments or respread of assessments levied 181  
against the homestead, and if there is a transfer of ownership 182  
subsequent to the filing of an application for a reduction in 183  
taxes, such reductions are not forfeited for such year by virtue 184  
of such transfer. 185

~~(D)~~ (E) The reductions in taxable value referred to in 186  
this section shall be applied solely as a factor for the purpose 187  
of computing the reduction of taxes under this section and shall 188  
not affect the total value of property in any subdivision or 189  
taxing district as listed and assessed for taxation on the tax 190

lists and duplicates, or any direct or indirect limitations on 191  
indebtedness of a subdivision or taxing district. If after 192  
application of sections 5705.31 and 5705.32 of the Revised Code, 193  
including the allocation of all levies within the ten-mill 194  
limitation to debt charges to the extent therein provided, there 195  
would be insufficient funds for payment of debt charges not 196  
provided for by levies in excess of the ten-mill limitation, the 197  
reduction of taxes provided for in sections 323.151 to 323.159 198  
of the Revised Code shall be proportionately adjusted to the 199  
extent necessary to provide such funds from levies within the 200  
ten-mill limitation. 201

~~(E)~~ (F) No reduction shall be made on the taxes due on the 202  
homestead of any person convicted of violating division (D) or 203  
(E) of section 323.153 of the Revised Code for a period of three 204  
years following the conviction. 205

**Sec. 323.153.** (A) To obtain a reduction in real property 206  
taxes under division (A) ~~or~~, (B), or (C) of section 323.152 of 207  
the Revised Code or in manufactured home taxes under division 208  
(B) of section 323.152 of the Revised Code, the owner shall file 209  
an application with the county auditor of the county in which 210  
the owner's homestead is located. 211

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



reduction in taxes under division (A) or (C) of section 323.152 221  
of the Revised Code shall submit the completed application to 222  
the corporation. Not later than the fifteenth day of May, the 223  
corporation shall file all completed applications, and the 224  
information required by division (B) of section 323.159 of the 225  
Revised Code, with the county auditor of the county in which the 226  
occupants' homesteads are located. Continuing applications shall 227  
be furnished to an occupant in the manner provided in division 228  
(C) (4) of this section. 229

(1) An application for reduction based upon a physical 230  
disability shall be accompanied by a certificate signed by a 231  
physician, and an application for reduction based upon a mental 232  
disability shall be accompanied by a certificate signed by a 233  
physician or psychologist licensed to practice in this state, 234  
attesting to the fact that the applicant is permanently and 235  
totally disabled. The certificate shall be in a form that the 236  
tax commissioner requires and shall include the definition of 237  
permanently and totally disabled as set forth in section 323.151 238  
of the Revised Code. An application for reduction based upon a 239  
disability certified as permanent and total by a state or 240  
federal agency having the function of so classifying persons 241  
shall be accompanied by a certificate from that agency. 242

An application by a disabled veteran or the surviving 243  
spouse of a disabled veteran for the reduction under division 244  
(A) (2) (a) or (b) of section 323.152 of the Revised Code shall be 245  
accompanied by a letter or other written confirmation from the 246  
United States department of veterans affairs, or its predecessor 247  
or successor agency, showing that the veteran qualifies as a 248  
disabled veteran. 249

An application by the surviving spouse of a public service 250

officer killed in the line of duty for the reduction under 251  
division (A) (3) of section 323.152 of the Revised Code shall be 252  
accompanied by a letter or other written confirmation from an 253  
employee or officer of the board of trustees of a retirement or 254  
pension fund in this state or another state or from the chief or 255  
other chief executive of the department, agency, or other 256  
employer for which the public service officer served when killed 257  
in the line of duty affirming that the public service officer 258  
was killed in the line of duty. 259

An application for a reduction under division (C) of 260  
section 323.152 of the Revised Code shall be accompanied by 261  
documentation sufficient to prove that the applicant meets all 262  
qualifications for that reduction. 263

An application for a reduction under division (A) or (C) 264  
of section 323.152 of the Revised Code constitutes a continuing 265  
application for a reduction in taxes for each year in which the 266  
dwelling is the applicant's homestead. 267

(2) An application for a reduction in taxes under division 268  
(B) of section 323.152 of the Revised Code shall be filed only 269  
if the homestead or manufactured or mobile home was transferred 270  
in the preceding year or did not qualify for and receive the 271  
reduction in taxes under that division for the preceding tax 272  
year. The application for homesteads transferred in the 273  
preceding year shall be incorporated into any form used by the 274  
county auditor to administer the tax law in respect to the 275  
conveyance of real property pursuant to section 319.20 of the 276  
Revised Code or of used manufactured homes or used mobile homes 277  
as defined in section 5739.0210 of the Revised Code. The owner 278  
of a manufactured or mobile home who has elected under division 279  
(D) (4) of section 4503.06 of the Revised Code to be taxed under 280

division (D) (2) of that section for the ensuing year may file 281  
the application at the time of making that election. The 282  
application shall contain a statement that failure by the 283  
applicant to affirm on the application that the dwelling on the 284  
property conveyed is the applicant's homestead prohibits the 285  
owner from receiving the reduction in taxes until a proper 286  
application is filed within the period prescribed by division 287  
(A) (3) of this section. Such an application constitutes a 288  
continuing application for a reduction in taxes for each year in 289  
which the dwelling is the applicant's homestead. 290

(3) Failure to receive a new application filed under 291  
division (A) (1) or (2) or notification under division (C) of 292  
this section after an application for reduction has been 293  
approved is prima-facie evidence that the original applicant is 294  
entitled to the reduction in taxes calculated on the basis of 295  
the information contained in the original application. The 296  
original application and any subsequent application, including 297  
any late application, shall be in the form of a signed statement 298  
and shall be filed on or before the thirty-first day of December 299  
of the year for which the reduction is sought. The original 300  
application and any subsequent application for a reduction in 301  
manufactured home taxes shall be filed in the year preceding the 302  
year for which the reduction is sought. The statement shall be 303  
on a form, devised and supplied by the tax commissioner, which 304  
shall require no more information than is necessary to establish 305  
the applicant's eligibility for the reduction in taxes and the 306  
amount of the reduction, and, except for homesteads that are 307  
units in a housing cooperative, shall include an affirmation by 308  
the applicant that ownership of the homestead was not acquired 309  
from a person, other than the applicant's spouse, related to the 310  
owner by consanguinity or affinity for the purpose of qualifying 311

for the real property or manufactured home tax reduction 312  
provided for in division (A) ~~or~~, (B), or (C) of section 323.152 313  
of the Revised Code. The form shall contain a statement that 314  
conviction of willfully falsifying information to obtain a 315  
reduction in taxes or failing to comply with division (C) of 316  
this section results in the revocation of the right to the 317  
reduction for a period of three years. In the case of an 318  
application for a reduction in taxes for persons described in 319  
division (A) (1) (b) (iii) of section 323.152 of the Revised Code, 320  
the form shall contain a statement that signing the application 321  
constitutes a delegation of authority by the applicant to the 322  
tax commissioner or the county auditor, individually or in 323  
consultation with each other, to examine any tax or financial 324  
records relating to the income of the applicant as stated on the 325  
application for the purpose of determining eligibility for the 326  
exemption or a possible violation of division (D) or (E) of this 327  
section. 328

(B) A late application for a tax reduction for the year 329  
preceding the year in which an original application is filed, or 330  
for a reduction in manufactured home taxes for the year in which 331  
an original application is filed, may be filed with the original 332  
application. If the county auditor determines the information 333  
contained in the late application is correct, the auditor shall 334  
determine the amount of the reduction in taxes to which the 335  
applicant would have been entitled for the preceding tax year 336  
had the applicant's application been timely filed and approved 337  
in that year. 338

