

**As Reported by the House Ways and Means Committee**

**135th General Assembly**

**Regular Session**

**Sub. H. B. No. 378**

**2023-2024**

**Representatives Lorenz, Santucci**

**Cosponsors: Representatives Williams, Brennan, Troy, Mathews**

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**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 authorize a full homestead exemption for 3  
surviving spouses of members of the uniformed 4  
services killed in the line of duty and to abate 5  
property taxes on certain municipal and 6  
community improvement corporation property. 7

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

**Section 1.** That sections 323.151, 323.152, 323.153, 8  
4503.064, 4503.065, and 4503.066 of the Revised Code be amended 9  
to read as follows: 10

**Sec. 323.151.** As used in sections 323.151 to 323.159 of 11  
the Revised Code: 12

(A) (1) "Homestead" means either of the following: 13

(a) A dwelling, including a unit in a multiple-unit 14  
dwelling and a manufactured home or mobile home taxed as real 15  
property pursuant to division (B) of section 4503.06 of the 16  
Revised Code, owned and occupied as a home by an individual 17  
whose domicile is in this state and who has not acquired 18

ownership from a person, other than the individual's spouse, 19  
related by consanguinity or affinity for the purpose of 20  
qualifying for the real property tax reduction provided in 21  
section 323.152 of the Revised Code. 22

(b) A unit in a housing cooperative that is occupied as a 23  
home, but not owned, by an individual whose domicile is in this 24  
state. 25

(2) The homestead shall include so much of the land 26  
surrounding it, not exceeding one acre, as is reasonably 27  
necessary for the use of the dwelling or unit as a home. An 28  
owner includes a holder of one of the several estates in fee, a 29  
vendee in possession under a purchase agreement or a land 30  
contract, a mortgagor, a life tenant, one or more tenants with a 31  
right of survivorship, tenants in common, and a settlor of a 32  
revocable or irrevocable inter vivos trust holding the title to 33  
a homestead occupied by the settlor as of right under the trust. 34  
The tax commissioner shall adopt rules for the uniform 35  
classification and valuation of real property or portions of 36  
real property as homesteads. 37

(B) "Sixty-five years of age or older" means a person who 38  
has attained age sixty-four prior to the first day of January of 39  
the year of application for reduction in real estate taxes. 40

(C) "Total income" means modified adjusted gross income, 41  
as that term is defined in section 5747.01 of the Revised Code, 42  
of the owner and the owner's spouse for the year preceding the 43  
year in which application for a reduction in taxes is made. 44

(D) "Permanently and totally disabled" means that a person 45  
other than a disabled veteran has, on the first day of January 46  
of the year of application for reduction in real estate taxes, 47

some impairment in body or mind that makes the person unable to 48  
work at any substantially remunerative employment that the 49  
person is reasonably able to perform and that will, with 50  
reasonable probability, continue for an indefinite period of at 51  
least twelve months without any present indication of recovery 52  
therefrom or has been certified as permanently and totally 53  
disabled by a state or federal agency having the function of so 54  
classifying persons. 55

(E) "Housing cooperative" means a housing complex of at 56  
least two units that is owned and operated by a nonprofit 57  
corporation that issues a share of the corporation's stock to an 58  
individual, entitling the individual to live in a unit of the 59  
complex, and collects a monthly maintenance fee from the 60  
individual to maintain, operate, and pay the taxes of the 61  
complex. 62

(F) "Disabled veteran" means a person who is a veteran of 63  
the armed forces of the United States, including reserve 64  
components thereof, or of the national guard, who has been 65  
discharged or released from active duty in the armed forces 66  
under honorable conditions, and who has received a total 67  
disability rating or a total disability rating for compensation 68  
based on individual unemployability for a service-connected 69  
disability or combination of service-connected disabilities as 70  
prescribed in Title 38, Part 4 of the Code of Federal 71  
Regulations, as amended. 72

(G) "Public service officer" means a peace officer, 73  
firefighter, first responder, EMT-basic, EMT-I, or paramedic, or 74  
an individual holding any equivalent position in another state. 75

(H) "Killed in the line of duty" means either of the 76  
following: 77

|   |                                    |
|---|------------------------------------|
| (1) Death in the line of duty;  | 78                                 |
| (2) Death from injury sustained in the line of duty,<br>including heart attack or other fatal injury or illness caused<br>while in the line of duty.  | 79<br>80<br>81                     |
| (I) "Peace officer" has the same meaning as in section<br>2935.01 of the Revised Code.  | 82<br>83                           |
| (J) "Firefighter" means a firefighter, whether paid or<br>volunteer, of a lawfully constituted fire department.   | 84<br>85                           |
| (K) "First responder," "EMT-basic," "EMT-I," and<br>"paramedic" have the same meanings as in section 4765.01 of the<br>Revised Code.  | 86<br>87<br>88                     |
| (L) "Surviving spouse of a disabled veteran" means either<br>of the following:  | 89<br>90                           |
| (1) The spouse of a disabled veteran who occupied the<br>homestead when the disabled veteran died and who acquires<br>ownership of the homestead or, in the case of a homestead that<br>is a unit in a housing cooperative, continues to occupy the<br>homestead;   | 91<br>92<br>93<br>94<br>95         |
| (2) The surviving spouse of an individual to which all of<br>the following apply, provided the surviving spouse occupies the<br>homestead when that individual dies and who, following that<br>individual's death, acquires ownership of the homestead or, in<br>the case of a homestead that is a unit in a housing cooperative,<br>continues to occupy the homestead: | 96<br>97<br>98<br>99<br>100<br>101 |
| (a) The individual dies before receiving a total<br>disability rating described in division (F) of this section.  | 102<br>103                         |
| (b) The individual otherwise qualifies as a disabled<br>veteran.  | 104<br>105                         |

(c) The individual owns and occupies a homestead or, in 106  
the case of a homestead that is a unit in a housing cooperative, 107  
occupies the homestead. 108

(M) "Qualifying service member" means a current or former 109  
member of the uniformed services of the United States, including 110  
reserve components thereof, or of the national guard, excluding 111  
any former member that was discharged or released from such 112  
service under dishonorable conditions. 113

(N) "Uniformed services" has the same meaning as in 10 114  
U.S.C. 101. 115

**Sec. 323.152.** In addition to the reduction in taxes 116  
required under section 319.302 of the Revised Code, taxes shall 117  
be reduced as provided in divisions (A) and (B) of this section. 118

(A) (1) (a) Division (A) (1) of this section applies to any 119  
of the following persons: 120

(i) A person who is permanently and totally disabled; 121

(ii) A person who is sixty-five years of age or older; 122

(iii) A person who is the surviving spouse of a deceased 123  
person who was permanently and totally disabled or sixty-five 124  
years of age or older and who applied and qualified for a 125  
reduction in taxes under this division in the year of death, 126  
provided the surviving spouse is at least fifty-nine but not 127  
sixty-five or more years of age on the date the deceased spouse 128  
dies. 129

(b) Real property taxes on a homestead owned and occupied, 130  
or a homestead in a housing cooperative occupied, by a person to 131  
whom division (A) (1) of this section applies shall be reduced 132  
for each year for which an application for the reduction has 133

been approved. The reduction shall equal one of the following 134  
amounts, as applicable to the person: 135

