

As Introduced

**135th General Assembly
Regular Session
2023-2024**

H. B. No. 402

Representative Schmidt

A BILL

To authorize a property tax reduction in 2023 for 1
properties with increased tax liability relative 2
to 2022. 3

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

Section 1. (A) As used in this section: 4

(1) "Eligible property" means either of the following: 5

(a) Real property that appeared on the tax list for tax 6
year 2022 and that was owned continuously by the same person 7
from January 1, 2022, to December 31, 2023. 8

(b) A manufactured or mobile home that appeared on the 9
manufactured home tax list for tax year 2023 and that was owned 10
continuously by the same person from January 1, 2022, to 11
December 31, 2023. 12

(2) "Current taxes" means the amount of current taxes 13
charged and payable for a given tax year as computed after the 14
reductions under divisions (A) and (B) of section 323.152 of the 15
Revised Code and sections 319.301, 319.302, and 323.158 of the 16
Revised Code. 17

(3) "Manufactured home taxes" means the amount of 18

manufactured home taxes charged and payable as computed after 19
any reductions under division (B) of section 323.152 of the 20
Revised Code and sections 319.302, 4503.065, and 4503.0610 of 21
the Revised Code. 22

(B) Property taxes on an eligible property shall be 23
reduced for tax year 2023 by the amount by which the current 24
taxes on that property for that year exceed the current taxes on 25
that property for tax year 2022. The manufactured home tax on 26
eligible property that is a manufactured or mobile home shall be 27
reduced for tax year 2024 by the amount by which the 28
manufactured home taxes on that home for that year exceed the 29
manufactured home taxes on that home for tax year 2023. 30

For a person that, before the effective date of this 31
section, paid any amount of tax year 2023 real property taxes on 32
an eligible property due under section 323.12 of the Revised 33
Code or tax year 2024 manufactured home taxes on an eligible 34
property due under section 4503.06 of the Revised Code, as 35
applicable, without taking into account the reduction authorized 36
by this section, the full reduction amount for the eligible 37
property shall be deducted from the next payment or payments due 38
for that property under those sections, until any excess 39
reduction is fully deducted. 40

(C) The county auditor shall certify the amount of 41
reduction authorized under this section applicable to each 42
property and manufactured or mobile home in the county to the 43
county treasurer not later than fifteen days after the effective 44
date of this section. No application shall be required as a 45
condition of receiving the reduction. 46

(D) The county treasurer of each county shall certify to 47
the Tax Commissioner the total amount of taxes on real property 48

and manufactured homes that were reduced pursuant to this	49
section and the Tax Commissioner shall provide for payment to	50
each county treasurer, from the General Revenue Fund, of the	51
amount certified, which shall be credited in the same manner as	52
provided in sections 323.156 and 4503.068 of the Revised Code.	53