The amount of such reduction shall be treated by the 339  
auditor as an overpayment of taxes by the applicant and shall be 340  
refunded in the manner prescribed in section 5715.22 of the 341  
Revised Code for making refunds of overpayments. The county 342

auditor shall certify the total amount of the reductions in 343  
taxes made in the current year under this division to the tax 344  
commissioner, who shall treat the full amount thereof as a 345  
reduction in taxes for the preceding tax year and shall make 346  
reimbursement to the county therefor in the manner prescribed by 347  
section 323.156 of the Revised Code, from money appropriated for 348  
that purpose. 349

(C) (1) If, in any year after an application has been filed 350  
under division (A) (1) or (2) of this section, the owner does not 351  
qualify for a reduction in taxes on the homestead or on the 352  
manufactured or mobile home set forth on such application, the 353  
owner shall notify the county auditor that the owner is not 354  
qualified for a reduction in taxes. 355

(2) If, in any year after an application has been filed 356  
under division (A) (1) of this section, the occupant of a 357  
homestead in a housing cooperative does not qualify for a 358  
reduction in taxes on the homestead, the occupant shall notify 359  
the county auditor that the occupant is not qualified for a 360  
reduction in taxes or file a new application under division (A) 361  
(1) of this section. 362

(3) If the county auditor or county treasurer discovers 363  
that an owner of property or occupant of a homestead in a 364  
housing cooperative not entitled to the reduction in taxes under 365  
division (A), ~~or (B)~~, or (C) of section 323.152 of the Revised 366  
Code failed to notify the county auditor as required by division 367  
(C) (1) or (2) of this section, a charge shall be imposed against 368  
the property in the amount by which taxes were reduced under 369  
that division for each tax year the county auditor ascertains 370  
that the property was not entitled to the reduction and was 371  
owned by the current owner or, in the case of a homestead in a 372

housing cooperative, occupied by the current occupant. Interest 373  
shall accrue in the manner prescribed by division (B) of section 374  
323.121 or division (G) (2) of section 4503.06 of the Revised 375  
Code on the amount by which taxes were reduced for each such tax 376  
year as if the reduction became delinquent taxes at the close of 377  
the last day the second installment of taxes for that tax year 378  
could be paid without penalty. The county auditor shall notify 379  
the owner or occupant, by ordinary mail, of the charge, of the 380  
owner's or occupant's right to appeal the charge, and of the 381  
manner in which the owner or occupant may appeal. The owner or 382  
occupant may appeal the imposition of the charge and interest by 383  
filing an appeal with the county board of revision not later 384  
than the last day prescribed for payment of real and public 385  
utility property taxes under section 323.12 of the Revised Code 386  
following receipt of the notice and occurring at least ninety 387  
days after receipt of the notice. The appeal shall be treated in 388  
the same manner as a complaint relating to the valuation or 389  
assessment of real property under Chapter 5715. of the Revised 390  
Code. The charge and any interest shall be collected as other 391  
delinquent taxes. 392

(4) Each year during January, the county auditor shall 393  
furnish by ordinary mail a continuing application to each person 394  
receiving a reduction under division (A) or (C) of section 395  
323.152 of the Revised Code. The continuing application shall be 396  
used to report changes in total income, ownership, occupancy, 397  
disability, and other information earlier furnished the auditor 398  
relative to the reduction in taxes on the property. The 399  
continuing application shall be returned to the auditor not 400  
later than the thirty-first day of December; provided, that if 401  
such changes do not affect the status of the homestead exemption 402  
or the amount of the reduction to which the owner is entitled 403

under division (A) or (C) of section 323.152 of the Revised Code 404  
or to which the occupant is entitled under section 323.159 of 405  
the Revised Code, the application does not need to be returned. 406

(5) Each year during February, the county auditor, except 407  
as otherwise provided in this paragraph, shall furnish by 408  
ordinary mail an original application to the owner, as of the 409  
first day of January of that year, of a homestead or a 410  
manufactured or mobile home that transferred during the 411  
preceding calendar year and that qualified for and received a 412  
reduction in taxes under division (B) of section 323.152 of the 413  
Revised Code for the preceding tax year. In order to receive the 414  
reduction under that division, the owner shall file the 415  
application with the county auditor not later than the thirty- 416  
first day of December. If the application is not timely filed, 417  
the auditor shall not grant a reduction in taxes for the 418  
homestead for the current year, and shall notify the owner that 419  
the reduction in taxes has not been granted, in the same manner 420  
prescribed under section 323.154 of the Revised Code for 421  
notification of denial of an application. Failure of an owner to 422  
receive an application does not excuse the failure of the owner 423  
to file an original application. The county auditor is not 424  
required to furnish an application under this paragraph for any 425  
homestead for which application has previously been made on a 426  
form incorporated into any form used by the county auditor to 427  
administer the tax law in respect to the conveyance of real 428  
property or of used manufactured homes or used mobile homes, and 429  
an owner who previously has applied on such a form is not 430  
required to return an application furnished under this 431  
paragraph. 432

(D) No person shall knowingly make a false statement for 433  
the purpose of obtaining a reduction in the person's real 434

property or manufactured home taxes under section 323.152 of the Revised Code. 435  
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(E) No person shall knowingly fail to notify the county auditor of changes required by division (C) of this section that have the effect of maintaining or securing a reduction in taxes under section 323.152 of the Revised Code. 437  
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(F) No person shall knowingly make a false statement or certification attesting to any person's physical or mental condition for purposes of qualifying such person for tax relief pursuant to sections 323.151 to 323.159 of the Revised Code. 441  
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**Sec. 323.158.** (A) As used in this section, "qualifying county" means a county to which both of the following apply: 445  
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(1) At least one major league professional athletic team plays its home schedule in the county for the season beginning in 1996; 447  
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(2) The majority of the electors of the county, voting at an election held in 1996, approved a referendum on a resolution of the board of county commissioners levying a sales and use tax under sections 5739.026 and 5741.023 of the Revised Code. 450  
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(B) On or before December 31, 1996, the board of county commissioners of a qualifying county may adopt a resolution under this section. The resolution shall grant a partial real property tax exemption to each homestead in the county that also receives the tax reduction under division (B) of section 323.152 of the Revised Code. The partial exemption shall take the form of the reduction by a specified percentage each year of the real property taxes on the homestead. The resolution shall specify the percentage, which may be any amount. The board may include in the resolution a condition that the partial exemption will 454  
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apply only upon the receipt by the county of additional revenue 464  
from a source specified in the resolution. The resolution shall 465  
specify the tax year in which the partial exemption first 466  
applies, which may be the tax year in which the resolution takes 467  
effect as long as the resolution takes effect before the county 468  
auditor certifies the tax duplicate of real and public utility 469  
property for that tax year to the county treasurer. Upon 470  
adopting the resolution, the board shall certify copies of it to 471  
the county auditor and the tax commissioner. 472

(C) After complying with divisions (A) and (B) of section 473  
323.152 and sections 319.301, and 319.302, and ~~323.152~~ of the 474  
Revised Code, the county auditor shall reduce the remaining sum 475  
to be levied against a homestead by the percentage called for in 476  
the resolution adopted under division (B) of this section. The 477  
auditor shall certify the amount of taxes remaining after the 478  
reduction to the county treasurer for collection as the real 479  
property taxes charged and payable on the homestead, subject to 480  
any reduction authorized under division (C) of section 323.152 481  
of the Revised Code. 482