(i) If the person received a reduction under division (A) 136  
(1) of this section for tax year 2006, the greater of the 137  
reduction for that tax year or the amount computed under 138  
division (A) (1) (c) of this section; 139

(ii) If the person received, for any homestead, a 140  
reduction under division (A) (1) of this section for tax year 141  
2013 or under division (A) of section 4503.065 of the Revised 142  
Code for tax year 2014 or the person is the surviving spouse of 143  
such a person and the surviving spouse is at least fifty-nine 144  
years of age on the date the deceased spouse dies, the amount 145  
computed under division (A) (1) (c) of this section. 146

(iii) If the person is not described in division (A) (1) (b) 147  
(i) or (ii) of this section and the person's total income does 148  
not exceed thirty thousand dollars, as adjusted under division 149  
(A) (1) (d) of this section, the amount computed under division 150  
(A) (1) (c) of this section. 151

(c) The amount of the reduction under division (A) (1) (c) 152  
of this section equals the product of the following: 153

(i) Twenty-five thousand dollars of the true value of the 154  
property in money, as adjusted under division (A) (1) (d) of this 155  
section; 156

(ii) The assessment percentage established by the tax 157  
commissioner under division (B) of section 5715.01 of the 158  
Revised Code, not to exceed thirty-five per cent; 159

(iii) The effective tax rate used to calculate the taxes 160  
charged against the property for the current year, where 161  
"effective tax rate" is defined as in section 323.08 of the 162

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| Revised Code;  | 163 |
| (iv) The quantity equal to one minus the sum of the                  | 164 |
| percentage reductions in taxes received by the property for the      | 165 |
| current tax year under section 319.302 of the Revised Code and       | 166 |
| division (B) of section 323.152 of the Revised Code.                 | 167 |
| (d) The tax commissioner shall adjust the total income               | 168 |
| threshold described in division (A) (1) (b) (iii) and the reduction  | 169 |
| amounts described in divisions (A) (1) (c) (i), (A) (2), and (A) (3) | 170 |
| of this section by completing the following calculations in          | 171 |
| September of each year:  | 172 |
| (i) Determine the percentage increase in the gross                   | 173 |
| domestic product deflator determined by the bureau of economic       | 174 |
| analysis of the United States department of commerce from the        | 175 |
| first day of January of the preceding calendar year to the last      | 176 |
| day of December of the preceding calendar year;                      | 177 |
| (ii) Multiply that percentage increase by the total income           | 178 |
| threshold or reduction amount for the current tax year, as           | 179 |
| applicable;  | 180 |
| (iii) Add the resulting product to the total income                  | 181 |
| threshold or the reduction amount, as applicable, for the            | 182 |
| current tax year;  | 183 |
| (iv) Round the resulting sum to the nearest multiple of              | 184 |
| one hundred dollars.   | 185 |
| The commissioner shall certify the amount resulting from             | 186 |
| each adjustment to each county auditor not later than the first      | 187 |
| day of December each year. The certified total income threshold      | 188 |
| amount applies to the following tax year for persons described       | 189 |
| in division (A) (1) (b) (iii) of this section. The certified         | 190 |
| reduction amount applies to the following tax year. The              | 191 |

commissioner shall not make the applicable adjustment in any 192  
calendar year in which the amount resulting from the adjustment 193  
would be less than the total income threshold or the reduction 194  
amount for the current tax year. 195

(2) (a) Real property taxes on a homestead owned and 196  
occupied, or a homestead in a housing cooperative occupied, by a 197  
disabled veteran shall be reduced for each year for which an 198  
application for the reduction has been approved. The reduction 199  
shall equal the product obtained by multiplying fifty thousand 200  
dollars of the true value of the property in money, as adjusted 201  
under division (A) (1) (d) of this section, by the amounts 202  
described in divisions (A) (1) (c) (ii) to (iv) of this section. 203  
The reduction is in lieu of any reduction under section 323.158 204  
of the Revised Code or division (A) (1), (2) (b), ~~or (3)~~, or (4) 205  
of this section. The reduction applies to only one homestead 206  
owned and occupied by a disabled veteran. 207

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

The reduction is in lieu of any reduction under section 214  
323.158 of the Revised Code or division (A) (1), (2) (a), ~~or (3)~~, or (4) 215  
or (4) of this section. The reduction applies to only one 216  
homestead owned and occupied by the surviving spouse of a 217  
disabled veteran. A homestead qualifies for a reduction in taxes 218  
under division (A) (2) (b) of this section beginning in one of the 219  
following tax years: 220

(i) For a surviving spouse described in division (L) (1) of 221



section 323.151 of the Revised Code, the year the disabled 222  
veteran dies; 223

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

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

(3) Real property taxes on a homestead owned and occupied, 231  
or a homestead in a housing cooperative occupied, by the 232  
surviving spouse of a public service officer killed in the line 233  
of duty shall be reduced for each year for which an application 234  
for the reduction has been approved. The reduction shall equal 235  
the product obtained by multiplying fifty thousand dollars of 236  
the true value of the property in money, as adjusted under 237  
division (A) (1) (d) of this section, by the amounts described in 238  
divisions (A) (1) (c) (ii) to (iv) of this section. The reduction 239  
is in lieu of any reduction under section 323.158 of the Revised 240  
Code or division (A) (1) ~~or~~, (2), or (4) of this section. The 241  
reduction applies to only one homestead owned and occupied by 242  
such a surviving spouse. A homestead qualifies for a reduction 243  
in taxes under division (A) (3) of this section for the tax year 244  
in which the public service officer dies through the tax year in 245  
which the surviving spouse dies or remarries. 246

(4) Real property taxes on a homestead owned and occupied, 247  
or a homestead in a housing cooperative occupied, by a surviving 248  
spouse of a qualifying service member killed in the line of duty 249  
while serving in the uniformed services of the United States 250  
shall be reduced for each year for which an application for the 251

reduction has been approved. The reduction shall equal all 252  
current taxes charged and payable against the homestead for the 253  
tax year. The reduction is in lieu of any reduction under 254  
section 323.158 of the Revised Code or division (A) (1), (2), or 255  
(3) of this section. The reduction applies to only one homestead 256  
owned and occupied by such a surviving spouse. A homestead 257  
qualifies for a reduction in taxes under division (A) (4) of this 258  
section for the tax year in which the qualifying service member 259  
dies through the tax year in which the surviving spouse dies, 260  
remarries, or cohabitates with any individual domiciled in the 261  
homestead that is not related by consanguinity to the surviving 262  
spouse. 263

(B) To provide a partial exemption, real property taxes on 264  
any homestead, and manufactured home taxes on any manufactured 265  
or mobile home on which a manufactured home tax is assessed 266  
pursuant to division (D) (2) of section 4503.06 of the Revised 267  
Code, shall be reduced for each year for which an application 268  
for the reduction has been approved. The amount of the reduction 269  
shall equal two and one-half per cent of the amount of taxes to 270  
be levied by qualifying levies on the homestead or the 271  
manufactured or mobile home after applying section 319.301 of 272  
the Revised Code. For the purposes of this division, "qualifying 273  
levy" has the same meaning as in section 319.302 of the Revised 274  
Code. 275