(D) For each tax year, the county auditor shall certify to 483  
the board of county commissioners the total amount by which real 484  
property taxes were reduced under this section. At the time of 485  
each semi-annual settlement of real property taxes between the 486  
county auditor and county treasurer, the board of county 487  
commissioners shall pay to the auditor one-half of that total 488  
amount. Upon receipt of the payment, the county auditor shall 489  
distribute it among the various taxing districts in the county 490  
as if it had been levied, collected, and settled as real 491  
property taxes. The board of county commissioners shall make the 492  
payment from the county general fund or from any other county 493  
revenue that may be used for that purpose. In making the 494

payment, the board may use revenue from taxes levied by the 495  
county to provide additional general revenue under sections 496  
5739.021 and 5741.021 of the Revised Code or to provide 497  
additional revenue for the county general fund under sections 498  
5739.026 and 5741.023 of the Revised Code. 499

(E) The partial exemption under this section shall not 500  
directly or indirectly affect the determination of the principal 501  
amount of notes that may be issued in anticipation of a tax levy 502  
or the amount of securities that may be issued for any permanent 503  
improvements authorized in conjunction with a tax levy. 504

(F) At any time, the board of county commissioners may 505  
adopt a resolution amending or repealing the partial exemption 506  
granted under this section. Upon adopting a resolution amending 507  
or repealing the partial exemption, the board shall certify 508  
copies of it to the county auditor and the tax commissioner. The 509  
resolution shall specify the tax year in which the amendment or 510  
repeal first applies, which may be the tax year in which the 511  
resolution takes effect as long as the resolution takes effect 512  
before the county auditor certifies the tax duplicate of real 513  
and public utility property for that tax year to the county 514  
treasurer. 515

(G) If a person files a late application for a tax 516  
reduction under division (B) of section 323.152 of the Revised 517  
Code for the preceding year, and is granted the reduction, the 518  
person also shall receive the reduction under this section for 519  
the preceding year. The county auditor shall credit the amount 520  
of the reduction against the person's current year taxes, and 521  
shall include the amount of the reduction in the amount 522  
certified to the board of county commissioners under division 523  
(D) of this section. 524

**Sec. 4503.06.** (A) The owner of each manufactured or mobile 525  
home that has acquired situs in this state shall pay either a 526  
real property tax pursuant to Title LVII of the Revised Code or 527  
a manufactured home tax pursuant to division (C) of this 528  
section. 529

(B) The owner of a manufactured or mobile home shall pay 530  
real property taxes if either of the following applies: 531

(1) The manufactured or mobile home acquired situs in the 532  
state or ownership in the home was transferred on or after 533  
January 1, 2000, and all of the following apply: 534

(a) The home is affixed to a permanent foundation as 535  
defined in division (C) (5) of section 3781.06 of the Revised 536  
Code. 537

(b) The home is located on land that is owned by the owner 538  
of the home. 539

(c) The certificate of title has been inactivated by the 540  
clerk of the court of common pleas that issued it, pursuant to 541  
division (H) of section 4505.11 of the Revised Code. 542

(2) The manufactured or mobile home acquired situs in the 543  
state or ownership in the home was transferred before January 1, 544  
2000, and all of the following apply: 545

(a) The home is affixed to a permanent foundation as 546  
defined in division (C) (5) of section 3781.06 of the Revised 547  
Code. 548

(b) The home is located on land that is owned by the owner 549  
of the home. 550

(c) The owner of the home has elected to have the home 551  
taxed as real property and, pursuant to section 4505.11 of the 552

Revised Code, has surrendered the certificate of title to the 553  
auditor of the county containing the taxing district in which 554  
the home has its situs, together with proof that all taxes have 555  
been paid. 556

(d) The county auditor has placed the home on the real 557  
property tax list and delivered the certificate of title to the 558  
clerk of the court of common pleas that issued it and the clerk 559  
has inactivated the certificate. 560

(C) (1) Any mobile or manufactured home that is not taxed 561  
as real property as provided in division (B) of this section is 562  
subject to an annual manufactured home tax, payable by the 563  
owner, for locating the home in this state. The tax as levied in 564  
this section is for the purpose of supplementing the general 565  
revenue funds of the local subdivisions in which the home has 566  
its situs pursuant to this section. 567

(2) The year for which the manufactured home tax is levied 568  
commences on the first day of January and ends on the following 569  
thirty-first day of December. The state shall have the first 570  
lien on any manufactured or mobile home on the list for the 571  
amount of taxes, penalties, and interest charged against the 572  
owner of the home under this section. The lien of the state for 573  
the tax for a year shall attach on the first day of January to a 574  
home that has acquired situs on that date. The lien for a home 575  
that has not acquired situs on the first day of January, but 576  
that acquires situs during the year, shall attach on the next 577  
first day of January. The lien shall continue until the tax, 578  
including any penalty or interest, is paid. 579

(3) (a) The situs of a manufactured or mobile home located 580  
in this state on the first day of January is the local taxing 581  
district in which the home is located on that date. 582

(b) The situs of a manufactured or mobile home not located 583  
in this state on the first day of January, but located in this 584  
state subsequent to that date, is the local taxing district in 585  
which the home is located thirty days after it is acquired or 586  
first enters this state. 587

(4) The tax is collected by and paid to the county 588  
treasurer of the county containing the taxing district in which 589  
the home has its situs. 590

(D) The manufactured home tax shall be computed and 591  
assessed by the county auditor of the county containing the 592  
taxing district in which the home has its situs as follows: 593

(1) On a home that acquired situs in this state prior to 594  
January 1, 2000: 595

(a) By multiplying the assessable value of the home by the 596  
tax rate of the taxing district in which the home has its situs, 597  
and deducting from the product thus obtained any reduction 598  
authorized under section 4503.065 or 4503.0612 of the Revised 599  
Code. The tax levied under this formula shall not be less than 600  
thirty-six dollars, unless the home qualifies for a reduction in 601  
assessable value under section 4503.065 or 4503.0612 of the 602  
Revised Code, in which case there shall be no minimum tax and 603  
the tax shall be the amount calculated under this division. 604

(b) The assessable value of the home shall be forty per 605  
cent of the amount arrived at by the following computation: 606

(i) If the cost to the owner, or market value at time of 607  
purchase, whichever is greater, of the home includes the 608  
furnishings and equipment, such cost or market value shall be 609  
multiplied according to the following schedule: 610

611

	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 day of January and the thirty-first day of December of the first year. 612  
613  
614

(ii) If the cost to the owner, or market value at the time of purchase, whichever is greater, of the home does not include the furnishings and equipment, such cost or market value shall be multiplied according to the following schedule: 615  
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617  
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619

	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 day of January and the thirty-first day of December of the first year. 620  
621  
622

(2) On a home in which ownership was transferred or that first acquired situs in this state on or after January 1, 2000: 623  
624

(a) By multiplying the assessable value of the home by the effective tax rate, as defined in section 323.08 of the Revised Code, for residential real property of the taxing district in which the home has its situs, and deducting from the product thus obtained the reductions required or authorized under ~~section 319.302,~~ division (B) of section 323.152, or section 625  
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628  
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319.302, 4503.065, or 4503.0612 of the Revised Code. 631

(b) The assessable value of the home shall be thirty-five 632  
per cent of its true value as determined under division (L) of 633  
this section. 634

(3) On or before the fifteenth day of January each year, 635  
the county auditor shall record the assessable value and the 636  
amount of tax on the manufactured or mobile home on the tax list 637  
and deliver a duplicate of the list to the county treasurer. In 638  
the case of an emergency as defined in section 323.17 of the 639  
Revised Code, the tax commissioner, by journal entry, may extend 640  
the times for delivery of the duplicate for an additional 641  
fifteen days upon receiving a written application from the 642  
county auditor regarding an extension for the delivery of the 643  
duplicate, or from the county treasurer regarding an extension 644  
of the time for the billing and collection of taxes. The 645  
application shall contain a statement describing the emergency 646  
that will cause the unavoidable delay and must be received by 647  
the tax commissioner on or before the last day of the month 648  
preceding the day delivery of the duplicate is otherwise 649  
required. When an extension is granted for delivery of the 650  
duplicate, the time period for payment of taxes shall be 651  
extended for a like period of time. When a delay in the closing 652  
of a tax collection period becomes unavoidable, the tax 653  
commissioner, upon application by the county auditor and county 654  
treasurer, may order the time for payment of taxes to be 655  
extended if the tax commissioner determines that penalties have 656  
accrued or would otherwise accrue for reasons beyond the control 657  
of the taxpayers of the county. The order shall prescribe the 658  
final extended date for payment of taxes for that collection 659  
period. 660



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

(5) A manufactured or mobile home that acquired situs in this state prior to January 1, 2000, shall be taxed pursuant to division (D)(2) of this section if no manufactured home tax had been paid for the home and the home was not exempted from taxation pursuant to division (E) of this section for the year for which the taxes were not paid.

(6) (a) Immediately upon receipt of any manufactured home tax duplicate from the county auditor, but not less than twenty days prior to the last date on which the first one-half taxes may be paid without penalty as prescribed in division (F) of this section, the county treasurer shall cause to be prepared and mailed or delivered to each person charged on that duplicate with taxes, or to an agent designated by such person, the tax bill prescribed by the tax commissioner under division (D)(7) of this section. When taxes are paid by installments, the county treasurer shall mail or deliver to each person charged on such duplicate or the agent designated by that person a second tax bill showing the amount due at the time of the second tax collection. The second half tax bill shall be mailed or delivered at least twenty days prior to the close of the second

half tax collection period. A change in the mailing address, 692  
electronic mail address, or telephone number of any tax bill 693  
shall be made in writing to the county treasurer. Failure to 694  
receive a bill required by this section does not excuse failure 695  
or delay to pay any taxes shown on the bill or, except as 696  
provided in division (B)(1) of section 5715.39 of the Revised 697  
Code, avoid any penalty, interest, or charge for such delay. 698

A policy adopted by a county treasurer under division (A) 699  
(2) of section 323.13 of the Revised Code shall also allow any 700  
person required to receive a tax bill under division (D)(6)(a) 701  
of this section to request electronic delivery of that tax bill 702  
in the same manner. A person may rescind such a request in the 703  
same manner as a request made under division (A)(2) of section 704  
323.13 of the Revised Code. The request shall terminate upon a 705  
change in the name of the person charged with the taxes pursuant 706  
to section 4503.061 of the Revised Code. 707

(b) After delivery of the copy of the delinquent 708  
manufactured home tax list under division (H) of this section, 709  
the county treasurer may prepare and mail to each person in 710  
whose name a home is listed an additional tax bill showing the 711  
total amount of delinquent taxes charged against the home as 712  
shown on the list. The tax bill shall include a notice that the 713  
interest charge prescribed by division (G) of this section has 714  
begun to accrue. 715

(7) Each tax bill prepared and mailed or delivered under 716  
division (D)(6) of this section shall be in the form and contain 717  
the information required by the tax commissioner. The 718  
commissioner may prescribe different forms for each county and 719  
may authorize the county auditor to make up tax bills and tax 720  
receipts to be used by the county treasurer. The tax bill shall 721

not contain or be mailed or delivered with any information or 722  
material that is not required by this section or that is not 723  
authorized by section 321.45 of the Revised Code or by the tax 724  
commissioner. In addition to the information required by the 725  
commissioner, each tax bill shall contain the following 726  
information: 727

(a) The taxes levied and the taxes charged and payable 728  
against the manufactured or mobile home; 729

(b) The following notice: "Notice: If the taxes are not 730  
paid within sixty days after the county auditor delivers the 731  
delinquent manufactured home tax list to the county treasurer, 732  
you and your home may be subject to collection proceedings for 733  
tax delinquency." Failure to provide such notice has no effect 734  
upon the validity of any tax judgment to which a home may be 735  
subjected. 736

(c) In the case of manufactured or mobile homes taxed 737  
under division (D)(2) of this section, the following additional 738  
information: 739

(i) The effective tax rate. The words "effective tax rate" 740  
shall appear in boldface type. 741

(ii) The following notice: "Notice: If the taxes charged 742  
against this home have been reduced by the 2-1/2 per cent tax 743  
reduction for residences occupied by the owner but the home is 744  
not a residence occupied by the owner, the owner must notify the 745  
county auditor's office not later than March 31 of the year for 746  
which the taxes are due. Failure to do so may result in the 747  
owner being convicted of a fourth degree misdemeanor, which is 748  
punishable by imprisonment up to 30 days, a fine up to \$250, or 749  
both, and in the owner having to repay the amount by which the 750

taxes were erroneously or illegally reduced, plus any interest 751  
that may apply. 752

If the taxes charged against this home have not been 753  
reduced by the 2-1/2 per cent tax reduction and the home is a 754  
residence occupied by the owner, the home may qualify for the 755  
tax reduction. To obtain an application for the tax reduction or 756  
further information, the owner may contact the county auditor's 757  
office at \_\_\_\_\_ (insert the address and telephone number of 758  
the county auditor's office)." 759

(E) (1) A manufactured or mobile home is not subject to 760  
this section when any of the following applies: 761

(a) It is taxable as personal property pursuant to section 762  
5709.01 of the Revised Code. Any manufactured or mobile home 763  
that is used as a residence shall be subject to this section and 764  
shall not be taxable as personal property pursuant to section 765  
5709.01 of the Revised Code. 766

(b) It bears a license plate issued by any state other 767  
than this state unless the home is in this state in excess of an 768  
accumulative period of thirty days in any calendar year. 769

(c) The annual tax has been paid on the home in this state 770  
for the current year. 771

(d) The tax commissioner has determined, pursuant to 772  
section 5715.27 of the Revised Code, that the property is exempt 773  
from taxation, or would be exempt from taxation under Chapter 774  
5709. of the Revised Code if it were classified as real 775  
property. 776

(2) A travel trailer or park trailer, as these terms are 777  
defined in section 4501.01 of the Revised Code, is not subject 778  
to this section if it is unused or unoccupied and stored at the 779

owner's normal place of residence or at a recognized storage facility. 780  
781

(3) A travel trailer or park trailer, as these terms are defined in section 4501.01 of the Revised Code, is subject to this section and shall be taxed as a manufactured or mobile home if it has a situs longer than thirty days in one location and is connected to existing utilities, unless either of the following applies: 782  
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(a) The situs is in a state facility or a camping or park area as defined in division (C), (Q), (S), or (V) of section 3729.01 of the Revised Code. 788  
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(b) The situs is in a camping or park area that is a tract of land that has been limited to recreational use by deed or zoning restrictions and subdivided for sale of five or more individual lots for the express or implied purpose of occupancy by either self-contained recreational vehicles as defined in division (T) of section 3729.01 of the Revised Code or by dependent recreational vehicles as defined in division (D) of section 3729.01 of the Revised Code. 791  
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(F) Except as provided in division (D) (3) of this section, the manufactured home tax is due and payable as follows: 799  
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(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. 801  
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(2) When a manufactured or mobile home first acquires a 808

situs in this state after the first day of January, no tax is 809  
due and payable for that year. 810