(C) The reductions granted by this section do not apply to 276  
special assessments or respread of assessments levied against 277  
the homestead, and if there is a transfer of ownership 278  
subsequent to the filing of an application for a reduction in 279  
taxes, such reductions are not forfeited for such year by virtue 280  
of such transfer. 281

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

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

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

To obtain a reduction in real property taxes under division (A) of section 323.152 of the Revised Code, the occupant of a homestead in a housing cooperative shall file an application with the nonprofit corporation that owns and

operates the housing cooperative, in accordance with this 312  
paragraph. Not later than the first day of March each year, the 313  
corporation shall obtain applications from the county auditor's 314  
office and provide one to each new occupant. Not later than the 315  
first day of May, any occupant who may be eligible for a 316  
reduction in taxes under division (A) of section 323.152 of the 317  
Revised Code shall submit the completed application to the 318  
corporation. Not later than the fifteenth day of May, the 319  
corporation shall file all completed applications, and the 320  
information required by division (B) of section 323.159 of the 321  
Revised Code, with the county auditor of the county in which the 322  
occupants' homesteads are located. Continuing applications shall 323  
be furnished to an occupant in the manner provided in division 324  
(C) (4) of this section. 325

(1) An application for reduction based upon a physical 326  
disability shall be accompanied by a certificate signed by a 327  
physician, and an application for reduction based upon a mental 328  
disability shall be accompanied by a certificate signed by a 329  
physician or psychologist licensed to practice in this state, 330  
attesting to the fact that the applicant is permanently and 331  
totally disabled. The certificate shall be in a form that the 332  
tax commissioner requires and shall include the definition of 333  
permanently and totally disabled as set forth in section 323.151 334  
of the Revised Code. An application for reduction based upon a 335  
disability certified as permanent and total by a state or 336  
federal agency having the function of so classifying persons 337  
shall be accompanied by a certificate from that agency. 338

An application by a disabled veteran or the surviving 339  
spouse of a disabled veteran for the reduction under division 340  
(A) (2) (a) or (b) of section 323.152 of the Revised Code shall be 341  
accompanied by a letter or other written confirmation from the 342

United States department of veterans affairs, or its predecessor 343  
or successor agency, showing that the veteran qualifies as a 344  
disabled veteran. 345

An application by the surviving spouse of a public service 346  
officer killed in the line of duty for the reduction under 347  
division (A) (3) of section 323.152 of the Revised Code shall be 348  
accompanied by a letter or other written confirmation from an 349  
employee or officer of the board of trustees of a retirement or 350  
pension fund in this state or another state or from the chief or 351  
other chief executive of the department, agency, or other 352  
employer for which the public service officer served when killed 353  
in the line of duty affirming that the public service officer 354  
was killed in the line of duty. 355

An application for the reduction under division (A) (4) of 356  
section 323.152 of the Revised Code by the surviving spouse of a 357  
qualifying service member killed in the line of duty shall be 358  
accompanied by a copy of United States department of defense 359  
form DD-1300 report of casualty or other documentation from a 360  
branch of the armed forces of the United States or the United 361  
States department of veterans affairs or another federal agency 362  
affirming or verifying that the qualifying service member died 363  
under such circumstances. 364

An application for a reduction under division (A) of 365  
section 323.152 of the Revised Code constitutes a continuing 366  
application for a reduction in taxes for each year in which the 367  
dwelling is the applicant's homestead. 368

(2) An application for a reduction in taxes under division 369  
(B) of section 323.152 of the Revised Code shall be filed only 370  
if the homestead or manufactured or mobile home was transferred 371  
in the preceding year or did not qualify for and receive the 372

reduction in taxes under that division for the preceding tax 373  
year. The application for homesteads transferred in the 374  
preceding year shall be incorporated into any form used by the 375  
county auditor to administer the tax law in respect to the 376  
conveyance of real property pursuant to section 319.20 of the 377  
Revised Code or of used manufactured homes or used mobile homes 378  
as defined in section 5739.0210 of the Revised Code. The owner 379  
of a manufactured or mobile home who has elected under division 380  
(D) (4) of section 4503.06 of the Revised Code to be taxed under 381  
division (D) (2) of that section for the ensuing year may file 382  
the application at the time of making that election. The 383  
application shall contain a statement that failure by the 384  
applicant to affirm on the application that the dwelling on the 385  
property conveyed is the applicant's homestead prohibits the 386  
owner from receiving the reduction in taxes until a proper 387  
application is filed within the period prescribed by division 388  
(A) (3) of this section. Such an application constitutes a 389  
continuing application for a reduction in taxes for each year in 390  
which the dwelling is the applicant's homestead. 391

(3) Failure to receive a new application filed under 392  
division (A) (1) or (2) or notification under division (C) of 393  
this section after an application for reduction has been 394  
approved is prima-facie evidence that the original applicant is 395  
entitled to the reduction in taxes calculated on the basis of 396  
the information contained in the original application. The 397  
original application and any subsequent application, including 398  
any late application, shall be in the form of a signed statement 399  
and shall be filed on or before the thirty-first day of December 400  
of the year for which the reduction is sought. The original 401  
application and any subsequent application for a reduction in 402  
manufactured home taxes shall be filed in the year preceding the 403

year for which the reduction is sought. The statement shall be 404  
on a form, devised and supplied by the tax commissioner, which 405  
shall require no more information than is necessary to establish 406  
the applicant's eligibility for the reduction in taxes and the 407  
amount of the reduction, and, except for homesteads that are 408  
units in a housing cooperative, shall include an affirmation by 409  
the applicant that ownership of the homestead was not acquired 410  
from a person, other than the applicant's spouse, related to the 411  
owner by consanguinity or affinity for the purpose of qualifying 412  
for the real property or manufactured home tax reduction 413  
provided for in division (A) or (B) of section 323.152 of the 414  
Revised Code. The form shall contain a statement that conviction 415  
of willfully falsifying information to obtain a reduction in 416  
taxes or failing to comply with division (C) of this section 417  
results in the revocation of the right to the reduction for a 418  
period of three years. In the case of an application for a 419  
reduction in taxes for persons described in division (A) (1) (b) 420  
(iii) of section 323.152 of the Revised Code, the form shall 421  
contain a statement that signing the application constitutes a 422  
delegation of authority by the applicant to the tax commissioner 423  
or the county auditor, individually or in consultation with each 424  
other, to examine any tax or financial records relating to the 425  
income of the applicant as stated on the application for the 426  
purpose of determining eligibility for the exemption or a 427  
possible violation of division (D) or (E) of this section. 428

(B) A late application for a tax reduction for the year 429  
preceding the year in which an original application is filed, or 430  
for a reduction in manufactured home taxes for the year in which 431  
an original application is filed, may be filed with the original 432  
application. If the county auditor determines the information 433  
contained in the late application is correct, the auditor shall 434

determine the amount of the reduction in taxes to which the 435  
applicant would have been entitled for the preceding tax year 436  
had the applicant's application been timely filed and approved 437  
in that year. 438