(G) (1) (a) Except as otherwise provided in division (G) (1) 811  
(b) of this section, if one-half of the current taxes charged 812  
under this section against a manufactured or mobile home, 813  
together with the full amount of any delinquent taxes, are not 814  
paid on or before the first day of March in that year, or on or 815  
before the last day for such payment as extended pursuant to 816  
section 4503.063 of the Revised Code, a penalty of ten per cent 817  
shall be charged against the unpaid balance of such half of the 818  
current taxes. If the total amount of all such taxes is not paid 819  
on or before the thirty-first day of July, next thereafter, or 820  
on or before the last day for payment as extended pursuant to 821  
section 4503.063 of the Revised Code, a like penalty shall be 822  
charged on the balance of the total amount of the unpaid current 823  
taxes. 824

(b) After a valid delinquent tax contract that includes 825  
unpaid current taxes from a first-half collection period 826  
described in division (F) of this section has been entered into 827  
under section 323.31 of the Revised Code, no ten per cent 828  
penalty shall be charged against such taxes after the second- 829  
half collection period while the delinquent tax contract remains 830  
in effect. On the day a delinquent tax contract becomes void, 831  
the ten per cent penalty shall be charged against such taxes and 832  
shall equal the amount of penalty that would have been charged 833  
against unpaid current taxes outstanding on the date on which 834  
the second-half penalty would have been charged thereon under 835  
division (G) (1) (a) of this section if the contract had not been 836  
in effect. 837

(2) (a) On the first day of the month following the last 838

day the second installment of taxes may be paid without penalty 839  
beginning in 2000, interest shall be charged against and 840  
computed on all delinquent taxes other than the current taxes 841  
that became delinquent taxes at the close of the last day such 842  
second installment could be paid without penalty. The charge 843  
shall be for interest that accrued during the period that began 844  
on the preceding first day of December and ended on the last day 845  
of the month that included the last date such second installment 846  
could be paid without penalty. The interest shall be computed at 847  
the rate per annum prescribed by section 5703.47 of the Revised 848  
Code and shall be entered as a separate item on the delinquent 849  
manufactured home tax list compiled under division (H) of this 850  
section. 851

(b) On the first day of December beginning in 2000, the 852  
interest shall be charged against and computed on all delinquent 853  
taxes. The charge shall be for interest that accrued during the 854  
period that began on the first day of the month following the 855  
last date prescribed for the payment of the second installment 856  
of taxes in the current year and ended on the immediately 857  
preceding last day of November. The interest shall be computed 858  
at the rate per annum prescribed by section 5703.47 of the 859  
Revised Code and shall be entered as a separate item on the 860  
delinquent manufactured home tax list. 861

(c) After a valid undertaking has been entered into for 862  
the payment of any delinquent taxes, no interest shall be 863  
charged against such delinquent taxes while the undertaking 864  
remains in effect in compliance with section 323.31 of the 865  
Revised Code. If a valid undertaking becomes void, interest 866  
shall be charged against the delinquent taxes for the periods 867  
that interest was not permitted to be charged while the 868  
undertaking was in effect. The interest shall be charged on the 869

day the undertaking becomes void and shall equal the amount of 870  
interest that would have been charged against the unpaid 871  
delinquent taxes outstanding on the dates on which interest 872  
would have been charged thereon under divisions (G) (1) and (2) 873  
of this section had the undertaking not been in effect. 874

(3) If the full amount of the taxes due at either of the 875  
times prescribed by division (F) of this section is paid within 876  
ten days after such time, the county treasurer shall waive the 877  
collection of and the county auditor shall remit one-half of the 878  
penalty provided for in this division for failure to make that 879  
payment by the prescribed time. 880

(4) The treasurer shall compile and deliver to the county 881  
auditor a list of all tax payments the treasurer has received as 882  
provided in division (G) (3) of this section. The list shall 883  
include any information required by the auditor for the 884  
remission of the penalties waived by the treasurer. The taxes so 885  
collected shall be included in the settlement next succeeding 886  
the settlement then in process. 887

(H) (1) The county auditor shall compile annually a 888  
"delinquent manufactured home tax list" consisting of homes the 889  
county treasurer's records indicate have taxes that were not 890  
paid within the time prescribed by divisions (D) (3) and (F) of 891  
this section, have taxes that remain unpaid from prior years, or 892  
have unpaid tax penalties or interest that have been assessed. 893

(2) Within thirty days after the settlement under division 894  
(H) (2) of section 321.24 of the Revised Code, the county auditor 895  
shall deliver a copy of the delinquent manufactured home tax 896  
list to the county treasurer. The auditor shall update and 897  
publish the delinquent manufactured home tax list annually in 898  
the same manner as delinquent real property tax lists are 899



published. The county auditor may apportion the cost of 900  
publishing the list among taxing districts in proportion to the 901  
amount of delinquent manufactured home taxes so published that 902  
each taxing district is entitled to receive upon collection of 903  
those taxes, or the county auditor may charge the owner of a 904  
home on the list a flat fee established under section 319.54 of 905  
the Revised Code for the cost of publishing the list and, if the 906  
fee is not paid, may place the fee upon the delinquent 907  
manufactured home tax list as a lien on the listed home, to be 908  
collected as other manufactured home taxes. 909

(3) When taxes, penalties, or interest are charged against 910  
a person on the delinquent manufactured home tax list and are 911  
not paid within sixty days after the list is delivered to the 912  
county treasurer, the county treasurer shall, in addition to any 913  
other remedy provided by law for the collection of taxes, 914  
penalties, and interest, enforce collection of such taxes, 915  
penalties, and interest by civil action in the name of the 916  
treasurer against the owner for the recovery of the unpaid taxes 917  
following the procedures for the recovery of delinquent real 918  
property taxes in sections 323.25 to 323.28 of the Revised Code. 919  
The action may be brought in municipal or county court, provided 920  
the amount charged does not exceed the monetary limitations for 921  
original jurisdiction for civil actions in those courts. 922

It is sufficient, having made proper parties to the suit, 923  
for the county treasurer to allege in the treasurer's bill of 924  
particulars or petition that the taxes stand chargeable on the 925  
books of the county treasurer against such person, that they are 926  
due and unpaid, and that such person is indebted in the amount 927  
of taxes appearing to be due the county. The treasurer need not 928  
set forth any other matter relating thereto. If it is found on 929  
the trial of the action that the person is indebted to the 930

state, judgment shall be rendered in favor of the county 931  
treasurer prosecuting the action. The judgment debtor is not 932  
entitled to the benefit of any law for stay of execution or 933  
exemption of property from levy or sale on execution in the 934  
enforcement of the judgment. 935

Upon the filing of an entry of confirmation of sale or an 936  
order of forfeiture in a proceeding brought under this division, 937  
title to the manufactured or mobile home shall be in the 938  
purchaser. The clerk of courts shall issue a certificate of 939  
title to the purchaser upon presentation of proof of filing of 940  
the entry of confirmation or order and, in the case of a 941  
forfeiture, presentation of the county auditor's certificate of 942  
sale. 943