The amount of such reduction shall be treated by the 439  
auditor as an overpayment of taxes by the applicant and shall be 440  
refunded in the manner prescribed in section 5715.22 of the 441  
Revised Code for making refunds of overpayments. The county 442  
auditor shall certify the total amount of the reductions in 443  
taxes made in the current year under this division to the tax 444  
commissioner, who shall treat the full amount thereof as a 445  
reduction in taxes for the preceding tax year and shall make 446  
reimbursement to the county therefor in the manner prescribed by 447  
section 323.156 of the Revised Code, from money appropriated for 448  
that purpose. 449

(C) (1) If, in any year after an application has been filed 450  
under division (A) (1) or (2) of this section, the owner does not 451  
qualify for a reduction in taxes on the homestead or on the 452  
manufactured or mobile home set forth on such application, the 453  
owner shall notify the county auditor that the owner is not 454  
qualified for a reduction in taxes. 455

(2) If, in any year after an application has been filed 456  
under division (A) (1) of this section, the occupant of a 457  
homestead in a housing cooperative does not qualify for a 458  
reduction in taxes on the homestead, the occupant shall notify 459  
the county auditor that the occupant is not qualified for a 460  
reduction in taxes or file a new application under division (A) 461  
(1) of this section. 462

(3) If the county auditor or county treasurer discovers 463  
that an owner of property or occupant of a homestead in a 464



housing cooperative not entitled to the reduction in taxes under 465  
division (A) or (B) of section 323.152 of the Revised Code 466  
failed to notify the county auditor as required by division (C) 467  
(1) or (2) of this section, a charge shall be imposed against 468  
the property in the amount by which taxes were reduced under 469  
that division for each tax year the county auditor ascertains 470  
that the property was not entitled to the reduction and was 471  
owned by the current owner or, in the case of a homestead in a 472  
housing cooperative, occupied by the current occupant. Interest 473  
shall accrue in the manner prescribed by division (B) of section 474  
323.121 or division (G) (2) of section 4503.06 of the Revised 475  
Code on the amount by which taxes were reduced for each such tax 476  
year as if the reduction became delinquent taxes at the close of 477  
the last day the second installment of taxes for that tax year 478  
could be paid without penalty. The county auditor shall notify 479  
the owner or occupant, by ordinary mail, of the charge, of the 480  
owner's or occupant's right to appeal the charge, and of the 481  
manner in which the owner or occupant may appeal. The owner or 482  
occupant may appeal the imposition of the charge and interest by 483  
filing an appeal with the county board of revision not later 484  
than the last day prescribed for payment of real and public 485  
utility property taxes under section 323.12 of the Revised Code 486  
following receipt of the notice and occurring at least ninety 487  
days after receipt of the notice. The appeal shall be treated in 488  
the same manner as a complaint relating to the valuation or 489  
assessment of real property under Chapter 5715. of the Revised 490  
Code. The charge and any interest shall be collected as other 491  
delinquent taxes. 492

(4) Each year during January, the county auditor shall 493  
furnish by ordinary mail a continuing application to each person 494  
receiving a reduction under division (A) of section 323.152 of 495

the Revised Code. The continuing application shall be used to 496  
report changes in total income, ownership, occupancy, 497  
disability, and other information earlier furnished the auditor 498  
relative to the reduction in taxes on the property. The 499  
continuing application shall be returned to the auditor not 500  
later than the thirty-first day of December; provided, that if 501  
such changes do not affect the status of the homestead exemption 502  
or the amount of the reduction to which the owner is entitled 503  
under division (A) of section 323.152 of the Revised Code or to 504  
which the occupant is entitled under section 323.159 of the 505  
Revised Code, the application does not need to be returned. 506

(5) Each year during February, the county auditor, except 507  
as otherwise provided in this paragraph, shall furnish by 508  
ordinary mail an original application to the owner, as of the 509  
first day of January of that year, of a homestead or a 510  
manufactured or mobile home that transferred during the 511  
preceding calendar year and that qualified for and received a 512  
reduction in taxes under division (B) of section 323.152 of the 513  
Revised Code for the preceding tax year. In order to receive the 514  
reduction under that division, the owner shall file the 515  
application with the county auditor not later than the thirty- 516  
first day of December. If the application is not timely filed, 517  
the auditor shall not grant a reduction in taxes for the 518  
homestead for the current year, and shall notify the owner that 519  
the reduction in taxes has not been granted, in the same manner 520  
prescribed under section 323.154 of the Revised Code for 521  
notification of denial of an application. Failure of an owner to 522  
receive an application does not excuse the failure of the owner 523  
to file an original application. The county auditor is not 524  
required to furnish an application under this paragraph for any 525  
homestead for which application has previously been made on a 526

form incorporated into any form used by the county auditor to 527  
administer the tax law in respect to the conveyance of real 528  
property or of used manufactured homes or used mobile homes, and 529  
an owner who previously has applied on such a form is not 530  
required to return an application furnished under this 531  
paragraph. 532

(D) No person shall knowingly make a false statement for 533  
the purpose of obtaining a reduction in the person's real 534  
property or manufactured home taxes under section 323.152 of the 535  
Revised Code. 536

(E) No person shall knowingly fail to notify the county 537  
auditor of changes required by division (C) of this section that 538  
have the effect of maintaining or securing a reduction in taxes 539  
under section 323.152 of the Revised Code. 540

(F) No person shall knowingly make a false statement or 541  
certification attesting to any person's physical or mental 542  
condition for purposes of qualifying such person for tax relief 543  
pursuant to sections 323.151 to 323.159 of the Revised Code. 544

**Sec. 4503.064.** As used in sections 4503.064 to 4503.069 of 545  
the Revised Code: 546

(A) "Sixty-five years of age or older" means a person who 547  
will be age sixty-five or older in the calendar year following 548  
the year of application for reduction in the assessable value of 549  
the person's manufactured or mobile home. 550

(B) "Permanently and totally disabled" means that a person 551  
other than a disabled veteran has, on the first day of January 552  
of the year of application, including late application, for 553  
reduction in the assessable value of a manufactured or mobile 554  
home, some impairment in body or mind that makes the person 555

unable to work at any substantially remunerative employment 556  
which the person is reasonably able to perform and which will, 557  
with reasonable probability, continue for an indefinite period 558  
of at least twelve months without any present indication of 559  
recovery therefrom or has been certified as permanently and 560  
totally disabled by a state or federal agency having the 561  
function of so classifying persons. 562

(C) "Homestead exemption" means the reduction in taxes 563  
allowed under division (A) of section 323.152 of the Revised 564  
Code for the year in which an application is filed under section 565  
4503.066 of the Revised Code. 566

(D) "Manufactured home" has the meaning given in division 567  
(C) (4) of section 3781.06 of the Revised Code, and includes a 568  
structure consisting of two manufactured homes that were 569  
purchased either together or separately and are combined to form 570  
a single dwelling, but does not include a manufactured home that 571  
is taxed as real property pursuant to division (B) of section 572  
4503.06 of the Revised Code. 573

(E) "Mobile home" has the meaning given in division (O) of 574  
section 4501.01 of the Revised Code and includes a structure 575  
consisting of two mobile homes that were purchased together or 576  
separately and combined to form a single dwelling, but does not 577  
include a mobile home that is taxed as real property pursuant to 578  
division (B) of section 4503.06 of the Revised Code. 579

(F) "Late application" means an application filed with an 580  
original application under division (A) (3) of section 4503.066 581  
of the Revised Code. 582

(G) "Total income," "disabled veteran," "public service 583  
officer," "qualifying service member," "uniformed services," and 584

"killed in the line of duty" have the same meanings as in 585  
section 323.151 of the Revised Code. 586

(H) "Surviving spouse of a disabled veteran" means either 587  
of the following: 588

(1) The spouse of a disabled veteran who occupied the 589  
manufactured or mobile home when the disabled veteran died and 590  
who acquires ownership of the manufactured or mobile home; 591

(2) The surviving spouse of an individual to which all of 592  
the following apply, provided the surviving spouse occupies the 593  
manufactured or mobile home when that individual dies and who, 594  
following that individual's death, acquires ownership of the 595  
manufactured or mobile home: 596

(a) The individual dies before receiving a total 597  
disability rating described in division (F) of section 323.151 598  
of the Revised Code. 599

(b) The individual otherwise qualifies as a disabled 600  
veteran. 601

(c) The individual owns and occupies a manufactured or 602  
mobile home. 603

**Sec. 4503.065.** (A) (1) Division (A) of this section applies 604  
to any of the following persons: 605

(a) An individual who is permanently and totally disabled; 606

(b) An individual who is sixty-five years of age or older; 607

(c) An individual who is the surviving spouse of a 608  
deceased person who was permanently and totally disabled or 609  
sixty-five years of age or older and who applied and qualified 610  
for a reduction in assessable value under this section in the 611

year of death, provided the surviving spouse is at least fifty- 612  
nine but not sixty-five or more years of age on the date the 613  
deceased spouse dies. 614

(2) The manufactured home tax on a manufactured or mobile 615  
home that is paid pursuant to division (C) of section 4503.06 of 616  
the Revised Code and that is owned and occupied as a home by an 617  
individual whose domicile is in this state and to whom this 618  
section applies, shall be reduced for any tax year for which an 619  
application for such reduction has been approved, provided the 620  
individual did not acquire ownership from a person, other than 621  
the individual's spouse, related by consanguinity or affinity 622  
for the purpose of qualifying for the reduction. An owner 623  
includes a settlor of a revocable or irrevocable inter vivos 624  
trust holding the title to a manufactured or mobile home 625  
occupied by the settlor as of right under the trust. 626

(a) For manufactured and mobile homes for which the tax 627  
imposed by section 4503.06 of the Revised Code is computed under 628  
division (D)(2) of that section, the reduction shall equal one 629  
of the following amounts, as applicable to the person: 630

(i) If the person received a reduction under this section 631  
for tax year 2007, the greater of the reduction for that tax 632  
year or the amount computed under division (A)(2)(b) of this 633  
section; 634

(ii) If the person received, for any homestead, a 635  
reduction under division (A) of this section for tax year 2014 636  
or under division (A)(1) of section 323.152 of the Revised Code 637  
for tax year 2013 or the person is the surviving spouse of such 638  
a person and the surviving spouse is at least fifty-nine years 639  
of age on the date the deceased spouse dies, the amount computed 640  
under division (A)(2)(b) of this section. 641

(iii) If the person is not described in division (A) (2) (a) 642  
(i) or (ii) of this section and the person's total income does 643  
not exceed thirty thousand dollars, as adjusted under division 644  
(A) (2) (e) of this section, the amount computed under division 645  
(A) (2) (b) of this section. 646

(b) The amount of the reduction under division (A) (2) (b) 647  
of this section equals the product of the following: 648

(i) Twenty-five thousand dollars of the true value of the 649  
property in money, as adjusted under division (A) (2) (e) of this 650  
section; 651

(ii) The assessment percentage established by the tax 652  
commissioner under division (B) of section 5715.01 of the 653  
Revised Code, not to exceed thirty-five per cent; 654

(iii) The effective tax rate used to calculate the taxes 655  
charged against the property for the current year, where 656  
"effective tax rate" is defined as in section 323.08 of the 657  
Revised Code; 658

(iv) The quantity equal to one minus the sum of the 659  
percentage reductions in taxes received by the property for the 660  
current tax year under section 319.302 of the Revised Code and 661  
division (B) of section 323.152 of the Revised Code. 662

(c) For manufactured and mobile homes for which the tax 663  
imposed by section 4503.06 of the Revised Code is computed under 664  
division (D) (1) of that section, the reduction shall equal one 665  
of the following amounts, as applicable to the person: 666

(i) If the person received a reduction under this section 667  
for tax year 2007, the greater of the reduction for that tax 668  
year or the amount computed under division (A) (2) (d) of this 669  
section; 670

(ii) If the person received, for any homestead, a reduction under division (A) of this section for tax year 2014 or under division (A) (1) of section 323.152 of the Revised Code for tax year 2013 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) (2) (d) of this section.

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

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

(i) Twenty-five 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, and as adjusted under division (A) (2) (e) of this section;

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

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

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

(e) The tax commissioner shall adjust the income threshold described in divisions (A) (2) (a) (iii) and (A) (2) (c) (iii) and the reduction amounts described in divisions (A) (2) (b) (i), (A) (2) (d) (i), (B) (1), (B) (2), (C) (1), and (C) (2) of this section by



|  |     |
|--|-----|
| completing the following calculations in September of each year: | 700 |
| (i) Determine the percentage increase in the gross               | 701 |
| domestic product deflator determined by the bureau of economic   | 702 |
| analysis of the United States department of commerce from the    | 703 |
| first day of January of the preceding calendar year to the last  | 704 |
| day of December of the preceding calendar year;                  | 705 |
| (ii) Multiply that percentage increase by the total income       | 706 |
| threshold or reduction amount for the ensuing tax year, as       | 707 |
| applicable;  | 708 |
| (iii) Add the resulting product to the total income              | 709 |
| threshold or reduction amount, as applicable for the ensuing tax | 710 |
| year;  | 711 |
| (iv) Round the resulting sum to the nearest multiple of          | 712 |
| one hundred dollars.   | 713 |
| The commissioner shall certify the amount resulting from         | 714 |
| each adjustment to each county auditor not later than the first  | 715 |
| day of December each year. The certified amount applies to the   | 716 |
| second ensuing tax year. The commissioner shall not make the     | 717 |
| applicable adjustment in any calendar year in which the amount   | 718 |
| resulting from the adjustment would be less than the total       | 719 |
| income threshold or the reduction amount for the ensuing tax     | 720 |
| year.  | 721 |
| (B) (1) The manufactured home tax levied pursuant to             | 722 |
| division (C) of section 4503.06 of the Revised Code on a         | 723 |
| manufactured or mobile home that is owned and occupied by a      | 724 |
| disabled veteran shall be reduced for any tax year for which an  | 725 |
| application for such reduction has been approved, provided the   | 726 |
| disabled veteran did not acquire ownership from a person, other  | 727 |
| than the disabled veteran's spouse, related by consanguinity or  | 728 |

affinity for the purpose of qualifying for the reduction. An 729  
owner includes an owner within the meaning of division (A) (2) of 730  
this section. 731