(I) The total amount of taxes collected shall be 944  
distributed in the following manner: four per cent shall be 945  
allowed as compensation to the county auditor for the county 946  
auditor's service in assessing the taxes; two per cent shall be 947  
allowed as compensation to the county treasurer for the services 948  
the county treasurer renders as a result of the tax levied by 949  
this section. Such amounts shall be paid into the county 950  
treasury, to the credit of the county general revenue fund, on 951  
the warrant of the county auditor. Fees to be paid to the credit 952  
of the real estate assessment fund shall be collected pursuant 953  
to division (C) of section 319.54 of the Revised Code and paid 954  
into the county treasury, on the warrant of the county auditor. 955  
The balance of the taxes collected shall be distributed among 956  
the taxing subdivisions of the county in which the taxes are 957  
collected and paid in the same ratio as those taxes were 958  
collected for the benefit of the taxing subdivision. The taxes 959  
levied and revenues collected under this section shall be in 960  
lieu of any general property tax and any tax levied with respect 961

to the privilege of using or occupying a manufactured or mobile 962  
home in this state except as provided in sections 4503.04 and 963  
5741.02 of the Revised Code. 964

(J) An agreement to purchase or a bill of sale for a 965  
manufactured home shall show whether or not the furnishings and 966  
equipment are included in the purchase price. 967

(K) If the county treasurer and the county prosecuting 968  
attorney agree that an item charged on the delinquent 969  
manufactured home tax list is uncollectible, they shall certify 970  
that determination and the reasons to the county board of 971  
revision. If the board determines the amount is uncollectible, 972  
it shall certify its determination to the county auditor, who 973  
shall strike the item from the list. 974

(L) (1) The county auditor shall appraise at its true value 975  
any manufactured or mobile home in which ownership is 976  
transferred or which first acquires situs in this state on or 977  
after January 1, 2000, and any manufactured or mobile home the 978  
owner of which has elected, under division (D) (4) of this 979  
section, to have the home taxed under division (D) (2) of this 980  
section. The true value shall include the value of the home, any 981  
additions, and any fixtures, but not any furnishings in the 982  
home. In determining the true value of a manufactured or mobile 983  
home, the auditor shall consider all facts and circumstances 984  
relating to the value of the home, including its age, its 985  
capacity to function as a residence, any obsolete 986  
characteristics, and other factors that may tend to prove its 987  
true value. 988

(2) (a) If a manufactured or mobile home has been the 989  
subject of an arm's length sale between a willing seller and a 990  
willing buyer within a reasonable length of time prior to the 991

determination of true value, the county auditor shall consider 992  
the sale price of the home to be the true value for taxation 993  
purposes. 994

(b) The sale price in an arm's length transaction between 995  
a willing seller and a willing buyer shall not be considered the 996  
true value of the home if either of the following occurred after 997  
the sale: 998

(i) The home has lost value due to a casualty. 999

(ii) An addition or fixture has been added to the home. 1000

(3) The county auditor shall have each home viewed and 1001  
appraised at least once in each six-year period in the same year 1002  
in which real property in the county is appraised pursuant to 1003  
Chapter 5713. of the Revised Code, and shall update the 1004  
appraised values in the third calendar year following the 1005  
appraisal. The person viewing or appraising a home may enter the 1006  
home to determine by actual view any additions or fixtures that 1007  
have been added since the last appraisal. In conducting the 1008  
appraisals and establishing the true value, the auditor shall 1009  
follow the procedures set forth for appraising real property in 1010  
sections 5713.01 and 5713.03 of the Revised Code. 1011

(4) The county auditor shall place the true value of each 1012  
home on the manufactured home tax list upon completion of an 1013  
appraisal. 1014

(5) (a) If the county auditor changes the true value of a 1015  
home, the auditor shall notify the owner of the home in writing, 1016  
delivered by mail or in person. The notice shall be given at 1017  
least thirty days prior to the issuance of any tax bill that 1018  
reflects the change. Failure to receive the notice does not 1019  
invalidate any proceeding under this section. 1020

(b) Any owner of a home or any other person or party that 1021  
would be authorized to file a complaint under division (A) of 1022  
section 5715.19 of the Revised Code if the home was real 1023  
property may file a complaint against the true value of the home 1024  
as appraised under this section. The complaint shall be filed 1025  
with the county auditor on or before the thirty-first day of 1026  
March of the current tax year or the date of closing of the 1027  
collection for the first half of manufactured home taxes for the 1028  
current tax year, whichever is later. The auditor shall present 1029  
to the county board of revision all complaints filed with the 1030  
auditor under this section. The board shall hear and investigate 1031  
the complaint and may take action on it as provided under 1032  
sections 5715.11 to 5715.19 of the Revised Code. 1033

(c) If the county board of revision determines, pursuant 1034  
to a complaint against the valuation of a manufactured or mobile 1035  
home filed under this section, that the amount of taxes, 1036  
assessments, or other charges paid was in excess of the amount 1037  
due based on the valuation as finally determined, then the 1038  
overpayment shall be refunded in the manner prescribed in 1039  
section 5715.22 of the Revised Code. 1040

(d) Payment of all or part of a tax under this section for 1041  
any year for which a complaint is pending before the county 1042  
board of revision does not abate the complaint or in any way 1043  
affect the hearing and determination thereof. 1044

(M) If the county auditor determines that any tax or other 1045  
charge or any part thereof has been erroneously charged as a 1046  
result of a clerical error as defined in section 319.35 of the 1047  
Revised Code, the county auditor shall call the attention of the 1048  
county board of revision to the erroneous charges. If the board 1049  
finds that the taxes or other charges have been erroneously 1050

charged or collected, it shall certify the finding to the 1051  
auditor. Upon receipt of the certification, the auditor shall 1052  
remove the erroneous charges on the manufactured home tax list 1053  
or delinquent manufactured home tax list in the same manner as 1054  
is prescribed in section 319.35 of the Revised Code for 1055  
erroneous charges against real property, and refund any 1056  
erroneous charges that have been collected, with interest, in 1057  
the same manner as is prescribed in section 319.36 of the 1058  
Revised Code for erroneous charges against real property. 1059

(N) As used in this section and section 4503.061 of the 1060  
Revised Code: 1061

(1) "Manufactured home taxes" includes taxes, penalties, 1062  
and interest charged under division (C) or (G) of this section 1063  
and any penalties charged under division (G) or (H) (5) of 1064  
section 4503.061 of the Revised Code. 1065

(2) "Current taxes" means all manufactured home taxes 1066  
charged against a manufactured or mobile home that have not 1067  
appeared on the manufactured home tax list for any prior year. 1068  
Current taxes become delinquent taxes if they remain unpaid 1069  
after the last day prescribed for payment of the second 1070  
installment of current taxes without penalty, whether or not 1071  
they have been certified delinquent. 1072

(3) "Delinquent taxes" means: 1073

(a) Any manufactured home taxes that were charged against 1074  
a manufactured or mobile home for a prior year, including any 1075  
penalties or interest charged for a prior year and the costs of 1076  
publication under division (H) (2) of this section, and that 1077  
remain unpaid; 1078

(b) Any current manufactured home taxes charged against a 1079

manufactured or mobile home that remain unpaid after the last 1080  
day prescribed for payment of the second installment of current 1081  
taxes without penalty, whether or not they have been certified 1082  
delinquent, including any penalties or interest and the costs of 1083  
publication under division (H) (2) of this section. 1084