(a) For manufactured and mobile homes for which the tax 732  
imposed by section 4503.06 of the Revised Code is computed under 733  
division (D) (2) of that section, the reduction shall equal the 734  
product obtained by multiplying fifty thousand dollars of the 735  
true value of the property in money, as adjusted under division 736  
(A) (2) (e) of this section, by the amounts described in divisions 737  
(A) (2) (b) (ii) to (iv) of this section. 738

(b) For manufactured and mobile homes for which the tax 739  
imposed by section 4503.06 of the Revised Code is computed under 740  
division (D) (1) of that section, the reduction shall equal the 741  
product obtained by multiplying fifty thousand dollars of the 742  
cost to the owner, or the market value at the time of purchase, 743  
whichever is greater, as those terms are used in division (D) (1) 744  
of section 4503.06 of the Revised Code, as adjusted under 745  
division (A) (2) (e) of this section, by the amounts described in 746  
divisions (A) (2) (d) (ii) to (iv) of this section. 747

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

(2) The manufactured home tax levied pursuant to division 753  
(C) of section 4503.06 of the Revised Code on a manufactured or 754  
mobile home that is owned and occupied by the surviving spouse 755  
of a disabled veteran shall be reduced for each tax year for 756  
which an application for such reduction has been approved. The 757  
reduction shall equal the amount of the reduction authorized 758

under division (B) (1) (a) or (b) of this section, as applicable. 759  
An owner includes an owner within the meaning of division (A) (2) 760  
of this section. 761

The reduction is in lieu of any reduction under section 762  
4503.0610 of the Revised Code or division (A), (B) (1), ~~or (C)~~, or (D) 763  
or (D) of this section. The reduction applies to only one 764  
manufactured or mobile home owned and occupied by the surviving 765  
spouse of a disabled veteran. A manufactured or mobile home 766  
qualifies for a reduction in taxes under division (B) (2) of this 767  
section beginning in one of the following tax years: 768

(a) For a surviving spouse described in division (H) (1) of 769  
section 4503.064 of the Revised Code, the year the disabled 770  
veteran dies; 771

(b) For a surviving spouse described in division (H) (2) of 772  
section 4503.064 of the Revised Code, the first year on the 773  
first day of January of which the total disability rating 774  
described in division (F) of section 323.151 of the Revised Code 775  
has been received for the deceased spouse. 776

In either case, the reduction shall continue through the 777  
tax year in which the surviving spouse dies or remarries. 778

(C) The manufactured home tax levied pursuant to division 779  
(C) of section 4503.06 of the Revised Code on a manufactured or 780  
mobile home that is owned and occupied by the surviving spouse 781  
of a public service officer killed in the line of duty shall be 782  
reduced for any tax year for which an application for such 783  
reduction has been approved, provided the surviving spouse did 784  
not acquire ownership from a person, other than the surviving 785  
spouse's deceased public service officer spouse, related by 786  
consanguinity or affinity for the purpose of qualifying for the 787

reduction. An owner includes an owner within the meaning of 788  
division (A) (2) of this section. 789

(1) For manufactured and mobile homes for which the tax 790  
imposed by section 4503.06 of the Revised Code is computed under 791  
division (D) (2) of that section, the reduction shall equal the 792  
product obtained by multiplying fifty thousand dollars of the 793  
true value of the property in money, as adjusted under division 794  
(A) (2) (e) of this section, by the amounts described in divisions 795  
(A) (2) (b) (ii) to (iv) of this section. 796

(2) For manufactured and mobile homes for which the tax 797  
imposed by section 4503.06 of the Revised Code is computed under 798  
division (D) (1) of that section, the reduction shall equal the 799  
product obtained by multiplying fifty thousand dollars of the 800  
cost to the owner, or the market value at the time of purchase, 801  
whichever is greater, as those terms are used in division (D) (1) 802  
of section 4503.06 of the Revised Code, as adjusted under 803  
division (A) (2) (e) of this section, by the amounts described in 804  
divisions (A) (2) (d) (ii) to (iv) of this section. 805

The reduction is in lieu of any reduction under section 806  
4503.0610 of the Revised Code or division (A) ~~or, (B), or (D)~~ 807  
of this section. The reduction applies to only one manufactured 808  
or mobile home owned and occupied by such a surviving spouse. A 809  
manufactured or mobile home qualifies for a reduction in taxes 810  
under this division for the tax year in which the public service 811  
officer dies through the tax year in which the surviving spouse 812  
dies or remarries. 813

(D) The manufactured home tax levied pursuant to division 814  
(C) of section 4503.06 of the Revised Code on a manufactured or 815  
mobile home that is owned and occupied by a surviving spouse of 816  
a qualifying service member killed in the line of duty while 817

servicing in the uniformed services of the United States shall be 818  
reduced for any tax year for which an application for the 819  
reduction has been approved, provided the surviving spouse did 820  
not acquire ownership from a person, other than the surviving 821  
spouse's deceased spouse, related by consanguinity or affinity 822  
for the purpose of qualifying for the reduction. An owner 823  
includes an owner within the meaning of division (A)(2) of this 824  
section. 825

The reduction shall equal the current taxes, as that term 826  
is defined in section 4503.06 of the Revised Code, charged 827  
against the manufactured or mobile home for the tax year. The 828  
reduction is in lieu of any reduction under section 4503.0610 of 829  
the Revised Code or division (A), (B), or (C) of this section. 830  
The reduction applies to only one manufactured or mobile home 831  
owned and occupied by such a surviving spouse. A manufactured or 832  
mobile home qualifies for a reduction in taxes under division 833  
(D) of this section for the tax year in which the qualifying 834  
service member dies through the tax year in which the surviving 835  
spouse dies, remarries, or cohabitates with any individual 836  
domiciled in the homestead that is not related by consanguinity 837  
to the surviving spouse. 838

(E) If the owner or the spouse of the owner of a 839  
manufactured or mobile home is eligible for a homestead 840  
exemption on the land upon which the home is located, the 841  
reduction to which the owner or spouse is entitled under this 842  
section shall not exceed the difference between the reduction to 843  
which the owner or spouse is entitled under division (A), (B), 844  
~~or~~ (C), or (D) of this section and the amount of the reduction 845  
under the homestead exemption. 846

~~(E)~~ (F) No reduction shall be made with respect to the 847

home of any person convicted of violating division (C) or (D) of 848  
section 4503.066 of the Revised Code for a period of three years 849  
following the conviction. 850

**Sec. 4503.066.** (A) (1) To obtain a tax reduction under 851  
section 4503.065 of the Revised Code, the owner of the home 852  
shall file an application with the county auditor of the county 853  
in which the home is located. An application for reduction in 854  
taxes based upon a physical disability shall be accompanied by a 855  
certificate signed by a physician, and an application for 856  
reduction in taxes based upon a mental disability shall be 857  
accompanied by a certificate signed by a physician or 858  
psychologist licensed to practice in this state. The certificate 859  
shall attest to the fact that the applicant is permanently and 860  
totally disabled, shall be in a form that the department of 861  
taxation requires, and shall include the definition of totally 862  
and permanently disabled as set forth in section 4503.064 of the 863  
Revised Code. An application for reduction in taxes based upon a 864  
disability certified as permanent and total by a state or 865  
federal agency having the function of so classifying persons 866  
shall be accompanied by a certificate from that agency. 867

An application by a disabled veteran or the surviving 868  
spouse of a disabled veteran for the reduction under division 869  
(B) (1) or (2) of section 4503.065 of the Revised Code shall be 870  
accompanied by a letter or other written confirmation from the 871  
United States department of veterans affairs, or its predecessor 872  
or successor agency, showing that the veteran qualifies as a 873  
disabled veteran. 874

An application by the surviving spouse of a public service 875  
officer killed in the line of duty for the reduction under 876  
division (C) of section 4503.065 of the Revised Code shall be 877

accompanied by a letter or other written confirmation from an 878  
officer or employee of the board of trustees of a retirement or 879  
pension fund in this state or another state or from the chief or 880  
other chief executive of the department, agency, or other 881  
employer for which the public service officer served when killed 882  
in the line of duty affirming that the public service officer 883  
was killed in the line of duty. 884

An application for the reduction under division (D) of 885  
section 4503.065 of the Revised Code by the surviving spouse of 886  
a qualifying service member killed in the line of duty shall be 887  
accompanied by a copy of United States department of defense 888  
form DD-1300 report of casualty or other documentation from a 889  
branch of the armed forces of the United States or the United 890  
States department of veterans affairs or another federal agency 891  
affirming or verifying that the qualifying service member died 892  
under such circumstances. 893

(2) Each application shall constitute a continuing 894  
application for a reduction in taxes for each year in which the 895  
manufactured or mobile home is occupied by the applicant. 896  
Failure to receive a new application or notification under 897  
division (B) of this section after an application for reduction 898  
has been approved is prima-facie evidence that the original 899  
applicant is entitled to the reduction calculated on the basis 900  
of the information contained in the original application. The 901  
original application and any subsequent application shall be in 902  
the form of a signed statement and shall be filed on or before 903  
the thirty-first day of December of the year preceding the year 904  
for which the reduction is sought. The statement shall be on a 905  
form, devised and supplied by the tax commissioner, that shall 906  
require no more information than is necessary to establish the 907  
applicant's eligibility for the reduction in taxes and the 908

amount of the reduction to which the applicant is entitled. The 909  
form shall contain a statement that signing such application 910  
constitutes a delegation of authority by the applicant to the 911  
tax commissioner or the county auditor, individually or in 912  
consultation with each other, to examine any tax or financial 913  
records that relate to the income of the applicant as stated on 914  
the application for the purpose of determining eligibility 915  
under, or possible violation of, division (C) or (D) of this 916  
section. The form also shall contain a statement that conviction 917  
of willfully falsifying information to obtain a reduction in 918  
taxes or failing to comply with division (B) of this section 919  
shall result in the revocation of the right to the reduction for 920  
a period of three years. 921

(3) A late application for a reduction in taxes for the 922  
year preceding the year for which an original application is 923  
filed may be filed with an original application. If the auditor 924  
determines that the information contained in the late 925  
application is correct, the auditor shall determine both the 926  
amount of the reduction in taxes to which the applicant would 927  
have been entitled for the current tax year had the application 928  
been timely filed and approved in the preceding year, and the 929  
amount the taxes levied under section 4503.06 of the Revised 930  
Code for the current year would have been reduced as a result of 931  
the reduction. When an applicant is permanently and totally 932  
disabled on the first day of January of the year in which the 933  
applicant files a late application, the auditor, in making the 934  
determination of the amounts of the reduction in taxes under 935  
division (A) (3) of this section, is not required to determine 936  
that the applicant was permanently and totally disabled on the 937  
first day of January of the preceding year. 938

The amount of the reduction in taxes pursuant to a late 939



application shall be treated as an overpayment of taxes by the 940  
applicant. The auditor shall credit the amount of the 941  
overpayment against the amount of the taxes or penalties then 942  
due from the applicant, and, at the next succeeding settlement, 943  
the amount of the credit shall be deducted from the amount of 944  
any taxes or penalties distributable to the county or any taxing 945  
unit in the county that has received the benefit of the taxes or 946  
penalties previously overpaid, in proportion to the benefits 947  
previously received. If, after the credit has been made, there 948  
remains a balance of the overpayment, or if there are no taxes 949  
or penalties due from the applicant, the auditor shall refund 950  
that balance to the applicant by a warrant drawn on the county 951  
treasurer in favor of the applicant. The treasurer shall pay the 952  
warrant from the general fund of the county. If there is 953  
insufficient money in the general fund to make the payment, the 954  
treasurer shall pay the warrant out of any undivided 955  
manufactured or mobile home taxes subsequently received by the 956  
treasurer for distribution to the county or taxing district in 957  
the county that received the benefit of the overpaid taxes, in 958  
proportion to the benefits previously received, and the amount 959  
paid from the undivided funds shall be deducted from the money 960  
otherwise distributable to the county or taxing district in the 961  
county at the next or any succeeding distribution. At the next 962  
or any succeeding distribution after making the refund, the 963  
treasurer shall reimburse the general fund for any payment made 964  
from that fund by deducting the amount of that payment from the 965  
money distributable to the county or other taxing unit in the 966  
county that has received the benefit of the taxes, in proportion 967  
to the benefits previously received. On the second Monday in 968  
September of each year, the county auditor shall certify the 969  
total amount of the reductions in taxes made in the current year 970  
under division (A) (3) of this section to the tax commissioner 971

who shall treat that amount as a reduction in taxes for the 972  
current tax year and shall make reimbursement to the county of 973  
that amount in the manner prescribed in section 4503.068 of the 974  
Revised Code, from moneys appropriated for that purpose. 975

(B) (1) If in any year for which an application for 976  
reduction in taxes has been approved the owner no longer 977  
qualifies for the reduction, the owner shall notify the county 978  
auditor that the owner is not qualified for a reduction in 979  
taxes. 980

(2) If the county auditor or county treasurer discovers 981  
that an owner not entitled to the reduction in manufactured home 982  
taxes under section 4503.065 of the Revised Code failed to 983  
notify the county auditor as required by division (B) (1) of this 984  
section, a charge shall be imposed against the manufactured or 985  
mobile home in the amount by which taxes were reduced under that 986  
section for each tax year the county auditor ascertains that the 987  
manufactured or mobile home was not entitled to the reduction 988  
and was owned by the current owner. Interest shall accrue in the 989  
manner prescribed by division (G) (2) of section 4503.06 of the 990  
Revised Code on the amount by which taxes were reduced for each 991  
such tax year as if the reduction became delinquent taxes at the 992  
close of the last day the second installment of taxes for that 993  
tax year could be paid without penalty. The county auditor shall 994  
notify the owner, by ordinary mail, of the charge, of the 995  
owner's right to appeal the charge, and of the manner in which 996  
the owner may appeal. The owner may appeal the imposition of the 997  
charge and interest by filing an appeal with the county board of 998  
revision not later than the last day prescribed for payment of 999  
manufactured home taxes under section 4503.06 of the Revised 1000  
Code following receipt of the notice and occurring at least 1001  
ninety days after receipt of the notice. The appeal shall be 1002

treated in the same manner as a complaint relating to the 1003  
valuation or assessment of manufactured or mobile homes under 1004  
section 5715.19 of the Revised Code. The charge and any interest 1005  
shall be collected as other delinquent taxes. 1006