**Sec. 4503.066.** (A) (1) To obtain a tax reduction under 1085  
section 4503.065 or 4503.0612 of the Revised Code, the owner of 1086  
the home shall file an application with the county auditor of 1087  
the county in which the home is located. An application for 1088  
reduction in taxes based upon a physical disability shall be 1089  
accompanied by a certificate signed by a physician, and an 1090  
application for reduction in taxes based upon a mental 1091  
disability shall be accompanied by a certificate signed by a 1092  
physician or psychologist licensed to practice in this state. 1093  
The certificate shall attest to the fact that the applicant is 1094  
permanently and totally disabled, shall be in a form that the 1095  
department of taxation requires, and shall include the 1096  
definition of totally and permanently disabled as set forth in 1097  
section 4503.064 of the Revised Code. An application for 1098  
reduction in taxes based upon a disability certified as 1099  
permanent and total by a state or federal agency having the 1100  
function of so classifying persons shall be accompanied by a 1101  
certificate from that agency. 1102

An application by a disabled veteran or the surviving 1103  
spouse of a disabled veteran for the reduction under division 1104  
(B) (1) or (2) of section 4503.065 of the Revised Code shall be 1105  
accompanied by a letter or other written confirmation from the 1106  
United States department of veterans affairs, or its predecessor 1107  
or successor agency, showing that the veteran qualifies as a 1108  
disabled veteran. 1109

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

An application for a reduction under section 4503.0612 of the Revised Code shall be accompanied by documentation sufficient to prove that the applicant meets all qualifications for that reduction.

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



constitutes a delegation of authority by the applicant to the 1141  
tax commissioner or the county auditor, individually or in 1142  
consultation with each other, to examine any tax or financial 1143  
records that relate to the income of the applicant as stated on 1144  
the application for the purpose of determining eligibility 1145  
under, or possible violation of, division (C) or (D) of this 1146  
section. The form also shall contain a statement that conviction 1147  
of willfully falsifying information to obtain a reduction in 1148  
taxes or failing to comply with division (B) of this section 1149  
shall result in the revocation of the right to the reduction for 1150  
a period of three years. 1151

(3) A late application for a reduction in taxes for the 1152  
year preceding the year for which an original application is 1153  
filed may be filed with an original application. If the auditor 1154  
determines that the information contained in the late 1155  
application is correct, the auditor shall determine both the 1156  
amount of the reduction in taxes to which the applicant would 1157  
have been entitled for the current tax year had the application 1158  
been timely filed and approved in the preceding year, and the 1159  
amount the taxes levied under section 4503.06 of the Revised 1160  
Code for the current year would have been reduced as a result of 1161  
the reduction. When an applicant is permanently and totally 1162  
disabled on the first day of January of the year in which the 1163  
applicant files a late application, the auditor, in making the 1164  
determination of the amounts of the reduction in taxes under 1165  
division (A) (3) of this section, is not required to determine 1166  
that the applicant was permanently and totally disabled on the 1167  
first day of January of the preceding year. 1168

The amount of the reduction in taxes pursuant to a late 1169  
application shall be treated as an overpayment of taxes by the 1170  
applicant. The auditor shall credit the amount of the 1171

overpayment against the amount of the taxes or penalties then 1172  
due from the applicant, and, at the next succeeding settlement, 1173  
the amount of the credit shall be deducted from the amount of 1174  
any taxes or penalties distributable to the county or any taxing 1175  
unit in the county that has received the benefit of the taxes or 1176  
penalties previously overpaid, in proportion to the benefits 1177  
previously received. If, after the credit has been made, there 1178  
remains a balance of the overpayment, or if there are no taxes 1179  
or penalties due from the applicant, the auditor shall refund 1180  
that balance to the applicant by a warrant drawn on the county 1181  
treasurer in favor of the applicant. The treasurer shall pay the 1182  
warrant from the general fund of the county. If there is 1183  
insufficient money in the general fund to make the payment, the 1184  
treasurer shall pay the warrant out of any undivided 1185  
manufactured or mobile home taxes subsequently received by the 1186  
treasurer for distribution to the county or taxing district in 1187  
the county that received the benefit of the overpaid taxes, in 1188  
proportion to the benefits previously received, and the amount 1189  
paid from the undivided funds shall be deducted from the money 1190  
otherwise distributable to the county or taxing district in the 1191  
county at the next or any succeeding distribution. At the next 1192  
or any succeeding distribution after making the refund, the 1193  
treasurer shall reimburse the general fund for any payment made 1194  
from that fund by deducting the amount of that payment from the 1195  
money distributable to the county or other taxing unit in the 1196  
county that has received the benefit of the taxes, in proportion 1197  
to the benefits previously received. On the second Monday in 1198  
September of each year, the county auditor shall certify the 1199  
total amount of the reductions in taxes made in the current year 1200  
under division (A) (3) of this section to the tax commissioner 1201  
who shall treat that amount as a reduction in taxes for the 1202  
current tax year and shall make reimbursement to the county of 1203

that amount in the manner prescribed in section 4503.068 of the Revised Code, from moneys appropriated for that purpose.

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

(2) If the county auditor or county treasurer discovers that an owner not entitled to the reduction in manufactured home taxes under section 4503.065 or 4503.0612 of the Revised Code failed to notify the county auditor as required by division (B) (1) of this section, a charge shall be imposed against the manufactured or mobile home in the amount by which taxes were reduced under that section for each tax year the county auditor ascertains that the manufactured or mobile home was not entitled to the reduction and was owned by the current owner. Interest shall accrue in the manner prescribed by division (G) (2) of section 4503.06 of the Revised Code on the amount by which taxes were reduced for each such tax year as if the reduction became delinquent taxes at the close of the last day the second installment of taxes for that tax year could be paid without penalty. The county auditor shall notify the owner, by ordinary mail, of the charge, of the owner's right to appeal the charge, and of the manner in which the owner may appeal. The owner may appeal the imposition of the charge and interest by filing an appeal with the county board of revision not later than the last day prescribed for payment of manufactured home taxes under section 4503.06 of the Revised Code following receipt of the notice and occurring at least ninety days after receipt of the notice. The appeal shall be treated in the same manner as a complaint relating to the valuation or assessment of

manufactured or mobile homes under section 5715.19 of the 1235  
Revised Code. The charge and any interest shall be collected as 1236  
other delinquent taxes. 1237

(3) During January of each year, the county auditor shall 1238  
furnish each person whose application for reduction has been 1239  
approved, by ordinary mail, a form on which to report any 1240  
changes in total income, ownership, occupancy, disability, and 1241  
other information earlier furnished the auditor relative to the 1242  
application. The form shall be completed and returned to the 1243  
auditor not later than the thirty-first day of December if the 1244  
changes would affect the person's eligibility for the reduction. 1245

(C) No person shall knowingly make a false statement for 1246  
the purpose of obtaining a reduction in taxes under section 1247  
4503.065 or 4503.0612 of the Revised Code. 1248

(D) No person shall knowingly fail to notify the county 1249  
auditor of any change required by division (B) of this section 1250  
that has the effect of maintaining or securing a reduction in 1251  
taxes under section 4503.065 or 4503.0612 of the Revised Code. 1252

(E) No person shall knowingly make a false statement or 1253  
certification attesting to any person's physical or mental 1254  
condition for purposes of qualifying such person for tax relief 1255  
pursuant to sections 4503.064 to 4503.069 or section 4503.0612 1256  
of the Revised Code. 1257

(F) Whoever violates division (C), (D), or (E) of this 1258  
section is guilty of a misdemeanor of the fourth degree. 1259