(3) During January of each year, the county auditor shall 1007  
furnish each person whose application for reduction has been 1008  
approved, by ordinary mail, a form on which to report any 1009  
changes in total income, ownership, occupancy, disability, and 1010  
other information earlier furnished the auditor relative to the 1011  
application. The form shall be completed and returned to the 1012  
auditor not later than the thirty-first day of December if the 1013  
changes would affect the person's eligibility for the reduction. 1014

(C) No person shall knowingly make a false statement for 1015  
the purpose of obtaining a reduction in taxes under section 1016  
4503.065 of the Revised Code. 1017

(D) No person shall knowingly fail to notify the county 1018  
auditor of any change required by division (B) of this section 1019  
that has the effect of maintaining or securing a reduction in 1020  
taxes under section 4503.065 of the Revised Code. 1021

(E) No person shall knowingly make a false statement or 1022  
certification attesting to any person's physical or mental 1023  
condition for purposes of qualifying such person for tax relief 1024  
pursuant to sections 4503.064 to 4503.069 of the Revised Code. 1025

(F) Whoever violates division (C), (D), or (E) of this 1026  
section is guilty of a misdemeanor of the fourth degree. 1027

**Section 2.** That existing sections 323.151, 323.152, 1028  
323.153, 4503.064, 4503.065, and 4503.066 of the Revised Code 1029  
are hereby repealed. 1030

**Section 3.** The amendment by this act of sections 323.151, 1031

323.152, and 323.153 of the Revised Code applies to tax years 1032  
ending on or after the effective date of this section. The 1033  
amendment by this act of sections 4503.064, 4503.065, and 1034  
4503.066 of the Revised Code applies to tax years beginning on 1035  
or after the effective date of this section. 1036

**Section 4.** (A) As used in this section: 1037

(1) "Community improvement corporation" means a community 1038  
improvement corporation created under Chapter 1724. of the 1039  
Revised Code. 1040

(2) "Qualified property" means property that satisfies the 1041  
qualifications for tax exemption under section 5709.08 of the 1042  
Revised Code or any other section of the Revised Code that 1043  
provides a tax exemption for property owned or used by a 1044  
municipal corporation or community improvement corporation and 1045  
that meets either of the following requirements: 1046

(a) The property is owned by a municipal corporation or a 1047  
community improvement corporation and was acquired by a 1048  
municipal corporation which recorded the deed for the property 1049  
between the following dates: 1050

(i) April 15, 2013, and April 30, 2013; 1051

(ii) January 1, 2008, and January 31, 2008; 1052

(iii) January 1, 2006, and January 15, 2006; 1053

(iv) February 1, 2000, and February 15, 2000. 1054

(b) The property is a parcel of real property that is 1055  
owned by a municipal corporation or community improvement 1056  
corporation and to which one of the following applies: 1057

(i) The parcel was created pursuant to the subdivision, 1058

between August 1, 2004, and August 15, 2004, of an existing 1059  
parcel that had been previously acquired by a municipal 1060  
corporation and where the deed for the previously existing 1061  
parcel was recorded by a municipal corporation between December 1062  
15, 1999, and December 31, 1999; 1063

(ii) The parcel was created pursuant to the subdivision, 1064  
between January 1, 2008, and January 31, 2008, of an existing 1065  
parcel that had been previously acquired by a municipal 1066  
corporation and where the deed for the previously existing 1067  
parcel was recorded by a municipal corporation between February 1068  
15, 2002, and March 1, 2002; 1069

(iii) The parcel was created pursuant to the subdivision, 1070  
between January 1, 2008, and January 15, 2008, of an existing 1071  
parcel that had been previously acquired by a municipal 1072  
corporation and where the deed for the previously existing 1073  
parcel was recorded by a municipal corporation between December 1074  
20, 2007, and January 10, 2008. 1075

(B) Notwithstanding sections 5713.08, 5713.081, and 1076  
5715.27 of the Revised Code, and without regard to any time or 1077  
payment limitations under any section of the Revised Code, the 1078  
owner of qualified property at any time within twelve months 1079  
after the effective date of this section may file an application 1080  
with the Tax Commissioner requesting that the qualified property 1081  
be placed on the exempt list and that all unpaid taxes, 1082  
penalties, and interest on the property be abated, including 1083  
taxes, penalties, and interest that have become a lien prior to 1084  
the date of acquisition of title to the property by the 1085  
qualified property's owner. 1086

(C) The application shall be made on the form prescribed 1087  
by the Tax Commissioner under section 5715.27 of the Revised 1088

Code and shall list the name of the county in which the property is located; the property's legal description, taxable value, and the amount, in dollars, of the unpaid taxes, penalties, and interest; the date of acquisition of title to the property; the use of the property during any time that the unpaid taxes accrued; and any other information required by the Commissioner. The county auditor shall supply the required information upon request of the applicant.

(D) Upon request of the applicant, the county treasurer shall determine if all taxes, penalties, and interest that became a lien on the qualified property before it was first used by the property's owner or a prior owner for an exempt purpose have been paid in full. If so, the county treasurer shall issue a certificate to the applicant stating that all such taxes, penalties, and interest have been paid in full. The applicant shall attach the county treasurer's certificate to the application filed with the Tax Commissioner under this section.

(E) Upon receipt of an application, the Tax Commissioner shall determine if the qualified property meets the qualifications set forth in this section and if so shall issue an order directing that the property be placed on the exempt list of the county in which it is located and that all unpaid taxes, penalties, and interest for each year that the property met the qualifications for exemption described in section 5709.08 or another section of the Revised Code be abated. If the Commissioner finds that the property is or previously was being used for a purpose that would disqualify it for such exemption, the Tax Commissioner shall issue an order denying the application with respect to such tax years where the Commissioner finds that disqualifying use.

(F) If the Tax Commissioner finds that the property is not 1119  
entitled to the tax exemption and abatement of unpaid taxes, 1120  
penalties, and interest for any of the years for which the 1121  
applicant claims an exemption or abatement, the Commissioner 1122  
shall order the county treasurer of the county in which the 1123  
property is located to collect all taxes, penalties, and 1124  
interest on the property for those years as required by law. 1125

**Section 5.** The General Assembly, applying the principle 1126  
stated in division (B) of section 1.52 of the Revised Code that 1127  
amendments are to be harmonized if reasonably capable of 1128  
simultaneous operation, finds that the following sections, 1129  
presented in this act as composites of the sections as amended 1130  
by the acts indicated, are the resulting versions of the 1131  
sections in effect prior to the effective date of the sections 1132  
as presented in this act: 1133

Section 323.152 of the Revised Code as amended by both 1134  
H.B. 33 and S.B. 43 of the 135th General Assembly. 1135

Section 4503.065 of the Revised Code as amended by both 1136  
H.B. 33 and S.B. 43 of the 135th General Assembly. 1137