**Sec. 4503.067.** The county auditor shall approve or deny an 1260  
application for reduction under section 4503.065 or 4503.0612 of 1261  
the Revised Code and shall so notify the applicant not later 1262  
than the first Monday in October. Notification shall be provided 1263

on a form prescribed by the tax commissioner. If a person 1264  
believes that the person's application for reduction in taxes 1265  
has been improperly denied or is for less than that to which the 1266  
person is entitled, the person may file an appeal with the 1267  
county board of revision no later than the thirty-first day of 1268  
January of the following calendar year. The appeal shall be 1269  
treated in the same manner as a complaint relating to the 1270  
valuation or assessment of real property under Chapter 5715. of 1271  
the Revised Code. 1272

**Sec. 4503.068.** On or before the second Monday in September 1273  
of each year, the county treasurer shall total the amount by 1274  
which the manufactured home taxes levied in that year were 1275  
reduced pursuant to ~~section~~ sections 4503.065 and 4503.0612 of 1276  
the Revised Code, and certify that amount to the tax 1277  
commissioner. Within ninety days of the receipt of the 1278  
certification, the commissioner shall provide for payment to the 1279  
county treasurer, from the general revenue fund, of the amount 1280  
certified, which shall be credited upon receipt to the county's 1281  
undivided income tax fund, and an amount equal to two per cent 1282  
of the amount by which taxes were reduced, which shall be 1283  
credited upon receipt to the county general fund as a payment, 1284  
in addition to the fees and charges authorized by sections 1285  
319.54 and 321.26 of the Revised Code, to the county auditor and 1286  
county treasurer for the costs of administering sections 1287  
4503.064 to 4503.069 and section 4503.0612 of the Revised Code. 1288

Immediately upon receipt of funds into the county 1289  
undivided income tax fund under this section, the county auditor 1290  
shall distribute the full amount thereof among the taxing 1291  
districts in the county as though it had been received as taxes 1292  
under section 4503.06 of the Revised Code from each person for 1293  
whom taxes were reduced under section 4503.065 or 4503.0612 of 1294

the Revised Code. 1295

**Sec. 4503.069.** Each county treasurer and county auditor 1296  
shall employ the assistants, clerks, and other employees 1297  
necessary to carry out the duties imposed by sections 4503.064 1298  
to 4503.069 and section 4503.0612 of the Revised Code. 1299

**Sec. 4503.0610.** (A) If a board of county commissioners 1300  
adopts a resolution granting a partial real property tax 1301  
exemption under section 323.158 of the Revised Code, it also 1302  
shall adopt a resolution under this section granting a partial 1303  
manufactured home tax exemption. The partial exemption shall 1304  
take the form of a reduction each year in the manufactured home 1305  
tax charged against each manufactured home in the county under 1306  
section 4503.06 of the Revised Code, by the same percentage by 1307  
which real property taxes were reduced for the preceding year in 1308  
the resolution adopted under section 323.158 of the Revised 1309  
Code. Upon adopting the resolution under this section, the board 1310  
shall certify copies of it to the county auditor and the tax 1311  
commissioner. 1312

(B) After complying with sections 4503.06 and 4503.065 of 1313  
the Revised Code, the county auditor shall reduce the remaining 1314  
sum to be levied against a manufactured home by the percentage 1315  
called for in the resolution adopted under division (A) of this 1316  
section. The auditor shall certify the amount of tax remaining 1317  
after the reduction to the county treasurer for collection as 1318  
the manufactured home tax charged and payable on the 1319  
manufactured home, subject to any reduction authorized under 1320  
section 4503.0612 of the Revised Code. 1321

(C) For each tax year, the county auditor shall certify to 1322  
the board of county commissioners the total amount by which 1323  
manufactured home taxes are reduced under this section. At the 1324

time of each semi-annual distribution of manufactured home taxes 1325  
in the county, the board shall pay to the auditor one-half of 1326  
that total amount. Upon receipt of the payment, the auditor 1327  
shall distribute it among the various taxing districts in the 1328  
county as though it had been levied and collected as 1329  
manufactured home taxes. The board shall make the payment from 1330  
the county general fund or from any other county revenue that 1331  
may be used for that purpose. 1332

(D) If a board of county commissioners repeals a 1333  
resolution adopted under section 323.158 of the Revised Code, it 1334  
also shall repeal the resolution adopted under this section. 1335

**Sec. 4503.0612.** (A) As used in this section: 1336

(1) "Manufactured home taxes" means the amount of 1337  
manufactured home taxes charged and payable as computed after 1338  
any reductions under division (B) of section 323.152 of the 1339  
Revised Code and sections 319.302, 4503.065, and 4503.0610 of 1340  
the Revised Code. The computation of "manufactured home taxes 1341  
for the preceding year" shall equal the manufactured home taxes 1342  
for that year after subtracting any amount reduced under this 1343  
section for that year. 1344

(2) "Homestead" has the same meaning as in section 323.151 1345  
of the Revised Code and also includes a manufactured or mobile 1346  
home that is owned and occupied as a home by an individual whose 1347  
domicile is in this state. 1348

(B) The manufactured home tax on a manufactured or mobile 1349  
home that is paid pursuant to division (C) of section 4503.06 of 1350  
the Revised Code shall be reduced for each year for which an 1351  
application for the reduction has been approved if all of the 1352  
following requirements are met: 1353

(1) The individual that owns or occupies the manufactured or mobile home is seventy years of age or older; 1354  
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(2) That individual has continuously owned and occupied the manufactured or mobile home for ten or more years immediately preceding the first day of the tax year; 1356  
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(3) That individual's total income does not exceed seventy thousand dollars, as adjusted under division (C) of this section; 1359  
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1361

(4) The assessable or true value of the individual's manufactured or mobile home for the tax year is less than one million dollars. 1362  
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1364

The reduction shall equal the amount by which the manufactured home taxes for the current tax year exceed the manufactured home taxes for the preceding year. 1365  
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(C) The tax commissioner shall adjust the income threshold described in division (C) (3) of this section by completing the following calculations in September of each year: 1368  
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(1) Multiply the percentage determined under division (A) (2) (e) (i) of section 4503.065 of the Revised Code for that year by the total income threshold for the ensuing tax year; 1371  
1372  
1373

(2) Add the resulting product to the total income threshold for the ensuing tax year; 1374  
1375

(3) Round the resulting sum to the nearest multiple of one hundred dollars. 1376  
1377

The commissioner shall certify the amount resulting from the adjustment to each county auditor not later than the first day of December each year. The certified amount applies to the second ensuing tax year. The commissioner shall not make the 1378  
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1381



adjustment in any calendar year in which the amount resulting 1382  
from the adjustment would be less than the total income 1383  
threshold for the ensuing tax year. 1384

**Section 2.** That existing sections 323.152, 323.153, 1385  
323.158, 4503.06, 4503.066, 4503.067, 4503.068, 4503.069, and 1386  
4503.0610 of the Revised Code are hereby repealed. 1387

**Section 3.** The amendment by this act of sections 323.152, 1388  
323.153, and 323.158 of the Revised Code applies to tax years 1389  
ending on or after the effective date of this section, and the 1390  
amendment or enactment by this act of sections 4503.06, 1391  
4503.066, 4503.067, 4503.068, 4503.069, 4503.0610, and 4503.0612 1392  
of the Revised Code applies to tax years beginning on or after 1393  
the effective date of this section. 1394

**Section 4.** Section 323.152 of the Revised Code is 1395  
presented in this act as a composite of the section as amended 1396  
by both H.B. 33 and S.B. 43 of the 135th General Assembly. The 1397  
General Assembly, applying the principle stated in division (B) 1398  
of section 1.52 of the Revised Code that amendments are to be 1399  
harmonized if reasonably capable of simultaneous operation, 1400  
finds that the composite is the resulting version of the section 1401  
in effect prior to the effective date of the section as 1402  
presented in this act. 1403